



Whitmore Lake Public Schools

2010-2011 AMENDED BUDGET
GENERAL FUND
SUMMARY

*To be Presented for Adoption
November 29, 2010*

Whitmore Lake Public Schools

General Fund

BUDGET SUMMARY

		2009-10 ACTUAL	2010-11 ORIGINAL BUDGET	2010-11 AMENDED BUDGET
Total Revenues and Other Sources		\$ 11,867,859	\$ 11,207,811	\$ 11,227,485
Total Expenditures and Other Uses		\$ 11,498,010	\$ 11,268,817	\$ 11,643,655
Excess (Shortfall) of Revenues over Expenditures		<u>\$ 369,849</u>	<u>\$ (61,007)</u>	<u>\$ (416,170)</u>
Total Fund Balance - Beginning of Year		\$ 897,884	\$ 561,661	\$ 1,267,733
Total Fund Balance - End of Year		<u>\$ 1,267,733</u>	<u>\$ 500,654</u>	<u>\$ 851,563</u>
Fund Balance				
	<i>Eff. 6/2011 New GASB 54 Fund Balance Classifications:</i>			
Reserved				
Prepaid Expenditures	<i>Non-Spendable</i>	\$ 28,729	\$ 9,000	\$ 30,000
Unreserved				
Designated for Special Purposes				
Subsequent Year Expenditures	<i>Assigned</i>	\$ 61,006	\$ -	\$ -
Compensated Absences	<i>Assigned</i>	105,707	94,865	94,865
Capital Asset Replacement	<i>Assigned</i>	100,000	100,000	100,000
Deferred Earned Compensation	<i>Assigned</i>	73,119	73,119	73,119
Curriculum	<i>Assigned</i>	119,189	0	120,000
Undesignated	<i>Unassigned</i>	\$ 779,983	\$ 223,670	\$ 433,579
Total Fund Balance - June 30		<u>\$ 1,267,733</u>	<u>\$ 500,654</u>	<u>\$ 851,563</u>
Undesignated Fund Balance as a Percent of Budget		6.8%	2.0%	3.7%

WHITMORE LAKE PUBLIC SCHOOLS

General Fund

Revenue

	2009-10 ACTUAL	2010-11 ORIGINAL BUDGET	2010-11 AMENDED BUDGET	
LOCAL REVENUE:				
Property Taxes	2,181,122	2,165,269	2,089,637	
Building Use	51,098	35,000	35,000	
Interest on Investments	17,280	7,000	5,000	
Kids Club, Tuition Presch, Kgn Enrich	112,233	139,350	144,150	
Billboards	50,000	50,000	50,000	
Other Local	44,052	110,065	99,780	
TOTAL LOCAL SOURCES	\$ 2,455,785	\$ 2,506,684	\$ 2,423,567	
STATE REVENUE:				
Proposal A	3,439,179	3,388,982	3,389,851	
Special Ed. Headlee	585,095	585,095	565,584	
Discretionary	2,812,681	2,553,449	2,589,572	(\$116) pp, (\$268) pp
Declining Enrollment	10,487	-	5,020	
Durant Settlement	6,658	-	21,804	Carryover
At Risk - Section 31A	125,180	159,943	211,103	Incl Carryover
GSRP	-	-	61,200	
First Steps	25,615	-	-	
Vocational Education	28,481	25,000	48,352	
LEA/Deduct	(185,759)	-	(181,427)	(\$154) pp
Prior Year State Aid Adjustments	39,701	-	-	
TOTAL STATE SOURCES	\$ 6,887,318	\$ 6,712,469	\$ 6,711,059	
FEDERAL REVENUE:				
Funded Grants	1,264,319	899,345	1,160,135	+\$116 pp, other
TOTAL FEDERAL SOURCES	\$ 1,264,319	\$ 899,345	\$ 1,160,135	
OTHER REVENUE SOURCES:				
County Special Education PA-18	1,109,961	1,073,264	854,670	Reimb Reduction
WISD Misc	125,928	-	21,316	PY One-time Medicaid
Services Provided Other LEAs	-	-	36,390	Manchester
Insurance Proceeds, Other	7,652	-	4,300	
Incoming Transfer - Food Service	16,898	16,049	16,049	
TOTAL OTHER REVENUE SOURCES	\$ 1,260,439	\$ 1,089,313	\$ 932,725	
TOTAL REVENUES	\$ 11,867,861	\$ 11,207,811	\$ 11,227,485	

