

Whitmore Lake Public Schools

General Fund

BUDGET SUMMARY

	2024-25 FINAL BUDGET	2025-26 ORIGINAL BUDGET
Revenues and Other Sources	\$ 14,627,472	\$ 14,416,416
Expenditures and Other Uses	\$ 14,688,961	\$ 14,366,016
Excess (Shortfall) Revenues Over Expenditures	\$ (61,490)	\$ 50,400
Fund Balance - Beginning of Year	\$ 1,211,306	\$ 1,149,817
Fund Balance - End of Year	\$ 1,149,817	\$ 1,200,216
Total Fund Balance As a Percent of Revenue	7.86%	8.33%

WHITMORE LAKE PUBLIC SCHOOLS

General Fund Revenues and Operating Transfers

Property Type	2025-26	Estimated Tax
	Taxable Values	Revenues
PRE & Qual Agricultural	\$ 360,404,186	\$ -
Non-PRE	\$ 177,066,569	\$ 3,187,198
Commercial Personal	\$ 9,173,430	\$ 55,041
Total Taxable Value	<u>\$ 537,470,756</u>	<u>\$ 3,242,239</u>
Non-PRE Levy:	18.0000	Mills
Commercial Personal Levy:	6.0000	Mills
	2024-25	2025-26
	FINAL	ORIGINAL
	BUDGET	BUDGET
LOCAL REVENUE:		
Property Taxes	3,080,000	3,240,000
Delinq/PILT Tax Collections	70,000	70,000
Interest on Investments	100,000	75,000
Kids Club, Tuition Preschool	151,000	152,000
Facility Rental	293,000	328,000
Athletics	95,000	50,000
Other Local	70,000	125,000
TOTAL LOCAL REVENUE	\$ 3,859,000	\$ 4,040,000
STATE REVENUE:		700 Students
Proposal A	115,495	32,823
Special Ed. Headlee	1,214,502	1,214,502
Discretionary	3,375,513	3,694,040
American History Instruction	6,725	0
At Risk - Section 31A	352,114	366,506
Bilingual Education	2,852	4,875
CTE Per Pupil Incentive	2,842	2,900
District Transportation Costs	92,366	88,100
Early Literacy Targeted Instruction	10,305	10,305
Early Student Behavior Intervention	0	0
FAFSA Completion Challenge	1,250	0
First Robotics Grant	8,421	8,500
Data Collection Headlee Oblig.	20,115	20,200
Hold Harmless Guarantee	3,061	3,075
Filter First Grant	85,000	0
Literacy PD, Curriculum, Supports	73,546	0
147a(1) MPSERS Cost Offset	85,398	85,398
147a(2) MPSERS Normal Cost Offset	283,188	283,188
147a(4) MPSERS Reimbursement	428,604	0
147c(2) MPSERS One-Time Deposit	179,182	0
147c(1) MPSERS UAAL Rate Stabilization	788,293	1,120,000
147e MPSERS REFORMS - DC	60,000	60,000
147g MPSERS 3%	100,252	18,124
Vocational Education	7,240	7,250
23g My Kids Back on Track	42,034	0
MI Future Educators (Flowthrough)	9,600	0
Benchmark Reporting	7,209	0
Safety/Mental Health	79,979	78,000
Reimb for Board Member Training	300	0
Student Loan Repayment Program	2,240	0
11x(6) Grant	0	0
31o - School Nurse	0	0
Prior Year State Aid Adjustments	12,000	25,000
TOTAL STATE REVENUE	\$ 7,449,626	\$ 7,122,786
FEDERAL REVENUE:		
Funded Grants	551,618	542,114
TOTAL FEDERAL REVENUE	\$ 551,618	\$ 542,114
OTHER REVENUE:		
County Special Education PA-18	2,288,716	2,288,716
Medicaid Proceeds	0	0
WISD Misc; GSRP	395,212	339,500
Services Provided To/By Other LEAs	83,300	83,300
TOTAL OTHER REVENUE	2,767,228	2,711,516
TOTAL REVENUES	\$ 14,627,472	\$ 14,416,416

