



Whitmore Lake Public Schools

2009-2010 AMENDED BUDGET SUMMARY

*Presented for First Reading ~ February 8, 2010
To Be Presented for Adoption ~ March 8, 2010*

WHITMORE LAKE PUBLIC SCHOOLS
 General Fund
 Revenue and Other Financing Sources- DRAFT

2009-10 Amended Budget

PRE & Qual Ag Taxable Value:	\$ 228,183,184	PRE Property Tax Revenue	\$ -
Comm Personal Prop TV:	\$ 4,810,550	Comm Pers Prop Tax Revenue	\$ 28,863
Non-PRE Taxable Value:	<u>\$ 121,368,280</u>	Non-PRE Property Tax Revenue	<u>\$ 2,184,629</u>
Total Taxable Value:	<u>\$ 354,362,014</u>	Total Property Tax Revenue	<u>\$ 2,213,492</u>

2009 Non-Homestead Millage: 18.0000 Mills

	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET	<i>Notes</i>
LOCAL REVENUE:				
Property Taxes	2,259,633	2,275,731	2,206,358	<i>Prop Value decline</i>
Building Use	39,471	37,000	35,000	
Interest on Investments	40,174	15,500	10,000	
Kids Club and Tuition Preschool	113,158	110,187	97,600	<i>Lower Enrollments</i>
Billboards	50,000	50,000	50,000	
Other Local	36,685	6,200	14,859	
TOTAL LOCAL SOURCES	<u>\$ 2,539,121</u>	<u>\$ 2,494,618</u>	<u>\$ 2,413,817</u>	
STATE REVENUE:				
Proposal A	3,452,500	3,297,910	3,410,011	<i>Higher enrollment than projected</i>
Special Ed. Headlee	581,867	581,867	581,867	
Discretionary	2,697,238	3,111,206	2,769,214	<i>\$165 pp reduction and ARRA shift</i>
Declining Enrollment	20,126	20,000	10,790	
Durant Settlement	36,250	0	28,462	
At Risk - Section 31A	156,034	135,000	160,769	
Michigan School Readiness	53,980	51,000	51,000	
First Steps	25,615	0	25,615	<i>Program reinstated</i>
Vocational Education	31,586	23,300	31,586	
Prior Year State Aid Adjustments	23,191	0	0	
TOTAL STATE SOURCES	<u>\$ 7,078,387</u>	<u>\$ 7,220,284</u>	<u>\$ 7,069,314</u>	
FEDERAL REVENUE:				
Funded Grants	1,093,245	754,137	1,249,420	<i>ARRA programs</i>
TOTAL FEDERAL SOURCES	<u>\$ 1,093,245</u>	<u>\$ 754,137</u>	<u>\$ 1,249,420</u>	
OTHER SOURCES & INCOMING TRANSFERS				
County Special Education PA-18 and Misc (WISD)	1,106,113	1,190,523	1,168,482	<i>Prop Value decline</i>
Insurance Proceeds, Other	39,501	0	7,700	
Incoming Transfer	0	0	16,049	<i>Food Service</i>
TOTAL INCOMING TRANSFERS, OTHER SOURCES	<u>\$ 1,145,614</u>	<u>\$ 1,190,523</u>	<u>\$ 1,192,231</u>	
TOTAL REVENUES and OTHER SOURCES	<u>\$ 11,856,367</u>	<u>\$ 11,659,561</u>	<u>\$ 11,924,783</u>	

WHITMORE LAKE PUBLIC SCHOOLS
 General Fund
 Expenditures and Other Financing Uses - DRAFT

