



Whitmore Lake Public Schools

2008-2009 FINAL BUDGET SUMMARY

2009-2010 ORIGINAL BUDGET SUMMARY

Presented for Adoption June 22, 2009

WHITMORE LAKE PUBLIC SCHOOLS

General Fund Summary

DRAFT

	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 ORIGINAL BUDGET
REVENUES:	\$ 11,774,040	\$ 11,877,163	\$ 11,906,828	\$ 11,659,561
EXPENDITURES:	\$ 11,750,775	\$ 11,856,100	11,943,203	11,602,013
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	0	(16,565)	(17,451)	(16,859)
Other	0	0	0	0
Operating Transfers Out	114,858	116,359	116,234	106,359
TOTAL EXPENDITURES AND OTHER SOURCES (USES):	\$ 11,865,633	\$ 11,955,894	\$ 12,041,986	\$ 11,691,513
Excess (Shortfall) of Revenues over Expenditures	\$ (91,593)	\$ (78,731)	\$ (135,159) Note A	\$ (31,951) Note B
Total Fund Balance - Beginning of Year	\$ 760,277	\$ 795,877	\$ 795,877	\$ 660,718
Total Fund Balance - End of Year	\$ 668,684	\$ 717,146	\$ 660,718	\$ 628,767
Fund Balance:				
Reserved:				
Compensated Absences	0	81,000	81,000	81,000
Unreserved:				
Designated for Special Purposes:				
Bus Replacement	15,430	15,430	15,430	15,430
Underground Fuel Storage Tank	0	50,000	50,000	50,000
Durant/Tech Replacement	65,652	0	0	0
Curriculum	83,006	42,028	42,028	42,028
Undesignated	\$ 504,596	\$ 528,688	\$ 472,260	\$ 440,309
Undesignated Fund Balance as a Percent of Budget	4.3%	4.4%	3.9%	3.8%

Note A: The additional shortfall of \$55,428 (\$135,159 vs \$78,731) is a result of additional retirement costs, food service wages associated with general fund activities and additional health care costs.

Note B: The shortfall of \$31,951 is a result of additional unemployment and Early College Alliance costs.

WHITMORE LAKE PUBLIC SCHOOLS

General Fund

Revenue - DRAFT

PRE & Qual Ag Taxable Value:	\$ 248,886,141	Homestead Property Tax Revenue	\$ -
Comm Personal Prop TV:	\$ 4,810,550	Non-Homestead Property Tax Revenue	\$ 2,251,672
Non-PRE Taxable Value:	\$ 125,092,913	Comm Pers Prop Tax Revenue	\$ 28,863
Total Taxable Value:	<u>\$ 378,789,604</u>	Total Property Tax Revenue	<u>\$ 2,280,536</u>

2009 Non-Homestead Millage: 18.0000 Mills

	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 ORIGINAL BUDGET
LOCAL REVENUE:				
Property Taxes	2,353,713	2,283,819	2,276,325	2,275,731
Building Use	9,599	37,804	36,843	37,000
Interest on Investments	31,076	25,000	17,500	15,500
Kids Club and Tuition Preschool	148,319	124,900	102,716	110,187
Billboards	50,000	50,000	50,000	50,000
Other Local	12,088	9,648	28,377	6,200
TOTAL LOCAL SOURCES	<u>\$ 2,604,795</u>	<u>\$ 2,531,171</u>	<u>\$ 2,511,761</u>	<u>\$ 2,494,618</u>
STATE REVENUE:				
Proposal A	3,497,838	3,401,198	3,400,858	3,297,910
Special Ed. Headlee	575,939	575,939	577,532	581,867
Discretionary	3,100,380	3,149,395	2,696,918	3,111,206
Declining Enrollment	15,689	20,357	20,029	20,000
Durant Settlement	67,214	64,712	64,712	0
At Risk - Section 31A	141,447	163,770	163,789	135,000
Michigan School Readiness	51,000	53,980	53,980	51,000
First Steps	25,615	25,615	25,615	0
Vocational Education	7,686	23,568	23,298	23,300
Prior Year State Aid Adjustments	0	0	23,394	0
TOTAL STATE SOURCES	<u>\$ 7,482,808</u>	<u>\$ 7,478,534</u>	<u>\$ 7,050,125</u>	<u>\$ 7,220,284</u>
FEDERAL REVENUE:				
Funded Grants	601,323	724,877	1,196,769	754,137
TOTAL FEDERAL SOURCES	<u>\$ 601,323</u>	<u>\$ 724,877</u>	<u>\$ 1,196,769</u>	<u>\$ 754,137</u>
INCOMING TRANSFERS AND OTHER SOURCES:				
County Special Education PA-18 and Misc (WISD)	1,085,116	1,103,080	1,108,672	1,190,523
Insurance Proceeds, Other	0	39,501	39,501	0
TOTAL INCOMING TRANSFERS, OTHER SOURCES	<u>\$ 1,085,116</u>	<u>\$ 1,142,581</u>	<u>\$ 1,148,173</u>	<u>\$ 1,190,523</u>
TOTAL REVENUES and OTHER SOURCES	<u>\$ 11,774,042</u>	<u>\$ 11,877,163</u>	<u>\$ 11,906,828</u>	<u>\$ 11,659,561</u>

