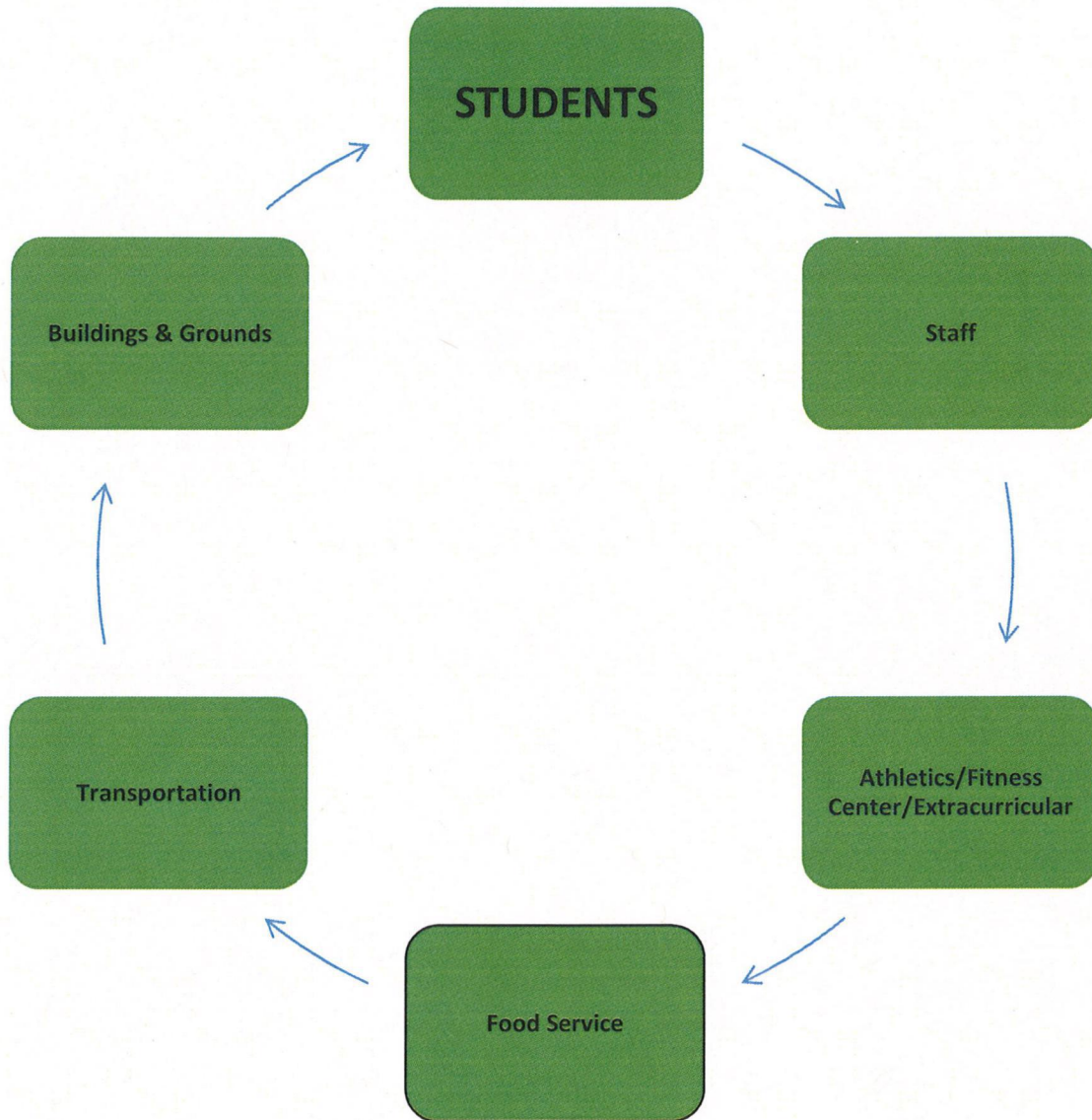




WAYLAND UNION SCHOOLS
HOME OF THE WILDCATS

Budget vs Actual – Elements



WAYLAND UNION SCHOOLS
2021-22
Budget vs Actual – Elements

1) Revenues –

a. Local:

