



# **Whitmore Lake Public Schools**

## **2023-2024 Original Budget Summary**

**To be Presented for Adoption  
June 27, 2023**

# Whitmore Lake Public Schools

## General Fund

### BUDGET SUMMARY

	<u>2022-23 FINAL BUDGET</u>	<u>2023-24 ORIGINAL BUDGET</u>
Revenues and Other Sources	14,173,591	14,390,733
Expenditures and Other Uses	14,641,905	14,170,488
Excess (Shortfall) of Revenues over Expenditures	<u>(468,314)</u>	<u>220,245</u>
Fund Balance - Beginning of Year	1,178,173	709,859
Fund Balance - End of Year	<u>709,859</u>	<u>930,104</u>
Total Fund Balance as a Percent of Revenue	5.01%	6.46%

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

Property Type	Taxable Values	Estimated Tax Revenues
PRE & Qual Agricultural	\$ 305,203,791	\$ -
Commercial Personal	\$ 7,972,755	\$ 47,837
Non-PRE	\$ 141,196,696	\$ 2,541,541
<b>Total Taxable Value</b>	<b>\$ 454,373,242</b>	<b>\$ 2,589,377</b>

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

	2022-23 FINAL BUDGET	2023-24 ORIGINAL BUDGET
<b>LOCAL REVENUE:</b>		
Property Taxes	2,477,744	2,600,000
Delinq/PILT Tax Collections	8,456	10,000
Interest on Investments	84,000	30,000
Kids Club, Tuition Preschool	748,156	990,000
Billboards & Facility Rental	294,772	309,380
Athletics	56,065	50,000
Other Local	45,300	125,000
<b>TOTAL LOCAL REVENUE</b>	<b>\$ 3,714,493</b>	<b>\$ 4,114,380</b>
<b>STATE REVENUE:</b>		
Proposal A	595,738	650,576
Special Ed. Headlee	692,040	649,198
Discretionary	2,900,056	3,300,207
At Risk - Section 31A	275,690	300,000
CTE Per Pupil Incentive	3,596	3,596
Bilingual Education	1,738	1,738
Early Literacy Targeted Instruction	13,652	23,599
Data Collection Headlee Oblig.	17,630	17,638
Hold Harmless Guarantee	5,844	5,845
Mental Health Grant	76,005	76,005
First Robotics Grant	9,697	8,081
MPSERS Cost Offset	68,573	68,573
MPSERS Normal Cost Offset	121,000	75,000
MPSERS REFORMS - DC	50,000	50,000
MPSERS One Time Deposit	577,535	577,535
MPSERS UAAL Rate Stabilization	991,667	991,667
School Safety	76,009	76,009
Vocational Education	12,445	12,445
MI Future Educators (Flowthrough)	9,600	0
Teacher Rentention	0	0
BOE Training Reimbursement	99	0
Assesment Grant	5,513	0
Safety/Security Risk Assessment	6,000	0
Critical Incident Mapping	15,000	0
31o - School Nurse	57,778	28,889
Prior Year State Aid Adjustments	27,261	0
<b>TOTAL STATE REVENUE</b>	<b>6,610,166</b>	<b>6,916,601</b>
<b>FEDERAL REVENUE:</b>		
Funded Grants	1,721,867	653,952
<b>TOTAL FEDERAL REVENUE</b>	<b>1,721,867</b>	<b>653,952</b>
<b>OTHER REVENUE:</b>		
County Special Education PA-18	\$ 1,082,939	\$ 1,700,000
Medicaid Proceeds	698,031	675,000
WISD Misc; GSRP	312,795	250,000
Services Provided To/By Other LEAs	33,300	80,800
Sale of Capital Asset	0	0
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,127,065</b>	<b>\$ 2,705,800</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,173,591</b>	<b>\$ 14,390,733</b>

