

# WALLED LAKE CONSOLIDATED SCHOOL DISTRICT



*Every Child,  
Every Day!*

# BUDGET

FISCAL YEAR

July 1, 2013 – June 30, 2014



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Walled Lake, MI 48390

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*We're Making Tomorrow!*

**Proposed 2013-2014 Budget**  
**Walled Lake Consolidated School District**

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# Walled Lake Consolidated School District

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## Introductory Section

*“Vocabulary Song!”*



Pleasant Lake Elementary

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*We're Making Tomorrow!*

# Association of School Business Officials International



*This Meritorious Budget Award is presented to*

## **WALLED LAKE CONSOLIDATED SCHOOL DISTRICT**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Brian L. Mee', written over a horizontal line.

Brian L. Mee, SFO, RSBA  
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director

**Walled Lake Consolidated School  
District  
Proposed 2013-2014 Budget  
Executive Summary**

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## **Board of Education**

### **Peggy Casagrande, President**

*Term Expires 12/31/2018*

Mrs. Peggy Casagrande was elected to the School Board in November 2008. She and her husband, Ken, live in West Bloomfield, and she has been a resident of the School District since 1998. Two of their sons graduated from Walled Lake Central High School, and their two other sons currently attend Walnut Creek Middle School and Pleasant Lake Elementary.

Mrs. Casagrande earned a Bachelor of Arts in Journalism from Michigan State University and currently works for BAE Systems in technical publications. She has been a PTA/PTSA volunteer for many years and also served as the legislative representative for the District's PTSA Council.

### **Greg Janicki, Vice President**

*Term Expires 12/31/2014*

Mr. Janicki lives in West Bloomfield with his wife, Maria, and children, Adam and Allison, both students in Walled Lake Schools. He is Executive Director, Marketing and Communications for the Original Equipment Suppliers Association. Mr. Janicki is also a trustee for the Walled Lake Foundation for Excellence and a volunteer mentor for the ART of leadership, a youth leadership development organization.

### **Marc Siegler, Treasurer**

*Term Expires 12/31/2018*

Mr. Marc Siegler and his wife, Linda, have two children who graduated from Walled Lake Schools. A resident of the District for over 30 years and is entering his 20<sup>th</sup> year as a member of the Walled Lake Consolidated School District Board of Education. Mr. Siegler is also the treasurer for the OCSBA Board of Directors, Secretary of the Foundation for Excellence and has strong involvement in legislative communications with our representatives in Lansing. He works as a director of quality assurance with Sherwood Foods.

### **Denise Bither, Secretary**

*Term Expires 12/31/2016*

Mrs. Denise Bither and her husband, Richard, have lived in Commerce Township and the Walled Lake Consolidated School District for the past 14 years. Their two children; daughter, Maria, graduated from Walled Lake Central High School and son, Nicholas, currently attends Walled Lake Central High School.

Mrs. Bither has been an active PTA member and leader in the District, formerly at Glengary Elementary School and currently at Banks Middle School. She also served as the President of the Walled Lake School's PTSA Council.

**Kathy Lyall, Trustee**

*Term Expires 12/31/2014*

Mrs. Kathy Lyall and her husband, Brant, have lived in Commerce Township and the Walled Lake School District since 1999. Their two children attend Walled Lake Central High School and Sarah Banks Middle School. Mrs. Lyall works as a Marketing Manager for a senior PACE (Program for All Inclusive Care of Elderly) program in Wayne County.

Mrs. Lyall earned a Bachelor of Arts in Political Science, Business and Communications from the University of Michigan-Dearborn. She served as the PTA Legislative Representative and PTA President at Loon Lake Elementary for several years prior to joining the Board of Education.

**Nancy van Leuwen, Trustee**

*Term Expires 12/31/2016*

Ms. van Leuwen is a retired teacher from Walled Lake Consolidated Schools. She taught elementary students for 29 years and served on a wide variety of District committees.

She also served as the Walled Lake Schools' Education Association president, an invaluable experience that gave her a greater perspective on the issues across the District.

Ms. van Leuwen has been a resident of West Bloomfield for 40 years.

**Christopher Titus, Trustee**

*Term Expires 12/31/2014*

Mr. Christopher Titus and his wife, Christine, have lived in Commerce Township for the last 21 years. They have four children who are graduates of Walled Lake Central High School. Mr. Titus has served as a PTA president, served on the District's Facilities Committee, and volunteered his time with several parent booster groups.

Mr. Titus is a graduate of Central Michigan University with a degree in Business Management and a minor in Economics. He has owned many local businesses.

## **Superintendent's Administrative Team**

Kenneth Gutman, *Superintendent*

Christopher Delgado, *Deputy Superintendent*

Margaret Hazlett, *Assistant Superintendent, Human Resources*

Teri Les, *Assistant Superintendent, Business Services*

Mark Hess, *Executive Director of Instruction, Technology and  
Assessment*

William Chatfield, *Director of Operations*

Judy Evola, *Director of Community Relations and Marketing*

# Walled Lake Consolidated Schools

Educational Services Center  
850 Ladd Road, Building D  
Walled Lake, MI 48390  
Phone: 248/956-2000  
Fax: 248/956-2124

Kenneth Gutman  
Superintendent of Schools

June 6, 2013

Dear Board of Education Members:

I recommend approval of the budget for fiscal year 2013/2014 for Walled Lake Consolidated School District that includes budgeted allocations for 2013/2014 and final amended budgeted allocations for 2012/2013. The document represents months of work by budget managers, administration and the Board of Education. The budget has been prepared in accordance with the requirements of the Association of School Business Officials' Meritorious Budget Award.

The last twelve years have provided considerable challenges in balancing district budgets. Continued funding reductions and uncontrolled legacy costs have made the process anything but simple.

Administration has recommended, and the Board of Education has approved, devastating reductions in eight of the last twelve years. Total reductions over that time have amassed to nearly \$39 million and have included a 25% reduction in personnel.

Unfortunately, early projections for 2013/2014 did not provide relief. Once again, The Board of Education and administration would need to reduce or eliminate staff and programs in order to close a \$10 million gap between revenues and expenditures.

Months of reflection, debate, and discussion followed, which generated a disheartening list of further reductions. All employee groups agreed to more concessions and it was decided that fund balance would cover the remaining deficit.

Administration recognizes that upcoming years are not likely to be any less challenging. Continuing to balance budgets while our funding is uncertain and our expenditures continue to increase will require creativity and flexibility. It is also imperative that we continue to develop new program initiatives and maintain the strong reputation that we have built in the community, in the State, and in the nation.

The administration believes that the proposed 2013/2014 budget presents a realistic picture of the Walled Lake Consolidated School District community's desire to support ongoing school improvement in a cost-effective manner. We must continue our early budget development process, carefully evaluate the cost effectiveness and educational impact of all decisions, and continue community and staff involvement in the process.

Respectfully,



Kenneth Gutman  
Superintendent of Schools

*We're making tomorrow!*

## **BUDGET PROCESS**

The development of the District's budget is under the supervision and direction of the Superintendent. The budget process begins in November of each year. The Assistant Superintendent of Business Services develops a timeline and prepares a preliminary financial forecast as well as a detailed budget document for the Board of Education and Budget Managers. Each Budget Manager is asked to review the information and make suggestions and requests. This may include cost saving ideas, suggested changes and/or a list of staff or other needs.

The information, when completed, is presented as a budget package to the Superintendent's administrative team for review. During the months of March and April, the budget is presented and discussed with parent groups, buildings and union leadership. Comments and suggestions are submitted to the Board of Education for consideration. In addition, the Community can address the Board of Education at any of the Board of Education meetings until the budget is adopted.

Once this process is complete, a preliminary budget is prepared and presented in a study session to the Board of Education for discussion and decisions. This study session is typically held in March or April. The preliminary budget information, including any budget reductions being considered, is then presented at public Board meetings held in April and May.

All information is also shared with the Community through the District's semi-annual newsletter, as well as individual school building newsletters and organized community meetings. District staff is kept informed through updates included in the weekly employee newsletter. They are also welcome to attend Community meetings. The Public Hearing on the budget is typically held in June. As required by State law, the budget for the following fiscal year must be adopted by June 30 of the prior year.

No significant changes were made to the budget process or policies for 2013/2014.

## **GENERAL FUND BUDGET**

The General Fund is the School District's primary operating fund. It is used to account for all of the day-to-day operating expenses of the District. These include the teachers, support staff and administrators as well as their respective fringe benefits. It also includes such items as supplies, purchased services and capital outlay.

## **School Funding**

On December 24, 1993, the Michigan Legislature passed legislation to establish a new method for distribution of state aid through a foundation system. The funding of the foundation system was determined in March of 1994 when voters overwhelmingly approved Proposal A. The goal of the proposal was to reform the financing of Michigan's public schools, and provide property tax relief.

Prior to Proposal A, 92% of the revenue received by Walled Lake Consolidated Schools was generated through local property taxes and 2% came from State sources. In 2012/2013, 20% of Walled Lake Consolidated Schools revenue is generated by local property tax and 72% comes from State sources.

With the passage of Proposal A and related legislation, operating millage rates for Walled Lake Consolidated Schools homeowners' homestead property dropped from 36.8866 mills in 1994 to 3.8106 mills in 1995, a 90% reduction. The millage remaining is not part of the foundation system, but was authorized by the State so districts generating revenue in 1993/1994 greater than the \$6,500 set by the new foundation system would not experience a decrease in funding. The millage is called a "Hold Harmless" millage and remains in place today. The amount for Walled Lake Consolidated Schools was set at \$437 per pupil. The millage rate is determined each year and is set at a rate which will generate no more than \$437 per pupil for Walled Lake Consolidated Schools. Therefore, as homestead taxable values change, the amount of this hold harmless millage levied changes.

The operating millage rate for non-homesteads dropped from 36.8866 mills in 1994 to 18 mills in 1995, a 51% reduction. Non-homesteads have typically included businesses, commercial and industrial property and any home that is not used as the primary homestead for a taxpayer. Beginning in 2008/2009, classification of property by the State was changed. Both commercial personal property and industrial personal property are now included in the homestead group of properties.

In 2008, in an effort to provide personal property tax relief to businesses, the State of Michigan created the Michigan Business Tax (MBT) which provided reductions in the personal property tax paid by businesses. Industrial personal property became exempt from the local school district operating levy (18 mills) with the exception of the District's hold harmless levy. In addition, commercial personal property became exempt from 12 of the 18 mills levied for school operating purposes with the exception of the District's hold harmless levy.

To offset these reductions, a portion of the MBT collections were earmarked for the School Aid Fund. These funds were then distributed to local school districts through the foundation system discussed below. In 2011, the Legislature approved the elimination of the Michigan Business Tax, replacing it with a flat corporate tax of 6% effective January 1, 2012. The revenue generated from this new tax does not go into the School Aid Fund.

In addition to the mills levied by the local school district on all homestead and non-homestead property owners, the State also levies and collects 6 mills on all property owners with the exception of industrial personal property, which beginning in 2008/2009 became exempt from this levy. Monies collected go directly to the State and become part of the distribution allocated to school districts through the foundation system.

The foundation system distribution formula is allocated based on the number of students in a district multiplied by the foundation grant. The student number is determined by a blend of students attending on various count days, the specifics of which have changed over time. For 2013/2014, the blend will be calculated using 90% of the October 2013 count and 10% of the February 2014 count.

The foundation grant is determined annually by the State of Michigan through their annual budgeting process. The grant is expected to be \$8,195 for the 2013/2014 fiscal year. The following chart demonstrates the impact of the blended student count on Walled Lake Consolidated Schools since the implementation of the new foundation distribution system.

Fiscal Year	Blend Percentage	Feb Count	Sept/Oct Count	Blended Count	Difference	Foundation Grant	Money Not Received **
94-95*	50/50	10,914	11,729	11,322	408	6,952	2,832,940
95-96	50/50	11,683	12,245	11,964	281	7,106	1,996,786
96-97	50/50	12,161	12,788	12,475	314	7,245	2,271,308
97-98	40/60	12,681	13,136	12,954	182	7,399	1,346,618
98-99	40/60	13,147	13,563	13,397	166	7,399	1,231,194
99-00	25/75	13,510	14,018	13,891	127	7,637	969,899
00-01	20/80	14,033	14,438	14,357	81	7,937	642,897
01-02	20/80	14,324	14,599	14,544	55	8,237	453,035
02-03	20/80	14,500	14,892	14,814	78	8,437	661,461
03-04	20/80	14,838	15,158	15,094	64	8,437	539,968
04-05	25/75	15,141	15,466	15,385	81	8,437	683,397
05-06	25/75	15,448	15,725	15,657	68	8,612	585,616
06-07	25/75	15,636	15,799	15,758	41	8,822	361,702
07-08	25/75	15,692	15,640	15,653	(13)	8,870	(115,310)
08-09	25/75	15,627	15,739	15,711	28	8,926	249,928
09-10	25/75	15,682	15,601	15,621	(20)	8,635	(174,859)
10-11	25/75	15,546	15,464	15,485	21	8,635	177,018
11-12	10/90	15,466	15,553	15,544	(9)	8,165	(70,676)
12-13	10/90	15,521	15,238	15,266	(28)	8,165	(231,070)
13-14	10/90	14,900	14,982	14,974	8	8,195	67,199
TOTAL						14,479,050	

\* 1994-95 was the first year of Proposal A

\*\* This represents additional money the District would have received if the Foundation was paid on 100% of the Fall count rather than a blended count. Now that the District is experiencing declining enrollment, the blended count has been beneficial for the last couple of years.

