



Whitmore Lake Public Schools

**2010-2011
Final Budget Summary**

**2011-2012
Original Budget Summary**

--DRAFT--

Presented for Adoption
June 20, 2011

WHITMORE LAKE PUBLIC SCHOOLS

- DRAFT -

General Fund

Revenues and Operating Transfers

<u>Property Type:</u>	<u>Taxable Values:</u>	<u>Tax Revenues:</u>
PRE & Qual Agricultural:	\$ 215,127,401	\$ -
Non-PRE:	\$ 114,826,277	\$ 2,066,873
Commercial Personal:	\$ 5,010,800	\$ 30,065
Total Taxable Value:	\$ 334,964,478	\$ 2,096,938

Non-PRE Levy:	18.0000	Mills
Commercial Personal Levy:	6.0000	Mills

	2010-11 AMENDED BUDGET	2010-11 FINAL BUDGET	2011-12 ORIGINAL BUDGET
LOCAL REVENUE:			
Property Taxes	\$ 2,089,637	\$ 2,065,799	\$ 2,065,799
Facility Rental (GF only)	35,000	34,000	34,000
Interest on Investments	5,000	5,000	5,000
Kids Club, Tuition Presch, Kgn Enrich	144,150	134,916	135,000
Billboards	50,000	50,000	50,000
Athletics	-	78,000	78,000
Other Local	99,780	32,292	20,650
TOTAL LOCAL SOURCES	\$ 2,423,567	\$ 2,400,007	\$ 2,388,449
STATE REVENUE:			
Proposal A	\$ 3,389,851	\$ 3,411,996	\$ 3,205,064
Special Ed. Headlee	565,584	565,601	571,580
Discretionary	2,589,572	2,901,213	2,389,423
Declining Enrollment	5,020	12,921	-
Durant Settlement	21,804	3,000	18,804
At Risk - Section 31A	211,103	167,390	207,113
GSRP	61,200	61,200	61,200
Vocational Education	48,352	54,560	54,560
LEA/Proration	(181,427)	(200,168)	-
Data Collection Headlee Obligation		19,071	18,132
Retirement Cost Offset ~ \$100pp			113,323
Prior Year State Aid Adjustments	-	11,657	-
TOTAL STATE SOURCES	\$ 6,711,059	\$ 7,008,441	\$ 6,639,199
FEDERAL REVENUE:			
Funded Grants	\$ 1,160,135	\$ 1,367,167	\$ 1,036,201
TOTAL FEDERAL SOURCES	\$ 1,160,135	\$ 1,367,167	\$ 1,036,201
OTHER REVENUE SOURCES:			
County Special Education PA-18	\$ 854,670	\$ 854,670	\$ 938,346
WISD Misc	21,316	21,316	21,316
Services Provided Other LEAs	36,390	1,942	-
Insurance Proceeds, Other	4,300	13,600	-
Incoming Transfer - Food Service	16,049	16,049	16,049
TOTAL OTHER REVENUE SOURCES	\$ 932,725	\$ 907,577	\$ 975,711
TOTAL REVENUES	\$ 11,227,485	\$ 11,683,192	\$ 11,039,560