WHITMORE LAKE PUBLIC SCHOOLS

General Fund

Expenditures and Operating Transfers

FUNCTION		2024-25 FINAL BUDGET	2025-26 ORIGINAL BUDGET
1111	Elementary	2,823,000	2,551,000
1112	Middle School	0	596,000
1113	High School	2,007,000	1,635,000
1118	Pre-School	685,000	747,000
1119	Summer Schools	19,200	13,500
	TOTAL BASIC PROGRAMS	\$ 5,534,200	\$ 5,542,500
1122	Special Education	1,371,000	1,479,695
1125	Compensatory Education	194,000	203,000
1127	Career & Technical Education	178,000	131,000
	TOTAL ADDED NEEDS	\$ 1,743,000	\$ 1,813,695
	TOTAL INSTRUCTION	\$ 7,277,200	\$ 7,356,195
1211	Truancy	23,100	34,300
1212	Guidance	180,000	185,000
1213	Health	152,000	184,000
1214	Psychology	98,000	175,000
1215	Speech	256,000	241,000
1216	Social Workers	266,000	273,000
1218	Teacher Consultants	731,000	633,000
1219	Other Pupil Support	271,000	241,000
	TOTAL PUPIL SUPPORT	\$ 1,977,100	\$ 1,966,300
	TOTAL INSTRUCTION & PUPIL SUPPORT	\$ 9,254,300	\$ 9,322,495
1221	Improvement of Instruction	305,000	125,000
1222	Media Services	26,000	27,500
1225	Instructional Related Technology	98,600	96,000
1226	Supervision of Instructional Staff	521,000	494,000
1227	Academic Student Assessment	16,000	0
	TOTAL INSTRUCTIONAL STAFF SERVICES	\$ 966,600	\$ 742,500
1231	Board of Education	106,065	88,800
1232	Executive Administration	420,000	414,000
	TOTAL GENERAL ADMINISTRATION	\$ 526,065	\$ 502,800
1241	Office of the Principal	541,000	522,000
1249	Other School Administration	1,500	1,500
	TOTAL SCHOOL ADMINISTRATION	\$ 542,500	\$ 523,500
1252	Fiscal Services	375,000	385,000
1259	Other Business Services	100,000	90,000
	TOTAL BUSINESS SERVICES	\$ 475,000	\$ 475,000
1261	Operating Buildings Services	1,210,000	1,195,000
1266	Safety and Security	32,400	50,200
	TOTAL OPERATIONS AND MAINTENANCE	\$ 1,242,400	\$ 1,245,200
1271	Pupil Transportation	742,000	710,000
	TOTAL PUPIL TRANSPORTATION	\$ 742,000	\$ 710,000
1282	Communications	165,000	125,300
1283	Personnel	108,500	109,000
1284	Technology Services	164,000	140,900
1285	Pupil Accounting	62,500	56,500
	TOTAL CENTRAL SUPPORT SERVICES	\$ 500,000	\$ 431,700
1291	Pupil Activities	8,421	8,421
1293	Support Service-Athletics	388,000	370,000
	TOTAL SUPPORT SERVICES-ATHLETICS	\$ 396,421	\$ 378,421
1311	Community Services	6,675	4,900
1331	Community Activities	0	0
1351	Custody & Care of Children	0	0
1361	Welfare Activities	6,000	7,000
1371	Non-Public School Pupils	6,000	6,000
1391	Community Services	15,400	16,500
	TOTAL COMMUNITY ACTIVITIES	\$34,075	\$34,400
1445	Payments to Not for Profit Entities	9,600	0
	TOTAL PYMNTS TO NOT FOR PROFIT ENTITIES	\$ 9,600	\$ -
	TOTAL EXPENDITURES	\$ 14,688,961	\$ 14,366,016