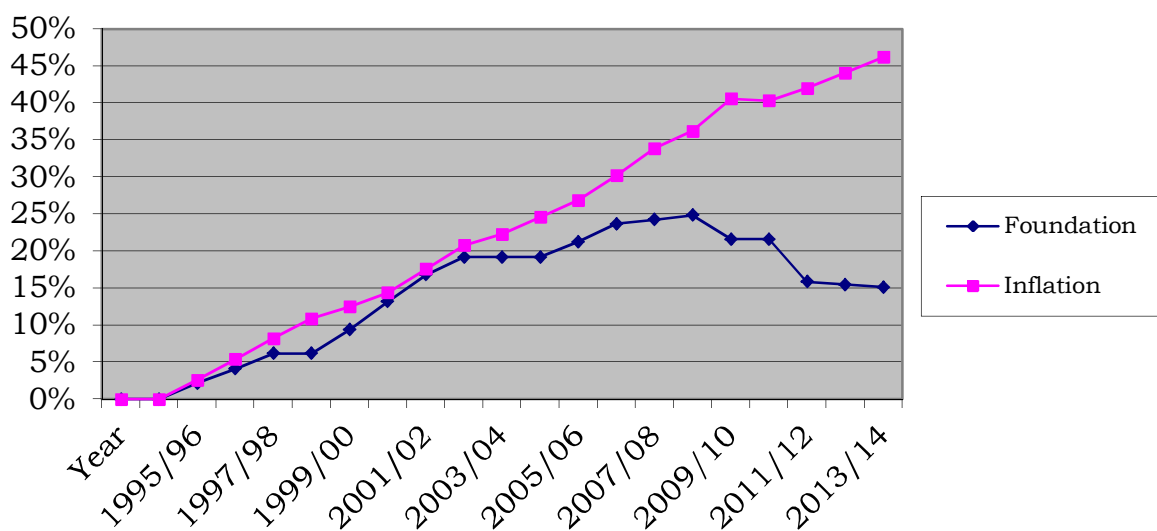
The Legislature has approved a \$30 per pupil increase in the foundation grant for next year. As the following table and graph indicate, since the inception of Proposal A, revenue increases in the per pupil foundation have not kept pace with the inflation rate overall. As this funding source represents 84% of our total revenues, it is imperative that the District continue its cost containment strategies and expand its revenue sources to the extent possible. Prioritizing District expenditures is especially important.

The foundation amounts that are included in the following graphs have not been adjusted down to account for the mid-year prorations of \$50 and \$74 per student that occurred during 2002/2003 and 2003/2004 or the mid-year proration of \$165 that occurred during 2009/2010 and 2010/2011.

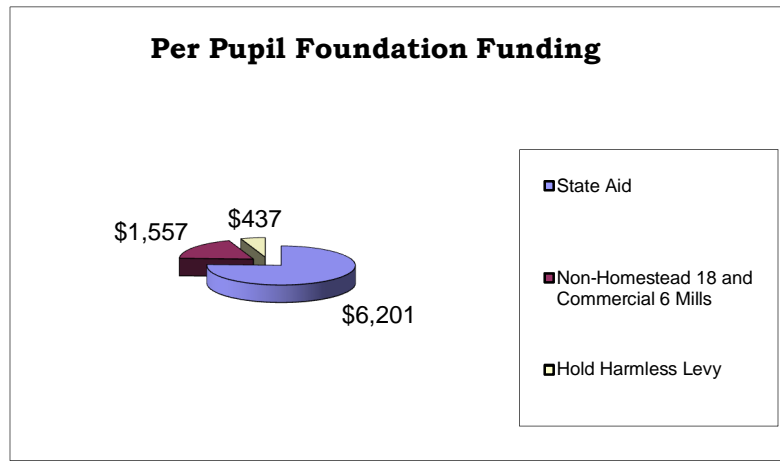


			Percentage	Inflation
Year	Foundation	Increase(Decrease)	Increase	Increase
1994/1995	6,952	-	-	-
1995/1996	7,106	154	2.22%	2.60%
1996/1997	7,245	139	1.96%	2.80%
1997/1998	7,399	154	2.13%	2.80%
1998/1999	7,399	-	0.00%	2.70%
1999/2000	7,637	238	3.22%	1.60%
2000/2001	7,937	300	3.93%	1.90%
2001/2002	8,237	300	3.78%	3.20%
2002/2003	8,437	200	2.43%	3.20%
2003/2004	8,437	-	0.00%	1.50%
2004/2005	8,437	-	0.00%	2.30%
2005/2006	8,612	175	2.07%	2.30%
2006/2007	8,822	210	2.44%	3.30%
2007/2008	8,870	48	0.54%	3.70%
2008/2009	8,926	56	0.63%	2.30%
2009/2010	8,635	(291)	-3.26%	4.40%
2010/2011	8,635	-	0.00%	-0.30%
2011/2012	8,165	(470)	-5.76%	1.70%
2012/2013	8,165	-	0.00%	3.20%
2013/2014	8,195	(30)	-0.37%	2.10%

## Cumulative Inflation Rate vs Foundation Grant Increases



The breakdown of the \$8,195 per pupil foundation is shown below.



For 2013/2014, the District's estimated per pupil foundation of \$8,195 is projected to be generated as shown above with \$1,557 resulting from the 18 mills levied by the District on non-homestead properties and the 6 mills levied on commercial personal property. State Aid provides an amount equaling \$6,201 per pupil.

The balance of \$437 will be generated by the hold harmless levy of 2.3285 mills on homesteads, industrial personal property and commercial personal property. The District's blended pupil count for 2013/2014 is projected to be 14,974. A rate of 2.3285 mills is the proposed levy for July 2013.

The following chart provides the historical tax base and tax rates of the District. The chart does not include the 6 mills collected by the State.

School Year	Taxable Value	Tax Rates	
		Operating	
		Homestead	Non-Homestead
2000/2001	3,319,133,291	2.99820	18.00000
2001/2002	3,643,686,005	2.85380	18.00000
2002/2003	3,958,139,927	2.37280	17.88840
2003/2004	4,230,559,002	2.42480	18.00000
2004/2005	4,543,111,451	2.26480	18.00000
2005/2006	4,869,092,200	2.10750	18.00000
2006/2007	5,201,603,630	1.99410	18.00000
2007/2008	5,441,003,299	1.88000	18.00000

Beginning in 2008/2009, classification of property by the State changed. The next chart shows the rates under the new classification for all years since the change was made.

School Year	Taxable Value	Operating		
		Princ. Res., Qual. Agric., Qual. Forest & Ind. Pers.	Commercial Personal	Non-
		Homestead		Homestead
2008/2009	5,383,371,340	1.78220	7.78220	18.00000
2009/2010	5,114,937,450	1.97930	7.97930	18.00000
2010/2011	4,485,550,500	2.25080	8.25080	18.00000
2011/2012	4,183,368,560	2.38120	8.38120	18.00000
2012/2013	4,047,149,340	2.46540	8.46540	18.00000
2013/2014	4,062,974,500	2.32850	8.32850	18.00000

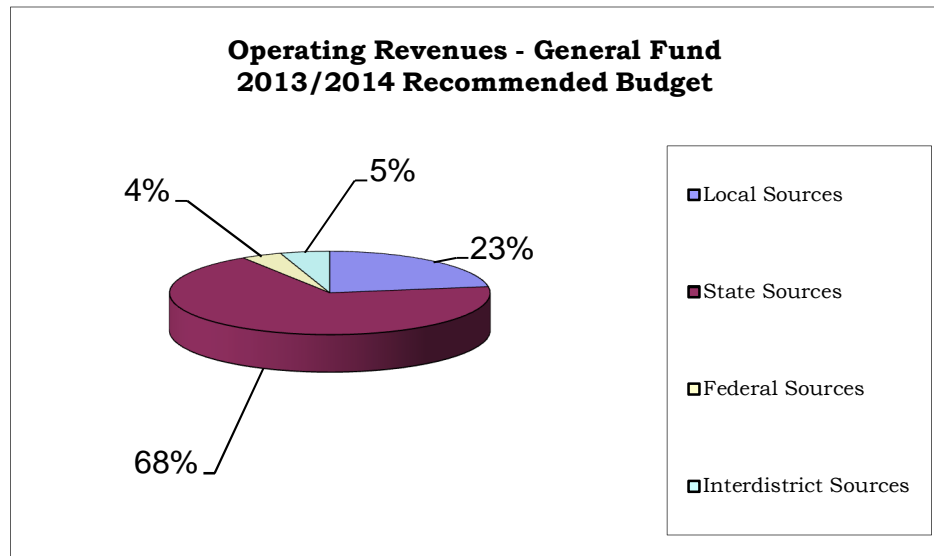
The Debt and Sinking fund millages are levied on all properties. This did not change with the classification change. See below for historical and current rates.

School Year	Taxable Value	Tax Rates	
		Sinking Fund	Debt
		All Properties	
2000/2001	3,319,133,291	0.00000	5.10000
2001/2002	3,643,686,005	0.00000	5.10000
2002/2003	3,958,139,927	0.00000	5.10000
2003/2004	4,230,559,002	0.00000	5.10000
2004/2005	4,543,111,451	0.50000	4.29000
2005/2006	4,869,092,200	0.50000	4.29000
2006/2007	5,201,603,630	0.50000	4.29000
2007/2008	5,441,003,299	0.50000	4.29000
2008/2009	5,383,371,340	0.50000	4.29000
2009/2010	5,114,937,450	0.50000	4.00000
2010/2011	4,485,550,500	0.50000	4.00000
2011/2012	4,183,368,560	0.50000	4.00000
2012/2013	4,047,149,340	0.50000	4.06000
2013/2014	4,062,974,500	0.50000	4.64450

## Operating Revenue – General Fund

The table that follows details the sources of funds while the graph depicts the relative importance of each source.

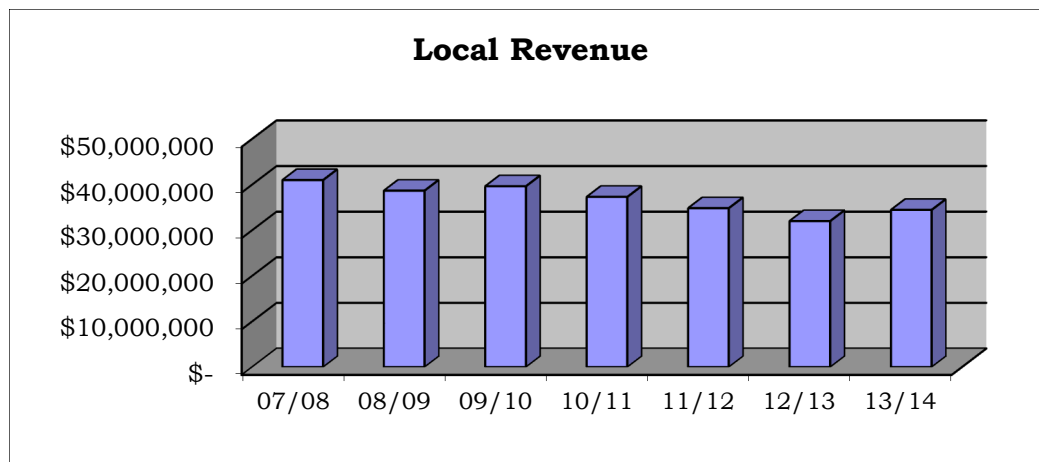
	<b>2012/2013</b>		<b>2013/2014</b>	
	<b>Amended</b>	<b>2012/2013</b>	<b>Recommended</b>	<b>2013/2014</b>
	<b>Budget</b>	<b>% of Total</b>	<b>Budget</b>	<b>% of Total</b>
<b>Revenue</b>				
Local Sources	\$ 31,985,346	21.09%	\$ 34,434,286	22.63%
State Sources	105,598,445	69.63%	103,875,157	68.27%
Federal Sources	6,424,480	4.24%	6,253,896	4.11%
Interdistrict Sources	7,645,263	5.04%	7,587,923	4.99%
<b>TOTAL REVENUE</b>	<b>\$ 151,653,534</b>	<b>100.00%</b>	<b>\$ 152,151,262</b>	<b>100.00%</b>



### Local Revenue

Local property taxes account for 89% of local revenue and make up 24% of the foundation grant. The remaining local revenue consists of parking fees, earnings on investments and other miscellaneous revenue such as rental of the Outdoor Education Center and other buildings and athletic fields.