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

Function		2022-23 FINAL BUDGET	2023-24 ORIGINAL BUDGET
1111	Elementary	2,595,768	2,575,000
1113	High School	2,193,389	2,043,000
1118	Pre-School	658,604	725,000
1119	Summer Schools	35,022	
	<b>Total Basic Programs</b>	<b>5,482,783</b>	<b>5,343,000</b>
1122	Special Education	1,166,125	1,072,723
1125	Compensatory Education	154,175	199,200
1127	Career & Technical Education	116,012	120,200
	<b>Total Added Needs</b>	<b>1,436,311</b>	<b>1,392,123</b>
	<b>Total Instruction</b>	<b>6,919,094</b>	<b>6,735,123</b>
1211	Truancy	45,427	45,100
1212	Guidance	164,800	161,500
1213	Health	172,726	160,500
1214	Psychology	44,753	50,000
1215	Speech	260,886	263,000
1216	Social Workers	239,212	216,000
1218	Teacher Consultants	676,264	708,000
1219	Other Pupil Support	223,468	230,160
	<b>Total Pupil Support</b>	<b>1,827,537</b>	<b>1,834,260</b>
	<b>Total Instruction and Pupil Support</b>	<b>8,746,631</b>	<b>8,569,383</b>
1221	Improvement of Instruction	176,123	150,000
1222	Media Services	27,225	25,000
1225	Instructional Related Technology	95,746	94,000
1226	Supervision of Instructional Staff	319,350	309,000
1227	Academic Student Assessment	21,218	32,000
	<b>Total Instructional Staff Services</b>	<b>639,663</b>	<b>610,000</b>
1231	Board of Education	83,373	110,000
1232	Executive Administration	277,708	274,000
	<b>Total General Administration</b>	<b>361,081</b>	<b>384,000</b>
1241	Office of the Principal	518,425	510,000
1249	Other School Administration	1,864	1,500
	<b>Total School Administration</b>	<b>520,289</b>	<b>511,500</b>
1252	Fiscal Services	367,918	340,000
1259	Other Business Services	61,605	53,000
	<b>Total Business Services</b>	<b>429,523</b>	<b>393,000</b>
1261	Operating Buildings Services	1,006,799	860,000
1266	Safety and Security	114,442	120,000
	<b>Total Operations and Maintenance</b>	<b>1,121,240</b>	<b>980,000</b>
1271	Pupil Transportation	817,711	650,000
	<b>Total Pupil Transportation</b>	<b>817,711</b>	<b>650,000</b>
1282	Communications	143,190	129,000
1283	Personnel	82,586	69,000
1284	Technology Services	167,389	158,000
1285	Pupil Accounting	57,804	56,000
	<b>Total Central Support Services</b>	<b>450,970</b>	<b>412,000</b>
1291	Pupil Activities	9697	8,081
1293	Support Service-Athletics	348,588	355,000
	<b>Total Support Service-Athletics</b>	<b>348,588</b>	<b>363,081</b>
1311	Community Services	45,718	42,000
1331	Community Activities	99,126	87,000
1351	Custody & Care of Children	1,015,789	1,130,000
1371	Non-Public School Pupils	12,956	14,524
1391	Community Services	23,019	24,000
	<b>Total Community Activities</b>	<b>1,196,608</b>	<b>1,297,524</b>
1445	Payments to Not for Profit Entities	9600	0
	<b>Total Pymts to Not for Profit Entities</b>	<b>9600</b>	<b>0</b>
	<b>Total Expenditures</b>	<b>14,641,905</b>	<b>14,170,488</b>

# WHITMORE LAKE PUBLIC SCHOOLS

## Community Recreation Fund

### Revenues and Expenditures

Property Type	Taxable Values	Estimated Tax Revenues
PRE & Qual Agricultural	\$ 305,203,791	\$ 293,026
Commercial Personal	\$ 7,972,755	\$ -
Non-PRE	\$ 141,196,696	\$ 135,563
Total Taxable Value	\$ 454,373,242	\$ 428,589

PRE and Non-PRE Levy: 0.9601 Mills

	2022-23 FINAL BUDGET	2023-24 ORIGINAL BUDGET
<b>Revenues:</b>		
Property Taxes	419,094	420,000
Community Recreation Programs	32,000	30,000
Community Recreation Facility Rentals	5,000	5,000
Aquatic Programs	81,000	85,000
Aquatic Facility Rentals	27,500	25,000
Interest on Investments	500	4,000
Total Revenues	\$ 565,094	\$ 569,000
<b>Expenditures:</b>		
<b>Community Recreation</b>		
Salaries & Benefits	87,200	105,000
Contracted Services	47,500	16,000
Equipment and Supplies	17,000	7,000
Capital Outlay	12,000	7,000
Advertisement	2,550	4,000
Dues & Fees	2,200	2,000
Total Community Education	\$ 168,450	\$ 141,000
<b>Aquatic</b>		
Salaries & Benefits	115,000	130,000
Contracted Services	14,000	15,000
Utilities	132,165	115,000
Equipment and Supplies	16,100	15,000
Capital Outlay	254,770	25,000
Dues & Fees	7,350	3,000
Total Pool	\$ 539,385	\$ 303,000
Total Expenditures	\$ 707,835	\$ 444,000
Excess (Shortage) of Revs over (under) Exps	\$ (142,741)	\$ 125,000
Fund Balance - Beginning of Year	\$ 353,552	\$ 210,811
Fund Balance - End of Year	\$ 210,811	\$ 335,811

