

# Whitmore Lake Public Schools

## General Fund

### BUDGET SUMMARY

	2024-25 ORIGINAL BUDGET	Adjusted to Audit 2024-25 ORIGINAL BUDGET	2024-25 AMENDED BUDGET
Revenues and Other Sources	\$ 14,118,484	\$ 14,118,484	\$ 14,608,206
Expenditures and Other Uses	\$ 13,983,303	\$ 13,983,303	\$ 14,718,662
Excess (Shortfall) Revenues Over Expenditures	\$ 135,181	\$ 135,181	\$ (110,456)
Fund Balance - Beginning of Year	\$ 1,123,877	\$ 1,212,285	\$ 1,212,285
Fund Balance - End of Year	\$ 1,259,058	\$ 1,347,466	\$ 1,101,829
Total Fund Balance As a Percent of Revenue	8.92%	9.54%	7.54%

WHITMORE LAKE PUBLIC SCHOOLS		
General Fund		
Revenues and Operating Transfers		
Property Type	NEW Taxable Values	Estimated Tax Revenues
PRE & Qual Agricultural	\$ 343,242,082	\$ -
Commercial Personal	\$ 8,736,600	\$ 52,420
Non-PRE	\$ 168,634,828	\$ 3,035,427
Total Taxable Value	\$ 520,613,510	\$ 3,087,847
Non-PRE Levy:	18.0000	Mills
Commercial Personal Levy:	6.0000	Mills
	2024-25	2024-25
	ORIGINAL	AMENDED
	BUDGET	BUDGET
LOCAL REVENUE:		
Property Taxes	2,842,044	3,080,000
Delinq/PILT Tax Collections	30,088	70,000
Interest on Investments	100,000	100,000
Kids Club, Tuition Preschool	151,000	151,000
Facility Rental	300,000	313,000
Athletics	50,000	50,000
Other Local	125,000	125,000
TOTAL LOCAL REVENUE	\$ 3,598,132	\$ 3,889,000
STATE REVENUE:		
Proposal A	579,215	107,958
Special Ed. Headlee	1,072,972	1,214,502
Discretionary	3,643,470	3,367,035
American History Instruction	0	11,592
At Risk - Section 31A	342,444	352,114
Bilingual Education	3,745	4,874
CTE Per Pupil Incentive	3,326	2,842
District Transportation Costs	105,166	88,084
Early Literacy Targeted Instruction	11,735	10,305
Early Student Behavior Intervention	0	8,493
First Robotics Grant	8,081	8,421
Data Collection Headlee Oblig.	17,638	20,067
Hold Harmless Guarantee	6,000	3,053
Filter First Grant	0	85,000
Literacy PD, Curriculum, Supports	0	101,413
147a(1) MPSERS Cost Offset	79,759	85,398
147a(2) MPSERS Normal Cost Offset	263,199	283,188
147a(4) MPSERS Reimbursement	0	428,604
147c(2) MPSERS One-Time Deposit	0	179,182
147c(1) MPSERS UAAL Rate Stabilization	1,323,738	788,293
147e MPSERS REFORMS - DC	60,000	60,000
147g MPSERS 3%	0	100,252
Vocational Education	14,049	7,240
23g My Kids Back on Track	110,693	42,034
Assesment Grant	5,900	5,900
Safety/Mental Health	152,529	16,520
11x(6) Grant	0	36,988
31o - School Nurse	24,205	0
Prior Year State Aid Adjustments	25,000	25,000
TOTAL STATE REVENUE	7,852,864	7,444,352
FEDERAL REVENUE:		
Funded Grants	537,488	542,114
TOTAL FEDERAL REVENUE	537,488	542,114
OTHER REVENUE:		
County Special Education PA-18	\$ 1,800,000	\$ 2,288,716
Medicaid Proceeds	0	0
WISD Misc; GSRP	250,000	360,724
Services Provided To/By Other LEAs	80,000	83,300
TOTAL OTHER REVENUE	\$ 2,130,000	\$ 2,732,740
TOTAL REVENUES	\$ 14,118,484	\$ 14,608,206

WHITMORE LAKE PUBLIC SCHOOLS					
General Fund					
Expenditures and Operating Transfers					
			2024-25	2024-25	
			ORIGINAL	AMENDED	
	Function		BUDGET	BUDGET	
1111	Elementary		2,726,500	2,871,417	
1113	High School		2,147,000	2,018,498	
1118	Pre-School		715,000	687,313	
1119	Summer Schools		21,000	13,500	
	Total Basic Programs		5,609,500	5,590,728	
1122	Special Education		1,180,000	1,528,991	
1125	Compensatory Education		182,200	197,254	
1127	Career & Technical Education		129,200	190,475	
	Total Added Needs		1,491,400	1,916,720	
	Total Instruction		7,100,900	7,507,448	
1211	Truancy		48,550	34,300	
1212	Guidance		173,500	186,909	
1213	Health		165,000	185,147	
1214	Psychology		68,000	70,000	
1215	Speech		245,000	239,590	
1216	Social Workers		262,000	271,421	
1218	Teacher Consultants		753,000	626,764	
1219	Other Pupil Support		230,160	237,000	
	Total Pupil Support		1,945,210	1,851,131	
	Total Instruction and Pupil Support		9,046,110	9,358,579	
1221	Improvement of Instruction		306,312	311,000	
1222	Media Services		27,500	25,800	
1225	Instructional Related Technology		87,000	96,000	
1226	Supervision of Instructional Staff		371,000	553,495	
1227	Academic Student Assessment		20,000	15,000	
	Total Instructional Staff Services		811,812	1,001,295	
1231	Board of Education		90,000	90,000	
1232	Executive Administration		349,000	404,840	
	Total General Administration		439,000	494,840	
1241	Office of the Principal		522,000	527,075	
1249	Other School Administration		1,500	1,500	
	Total School Administration		523,500	528,575	
1252	Fiscal Services		362,000	364,640	
1259	Other Business Services		75,000	90,000	
	Total Business Services		437,000	454,640	
1261	Operating Buildings Services		1,070,000	1,233,154	
1266	Safety and Security		123,000	80,200	
	Total Operations and Maintenance		1,193,000	1,313,354	
1271	Pupil Transportation		600,000	685,702	
	Total Pupil Transportation		600,000	685,702	
1282	Communications		136,800	135,300	
1283	Personnel		109,000	109,000	
1284	Technology Services		137,000	157,698	
1285	Pupil Accounting		58,000	55,000	
	Total Central Support Services		440,800	456,998	
1291	Pupil Activities		8,081	8,421	
1293	Support Service-Athletics		365,000	381,858	
	Total Support Service-Athletics		373,081	390,279	
1311	Community Services		38,000	4,900	
1331	Community Activities		60,000	0	
1351	Custody & Care of Children		0	0	
1361	Welfare Activities			7,000	
1371	Non-Public School Pupils		6,000	6,000	
1391	Community Services		15,000	16,500	
	Total Community Activities		119,000	34,400	
Total Expenditures			13,983,303	14,718,662	

### Expenditures and Operating Transfers

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			2024-25	2024-25
			ORIGINAL	AMENDED
	Function		BUDGET	BUDGET
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1122	Special Education		1,180,000	1,528,991
1125	Compensatory Education		182,200	197,264
1127	Career & Technical Education		129,200	190,475
	Total Added Needs		1,491,400	1,916,720
	Total Instruction		7,100,900	7,507,448
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