The bar graph below shows the five year history of actual local revenue through 2011/2012 as well as the amended budget for 2012/2013 and the recommended budget for 2013/2014.



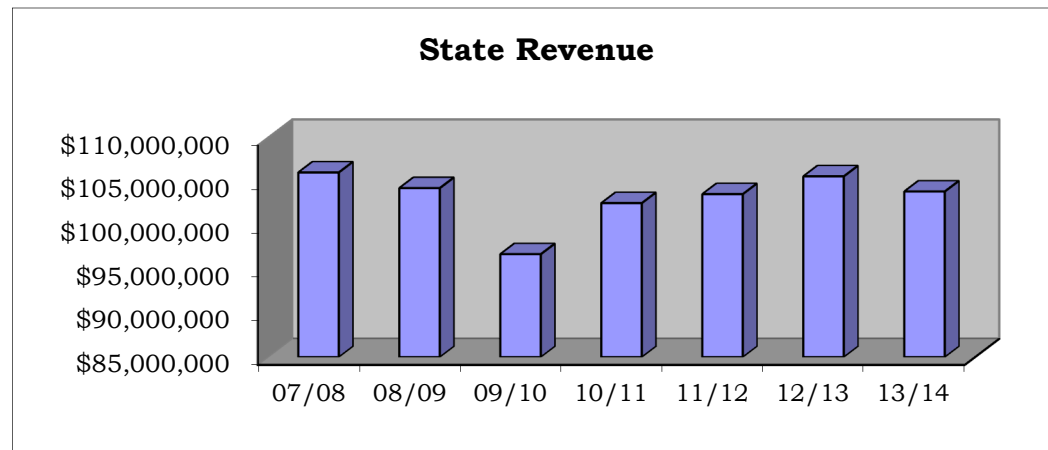
## State Revenue

State revenue consists of the foundation grant and categorical funding. The majority is from the per pupil foundation, of which 76% will come from state aid. The expected per pupil foundation of \$8,195 will be generated on 14,974 pupils for day-to-day operations.

The balance of state aid received is categorical aid, which includes allocations for special education as well as for various other categories of programs such as vocational, special education transportation and bilingual. Until 1997/1998, districts received the same unrestricted per pupil foundation for regular education and special education students. With the settlement of the Durant lawsuit, the State reclassified the per pupil foundation dollars for special education students as categorical aid. This was done to meet the requirement that the State pay 28.6138 percent of the cost of special education as required by the State constitution as a result of the Headlee amendment. Therefore, the amount of special education categorical funding is derived by multiplying eligible costs by 28.6138 percent and subtracting \$7,758 (State per pupil foundation less \$437 hold harmless revenue) per special education student. Voters approved a County special education millage during 2001/2002 which helps to cover a larger portion of the costs. Even with this additional funding however, ensuring the special needs of the student population are met requires considerably more as evidenced by the following chart.

<b>Year</b>	<b>Blended Special Education Student FTE</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Deficit</b>
2001/2002	335.26	\$ 8,625,530	\$ 14,104,317	\$ 5,478,787
2002/2003	336.16	\$ 9,785,462	\$ 14,382,749	\$ 4,597,287
2003/2004	347.89	\$ 13,498,831	\$ 16,208,496	\$ 2,709,665
2004/2005	374.90	\$ 14,080,473	\$ 17,429,243	\$ 3,348,770
2005/2006	381.34	\$ 13,447,047	\$ 18,385,261	\$ 4,938,214
2006/2007	404.74	\$ 14,385,364	\$ 20,544,980	\$ 6,159,616
2007/2008	372.95	\$ 16,634,127	\$ 21,749,708	\$ 5,115,581
2008/2009	375.99	\$ 17,120,325	\$ 23,010,072	\$ 5,889,747
2009/2010	382.48	\$ 17,073,898	\$ 22,817,710	\$ 5,743,812
2010/2011	405.66	\$ 15,845,252	\$ 21,745,356	\$ 5,900,104
2011/2012	403.06	\$ 14,924,556	\$ 21,995,628	\$ 7,071,072
2012/2013	394.78	\$ 14,418,315	\$ 22,739,859	\$ 8,321,544

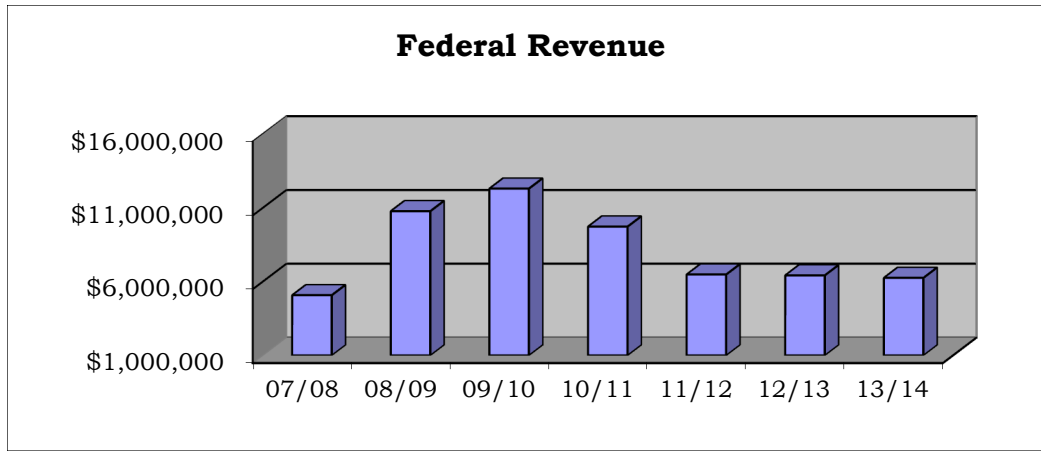
For reference purposes, the following bar graph shows the funding levels of State revenue over the past five years as well as the amended budget for 2012/2013 and the recommended budget for 2013/2014.



## Federal Revenue

We expect Federal funding to remain fairly stable for 2013/2014.

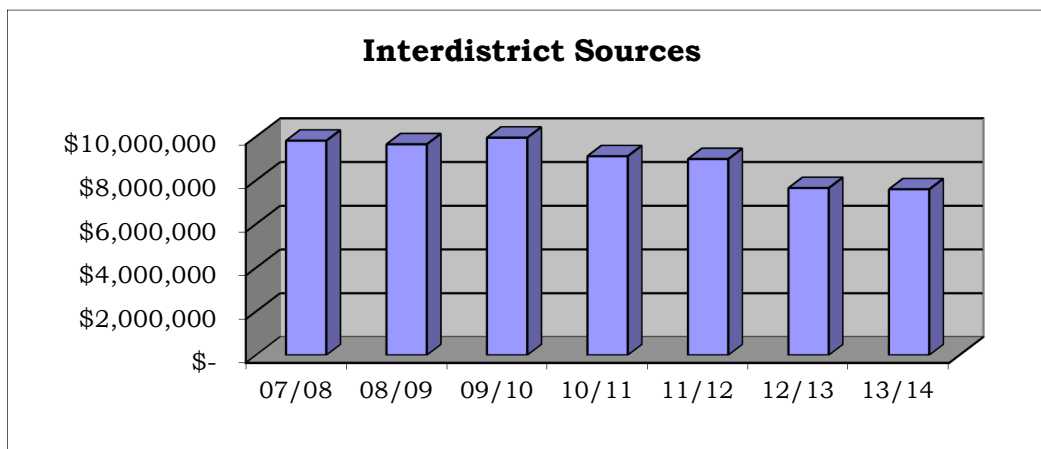
The following bar graph provides the five year history of Federal revenue as well as the amended budget for 2012/2013 and the recommended budget for 2013/2014.



### Interdistrict Revenue

Interdistrict revenue consists of PA 18 funds and Medicaid Outreach monies. PA 18 funds, which make up the majority of this revenue category, originate through a special education millage that was passed in September 2001, as mentioned earlier. The millage is levied by the Oakland Intermediate School District and passed on to qualifying districts through a distribution formula. Medicaid Outreach funds also flow through the Oakland ISD and represent a reimbursement for administrative activities associated with Medicaid.

The bar graph that follows shows the five year history of interdistrict revenue as well as the amended budget for 2012/2013 and the recommended budget for 2013/2014.



### Revenue Budget Assumptions

The following are the assumptions used to arrive at local property tax and State per pupil foundation revenues:

1. Property taxes are based on taxable values provided by the local community assessors in May of each year.
2. Millage on homesteads and industrial personal property will be 2.3285 for operations. Millage on commercial personal property will be 8.3285 for operations. Millage on non-homesteads will be 18 mills for operations.
3. The total per pupil foundation grant is expected to be \$8,195 for 2013/2014. This represents a \$30 increase from 2012/2013.
4. Additional funding has been received from the State over the last couple of years to assist districts with increasing retirement costs. This allocation is expected to continue at a reduced rate for 2013/2014.
5. The State will continue funding an allocation known as Best Practices. Districts can qualify for this additional funding if they are able to accomplish a certain number of defined best practices. Walled Lake Consolidated Schools has qualified for this funding for the last two years and is expected to qualify for the funding again in 2013/2014. This allocation equals \$52 per pupil.
6. A new allocation has been added by the State for 2013/2014 known as Hold Harmless funding. The purpose of this funding is to ensure that all Michigan school districts experience an increase of at least \$5 per pupil when all of the line item increases and decreases are accounted for. This funding is expected to generate \$18 per pupil for Walled Lake Consolidated Schools.
7. The calculation used to count students for the purpose of State funding has been changed for 2013/2014. Since the inception of proposal A, the blended count has included two count days in the same calendar year, resulting in a blend of two school years. This will change in 2013/2014 when both count days will occur in the same school year. This new method is expected to result in a reduction of the number of students that our District can count in 2013/2014 by 31 students.
8. The number of pupils for 2013/2014, based on a blended count of 90/10, will be 14,974, representing a decrease of 292 students compared to 2012/2013.



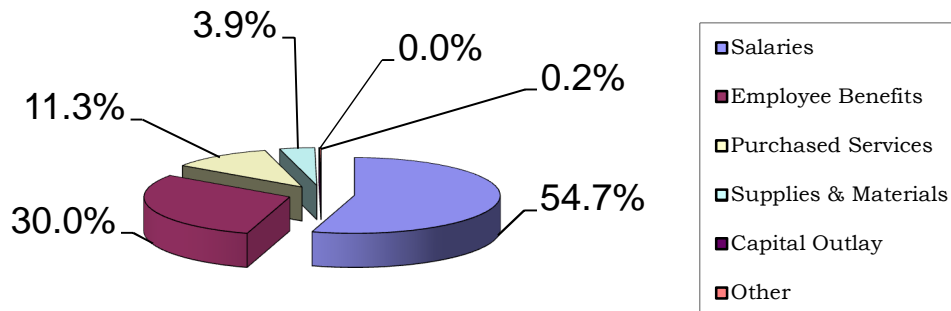
## Operating Expenditures – General Fund

The following table and graph show the makeup of expenditures and the proposed General Fund expenditure budget for 2013/2014.