WHITMORE LAKE PUBLIC SCHOOLS

-- DRAFT --

General Fund

Expenditures and Operating Transfers

Function	2010-11 AMENDED BUDGET	2010-11 FINAL BUDGET	2011-12 ORIGINAL BUDGET
111 Elementary	\$ 1,860,721	\$ 1,774,437	\$ 1,956,627
112 Middle School	1,319,135	1,303,693	1,378,050
113 High School	1,877,843	1,844,055	1,778,825
118 Pre-School	326,511	333,759	281,040
119 Summer School	0	75	0
Total Basic Programs	<u>\$ 5,384,210</u>	<u>\$ 5,256,019</u>	<u>\$ 5,394,542</u>
122 Special Education	818,038	748,758	742,221
125 Compensatory Education	216,099	258,877	255,680
127 Career & Technical Education	114,921	106,996	276,033
Total Added Needs	<u>\$ 1,149,058</u>	<u>\$ 1,114,631</u>	<u>\$ 1,273,934</u>
Total Instruction	<u>\$ 6,533,268</u>	<u>\$ 6,370,650</u>	<u>\$ 6,668,476</u>
212 Guidance	161,713	165,317	171,873
213 Health	85,527	91,948	113,544
214 Psychology	47,636	47,636	49,844
215 Speech	173,165	189,341	172,553
216 Social Workers	205,419	205,419	212,966
218 Teacher Consultants	677,862	680,590	653,749
Total Pupil Support	<u>\$ 1,351,322</u>	<u>\$ 1,380,251</u>	<u>\$ 1,374,529</u>
Total Instruction and Pupil Support	<u>\$ 7,884,590</u>	<u>\$ 7,750,901</u>	<u>\$ 8,043,005</u>
221 Improvement of Instruction	80,194	96,849	55,322
222 Media Services	37,983	42,529	42,787
225 Instruction Related Technology	0	0	0
226 Supervision of Instructional Staff	83,772	83,447	77,718
Total Instructional Staff Services	<u>\$ 201,949</u>	<u>\$ 222,825</u>	<u>\$ 175,827</u>
231 Board of Education	134,400	105,217	81,117
232 Executive Administration	261,947	259,442	270,418
Total General Administration	<u>\$ 396,347</u>	<u>\$ 364,659</u>	<u>\$ 351,535</u>
241 Office of the Principal	665,505	638,626	778,417
Total School Administration	<u>\$ 665,505</u>	<u>\$ 638,626</u>	<u>\$ 778,417</u>
252 Fiscal Services	265,647	264,997	274,840
259 Other Business Services	89,195	71,195	74,210
Total Business Services	<u>\$ 354,842</u>	<u>\$ 336,192</u>	<u>\$ 349,050</u>
261 Operating Buildings Services	1,164,234	1,076,900	1,075,283
266 Safety and Security	9,000	10,100	7,600
Total Operations and Maintenance	<u>\$ 1,173,234</u>	<u>\$ 1,087,000</u>	<u>\$ 1,082,883</u>
271 Pupil Transportation	477,606	476,095	508,356
Total Pupil Transportation	<u>\$ 477,606</u>	<u>\$ 476,095</u>	<u>\$ 508,356</u>
282 Communications	37,708	30,855	31,940
283 Personnel	34,810	33,991	19,030
284 Technology Services	163,388	172,196	178,120
285 Pupil Accounting	12,100	18,000	13,300
Total Central Support Services	<u>\$ 248,006</u>	<u>\$ 255,042</u>	<u>\$ 242,390</u>
293 Support Service-Athletics	193,887	193,887	193,558
Total Support Service-Athletics	<u>\$ 193,887</u>	<u>\$ 193,887</u>	<u>\$ 193,558</u>
351 Custody & Care of Children	47,689	92,068	93,813
391 Community Services	0	0	9,024
Total Community Activities	<u>\$ 47,689</u>	<u>\$ 92,068</u>	<u>\$ 102,837</u>
Total Expenditures	<u>\$ 11,643,655</u>	<u>\$ 11,417,295</u>	<u>\$ 11,827,858</u>
621 Oper. Transf. to Athletics	-	-	-
623 Oper. Transf. to Comm Rec	-	15,000	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>
Total Expenditures and Operating Transfers	<u>\$ 11,643,655</u>	<u>\$ 11,432,295</u>	<u>\$ 11,827,858</u>

Whitmore Lake Public Schools

General Fund

BUDGET SUMMARY

-- DRAFT --

	<u>2010-11 AMENDED BUDGET</u>	<u>2010-11 FINAL BUDGET</u>	<u>2011-12 ORIGINAL BUDGET</u>
Revenues and Other Sources	\$ 11,227,485	\$ 11,683,192	\$ 11,039,560
Expenditures and Other Uses	\$ 11,643,655	\$ 11,432,295	\$ 11,827,858
Excess (Shortfall) of Revenues over Expenditures	<u>\$ (416,170)</u>	<u>\$ 250,897</u>	<u>\$ (788,298)</u>
Fund Balance - Beginning of Year	\$ 1,267,733	\$ 1,267,733	\$ 1,518,630
Fund Balance - End of Year	<u>\$ 851,563</u>	<u>\$ 1,518,630</u>	<u>\$ 730,332</u>
<u>Fund Balance</u>			
Non-Spendable			
Prepaid Expenditures - Projected	\$ 30,000	\$ 30,000	\$ 30,000
Assigned			
Deferred Earned Compensation	\$ 73,119	\$ 73,119	\$ 73,119
Curriculum	120,000	119,437	119,437
Athletics	-	20,915	20,915
Compensated Absences	94,865	94,865	94,865
Subsequent Year Expenditures	-	656,700	-
Capital Asset Replacement	100,000	100,000	100,000
Unassigned	\$ 433,579	\$ 423,594	\$ 291,996
Total Fund Balance - End of Year	<u>\$ 851,563</u>	<u>\$ 1,518,630</u>	<u>\$ 730,332</u>
Total Fund Balance as a Percent of Budget	7.3%	13.3%	6.2%
Unassigned Fund Balance as a Percent of Budget	3.7%	3.7%	2.5%