WHITMORE LAKE PUBLIC SCHOOLS

General Fund
Expenditures and Other Financing Uses - DRAFT

Function	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 ORIGINAL BUDGET	
111 Elementary	2,116,384	2,106,702	2,135,627	2,068,963	
112 Middle School	1,385,937	1,361,428	1,388,814	1,334,079	
113 High School	1,559,497	1,646,795	1,669,695	1,687,646	
118 Pre-School	233,494	240,293	279,768	303,353	
119 Summer School	10,825	11,942	11,941	11,729	
Total Basic Programs	5,306,137	5,367,160	5,485,845	5,405,770	
122 Special Education	1,015,723	910,631	748,358	822,436	
125 Compensatory Education	144,650	225,736	228,824	197,742	No At-Risk Carryover
127 Career & Technical Education	107,568	109,125	106,945	106,632	
Total Added Needs	1,267,941	1,245,492	1,084,127	1,126,810	
Total Instruction	6,574,078	6,612,652	6,569,972	6,532,580	
212 Guidance	163,332	193,172	156,741	151,168	
213 Health	78,274	60,882	68,656	67,946	
214 Psychology	44,936	41,225	42,615	45,180	
215 Speech	162,138	142,246	148,273	119,314	Elim .5 Speech
216 Social Workers	184,627	185,954	187,554	189,497	
218 Teacher Consultants	430,947	525,583	697,794	688,397	
219 Other Pupil Support	19,323	501	606	0	
Total Pupil Support Services	1,083,577	1,149,563	1,302,239	1,261,502	
221 Improvement of Instruction	35,196	92,353	115,174	82,190	Reduction of TIIA funds
222 Media Centers	124,321	118,308	118,569	126,839	
226 Supervision of Instructional Staff	92,370	105,633	106,507	100,453	
Total Instructional Staff Services	251,887	316,294	340,250	309,482	
231 Board of Education	180,491	120,174	127,996	170,030	Unemployment
232 Executive Administration	272,062	276,801	273,107	273,528	
Total General Administration	452,553	396,975	401,103	443,558	
241 Office of the Principal	633,626	654,017	651,609	642,707	
Total School Administration	633,626	654,017	651,609	642,707	
252 Fiscal Services	233,362	247,164	281,054	249,771	Salary, bens
259 Other Business Services	80,135	96,252	104,060	110,000	
Total Business Services	313,497	343,416	385,114	359,771	
261 Operating Buildings Services	1,470,167	1,415,354	1,363,285	1,298,474	Salary, bens
266 Safety and Security	3,837	16,828	3,837	3,837	
Total Operations and Maintenance	1,474,004	1,432,182	1,367,122	1,302,311	
271 Pupil Transportation	567,093	483,733	499,766	423,352	Reductions
Total Pupil Transportation	567,093	483,733	499,766	423,352	
282 Communications	0	0	35,786	37,654	Phones, Publisher
283 Personnel	28,411	75,517	23,398	25,500	Alloc of LTD, Life
284 Technology Services	224,179	229,159	204,963	146,071	No Durant Funds
285 Pupil Accounting	0	14,000	14,000	14,000	PowerSchools Est.
Total Central Support Services	252,590	318,676	278,147	223,225	
351 Custody & Care of Children	147,870	148,594	147,882	103,526	Elim of First Steps
Total Custody & Care of Children	147,870	148,594	147,882	103,526	
Total Expenditures	11,750,775	11,856,102	11,943,203	11,602,013	
621 Oper. Transf. to Athletics	114,858	116,359	116,234	106,359	
621 Oper. Transf. from Food Service		(16,565)	(17,451)	(16,859)	
Total Operating Transfers	114,858	99,794	98,783	89,500	
Total General Fund	11,865,633	11,955,896	12,041,986	11,691,513	