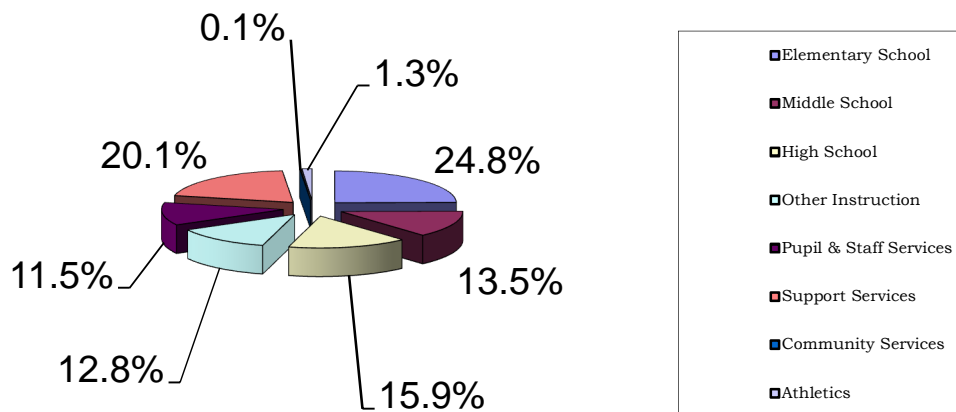
	<b>2012/2013</b>		<b>2013/2014</b>	
	<b>Amended Budget</b>	<b>2012/2013 % of Total</b>	<b>Recommended Budget</b>	<b>2013/2014 % of Total</b>
<b>Revenue</b>				
Local Revenue	\$ 32,057,376	21.13%	\$ 34,469,286	22.65%
State Revenue	105,598,445	69.60%	103,875,157	68.26%
Federal Revenue	6,424,480	4.23%	6,253,896	4.11%
Transfers and Other	7,645,263	5.04%	7,587,923	4.99%
<b>TOTAL REVENUE</b>	<b>\$151,725,564</b>	<b>100.00%</b>	<b>\$ 152,186,262</b>	<b>100.00%</b>
<b>Expenditures</b>				
Basic Programs	85,117,364	54.21%	85,025,459	54.60%
Added Needs	18,441,945	11.75%	19,278,563	12.38%
Total Instruction	103,559,309	65.96%	104,304,022	66.98%
Pupil Services	12,932,268	8.24%	12,806,228	8.22%
Instructional Staff Services	5,492,756	3.50%	5,128,692	3.29%
General Administration	631,850	0.40%	585,750	0.38%
School Administration	8,747,360	5.57%	8,569,451	5.50%
Business Services	1,992,248	1.27%	2,032,685	1.31%
Operation and Maintenance	9,882,946	6.29%	9,801,807	6.29%
Pupil Transportation	7,592,024	4.84%	6,386,865	4.10%
Central Services	3,788,588	2.41%	3,881,109	2.49%
Athletics	2,103,029	1.34%	2,068,259	1.33%
Total Support Services	53,163,069	33.86%	51,260,846	32.92%
Community Services	280,780	0.18%	170,012	0.11%
<b>TOTAL EXPENDITURES</b>	<b>157,003,158</b>	<b>100.00%</b>	<b>155,734,880</b>	<b>100.00%</b>
Excess Revenue over (under) Expenditures	(5,277,594)		(3,548,618)	
Beginning Fund Balance	16,031,359		10,753,765	
Ending Fund Balance	<b>\$ 10,753,765</b>		<b>\$ 7,205,147</b>	

As with any service organization, the majority of expenses are for salaries and employee benefits at approximately 85%. The graphs below show the distribution of expenditures in a couple of ways. The first gives a view of the District expenditures by object, which is basically a description of the actual cost. The second graph distributes the costs by function, which includes the various levels of instruction as well as other purposes.

### Expenditures by Object - 2013/2014 General Fund Budget



### Expenditures by Function - 2013/2014 General Fund Budget



The following are some of the assumptions used to arrive at budgeted expenditures:

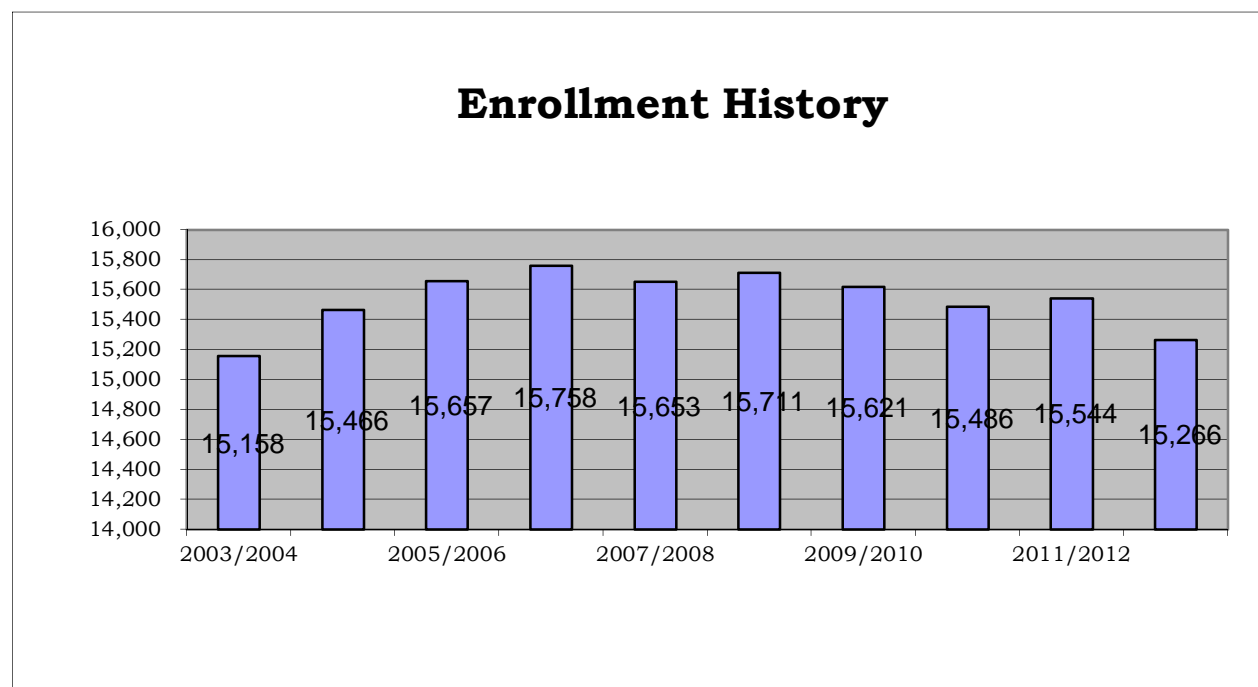
1. All employee groups have agreed to concessionary agreements for the next year. While the details vary by group, concessions for each are comparable and include such items as pay freezes, furlough days and the reduction of holidays.
2. Retirement reform has resulted in a system where rates charged against employee payroll differ depending on which plan employees are covered by. There are currently eight different plans. For purposes of budget, a blended rate based on enrollment per plan is used. That rate for 2013/2014 is calculated to be 24.67% which is .09 percentage points higher than 2012/2013.
3. Public Act 152, which was first effective for Walled Lake Schools during 2012/2013, placed limits on how much a district can spend toward the cost of health insurance for employees. These caps were increased by 3.5% for 2013/2014. As a result, the District's cost for health insurance for employees will increase by 3.5%. The increase in insurance premiums no longer has a direct impact on districts.
4. Utility rates are expected to increase 2% for 2013/2014.
5. Teachers will be reduced by 18.5 full time equivalents (FTE's) as a result of enrollment decline.

## Student Enrollment Trends

Class size is a significant guiding factor in the budget assumptions. The following average class sizes by grade are projected for the 2013/2014 school year.

Grade	Enrollment	Sections	Average Class Size
Kindergarten	911 Students	40 Sections	22.8
First Grade	1013 Students	43 Sections	23.6
Second Grade	1120 Students	45 Sections	24.9
Third Grade	1022 Students	37 Sections	27.6
Fourth Grade	1071 Students	39 Sections	27.5
Fifth Grade	1132 Students	41 Sections	27.6
Sixth - Eighth Grades	3533 Students	-	31.0
Ninth - Twelfth Grades	4931 Students	-	27.5

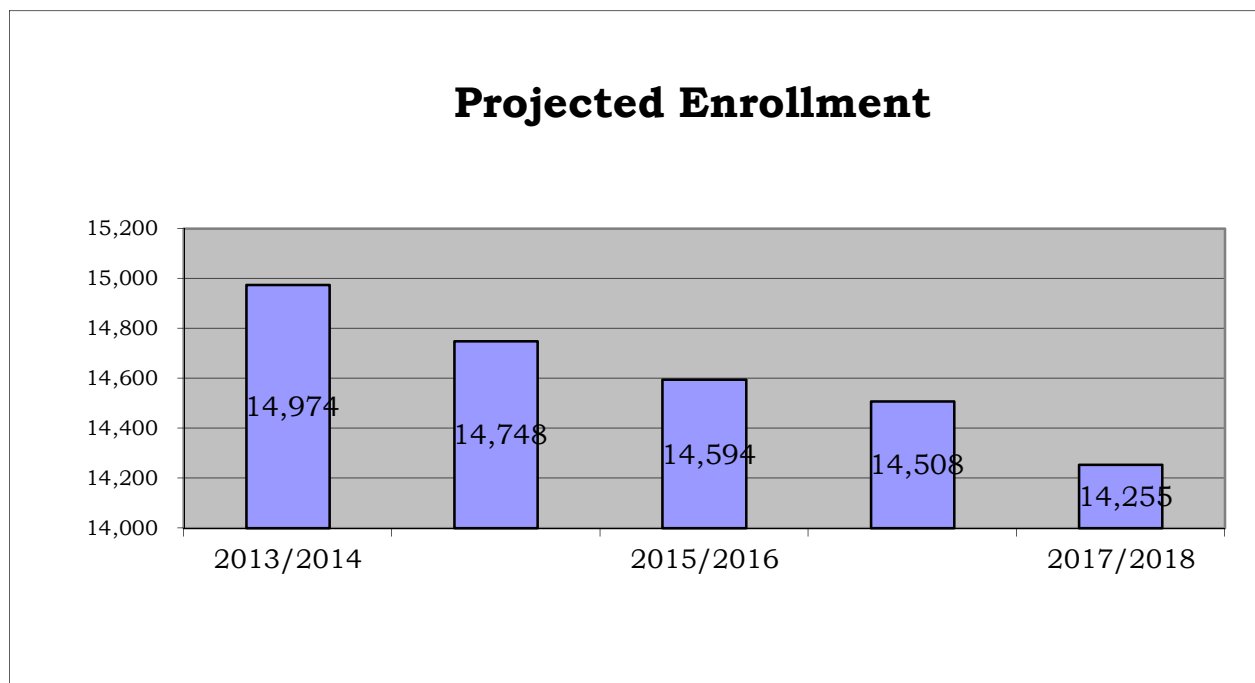
The graph that follows shows the changes in student blended count enrollment over the last ten years.



In 2007/2008, for the first time since 1986, enrollment declined for Walled Lake Consolidated Schools and has continued on a downward trend with minor recoveries over the last five years. Michigan's economy has suffered for several years now, but there are many indicators that a recovery is underway. 2011 and 2012 mark the first time since 2000 that employment has risen in two consecutive years. The unemployment

rate has dropped from a peak of 14.2% in August 2009 to 9.2% in January 2012. Since January 2012, the unemployment rate has remained relatively flat.

Job losses have caused many families to leave Michigan. In addition, our incoming kindergarten classes are smaller than our graduating seniors. These two factors, along with enrollment studies performed, lead us to believe that we will continue to experience declining enrollment for the next several years. The following graph provides projected enrollment over the next five years assuming a 90/10 blended count.



As a result of declining enrollment and in one of many efforts to meet the current fiscal challenges, the District hired a contractor to perform a complex facility study during the 2010/2011 school year. Each building was evaluated to determine optimal utilization, building condition and layout, as well as educational and operational adequacy. Once the study was complete and recommendations were provided, the Board of Education approved the closure of two elementary buildings after the 2011/2012 school year.

Prior to closure, building utilization among the elementary buildings was approximately 84% and projected to be 76% within five years. During 2012/2013, following the closure of two buildings, utilization among the elementary buildings was approximately 95%.

## Personnel Trends

Walled Lake Consolidated Schools has approximately 1,521 employees as of June 2013. The following chart illustrates the changes in District personnel and the drastic reductions that have been made over the last five years.