- -Non-Pre Taxable Value (Non-PRE Property taxable value includes all property that is not primary residence, qualified agricultural, industrial personal, or commercial personal) As of 4-20-2022 = $\$219,108,439 * 18 \text{ mills} = \$3,943,952$
 $((\$219,108,439 * 18) / 1000 = \$3,943,952)$
- -Comm PP TV (Commercial Property taxable value)
As of 4-20-2022 = $\$19,114,190 * 6 \text{ mills} = \$114,685$
 $((\$19,114,190 * 6) / 1000 = \$114,685)$
 - Therefore; assumed Local Revenue = $\$3,943,952 + \$114,685 = \$4,058,637$
- -Revenues from Fitness Center, Pool, FAC admissions, transportation fees, athletic fees, facility rentals, preschool fees, local grants (WUEF).

b. Non-Educational Entity:

- -Casino Funding (28% of the revenue from gaming machines and Cash-in-lieu of taxes)

c. State:

- -State Aid per Pupil Funding plus other program funding as determined by the State budget
- -Grants

d. Federal:

- -Federal Flow through monies for grants and AAESA flow through of Federal money
- -Grants

e. Transfers/Other:

- -Fine Arts Center/Pool, Drama, Athletic admissions, donations (WUEF), athletic booster transfers, items that don't belong in other categories

2) Instructional Expenses -

a. Basic Programs:

- -Payroll for teachers to include fringe benefits, Schedule B & C
- -Sub wages for the teacher group
- -Dues, fees, & supplies relevant to instructional services

b. Added Needs:

- -Resource room, aides, Title I payrolls to include fringe benefits, supplies
- -Sub wages for resource room and aides employees

3) Support Services -

a. Pupil:

- -Building office aides, Guidance Department, Homebound services payroll to include fringe benefits, travel, & supplies

b. Instructional:

- -Director of Instruction payroll to include fringe benefits
- -Mentor teacher stipends
- -Title IIa Tech Coach
- -Librarians, sub wages for librarian group to include fringe benefits

- -SpEd secretary payroll to include fringe benefits
 - -District funded professional development, Science Olympiad, Odyssey of the Mind, Lego, WUEF expense accounts, memberships, dues, travel, & supplies as pertain to instructional services
- c. General Administration:**
- -BOE and relevant expenses
 - -Superintendent payroll to include fringe benefits
 - -Legal fees and contracted services
 - -General Administration office dues, travel, and supplies
- d. School Administration:**
- -Principals, Asst. Principals, Dean of Students payroll to include fringe benefits
 - -Clerical staff to include fringe benefits
 - -School Administration memberships, dues, travel, & office supplies as pertain to school administration
- e. Business:**
- -Director of Finance and Operations payroll to include fringe benefits
 - -Business office staff (accountant, human resources, payroll, accounts payable) to include fringe benefits
 - -Optimal Solutions Software (business office accounting software)
 - -Property Tax Collection fees
 - -Memberships, dues, travel, & office supplies as pertain to school administration the business office
- f. Maintenance & Operations**
- -Maintenance Department payroll to include fringe benefits
 - -Custodial services, building maintenance and repair, dues, & supplies
- g. Transportation:**
- -Transportation Department payroll to include fringe benefits
 - -Buses, fuel, dues, fees, & supplies as pertain to transportation
- h. Central:**
- -Communications payroll to include fringe benefits
 - -Technology Director Expense (shared service through AAESA)
 - -Professional Development for Media, BOE, Administration, Facilities, Security, Transportation, Communications, & Technology
 - -Telephone, Internet, & Web expenses
 - -iPad purchases and expenses
 - -Memberships, dues, travel, & office supplies as pertain to Central expenses
- i. Athletics:**
- -Athletic Department (Coaches, Fees, Dues, Equipment & uniforms)
- 4) Transfers & Other –**
- -Fine Arts Center (FAC) director payroll to include benefits
 - -Enrichment teachers, community education specialist, senior citizen enrichment, fitness center/pool payrolls to include fringe benefits as per position
 - -Fitness Center/pool marketing expense, dues, fees, equipment repair and maintenance, & supplies
 - -Enrichment and Senior Citizen enrichment dues, fees, materials and supplies
 - -Interdepartmental transfers to track
 - -Title I Parochial tracking account for their shared portion of the grant revenue
 - -Copier Leases

- -IPA tracking for iPads, Busses, State Aid note interest, anything pertaining to general fund borrowing
- -Transfers out to Food Service (bad debt), Debt monies that belong do not belong in general fund, and Public Improvement Fund