WHITMORE LAKE PUBLIC SCHOOLS

General Fund
Expenditures

Function	2009-10 ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	Notes
111 Elementary	\$ 2,018,439	\$ 1,971,513	\$ 1,860,721	Retirements
112 Middle School	1,360,591	1,380,365	1,319,135	
113 High School	1,625,624	1,359,896	1,877,843	Layoffs, Recalls, Subs
118 Pre-School	272,753	281,926	326,511	
119 Summer School	13,548	0	0	
Total Basic Programs	\$ 5,290,955	\$ 4,993,701	\$ 5,384,210	
122 Special Education	750,257	798,335	818,038	Layoff, Recalls, Grants
125 Compensatory Education	237,528	212,386	216,099	
127 Career & Technical Education	137,566	118,148	114,921	Retirement, VocEd-61a1
Total Added Needs	\$ 1,125,351	\$ 1,128,869	\$ 1,149,058	
Total Instruction	\$ 6,416,306	\$ 6,122,570	\$ 6,533,268	
212 Guidance	156,498	170,081	161,713	
213 Health	78,679	88,584	85,527	
214 Psychology	45,509	47,770	47,636	
215 Speech	154,136	187,782	173,165	Manchester
216 Social Workers	198,994	210,514	205,419	
218 Teacher Consultants	751,530	732,415	677,862	Retirements
Total Pupil Support	\$ 1,385,346	\$ 1,437,145	\$ 1,351,322	
Total Instruction and Pupil Support	\$ 7,801,652	\$ 7,559,716	\$ 7,884,590	
221 Improvement of Instruction	59,744	61,939	80,194	Grants
222 Media Services	103,035	70,053	37,983	Retirements, restructure
225 Instruction Related Technology	14,127	4,480	0	
226 Supervision of Instructional Staff	86,215	65,425	83,772	
Total Instructional Staff Services	\$ 263,121	\$ 201,897	\$ 201,949	
231 Board of Education	123,140	189,931	134,400	Unemployment
232 Executive Administration	252,580	267,507	261,947	
Total General Administration	\$ 375,720	\$ 457,438	\$ 396,347	
241 Office of the Principal	666,603	530,614	665,505	Retirement, Layoff, Recall
Total School Administration	\$ 666,603	\$ 530,614	\$ 665,505	
252 Fiscal Services	262,640	265,987	265,647	
259 Other Business Services	121,719	119,210	89,195	
Total Business Services	\$ 384,359	\$ 385,197	\$ 354,842	
261 Operating Buildings Services	1,074,424	1,197,538	1,164,234	
266 Safety and Security	5,569	9,000	9,000	
Total Operations and Maintenance	\$ 1,079,993	\$ 1,206,538	\$ 1,173,234	
271 Pupil Transportation	454,463	433,044	477,606	Health Eligib.
Total Pupil Transportation	\$ 454,463	\$ 433,044	\$ 477,606	
282 Communications	36,636	37,668	37,708	
283 Personnel	23,539	32,190	34,810	
284 Technology Services	139,931	147,103	163,388	Durant Carryover
285 Pupil Accounting	12,080	12,100	12,100	
Total Central Support Services	\$ 212,186	\$ 229,061	\$ 248,006	
293 Support Service-Athletics	0	201,399	193,887	
Total Support Service-Athletics	\$ -	\$ 201,399	\$ 193,887	
351 Custody & Care of Children	113,636	63,915	47,689	First Steps now WISD
Total Custody & Care of Children	\$ 113,636	\$ 63,915	\$ 47,689	
Total Expenditures	\$ 11,351,733	\$ 11,268,817	\$ 11,643,655	
621 Oper. Transf. to Athletics	126,359	-	-	
621 Oper. Transf. to Comm Rec	19,527	-	-	
Total Operating Transfers	\$ 145,886	\$ -	\$ -	
Total General Fund	\$ 11,497,619	\$ 11,268,817	\$ 11,643,655	