	<b>2009/ 2010</b>	<b>2010/ 2011</b>	<b>2011/ 2012</b>	<b>2012/ 2013</b>	<b>Projected 2013/2014</b>
<b>Instructional</b>					
Building Administrators & Secretaries	92.00	77.50	79.00	78.63	77.63
Teachers	852.66	793.30	786.39	775.86	755.36
Other Instructional Staff	139.88	135.56	147.58	161.98	147.98
Guidance Staff	38.30	30.30	30.20	31.41	31.41
Psychological Staff	7.60	7.60	7.60	7.60	7.60
Speech and Audiology	18.80	19.80	19.30	18.30	18.30
Social Workers	13.50	13.50	13.50	14.36	14.36
Special Ed. Teacher Consultants	16.00	15.00	13.00	13.00	14.00
Other Pupil Services Staff	55.51	52.00	39.08	63.09	63.09
Library Personnel	22.49	19.62	11.96	12.96	10.96
Computer Assisted Instruction	7.00	2.12	2.52	2.41	2.41
Other Instructional Supervisors	13.11	14.23	11.71	12.58	12.58
Other Staff Services Personnel	4.36	4.79	4.34	3.48	3.48
<b>Total Instructional Staff</b>	<b>1,281.21</b>	<b>1,185.32</b>	<b>1,166.18</b>	<b>1,195.66</b>	<b>1,159.16</b>
<b>Non-Instructional</b>					
Executive Administration	2.00	2.00	2.00	2.00	2.00
Business Services	10.80	10.05	9.25	9.25	9.25
Food Services Staff	80.70	75.49	82.15	81.24	81.24
Operations and Maintenance	117.75	27.36	24.42	25.42	25.42
Transportation Staff	114.66	117.27	113.49	126.39	-
Central Support Services	22.24	24.67	21.09	21.21	21.21
Other Support Staff	2.00	2.00	2.00	2.00	2.00
Community Services	74.91	50.24	51.09	57.89	57.89
<b>Total Non-Instructional Staff</b>	<b>425.06</b>	<b>309.08</b>	<b>305.49</b>	<b>325.40</b>	<b>199.01</b>
<b>Total Staff</b>	<b>1,706.27</b>	<b>1,494.40</b>	<b>1,471.67</b>	<b>1,521.06</b>	<b>1,358.17</b>

While our student count has increased a net of 374 students or 2.5% in the last ten years, our staff has experienced a net decline of 281 full time equivalents (FTE's) or 15.6%. As a result of budget constraints, in addition to restructuring many of our departments, privatizing our Custodial and Transportation departments, making cuts in all possible areas and using a large portion of the District fund balance, the District

has had to make significant reductions in staff. All employee groups agreed to significant concessions for the 2011/2012 school year which resulted in less reductions required and allowed for some stability heading into 2012/2013. All groups again agreed to concessions for the 2013/2014 school year. In spite of all of our efforts, expenses are expected to exceed revenues by \$237 per pupil for 2013/2014.

### **Operating Expenditures per Pupil**

The Board of Education and Administration prioritize expenditures around District goals. It is not surprising that the primary goal of Walled Lake Schools has been and continues to be student achievement.

In order to support the goal, each expenditure area is carefully scrutinized and evaluated to ensure that impact on student achievement is maximized. Funds are earmarked for items like instructional technology, which assist teachers and administrators in identifying the needs of students. Mastery Manager is one example and is used to house all assessment data. This software is a powerful analysis tool that guides the need for interventions and other instructional decisions. Resources are then provided to ensure that these interventions are available.

Programs such as supplemental summer classes and online learning are also provided in an effort to reach those students that may be struggling or who may function better in alternative environments.

Professional development of both teachers and administrators is another area that impacts student achievement. It is, therefore, valued and financially supported to ensure that our students are benefiting from current best practices.

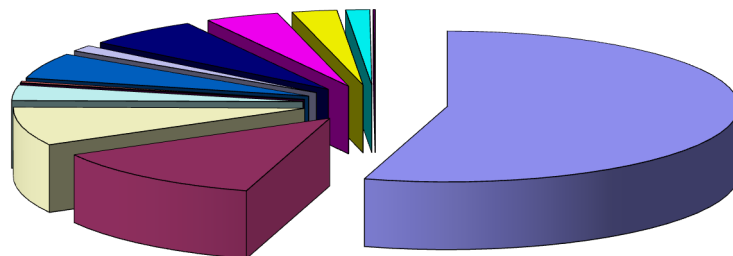
The District's operating expense per pupil is based on total general fund expenses divided by student count. The chart on the following page shows the total expenses by function for 2011/2012 as well as the budgets for 2012/2013 and 2013/2014.

	Actual		Amended Budget		Recommended Budget	
	2011/12		2012/13		2013/14	
<b>Instructional Services - Basic Instruction</b>	\$	81,904,741	\$	85,117,364	\$	85,025,459
Classroom instruction, textbooks and supplies						
<b>Instructional Services - Added Needs</b>		17,540,183		18,441,945		19,278,563
Classroom instruction, textbooks and supplies						
<b>Pupil Services</b>		11,905,164		12,932,268		12,806,228
Guidance, health, speech, social worker, teacher consultants						
<b>Instructional Support</b>		5,158,860		5,492,756		5,128,692
Assistant superintendents, program development, computer assistance						
<b>Board of Education</b>		72,878		135,700		111,650
School Board, clerical staff						
<b>Executive Administration</b>		465,986		496,150		474,100
Superintendent, clerical and support staff						
<b>Office of Principal</b>		8,802,979		8,747,360		8,569,451
Principals, assistant principals, clerical and support staff, related materials						
<b>Business Services</b>		2,371,698		1,992,248		2,032,685
Assistant Superintendent, Finance, Purchasing						
<b>Operations and Maintenance</b>		9,604,040		9,882,946		9,801,807
Staff, equipment and supplies for care, upkeep and operation of facilities						
<b>Pupil Transportation</b>		6,639,593		7,592,024		6,386,865
<b>Central Services</b>		4,195,440		3,788,588		3,881,109
Personnel, Community Relations, Data Processing						
<b>Athletics</b>		2,035,880		2,103,029		2,068,259
<b>Community Services</b>		123,969		280,780		170,012
<b>Transfers Out</b>		-		-		-
<b>Total Expenditures</b>	\$	150,821,411	\$	157,003,158	\$	155,734,880
<b>Pupil Count</b>		15,544		15,266		14,974
<b>Operating Expense per Pupil</b>	\$	9,703	\$	10,284	\$	10,400

Although the total cost of each category will change based on the assumptions discussed previously, the relative distribution per pupil is expected to remain fairly constant. The following graph and chart illustrate the breakdown of cost per pupil for the 2013/2014 school year.



## Cost per Pupil



■ Instructional Services - Basic	■ Instructional Services - Added
■ Pupil Services	■ Instructional Support
■ Board of Education	■ Executive Administration
■ School Site Leadership	■ Business Services
■ Operations and Maintenance	■ Pupil Transportation
■ Central Services	■ Athletics
■ Community Services	■ Debt Service

Category of Expense	2013/2014 Cost per Pupil	Percent of Total
Instructional Services - Basic	\$ 5,678	54.60%
Instructional Services - Added	1,287	12.38%
Pupil Services	855	8.22%
Instructional Support	343	3.29%
Board of Education	7	0.07%
Executive Administration	32	0.30%
School Site Leadership	572	5.50%
Business Services	136	1.31%
Operations and Maintenance	655	6.29%
Pupil Transportation	427	4.10%
Central Services	259	2.49%
Athletics	138	1.33%
Community Services	11	0.11%
<b>Total Expenditures</b>	<u>\$ 10,400</u>	<u>100.00%</u>

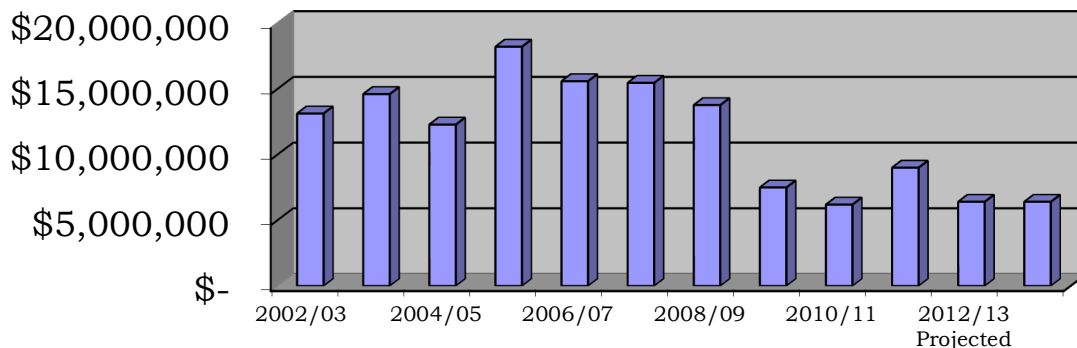
### Fund Balance

The District's fund balance is a cumulative figure that is a result of all prior year revenues over (under) expenditures. The ten year history of the District's General Fund fund balance including the percentage of each year's respective expenses follows. Also included are projected balances for 2012/2013 and 2013/2014.

Year	Total Fund Balance	Reserved Fund Balance	Unreserved		Unreserved as a Percentage of Expenditures
			Designated Fund Balance	Undesignated Fund Balance	
2002/2003	\$ 19,811,473	\$ 6,681,851	\$ 4,429,910	\$ 8,699,712	9.25%
2003/2004	21,719,874	7,112,679	4,115,899	10,491,296	10.17%
2004/2005	23,318,025	11,029,963	5,424,304	6,863,758	8.34%
2005/2006 ***	19,264,966	1,048,385	14,491,542	3,725,039	11.52%
2006/2007	16,453,413	863,997	6,342,278	9,247,138	9.57%
2007/2008	16,371,645	910,337	6,028,129	9,433,179	9.54%
2008/2009	15,424,506	1,652,623	5,712,668	8,059,215	8.35%
2009/2010	8,348,346	854,323	3,097,769	4,396,254	4.52%
*** - In 2005/2006 the treatment of appropriations for the following year were moved to designated rather than reserved.					

Year	Total Fund Balance	Nonspendable	Assigned	Unassigned	Unassigned as a Percentage of Expenditures
2010/2011***	\$ 12,813,637	\$ 1,257,309	\$ 5,364,337	\$ 6,191,991	4.02%
2011/2012	16,031,359	729,684	6,301,054	9,000,621	5.97%
2012/13 Projected	10,753,765	800,000	3,548,618	6,405,147	4.08%
2013/14 Projected	7,205,147	800,000	-	6,405,147	4.11%
*** - In 2010/2011 Governmental Accounting Standards Board (GASB) 54 was implemented which changed fund balance categories.					

## Unreserved/Unassigned Fund Balance



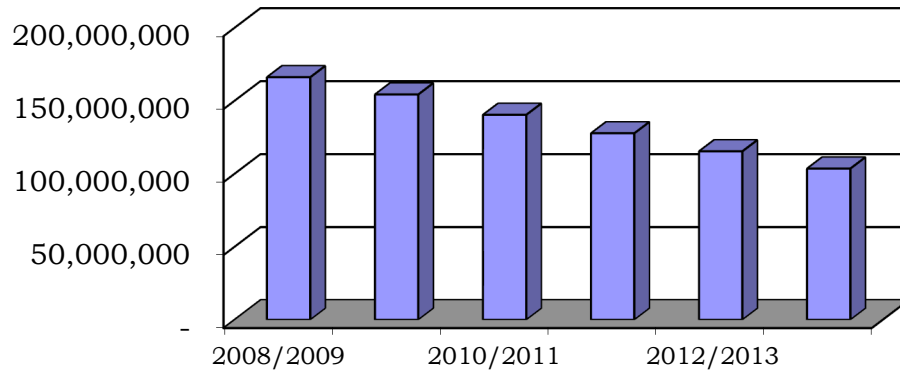
In a typical school year, the cash inflows generated from revenues do not match the outflows caused by expenses. The District receives State Aid payments from October through August, with no payment in September. In addition, tax receipts vary tremendously from month to month. Having an undesignated/unassigned fund balance available allows the District to cover day-to-day operating expenses without the need to borrow. In the past, as part of the annual budget process, the Superintendent has recommended, and the Board has approved, a desired fund balance level. Given the current economic climate and the severe financial cuts that the District is facing, the Board decided to use a portion of the fund balance in order to assist with balancing the budget for both 2012/2013 and 2013/2014.

## Debt

At the end of 2011/2012, the School District has \$127.7 million in General Obligation Bonds outstanding versus \$140.3 million at the end of 2010/2011. The following chart and graph show the changes in General Obligation Bonds for the District over the last five years as well as the projected 2012/2013 activity.

School Year	Beginning Balance	Additions	Reductions	Ending Balance
2007/2008	\$ 190,145,000	\$ -	\$ 12,455,000	\$ 177,690,000
2008/2009	\$ 177,690,000	\$ -	\$ 11,585,000	\$ 166,105,000
2009/2010	\$ 166,105,000	\$ -	\$ 11,820,000	\$ 154,285,000
2010/2011	\$ 154,285,000	\$ 49,485,000	\$ 63,425,000	\$ 140,345,000
2011/2012	\$ 140,345,000	\$ -	\$ 12,655,000	\$ 127,690,000
Projected 2012/2013	\$ 127,690,000	\$ -	\$ 12,510,000	\$ 115,180,000

## Year End General Obligation Bond Balance



## ALL FUNDS

The following includes a summary by object of each additional fund type maintained by the District.