Function	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET	Notes
111 Elementary	2,138,403	2,068,963	1,867,832	<i>Reassign bldgs, grant xfer, lanes,health Tier 1 (GSRP) Add'l grants</i>
112 Middle School	1,375,990	1,334,079	1,415,229	
113 High School	1,723,421	1,687,646	1,745,676	
118 Pre-School	279,539	303,353	286,200	
119 Summer School	11,939	11,729	26,885	
Total Basic Programs	\$ 5,529,292	\$ 5,405,770	\$ 5,341,823	
122 Special Education	707,796	822,436	867,151	<i>ARRA and other grants</i>
125 Compensatory Education	215,369	197,742	289,015	
127 Career & Technical Education	106,675	106,632	114,904	
Total Added Needs	\$ 1,029,840	\$ 1,126,810	\$ 1,271,070	
Total Instruction	\$ 6,559,132	\$ 6,532,580	\$ 6,612,893	
212 Guidance	148,342	151,168	166,912	<i>ARRA OT/PT</i>
213 Health	60,657	67,946	82,429	
214 Psychology	41,462	45,180	44,973	<i>ARRA</i>
215 Speech	150,241	119,314	180,341	
216 Social Workers	189,266	189,497	204,292	<i>Health Opt-ins</i>
218 Teacher Consultants	678,934	688,397	711,980	<i>IDEA</i>
219 Other Pupil Support	643	0	0	
Total Pupil Support Services	\$ 1,269,545	\$ 1,261,502	\$ 1,390,927	
221 Improvement of Instruction	86,869	82,190	123,491	<i>Grants</i>
222 Media Centers	115,838	126,839	102,922	<i>Reductions</i>
226 Supervision of Instructional Staff	107,260	100,453	69,083	<i>Tier 1-AdmAsst</i>
Total Instructional Staff Services	\$ 309,967	\$ 309,482	\$ 295,496	
231 Board of Education	94,660	170,030	174,096	<i>Unempl,election, timing,health</i>
232 Executive Administration	271,912	273,528	266,175	
Total General Administration	\$ 366,572	\$ 443,558	\$ 440,271	
241 Office of the Principal	650,440	642,707	638,331	
Total School Administration	\$ 650,440	\$ 642,707	\$ 638,331	
252 Fiscal Services	274,175	249,771	258,835	<i>A/P, contr serv</i>
259 Other Business Services	80,864	110,000	119,000	<i>Int ,tax chgbk</i>
Total Business Services	\$ 355,039	\$ 359,771	\$ 377,835	
261 Operating Buildings Services	1,265,283	1,298,474	1,289,303	<i>Sewer,storm,Tier1</i>
266 Safety and Security	3,837	3,837	5,437	
Total Operations and Maintenance	\$ 1,269,120	\$ 1,302,311	\$ 1,294,740	
271 Pupil Transportation	486,308	423,352	464,822	<i>Fuel</i>
Total Pupil Transportation	\$ 486,308	\$ 423,352	\$ 464,822	
282 Communications	35,724	37,654	37,668	<i>Negotiations</i>
283 Personnel	20,529	25,500	30,415	
284 Technology Services	172,875	146,071	165,657	<i>Durant grant</i>
285 Pupil Accounting	12,309	14,000	12,100	
Total Central Support Services	\$ 241,437	\$ 223,225	\$ 245,840	
351 Custody & Care of Children	147,960	103,526	102,678	<i>Staff reduction</i>
Total Custody & Care of Children	\$ 147,960	\$ 103,526	\$ 102,678	
Total Expenditures	\$ 11,655,520	\$ 11,602,013	\$ 11,863,833	
621 Oper. Transf. to Athletics	116,291	106,359	106,359	<i>Reclass to Revs</i>
621 Oper. Transf. from Food Service	(17,451)	(16,859)	0	
Total Operating Transfers	\$ 98,840	\$ 89,500	\$ 106,359	
Total General Fund	\$ 11,754,360	\$ 11,691,513	\$ 11,970,192	

WHITMORE LAKE PUBLIC SCHOOLS
General Fund Budget Summary

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	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET
REVENUES	\$ 11,856,367	\$ 11,659,561	\$ 11,908,734
OTHER FINANCING SOURCES			
Operating Transfers In	-	-	16,049
TOTAL REVENUES AND OTHER SOURCES	<u>\$ 11,856,367</u>	<u>\$ 11,659,561</u>	<u>\$ 11,924,783</u>
EXPENDITURES	\$ 11,655,520	\$ 11,602,013	\$ 11,863,833
OTHER FINANCING USES			
Operating Transfers In	(17,451)	(16,859)	-
Operating Transfers Out	116,291	106,359	106,359
TOTAL EXPENDITURES AND OTHER USES	<u>\$ 11,754,360</u>	<u>\$ 11,691,513</u>	<u>\$ 11,970,192</u>
EXCESS (SHORTFALL) REVENUES OVER EXPENDITURES	<u>\$ 102,007</u>	<u>\$ (31,951)</u>	<u>\$ (45,409)</u>
FUND BALANCE - Beginning of Year	\$ 795,877	\$ 669,718 *	\$ 897,884
FUND BALANCE - End of Year	<u>\$ 897,884</u>	<u>\$ 628,767 *</u>	<u>\$ 852,475</u>
Reserved:			
Compensated Absences	\$ -	\$ 31,000 *	\$ -
Prepaid Expenditures	8,973		8,973
Unreserved:			
Designated for Special Purposes:			
Subsequent Year Expenditures	31,952		
Compensated Absences	154,167		154,167
Bus Replacement	-	15,430 *	-
Capital Asset Replacement	100,000	50,000 *	100,000
Deferred Earned Compensation	-		73,119
Curriculum	83,014	42,028 *	83,014
Undesignated	519,778	440,309 *	433,202
FUND BALANCE - End of Year	<u>\$ 897,884</u>	<u>\$ 628,767 *</u>	<u>\$ 852,475</u>
Undesignated Fund Balance as a Percent of Budget	4.4%	5.38% *	3.6%

* At the time the 2009-10 Original Budget was adopted, actual fund balance amounts were not yet known; therefore, the 2009-10 Original Budget Fund Balance amounts reflect then-current estimates.