WHITMORE LAKE PUBLIC SCHOOLS

-- DRAFT --

Community Recreation Fund

Revenues and Expenditures

<u>Property Type:</u>	<u>Taxable Values</u>	<u>Estimated Tax Revenues</u>
PRE & Qual Agricultural:	\$ 215,127,401	\$ 129,098
Non-PRE:	\$ 114,826,277	\$ 68,907
Commercial Personal:	\$ 5,010,800	\$ -
Total:	<u>\$ 334,964,478</u>	<u>\$ 198,005</u>

PRE and Non-PRE Levy: 0.6001 Mills
 Commercial Personal Levy: 0.0000 Mills

	2010-11 ORIGINAL BUDGET	2010-11 FINAL BUDGET	2011-12 ORIGINAL BUDGET
Revenues:			
Property Taxes (@ 98%)	205,474	194,659	194,659
Community Education	60,000	66,000	70,000
Facility Rentals	0	25,000	30,000
Interest on Investments	300	300	300
Indirect Cost Recovery-Gen Fund	0	15,000	0
Total Revenues	<u>\$ 265,774</u>	<u>\$ 300,959</u>	<u>\$ 294,959</u>
Expenditures:			
Community Education			
Salaries & Benefits	71,322	58,902	56,775
Contracted Services	24,500	21,600	21,000
Supplies	8,300	8,000	7,000
Capital Outlay	0	0	0
Dues & Fees	800	700	700
Total Community Education	<u>\$ 104,922</u>	<u>\$ 89,202</u>	<u>\$ 85,475</u>
Pool			
Salaries & Benefits	63,435	93,712	92,477
Contracted Services	13,100	16,900	12,900
Utilities	126,000	126,000	126,000
Supplies	5,725	9,450	7,450
Capital Outlay	0	0	0
Dues & Fees	315	400	400
Transfer to Athletics	0	0	0
Total Pool	<u>\$ 208,575</u>	<u>\$ 246,462</u>	<u>\$ 239,227</u>
Total Expenditures	<u>\$ 313,497</u>	<u>\$ 335,664</u>	<u>\$ 324,702</u>
Excess (Shortage) of Revs over (under) Exps	<u>\$ (47,723)</u>	<u>\$ (34,705)</u>	<u>\$ (29,743)</u>
Fund Balance - Beginning of Year	<u>\$ 121,093</u>	<u>\$ 158,097</u>	<u>\$ 123,392</u>
Fund Balance - End of Year	<u>\$ 73,370</u>	<u>\$ 123,392</u>	<u>\$ 93,650</u>

WHITMORE LAKE PUBLIC SCHOOLS

-- DRAFT --

Food Service Fund

Revenues and Expenditures

	2010-11 ORIGINAL BUDGET	2010-11 FINAL BUDGET	2011-12 ORIGINAL BUDGET
Revenues:			
Local:			
Food Sales	234,300	205,200	215,000
Catered Events	27,000	22,600	22,000
State:			
School Lunch	15,345	21,318	23,000
Federal:			
Lunch & USDA Commodity	251,263	214,000	225,000
Total Revenues	<u>\$ 527,908</u>	<u>\$ 463,118</u>	<u>\$ 485,000</u>
Expenditures:			
Salaries and Benefits	226,724	196,564	215,900
PD, Repairs, Contr Serv	10,075	15,820	15,820
Food, Supplies	273,038	253,838	265,000
Capital Outlay	0	5,900	0
Misc.	4,800	4,800	4,800
Total Expenditures	<u>\$ 514,637</u>	<u>\$ 476,922</u>	<u>\$ 501,520</u>
Excess (Deficit) of Revenues over (under) Expenditures	13,271	(13,804)	(16,520)
Other Financing Uses - Operating Transfer to General Fund	<u>(10,293)</u>	<u>(16,049)</u>	<u>(16,049)</u>
Increase (Decrease) in Fund Balance	<u>\$ 2,978</u>	<u>\$ (29,853)</u>	<u>\$ (32,569)</u>
Fund Balance - Beginning of Year	<u>\$ 57,935</u>	<u>\$ 85,738</u>	<u>\$ 55,885</u>
Fund Balance - End of Year	<u><u>\$ 60,913</u></u>	<u><u>\$ 55,885</u></u>	<u><u>\$ 23,316</u></u>