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Project Funds</b>
<b>Revenue</b>			
Local Sources	\$5,273,271	\$18,913,200	\$2,048,000
State Sources	283,591	-	-
Federal Sources	1,620,000	-	-
Interdistrict Sources	-	-	-
Total Revenue	7,176,862	18,913,200	2,048,000
<b>Expenditures</b>			
Salaries	2,852,589	-	-
Benefits	1,431,517	-	-
Purchased Services	606,359	-	-
Supplies and Materials	2,117,166	-	-
Capital Outlay	59,750	-	-
Other	267,548	-	-
Capital Projects/Land	-	-	2,062,250
Debt Service	-	17,922,943	-
Total Expenditures	7,334,929	17,922,943	2,062,250
<b>Other Financing Uses - Transfers Out</b>	(400,000)	-	-
<b>Net Change in Fund Balances</b>	(558,067)	990,257	(14,250)
<b>Fund Balances</b> - Beginning of year	1,381,707	22,201	2,483,243
<b>Fund Balances</b> - End of year	\$823,640	\$1,012,458	\$2,468,993

The Cafeteria fund accounts for all monies generated from the cafeteria operations throughout the various buildings of the District.

The Community Education fund is used to account for all monies originating from educational programs run by the District other than preschool and kindergarten through 12<sup>th</sup> grade programs.

The Preschool fund accounts for all monies originating from and spent on behalf of the preschool programs run by the District.

The Enrichment/Prime Time Care fund accounts for all monies originating from and spent on behalf of the District's Enrichment and Prime Time Care (Latchkey) programs.

The Debt Retirement funds were created for various school building and site improvements as well as the advance refunding of some previous bond issues. The District currently has five debt retirement funds. The full debt of each is recorded in the General Long-Term Debt Account Group. Revenues for each are generated from tax levies and expenditures are made for current principal and interest.

The Capital Projects funds were created to account for the proceeds from bond issues as well as the expenditures incurred to acquire, construct or renovate various District facilities and buildings.

The tables included below include the budgeted revenues and expenditures for each fund of the District.

### **Revenues**

	<b>2012/2013 Amended Budget</b>	<b>2013/2014 Proposed Budget</b>	<b>Percent Change from Prior Year</b>
<b>General Fund</b>	\$ 151,725,564	\$ 152,186,262	0.30%
<b>Special Revenue Funds</b>			
Cafeteria Fund	4,248,520	4,430,591	4.29%
Community Education	779,000	786,013	0.90%
Preschool	450,580	481,598	6.88%
Enrichment/Primetime Care	1,411,375	1,478,660	4.77%
<b>Debt Retirement Funds</b>	\$23,761,121	\$18,913,200	-20.40%
<b>Capital Projects Funds</b>	\$2,123,000	\$2,048,000	-3.53%
<b>TOTAL</b>	<u>\$ 184,499,160</u>	<u>\$ 180,324,324</u>	<u>-2.26%</u>

## Expenses

	2012/2013 Amended Budget	2013/2014 Proposed Budget	Percent Change from Prior Year
<b>General Fund</b>	\$ 157,003,158	\$ 155,734,880	-0.81%
<b>Special Revenue Funds</b>			
Cafeteria Fund	4,769,239	4,819,459	1.05%
Community Education	752,348	757,086	0.63%
Preschool	462,110	451,180	-2.37%
Enrichment/Primetime Care	1,288,968	1,707,204	32.45%
<b>Debt Retirement Funds</b>	27,778,621	17,922,943	-35.48%
<b>Capital Projects Funds</b>	2,938,944	2,062,250	-29.83%
<b>TOTAL</b>	<u>\$ 194,993,388</u>	<u>\$ 183,455,002</u>	<u>-5.92%</u>

The percent changes in General Fund have been discussed previously in this section.

Food sales and other revenue in the Cafeteria fund are expected to increase slightly due to a modest rate increase.

The Community Education, Preschool and Enrichment/Primetime Care funds are budgeted so that expenses generally follow anticipated revenues. Revenues and expenditures for the Primetime Care program are expected to increase slightly due to the introduction of a new middle school program. The Preschool program has also been expanded and is therefore expected to generate additional revenue.

A transfer has also been approved from the Prime Time Care program to General Fund which increases the expenses in that program.

The Debt levy has been set to allow revenues in the Debt funds to fully support the principal and interest payments.

In the Capital Projects Funds, revenues are expected to decrease as property tax values decline. This results in less revenue for the District's Sinking fund.

The charts that follow show projected revenues and expenditures in each of the District's funds for the next three years.

## Revenues

	2014/2015 Budget Projected	2015/2016 Budget Projected	2016/2017 Budget Projected
<b>General Fund</b>	\$ 153,670,185	\$ 155,206,887	\$ 156,758,956
<b>Special Revenue Funds</b>			
Cafeteria Fund	4,474,897	4,519,646	4,564,842
Community Education	786,013	786,013	786,013
Preschool	481,598	481,598	481,598
Enrichment/Primetime Care	1,478,660	1,478,660	1,478,660
<b>Debt Retirement Funds</b>	\$18,946,125	\$ 18,908,285	\$ 18,089,913
<b>Capital Projects Funds</b>	2,048,000	\$2,048,000	\$2,048,000
<b>TOTAL</b>	<u>\$ 181,885,478</u>	<u>\$ 183,429,089</u>	<u>\$ 184,207,982</u>

## Expenses

	2014/2015 Budget Projected	2015/2016 Budget Projected	2016/2017 Budget Projected
<b>General Fund</b>	\$ 161,860,613	\$ 168,708,450	\$ 176,102,118
<b>Special Revenue Funds</b>			
Cafeteria Fund	4,897,327	4,978,082	5,061,850
Community Education	763,877	770,923	778,236
Preschool	463,592	476,473	489,843
Enrichment/Primetime Care	1,338,761	1,371,426	1,405,245
<b>Debt Retirement Funds</b>	17,223,750	17,189,350	16,445,375
<b>Capital Projects Funds</b>	2,034,000	2,034,000	2,034,000
<b>TOTAL</b>	<u>\$ 188,581,920</u>	<u>\$ 195,528,704</u>	<u>\$ 202,316,666</u>

It is noted that this forecast would result in a District fund balance in the negative. The District's planning policy requires that the General fund budget adopted by the Board reflect a fund balance with a targeted amount of no less than \$5,000,000. Therefore, the forecast as shown would not become a reality. The District will be taking steps to bring expenditures in line with revenues on an annual basis.



## **STUDENT PERFORMANCE**

As mentioned previously, the District has had to make some difficult decisions regarding programs and staff over the last several years as we have faced significant budget constraints. Student achievement has always been our guiding force in those decisions and in spite of numerous cuts and restructuring efforts by Walled Lake Schools, all schools in the district meet or exceed state accountability standards.

In the summer of 2012, Michigan was approved for flexibility from the Elementary and Secondary Education Act of 1965. The approved flexibility will mean a change in the method of measuring school accountability in the State of Michigan. Beginning with the 2012/2013 school year, the Michigan Department of Education will release scorecards as an indicator of school and district compliance, assessment participation and assessment performance requirements. The first report cards are expected to be released in July 2013.

### **MEAP**

The majority of Walled Lake Schools' Michigan Educational Assessment Program (MEAP) test results show improvement from year to year. They continue to surpass State and County averages.

Currently, students are tested in reading (in grades 3, 4, 5, 6, 7, 8 and 11), Mathematics (in grades 3, 4, 5, 6, 7, 8 and 11), Science (in grades 5, 8, and 11), Social Studies (in grades 6, 9, and 11), and Writing (in grades 4, 7 and 11). MEAP tests have evolved significantly in scope and complexity, and are aligned with the Michigan K-8 Grade Level and High School Content Expectations, known nationally for high content standards. Furthermore, plans have been underway for transition to the new Smarter Balance Assessments, which will replace the MEAP in 2014. The district began integrating the new Common Core State Standards in unit designs, summative assessments, and curricular objectives for the past two years, with full implementation of the CCSS to be complete for the 2013-2014 school year.

The District Improvement Plan, submitted annually in compliance with AdvancED Accreditation, focuses on three main student achievement goals: a) growth in literacy, b) growth in numeracy, and c) aligned and measureable indicators of effective instruction. The test scores are one indication of the student success that the District is proud of.

Walled Lake Consolidated Schools received full District Accreditation in 2012. The Informational Section of this document includes a three

year history of the District's scores along with County and State comparisons. In each of those three years, the District has enjoyed scores that are significantly higher than State and County averages.

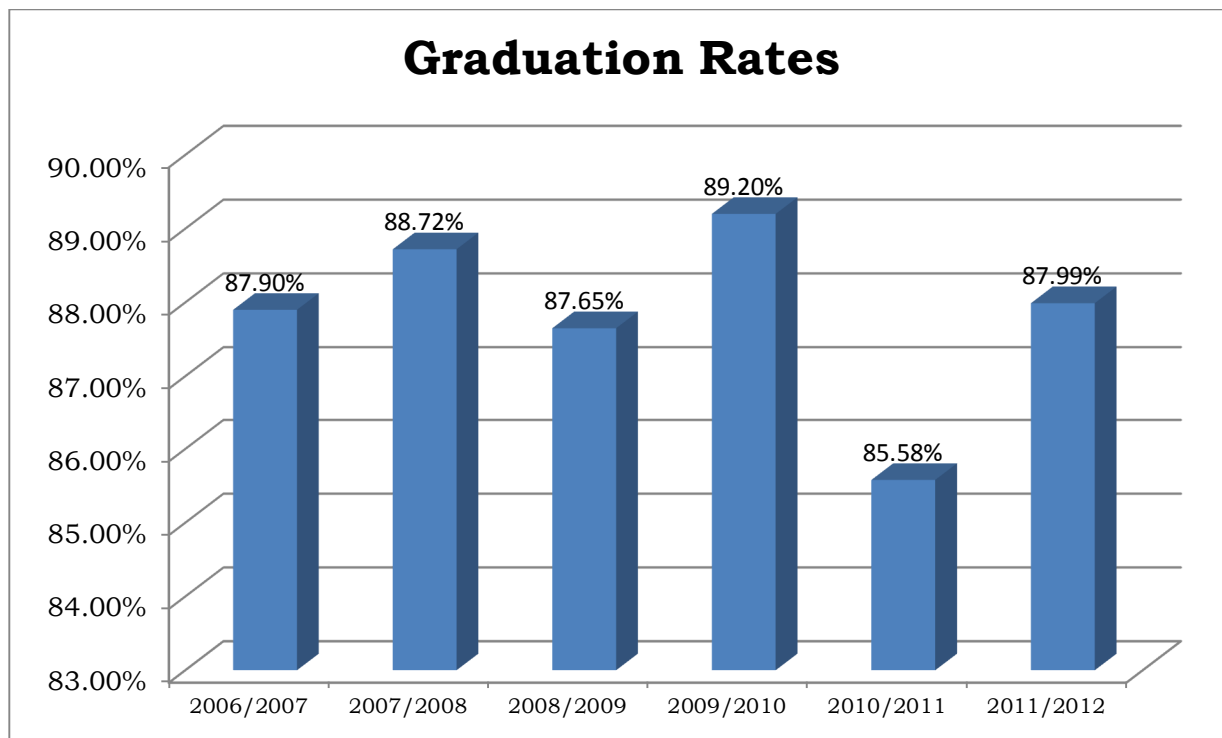
### **ACT Scores**

ACT scores are a measure used to predict student success in college. The ACT composite scores, compiled from college-bound students tested in Walled Lake, in Michigan and the nation are also presented in the Informational section of this document. The scores provide a national perspective on test results. District scores have consistently been at or above the national level.

### **Graduation Rates**

As important as student performance, are the rates of retention and graduation that are achieved.

Graduation rate is defined as the estimated four-year completion rate. The rate indicates, with no change in future retention rates, the percentage of ninth grade students who will complete their senior year of school and graduate. This rate is therefore influenced by movement of students into and out of the District, and does not necessarily correspond to the drop out rate. The following graph shows the history of graduation rates for the District.



## STRATEGIC PLAN

Beginning in the spring of 2006, the Walled Lake Schools began its involvement with the North Central Association's District Accreditation Model. This planning and accrediting model offers school districts not only support in their efforts to plan well and assess progress effectively but also provides standards which can serve as guideposts to exemplary practice.

After a merger with the Southern Association, NCA is now known as AdvancED. Schools and districts who are members of AdvancED (as is Walled Lake) continue to have support from a state office in Lansing which guides the activities of continuous improvement in all the district's schools and support departments such as Curriculum, Business, and Operations. Briefly said, the AdvancED Systems Accreditation process is one intended to help school districts get better and know that they have.

In November 2012, the Walled Lake Consolidated Schools hosted a three - day External Team Review. Every five years, all districts following the Systems Accreditation protocol participate in a thorough review by a team of educators from around the country. The 2012 Review was the second such external review for Walled Lake.