WHITMORE LAKE PUBLIC SCHOOLS

Athletic Fund

Revenues and Expenditures - DRAFT

	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET	Notes
Revenues:				
Admissions	40,845	36,757	29,040	<i>Fewer after-season</i>
Pay to Participate	36,286	35,925	38,000	
Donations - Athletic Boosters	19,400	23,200	19,500	
Other	5,596	5,700	9,150	
Total Revenues	\$ 102,127	\$ 101,582	\$ 95,690	
Other Financing Sources:				
Operating Transfer from Community Recreation Fund	0	15,000	15,000	<i>Ticket booth</i>
Operating Transfer from General Fund	116,291	106,359	106,359	<i>\$10k Reduction</i>
Total Other Financing Sources	\$ 116,291	\$ 121,359	\$ 121,359	
Total Revenues and Other Financing Sources	\$ 218,418	\$ 222,941	\$ 217,049	
Expenditures:				
Salaries and Benefits	99,924	104,970	107,567	<i>Coaches</i>
Contracted Services	76,429	74,121	67,445	<i>Coaches, off'ls</i>
Operations and Field Maintenance	2,794	1,750	950	<i>Budget reducts,</i>
Transportation	11,167	11,700	11,700	<i>reclass exps</i>
Dues, Fees	5,726	5,000	5,000	
Supplies	22,378	25,400	24,387	
Total Expenditures	\$ 218,418	\$ 222,941	\$ 217,049	
Excess (Deficit) of Revenues over (under) Expenditures	\$ -	\$ -	\$ -	
Fund Balance - Beginning of Year	\$ -	\$ -	\$ -	
Fund Balance - End of Year	\$ -	\$ -	\$ -	

WHITMORE LAKE PUBLIC SCHOOLS

Community Recreation Fund
Revenues and Expenditures - DRAFT

2009 Taxable Valuation: PRE, Qual Ag and Non-PRE	\$349,551,464
2009 Mills	0.6001
Estimated Property Tax Revenue	\$ 209,766

	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET	<i>Notes</i>
Revenues:				
Property Taxes	223,858	222,181	207,668	<i>Prop Values</i>
Community Education	63,849	60,000	60,000	
Incoming Transfers	-	-	-	
Interest on Investments	1,690	600	600	
Total Revenues	\$ 289,397	\$ 282,781	\$ 268,268	
Expenditures:				
Community Education				
Salaries & Benefits	65,254	91,642	80,000	<i>CR supvr, mktg</i>
Contracted Services	12,317	50,520	20,640	<i>Field Imprvmts</i>
Supplies	4,249	4,700	4,700	
Capital Outlay - Transfer to Athletics Fund	-	15,000	15,000	<i>Ticket Booth</i>
Dues & Fees	547	900	500	
Total Community Education	\$ 82,367	\$ 162,762	\$ 120,840	
Recreation Millage				
Contract Services	3,733	\$ -	\$ -	
Total Recreation Millage	\$ 3,733	\$ -	\$ -	
Pool				
Salaries & Benefits	57,633	65,237	65,237	
Contracted Services	925	15,300	4,800	<i>Repairs</i>
Supplies	163,339	84,025	155,000	<i>Utilities</i>
Capital Outlay	-	20,000	0	
Dues & Fees	\$ 15	\$ -	\$ -	
Total Pool	\$ 221,912	\$ 184,562	\$ 225,037	
Total Expenditures	\$ 308,012	\$ 347,324	\$ 345,877	
Excess (Shortage) of Revenues over Expenditures	\$ (18,615)	\$ (64,543)	\$ (77,609)	
Fund Balance - Beginning of Year	\$ 198,528	\$ 179,913	\$ 179,913	
Fund Balance - End of Year	\$ 179,913	\$ 115,370	\$ 102,304	

WHITMORE LAKE PUBLIC SCHOOLS

Food Service Fund
Revenues and Expenditures - DRAFT

	2008-09 ACTUAL	2009-10 ORIGINAL BUDGET	2009-10 AMENDED BUDGET	<i>Notes</i>
Revenues:				
Local:				
Food Sales	256,804	259,800	217,700	<i>Fewer full-price</i>
Catering	38,362	30,000	20,000	<i>Reduce HdStart</i>
State:				
School Lunch	15,344	13,695	15,345	
Federal:				
Lunch & USDA Commodity	232,648	234,185	258,263	<i>Higher Free/Red</i>
Total Revenues	\$ 543,158	\$ 537,680	\$ 511,308	
Expenditures:				
Salaries and Benefits	221,776	202,922	196,564	<i>Budget Mgmt</i>
PD, Repairs, Contr Serv	13,343	13,400	11,400	<i>Budget Mgmt</i>
Food, Supplies	278,894	293,297	279,838	
Capital Outlay	1,764	1,765	-	
Dues & Fees	4,163	4,167	3,000	
Total Expenditures	\$ 519,940	\$ 515,551	\$ 490,802	
Other Financing Uses - Operating Transfer to General Fund	17,451	16,859	16,049	<i>Indir Costs 3.3%</i>
Total Expenditures and Other Financing Uses	\$ 537,391	\$ 532,410	\$ 506,851	
Revenues in Excess of Expenditures and OFU	\$ 5,767	\$ 5,270	\$ 4,457	
Fund Balance - Beginning of Year	\$ 44,666	\$ 50,433	\$ 50,433	
Fund Balance - End of Year	\$ 50,433	\$ 55,703	\$ 54,890	