# WHITMORE LAKE PUBLIC SCHOOLS

## Sinking Fund Revenues and Expenditures

Property Type	Taxable Values	Estimated Tax Revenues
PRE & Qual Agricultural	\$ 305,203,791	\$ 288,662
Commercial Personal	\$ 7,972,755	-
Non-PRE	\$ 141,196,696	\$ 133,544
Total Taxable Value	\$ 454,373,242	\$ 422,206

PRE and Non-PRE Levy: 0.9458 Mills

	2022-23 FINAL BUDGET	2023-24 ORIGINAL BUDGET
<b>Revenues:</b>		
Property Taxes	\$ 406,056	\$ 420,000
Rebates	\$ 126,455	\$ 72,000
Miscellaneous	\$ -	\$ -
Interest	\$ 3,000	\$ 3,000
Total Revenues	\$ 535,511	\$ 495,000
<b>Expenditures:</b>		
Management Fee	\$ -	\$ -
Contracted Services	\$ 21,170	\$ 20,000
Equipment	\$ 465,000	\$ 400,000
Dues & Fees	\$ 175	\$ 250
Total Expenditures	\$ 486,345	\$ 420,250
Excess (shortage) of Revs over (under) Exps	\$ 49,166	\$ 74,750
Fund Balance - Beginning of Year	\$ 579,585	\$ 628,751
Fund Balance - End of Year	\$ 628,751	\$ 703,501

# WHITMORE LAKE PUBLIC SCHOOLS

## Food Service Fund

### Revenues and Expenditures

	2022-23 FINAL BUDGET	2023-24 ORIGINAL BUDGET
<b>Revenues:</b>		
<b>Local:</b>		
Food Sales	\$ 95,881	\$ 114,000
Catered Events	2,458	\$ 2,500
<b>State:</b>		
School Lunch and At-Risk	23,942	\$ 16,000
<b>Federal:</b>		
NSLP & USDA Commodity	273,745	\$ 275,000
<b>Total Revenues</b>	<u>\$ 396,026</u>	<u>\$ 407,500</u>
<b>Expenditures:</b>		
Salaries and Benefits	\$ 213,000	\$ 213,000
Repairs and Purchased Services	14,350	\$ 10,000
Food, Supplies	205,123	\$ 205,000
Capital Outlay	16,326	\$ -
Dues and Other Fees	3,252	\$ 3,200
<b>Total Expenditures</b>	<u>\$ 452,051</u>	<u>\$ 431,200</u>
<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	\$ (56,025)	\$ (23,700)
<b>Operating Transfer (to)/from General Fund</b>	<u>\$ -</u>	<u>                    </u>
<b>Increase (Decrease) in Fund Balance</b>	\$ (56,025)	\$ (23,700)
<b>Fund Balance - Beginning of Year</b>	<u>\$ 179,633</u>	<u>\$ 123,608</u>
<b>Fund Balance - End of Year</b>	<u>\$ 123,608</u>	<u>\$ 99,908</u>

# WHITMORE LAKE PUBLIC SCHOOLS

## Student Activity Fund Revenues and Expenditures

	<u>2022-23</u> <u>FINAL</u> <u>BUDGET</u>	<u>2023-24</u> <u>ORIGINAL</u> <u>BUDGET</u>
<b>Revenues:</b>		
Fundraisers, Donations, Earnings	\$ 268,000	\$ 220,000
<b>Total Revenues</b>	<u>\$ 268,000</u>	<u>\$ 220,000</u>
<b>Expenditures:</b>		
Supplies, Equipment, Fees	\$ 285,000	\$ 195,000
<b>Total Expenditures</b>	<u>\$ 285,000</u>	<u>\$ 195,000</u>
<b>Excess (shortage) of Revs over (under) Exps</b>	\$ (17,000)	\$ 25,000
<b>Fund Balance - Beginning of Year</b>	\$ 182,275	\$ 165,275
<b>Fund Balance - End of Year</b>	<u><u>\$ 165,275</u></u>	<u><u>\$ 190,275</u></u>