The Systems Accreditation model asks school districts to engage in continuous improvement efforts focused on the following areas:

- Purpose and Direction
- Governance and Leadership
- Teaching and Assessing for Learning
- Resources and Support Systems
- Using Results for Continuous Improvement

The AdvancEd process – including periodic external review – provides direction, validation, and recognition for district improvement efforts and results.

The external team interviewed 365 individuals representing teachers, parents, community members, administrators, and support staff. The team made half-day visits to seven schools and spent a full day reviewing documents and interviewing a variety of stakeholder groups.

In preparation for the external review, all schools had prepared an in-depth Self Assessment, gathered and analyzed student achievement data, and studied the results from the surveys that had been distributed to students, staff and parents.

As a part of their exit report, the External Team cited both “powerful practices” and “required actions.” Both are described in detail in the Organizational section of this document.

In addition to the required actions established above for our District and buildings, the Board of Education has also identified four major goals.

## **BOARD GOALS**

**Student Success:** Ensure that every student is able to reach his/her potential by focusing on:

- ✓ Academic and personal success;
- ✓ Ensuring instructional strategies and practices are research-based and meet the needs of all learners;
- ✓ Collaboration and innovation among all members of our school community;
- ✓ The needs of all learners, and developing action plans to help support those needs;

- ✓ Using data as a means to help drive instruction and planning; and
- ✓ Supporting best practices, proven interventions and the professional development of our teachers and administrators.

**Fiscal Responsibility:** Ensure long-term fiscal health of the District while maximizing dollars available for the classroom and encouraging innovation and the implementation of proven strategies and programs by:

- ✓ Developing budgets that are focused and centered on student achievement goals; and
- ✓ Continuing efficiency and collaboration efforts.

**Community Outreach:** In partnership with parents and the community, students and staff continually demonstrate they are caring, responsible and knowledgeable citizens by:

- ✓ Including the community in school and District events, activities, and efforts;
- ✓ Involving parents and the community in decisions that affect and benefit the Walled Lake Consolidated School District;
- ✓ Communicating information to the community to build awareness of Walled Lake Consolidated School District;
- ✓ Providing opportunities for our community to be involved in the District; and
- ✓ Building partnerships with diverse organizations to mutually strengthen the District and the communities we serve.

**Positive District Culture:** Ensure that students are able to thrive in a culture that is safe and positive for them, for staff, for parents and for our community by:

- ✓ Creating a culture of safety and social well-being;
- ✓ Promoting “no tolerance” standards for bullying, harassment, and other unacceptable behaviors;
- ✓ Ensuring that schools and facilities are maintained to the highest degree;
- ✓ Expecting students, staff, and the entire school community to demonstrate respect for one another;
- ✓ Expecting students, staff, and the entire school community to communicate, model, and reinforce standards of ethical conduct and responsible global citizenship; and
- ✓ Continuing to ensure our schools are safe learning environments by annually reviewing Safety Plans; collaborating with local law enforcement officials, and cultivating an overall culture of “safety first.”

# Walled Lake Consolidated School District

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## Organizational Section

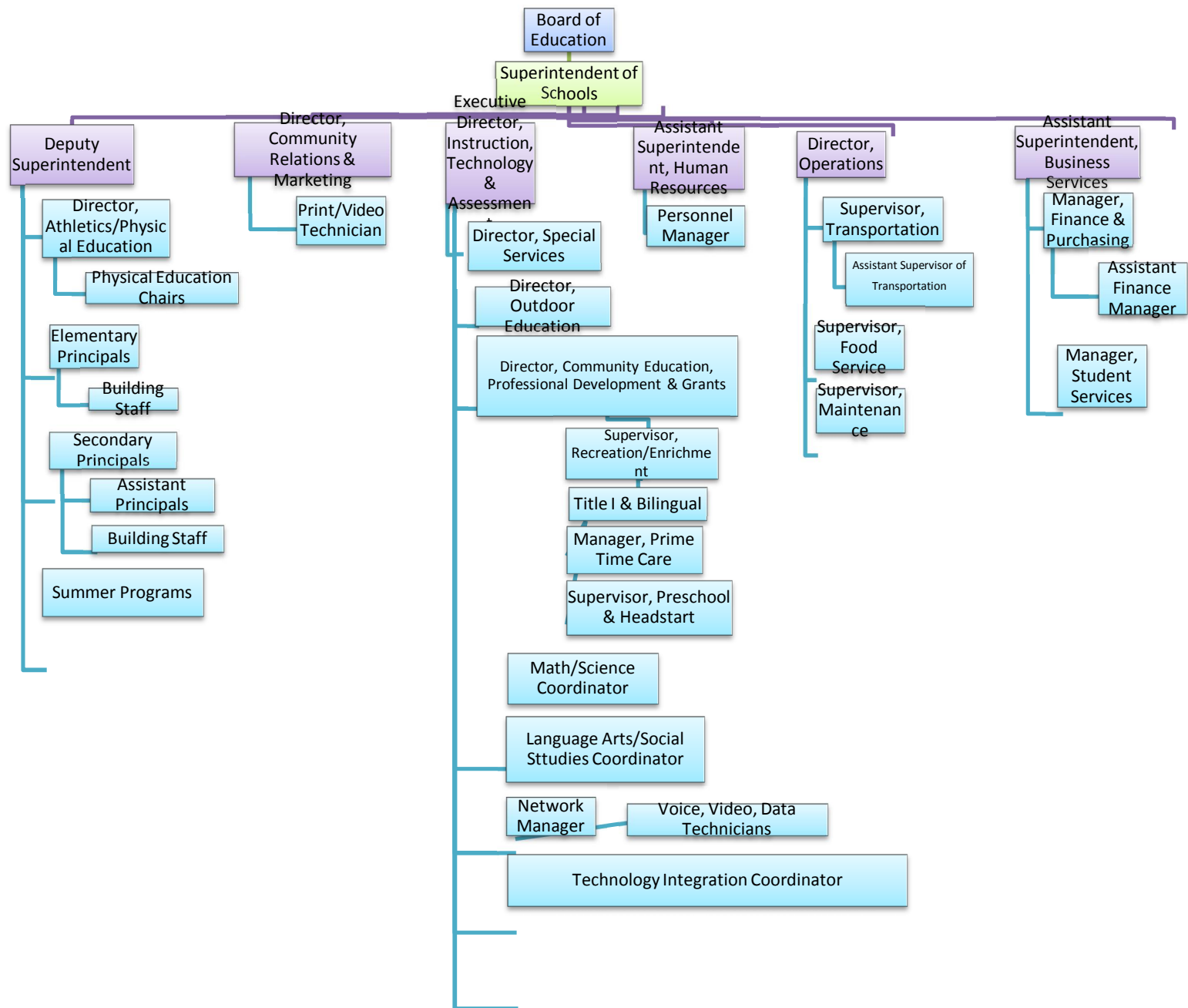
*“Digital Learning”*



Sarah Banks Middle School

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*We're Making Tomorrow!*



# **THE DISTRICT ENTITY AND FUND STRUCTURE**

## **Community Overview**

The District, located in southwestern Oakland County, encompasses more than 55 square miles and includes all or part of nine governmental units: the Cities of Farmington Hills, Novi, Orchard Lake, Walled Lake and Wixom, the Townships of Commerce, West Bloomfield and White Lake and the Village of Wolverine Lake.

The District has 12 elementary schools (K-5), four middle schools (6-8), three high schools (9-12), an educational services center, a maintenance/transportation building, a community education building, and an outdoor education center. There are currently 15,266 students as of the 2012/2013 school year. The District is legally autonomous and is fiscally independent. The legal name of the school district is Walled Lake Consolidated Schools.

## **Fund Structure**

The budget of Walled Lake Consolidated Schools is separated by a number of different funds. Funds are legal fiscal and accounting entities segregated to carry on a specific activity. Each fund has its own revenues, expenditures and fund balance. Both the Generally Accepted Accounting Principals (national standards) and the State of Michigan 1022 manual (state standards) require that school districts use funds. Walled Lake Consolidated Schools uses two different fund types: Governmental Funds and Fiduciary Funds.

**Governmental Funds** contain the majority of the District's financial activity. Governmental funds are those funds through which most school district functions typically are financed. The acquisition, use and balances of a school district's expendable financial resources and the related current assets and liabilities are accounted for through governmental funds. Within the category of Governmental funds, there are four major fund types: a General Fund, Special Revenue Funds, Capital Project Funds and Debt Funds.

The **General Fund** is by far the largest fund and contains most of the financial activity of the District. When people speak in terms of the District's Budget, they are usually referring to the General Fund. The General Fund accounts for all of the major activity of the K-12 operations of the District. This would include all salaries and operating costs related to instruction (teachers), library services, special education, custodial, maintenance, grounds, transportation, athletics and building and central administration.



Within the **Special Revenue** fund type, the District has four (4) separate funds. The Cafeteria Fund accounts for all monies generated from cafeteria operations of the District. The Community Education Fund accounts for all monies originating from educational programs run by the District other than preschool and kindergarten through 12th grade programs. The Enrichment/Prime Time Care Fund is used to account for monies originating from the District's Enrichment and Prime Time Care (Latch Key) Programs. The Preschool Fund accounts for all monies generated from the preschool programs run by the District.

The **Debt Service Funds** are set up to account for the repayment of debt obligations of the District. In all cases, these funds are associated with previous bond issues for Capital Projects of the District. Much like a home mortgage, the funds repay obligations associated with major construction projects. Since bond issues can be for lengths up to 30 years, these debt service funds account for some projects that have long since been completed. The district currently has five (5) debt funds.

The 2004 Debt Retirement Fund was created for school building and site improvements. The 2005 Debt Retirement Fund was created for the advance refunding of a portion of the 2000 bond issue. The 2006 Debt Retirement Fund was created for the advance refunding of a portion of the 2004 bond issue. The 2011 Debt Retirement Fund was created for the advance refunding of a portion of the 2001 bond issue. The 2012 Retirement Fund was created for the advance refunding of a portion of the 2004 bond issue.

**Capital Project Funds** are used to separate out activities associated with major construction, remodeling, capital purchases, or major repairs, especially when funded through bond issues. When bond issues are approved by the voters, after the bonds are sold, the money is placed in a capital project fund. After the project is completed and all costs are paid, the related capital project fund is closed.

The District currently has two (2) Capital Project Funds. The 2000 Bond Issue Project Funds contains the proceeds and accounts for the capital outlay of the bond issue. The Sinking Fund contains the related tax revenue and accounts for the expenditures of approved sinking fund projects. A Sinking Fund cannot be used for operational or maintenance type expenditures. Instead, Sinking Fund revenue must be used for major repairs, remodeling or construction.

In addition to Governmental Funds, the District has a **Fiduciary Fund** to account for all of the Student Activity Accounts that the District maintains accounting records for. Specifically, the District acts as a fiscal agent for a number of school groups. Student Activity Accounts are not presented in this document, since there is no requirement to adopt budgets for them.

## **SYSTEM OF REVENUE AND EXPENDITURE CLASSIFICATION**

Revenues of the District are grouped by fund into four main areas; Local Sources, State Sources, Interdistrict Sources and Federal Sources. Local Sources include property taxes as well as fees charged for programs such as community education and preschool programs. Also included are earnings on investments and other miscellaneous revenue. State Sources include the Per Pupil Foundation, State categorical aid and some grants. Interdistrict Sources include PA 18 funds and Medicaid Outreach money. Federal Sources include grants such as National School Lunch, Title I, Title II, and IDEA.

Expenditures are classified not only by Fund, but also by Function, Program, Location and Object. Since all of the Governmental Funds of the District are computerized, the District has the ability to sort financial information by any of these classifications. Account numbers are also grouped into what are called Programs or Appropriation Units. These serve the same purpose as cost centers. For example, although there may be many accounts associated with a high school (location), the principal is only responsible for certain costs. Therefore, any costs associated with this appropriation unit will be approved by the principal, and he/she will be held responsible for the budget for those accounts.

The budget is presented in summary form both by object and function.

## **BASIS OF BUDGETING**

Governmental funds utilize the modified-accrual basis of accounting. The word accrual means that an expenditure must be recognized in the year in which the event took place regardless of when payment is made. The reason for the term modified-accrual is that revenues are accounted for on a cash basis. Exceptions to these rules are as follows:

1. Property taxes and other revenue that are both measurable and available for use are recorded as revenues when earned. Revenues are considered available if they are received within 60 days of year end.
2. Principal and interest on general long-term debt are not recorded as expenditures until their due dates.

The budget has been prepared in accordance with generally accepted accounting principals. Unexpended appropriations lapse at year end. Encumbrances are not included as expenditures.