WHITMORE LAKE PUBLIC SCHOOLS

Athletic Fund

Revenues and Expenditures - DRAFT

	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 ORIGINAL BUDGET
Revenues:				
Admissions	34,757	40,757	40,972	36,757
Pay to Participate	35,925	35,925	36,085	35,925
Donations - Athletic Boosters	11,366	15,000	19,400	23,200
Other	19,008	1,200	5,730	5,700
Total Revenues	\$ 101,056	\$ 92,882	\$ 102,187	\$ 101,582
Expenditures:				
Salaries and Benefits	103,663	100,867	99,874	104,970
Contracted Services	76,739	74,819	78,210	74,121
Operations and Field Maintenance	6,183	6,189	3,637	1,750
Transportation	14,347	11,181	11,700	11,700
Dues, Fees	3,695	4,000	6,000	5,000
Supplies	12,185	12,185	19,000	25,400
Total Expenditures	\$ 216,812	\$ 209,241	\$ 218,421	\$ 222,941
Excess (Deficit) of Revenues over (under) Expenditures	\$ (115,756)	\$ (116,359)	\$ (116,234)	\$ (121,359)
Other Financing Sources - Operating Transfer from Comm Rec Fund	0	0	0	15,000
Other Financing Sources - Operating Transfer from General Fund	\$ 115,756	\$ 116,359	\$ 116,234	\$ 106,359
Increase (Decrease) in Fund Balance	0	0	0	(0)
Fund Balance - Beginning of Year	0	0	0	0
Fund Balance - End of Year	\$ 0	\$ -	\$ -	\$ (0)

WHITMORE LAKE PUBLIC SCHOOLS

Community Recreation Fund
Revenues and Expenditures - REVISED DRAFT

Community Recreation

2009 Taxable Valuation: PRE, Qual Ag and Non-PRE	\$ 373,979,054
2009 Millage	0.6001
Estimated Property Tax Revenue	\$ 224,425

	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 ORIGINAL BUDGET
Revenues:				
Property Taxes (@ 99%)	225,465	216,642	225,305	222,181
Community Education	99,249	48,635	52,833	60,000
Incoming Transfers	228,746	0	0	0
Interest on Investments	2,847	2,847	1,000	600
Total Revenues	\$ 556,307	\$ 268,124	\$ 279,138	\$ 282,781
Expenditures:				
Community Education				
Salaries & Benefits	50,630	56,220	62,968	91,642
Contracted Services	6,350	9,950	6,711	50,520
Supplies	2,564	5,900	2,000	4,700
Capital Outlay	0	0	0	15,000
Dues & Fees	0	0	900	900
Total Community Education	\$ 59,544	\$ 72,070	\$ 72,579	\$ 162,762
Recreation Millage				
Contract Services	10,000	10,000	3,733	0
Total Recreation Millage	\$ 10,000	\$ 10,000	\$ 3,733	\$ -
Pool				
Salaries & Benefits	88,677	88,677	56,500	65,237
Contracted Services	7,315	9,000	4,672	15,300
Supplies	128,639	92,485	77,430	84,025
Capital Outlay	0	0	0	20,000
Dues & Fees	900	900	15	0
Total Pool	\$ 225,531	\$ 191,062	\$ 138,617	\$ 184,562
Total Expenditures	\$ 295,075	\$ 273,132	\$ 214,929	\$ 347,324
Excess of Revenues over Expenditures	\$ 261,232	\$ (5,008)	\$ 64,209	\$ (64,543)
Fund Balance - Beginning of Year	\$ 384,340	\$ 198,527	\$ 198,527	\$ 262,736 <i>Revised</i>
Fund Balance - End of Year	\$ 645,572	\$ 193,519	\$ 262,736	\$ 198,193

WHITMORE LAKE PUBLIC SCHOOLS

Food Service Fund

Revenues and Expenditures - REVISED DRAFT

	2008-09 ORIGINAL BUDGET	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	2009-10 AMENDED BUDGET
Revenues:				
Local:				
Food Sales	293,424	285,035	258,830	259,800
Catered Events	9,841	20,295	40,937	30,000
State:				
School Lunch	13,697	13,697	15,342	13,695
Federal:				
Lunch & USDA Commodity	185,631	242,797	237,495	234,185
Total Revenues	\$ 502,593	\$ 561,824	\$ 552,604	\$ 537,680
Expenditures:				
Salaries and Benefits	237,625	237,625	221,056	202,922
PD, Repairs, Contr Serv	9,985	16,180	13,400	13,400
Food, Supplies	270,781	285,521	293,297	293,297
Capital Outlay	2,769	2,000	1,765	1,765
Misc.	5,724	3,933	4,167	4,167
Total Expenditures	\$ 526,884	\$ 545,259	\$ 533,685	\$ 515,551
Excess (Deficit) of Revenues over (under) Expenditures	(24,291)	16,565	18,919	22,129
Other Financing Uses - Operating Transfer to General Fund	0	(16,565)	(17,451)	(16,859)
Increase (Decrease) in Fund Balance	\$ (24,291)	\$ (0)	\$ 1,468	\$ 5,271
Fund Balance - Beginning of Year	\$ 20,100	\$ 44,666	\$ 44,666	\$ 46,134 <i>Revised</i>
Fund Balance - End of Year	\$ (4,191)	\$ 44,666	\$ 46,134	\$ 51,405