



# **Whitmore Lake Public Schools**

**2023-2024  
Final Budget Summary  
and  
2024-2025  
Proposed Budget Summary**

**To be Presented for Adoption  
June 24, 2024**

# Whitmore Lake Public Schools

## General Fund

### BUDGET SUMMARY

	2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET
Revenues and Other Sources	14,665,875	14,118,484
Expenditures and Other Uses	14,427,316	13,983,303
Excess (Shortfall) of Revenues over Expenditures	<u>238,559</u>	<u>135,181</u>
Fund Balance - Beginning of Year	885,318	1,123,877
Fund Balance - End of Year	<u>1,123,877</u>	<u>1,259,058</u>
Total Fund Balance as a Percent of Revenue	7.66%	8.92%

**WHITMORE LAKE PUBLIC SCHOOLS**

**General Fund**

**Revenues and Operating Transfers**

Property Type	Taxable Values	Estimated Tax Revenues
PRE & Qual Agricultural	\$ 317,135,087	\$ -
Commercial Personal	\$ 7,508,500	\$ 45,051
Non-PRE	\$ 148,444,077	\$ 2,671,993
<b>Total Taxable Value</b>	<b>\$ 473,087,664</b>	<b>\$ 2,717,044</b>

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

	2023-24 FINAL BUDGET	2024-25 ORIGINAL BUDGET
<b>LOCAL REVENUE:</b>		
Property Taxes	2,741,605	2,842,044
Delinq/PILT Tax Collections	79,893	30,088
Interest on Investments	122,000	100,000
Kids Club, Tuition Preschool	151,000	151,000
Billboards & Facility Rental	335,000	300,000
Athletics	50,000	50,000
Other Local	100,000	125,000
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 3,579,498</b>	<b>\$ 3,598,132</b>
<b>STATE REVENUE:</b>		
Proposal A	396,860	579,215
Special Ed. Headlee	1,170,616	1,072,972
Discretionary	3,282,647	3,643,470
American History Instruction	7,000	0
At Risk - Section 31A	334,090	342,444
Bilingual Education	3,862	3,745
CTE Per Pupil Incentive	3,326	3,326
District Transportation Costs	88,084	105,166
Early Literacy Targeted Instruction	11,735	11,735
Early Student Behavior Intervention	6,706	0
Educator Compensation Program	34,299	0
FAFSA Completion Challenge	2,160	0
First Robotics Grant	10,716	8,081
Data Collection Headlee Oblig.	19,472	17,638
Hold Harmless Guarantee	5,947	6,000
Imagine Learning	84,000	0
Mental Health Grant	0	0
MPSERS 0.5 UAAL Rate Reimb	34,461	0
MPSERS Cost Offset	79,759	79,759
MPSERS Normal Cost Offset	263,199	263,199
MPSERS REFORMS - DC	60,000	60,000
MPSERS One Time Deposit	0	0
MPSERS UAAL Rate Stabilization	1,323,738	1,323,738
School Safety	0	0
Vocational Education	60,390	14,049
23g My Kids Back on Track	33,000	110,693
Assesment Grant	5,938	5,900
Safety/Mental Health	152,529	152,529
31o - School Nurse	57,778	24,205
Prior Year State Aid Adjustments	7,634	25,000
<b>TOTAL STATE REVENUE</b>	<b>7,539,936</b>	<b>7,852,864</b>
<b>FEDERAL REVENUE:</b>		
Funded Grants	530,957	537,488
<b>TOTAL FEDERAL REVENUE</b>	<b>530,957</b>	<b>537,488</b>
<b>OTHER REVENUE:</b>		
County Special Education PA-18	1,913,034	\$ 1,800,000
Medicald Proceeds	330,995	0
WISD Misc; GSRP	238,155	250,000
Services Provided To/By Other LEAs	83,300	80,000
Sale of Capital Asset	450,000	0
<b>TOTAL OTHER REVENUE</b>	<b>\$ 3,015,484</b>	<b>\$ 2,130,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,665,875</b>	<b>\$ 14,118,484</b>

**WHITMORE LAKE PUBLIC SCHOOLS**  
**General Fund**  
**Expenditures and Operating Transfers**

Function	2023-24 FINAL BUDGET	2024-25 ORIGINAL BUDGET
1111 Elementary	2,824,000	2,726,500
1113 High School	2,242,000	2,147,000
1118 Pre-School	698,300	715,000
1119 Summer Schools	0	21,000
Total Basic Programs	<u>5,764,300</u>	<u>5,609,500</u>
1122 Special Education	1,226,000	1,180,000
1125 Compensatory Education	178,300	182,200
1127 Career & Technical Education	166,000	129,200
Total Added Needs	<u>1,570,300</u>	<u>1,491,400</u>
Total Instruction	<u>7,334,600</u>	<u>7,100,900</u>
1211 Truancy	46,500	48,550
1212 Guidance	173,000	173,500
1213 Health	163,500	165,000
1214 Psychology	68,000	68,000
1215 Speech	234,000	245,000
1216 Social Workers	253,700	262,000
1218 Teacher Consultants	749,000	753,000
1219 Other Pupil Support	216,100	230,160
Total Pupil Support	<u>1,903,800</u>	<u>1,945,210</u>
Total Instruction and Pupil Support	<u>9,238,400</u>	<u>9,046,110</u>
1221 Improvement of Instruction	318,000	306,312
1222 Media Services	29,400	27,500
1225 Instructional Related Technology	79,200	87,000
1226 Supervision of Instructional Staff	369,400	371,000
1227 Academic Student Assessment	16,200	20,000
Total Instructional Staff Services	<u>812,200</u>	<u>811,812</u>
1231 Board of Education	88,200	90,000
1232 Executive Administration	331,500	349,000
Total General Administration	<u>419,700</u>	<u>439,000</u>
1241 Office of the Principal	538,000	522,000
1249 Other School Administration	1,200	1,500
Total School Administration	<u>539,200</u>	<u>523,500</u>
1252 Fiscal Services	367,300	362,000
1259 Other Business Services	78,300	75,000
Total Business Services	<u>445,600</u>	<u>437,000</u>
1261 Operating Buildings Services	1,104,000	1,070,000
1266 Safety and Security	112,000	123,000
Total Operations and Maintenance	<u>1,216,000</u>	<u>1,193,000</u>
1271 Pupil Transportation	765,000	600,000
Total Pupil Transportation	<u>765,000</u>	<u>600,000</u>
1282 Communications	143,100	136,800
1283 Personnel	116,900	109,000
1284 Technology Services	144,200	137,000
1285 Pupil Accounting	59,000	58,000
Total Central Support Services	<u>463,200</u>	<u>440,800</u>
1291 Pupil Activities	10,716	8,081
1293 Support Service-Athletics	403,500	365,000
Total Support Service-Athletics	<u>414,216</u>	<u>373,081</u>
1311 Community Services	31,000	38,000
1331 Community Activities	63,100	60,000
1351 Custody & Care of Children	0	0
1371 Non-Public School Pupils	5,200	6,000
1391 Community Services	14,500	15,000
Total Community Activities	<u>113,800</u>	<u>119,000</u>
Total Expenditures	<u>14,427,316</u>	<u>13,983,303</u>