# STRATEGIC PLAN and AdvancED (NCA) ACCREDITATION

## District Mission Statement

This Mission Statement was developed in the initial strategic planning process, which began in 1990. At the renewal of each planning cycle, the district team re-examines this mission statement. In 1995, the mission statement was updated, and it remains the same today. The issues of primary focus are written in **bold**: partnership, best educational system, caring, responsible, and knowledgeable citizens.

The mission of the Walled Lake Consolidated Schools, in **partnership** with parents and community, is to become the **best educational system in America** so all students demonstrate they are **caring, responsible** and **knowledgeable citizens**.

Beginning in the spring of 2006, the Walled Lake Schools began its involvement with the North Central Association's District Accreditation Model. This planning and accrediting model offers school districts not only support in their efforts to plan well and assess progress effectively but also provides standards which can serve as guideposts to exemplary practice.

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In preparation for the external review, all schools had prepared an in-depth Self Assessment, gathered and analyzed student achievement data, and studied the results from the surveys that had been distributed to students, staff and parents.

As a part of their exit report, the External Team cited both “powerful practices” and “required actions.” The powerful practices indicated by the Team are:

- 1. The Walled Lake Consolidated School District’s Board of Education, Superintendent, and instructional leadership teams are recognized and applauded for their commitment to servant leadership and shared governance.*
- 2. Walled Lake Consolidated Schools is recognized for a culture of caring, family, collaboration, and support. “Every Child Every Day” undergirds the dedication of all staff as they strive to provide an education that prepares every child for tomorrow.*

In addition, the Team focused attention on two required actions:

- 1. Develop and implement a systemic continuous improvement process that provides clear direction for improving student learning.*
- 2. Develop and implement a systemic and systematic process that monitors and communicates district effectiveness to all stakeholder groups.*

Walled Lake will submit a written update to AdvancED in two years and again host an External Team Review in 2017.

Information about AdvancED Standards for Quality Schools can be found at <http://www.advanc-ed.org/>

AdvancED's System Accreditation protocol serves effectively as a strategic planning model for the school district. Between 1990 and 2006, Walled Lake utilized a traditional strategic planning process for system-wide issues and NCA's school accreditation plan to help each school develop systematic school improvement initiatives. Currently, the entire district is connected to AdvancED's System Accreditation model which helps all school staff make effective plan for continuous improvement, implement those plans and document the results.

# **SUMMARY OF SIGNIFICANT LEGAL POLICIES AND PROCEDURES RELATED TO THE BUDGET**

## **Legal Requirements**

### **Audit**

An annual audit performed in compliance with Generally Accepted Accounting Principles (GAAP) by a certified public accountant and appointed by the Board of Education, is required at year end. All funds are required to be audited, even though fiduciary funds are not budgeted. Single audit requirements for federal programs must be met. State compliance audits are also performed on federal program operations.

### **Budget**

The State of Michigan requires all school districts to comply with Public Act 43 of 1963, Budget Hearings of Local Governments and Public Act 2 of 1968, Uniform Budget and Accounting Act. These acts require all school districts to prepare budgets for their funds, which account for the day-to-day operations of the school district; however debt funds and fiduciary funds are not required to be budgeted. The budgets are prepared in accordance with generally accepted accounting principles and a specific uniform chart of accounts established by the State. Budgets must be approved no later than June 30 for the fiscal year beginning July 1, and ending June 30 of the subsequent year. Prior to adoption, the Board must conduct a public hearing and make the budget available for review as well as provide notice of the hearing in a newspaper of general circulation at least six days prior to the hearing. Formal adoption of the budget is accomplished through a general appropriations resolution approved by the Board which sets forth the amounts to defray the expenditures and meet the liabilities of the school district as well as a statement of estimated revenues, by major class in each fund. Once approved, expenditures cannot exceed the budget by function during the fiscal year without Board approval of revisions.

### **Investments**

The school district is authorized by Michigan Public Act 132 of 1986 to invest surplus monies in U.S. Bond and notes, certain commercial paper, U.S. government repurchase agreements, bankers' acceptances and mutual funds, and investment pools that are composed of authorized investment vehicles. The district manages cash flow constantly in order to assure that surplus funds are invested to maximize the earnings on investments and supplement the revenues of its funds. On an annual basis, the Board designates the depositories in which district funds may be deposited.

## **Tax Levy**

In addition, the law also requires the district to determine the amount of money to be raised by taxation to defray the expenditures and meet the liabilities of the district. The district levies a hold harmless millage on homesteads of 2.3285 mills, 18 mills on non-homesteads, 4.6445 mills for debt on all properties, and 0.50 mills for the District sinking fund, which is also levied on all properties. Industrial personal property is exempt from the 18 mills operating levy. In addition, commercial personal property is exempt from 12 of the 18 mills operating levy. 100% of the millages are collected in July.

## **Reporting Entity**

The Walled Lake Consolidated School District is governed by an elected seven member Board of Education. This Board is a separate legal entity and fiscally independent from other surrounding municipalities. It is the responsibility of the Board of Education to set policy and appoint a Superintendent to ensure policy implementation. Act 451 of 1976 established the Michigan School Code along with applicable laws of the State of Michigan which set forth the parameters within which the Board of Education operates.

## **Policies and Procedures**

### **Fund Balance Policy**

Annually, the Superintendent recommends, and the Board approves, as part of the budget process, a desired fund equity level.

Fund equity may be used to supplement possible shortfalls in state, federal and local revenues, used as a reserve for possible emergency expenditures, or for other reasons deemed necessary by the Board. Emergency expenditures may not be taken from the fund equity unless possible surpluses in the existing school budget have been appraised. Emergency expenditures may be recommended by the Superintendent and approved by the Board. Fund equity funds may not be transferred to expenditure accounts without Board approval.

### **Budget Development**

The budget is a formalized statement of anticipated revenues and expenditures of the district needed to carry out the district's educational mission and goals and includes all but fiduciary funds.

In accordance with Board policy, development of the district's budgets lies with the Superintendent and the administration. Annually, a budget calendar is

established and reviewed with the Board. The calendar sets forth in detail a timeline for budget development. The budget calendar below outlines significant duties and responsibilities that were completed to present a budget to the Board of Education by June 30, 2013.

### **Budget Development Timeline**

November 2012	Superintendent and Assistant Superintendent of Business Services meet to discuss budget process
December 2012	Standardized costs for staffing requests developed
December 2012	Review timeline and parameters with Cabinet team
December 2012	Budget calendar available
December 2012	Resolution sent to local municipalities for summer tax collection agreements
January 2013	Preliminary budget projections available
January 2013	Cabinet study session(s)
January 2013	Preliminary budget report at Leadership Team meeting
Jan-Feb-March	Board study sessions as needed
Feb-March	2013-14 preliminary budget review & updates
February 2013	Discussion regarding layoffs within all groups
February 2013	2013-14 student projections & preliminary staffing needs identified
March 2013	Layoff Notices, Unaffiliated Administrators, staff
March 2013	Budget update at Leadership Team meeting
March-April	Staff & community meetings held at buildings
March-Apr-May	Budget email address active for staff/community feedback
April 2013	Additional Board study sessions as needed
April 2013	Discussion regarding layoffs with WLEA, WLSAA
April 2013	Budget update at Leadership Team
April 2013	Layoff Notices WLEA, WLSAA
May 2013	Preliminary budget changes completed
May 2013	Preliminary budget presented to Board of Education in study session



05/22/13	Publish notice for budget hearing
06/06/13	Preliminary budget available for review
06/06/13	Board conducts public hearing on Budget for 2013-2014
06/06/13	Board establishes 2013-14 debt and general fund millage rates
06/06/13	Board adopts 2013-14 budget
June 2013	Layoff notices, WLSSA, Para Educators, WLESP, WLTA, Foreman and Kitchen Managers

Prior to adoption, Board policy requires copies of the proposed budget be available for the community to review. A notice of a public hearing on the budget, published in a newspaper of local circulation, advertises the date, time, and place of the public budget hearing. As part of the budget adopting process, the Board sets the total number of mills of property taxes to be levied by the district and purpose for which that millage is levied.

### **Budget Parameters**

Budget parameters are developed with the Superintendent's Cabinet Team and reviewed with the District's Leadership Team, which includes all administrators. They are then presented to and discussed with the Board of Education at a regular public meeting. Input received at the Board meeting is incorporated. These parameters become the basis for the ensuing year's budget development. The parameters for 2013/2014 are as follows:

- Support for instruction, co-curricular and staff development programs and support operations will be funded.
- ***Competitive wages and negotiated concessions. Social security and Medicare costs will be budgeted as necessary. Retirement will be budgeted using a blended MPERS rate of 24.67 percent. Healthcare will be budgeted appropriately to account for PA 152 which places a cap on the total amount a district can pay for health insurance annually for its employees. The cap increased by 3.5% for 2013/2014.***
- The number of employees expected to retire will be budgeted at 20 and the average rate for new and replacement teachers will be budgeted at the MA-3 salary level.
- Revenues from adult and community education will continue to cover direct program costs.
- Revenues from the nutritional services program will continue to cover direct program expenditures.

- Student enrollment is expected to decrease by 292 students.
- A \$30 per pupil increase to the foundation allowance from The State of Michigan is anticipated for 2013/2014. Additional funds are budgeted to be received as assistance with retirement costs as well as best practice funding. A district must qualify for this funding by meeting seven of eight defined best practices.
- Additional funding from the State in the amount of \$18 per pupil is also budgeted as a result of a new Hold Harmless categorical classification in the State budget.
- Federal Funds are expected to flat level for 2013/2014.
- The district will continue to explore and implement cost savings and cost containment measures.
- Budget and financial reports will be prepared in accordance with excellence award standards.

### **Budget Formulation**

The process for budget formulation this year was similar to past years. The business office projected student enrollment and revenues. Broad expenditure categories for salaries, health benefits and retirement were projected based upon negotiated labor agreements, and estimates for health benefits and the Michigan Public Schools Employee Retirement System rate on salaries. Purchased services and supplies, with the exception of utilities and insurance, were maintained at the same level or decreased. This process resulted in expenditures exceeding revenues by over \$10 million. It was agreed that the potential solutions to the budget deficit should involve three considerations:

**Negotiated Concessions** – All employee groups agreed to wage concessions of various sorts. While the parameters of the agreements vary by group, the concessions received were comparable among them.

**Cost reductions** – The district committed to taking action to reduce costs that would least impact changes in the level of services provided. The most significant of these reductions is the privatization of our Transportation Department which is projected to save an average of \$1.42 million annually for the next three years.

**Use of fund balance** – The Board of Education has approved the use of a portion of the unassigned accumulated fund balance.

### **Capital Budget**

A master project list is maintained by the District maintenance department based on the needs identified at the various buildings. Each project is reviewed and categorized under the following priority codes: health/safety, code

compliance, end of useful life, curriculum improvement, energy conservation and operational need. During the budget process the master list is reviewed and a tentative list is prepared of projects to be completed in the following fiscal year. This list is adjusted as necessary due to emergencies and other unforeseen needs. Over the last several years the District has been able to use a combination of bond funds and sinking fund monies to fund necessary capital expenditures. The district sinking fund millage was renewed in November 2012 and will be in place for an additional ten years. These funds provide the resources required to improve and maintain our buildings. Without this alternative funding source, these projects would need to be financed by the general fund.

### **Budget Management**

The budget is managed by persons responsible for various program accounts and expenditures. Each office is equipped with on-line processing capability which enables access to current information by account number and appropriation. Budget managers are able to make adjustments within specific budget lines, however, their total appropriation cannot be exceeded.

### **Budget Amendments**

After the start of the school year and the official October student count, on which the largest portion of the per pupil foundation revenue is based, the district prepares an amendment to the budget. This allows adjustments based upon actual student enrollment, staffing ratios, actual year-end expenditures and fund balance from the previous fiscal year, to be considered.

In addition, the budget is reviewed regularly and formal budget amendments are prepared and approved periodically to better reflect actual revenues and expenditures. During the 2012/2013 school year, amendments were made in December 2012 and February 2013. The final amendment was in June 2013.

<b>BOARD GOALS</b>
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The pages that follow list each of our Board goals along with how we planned to measure success. The final column, entitled evidence, provides accomplishments during the 2012/2013 school year. These items help to demonstrate our progress towards meeting these goals.

## Student Success

Ensure that every student is able to reach his/her potential.

Measurement	Evidence
<ul style="list-style-type: none"> <li>▪ Academic and personal success</li> <li>▪ Ensuring instructional strategies and practices are research-based and meet the needs of all learners</li> <li>▪ Collaboration and innovation among all members of our school community</li> <li>▪ Identify the needs of all learners, and develop action plans to help address those needs</li> <li>▪ Using data as a means to help drive instruction and planning</li> <li>▪ Supporting best practices, proven interventions and the professional development of our teachers and administrators</li> </ul>	<ul style="list-style-type: none"> <li>✓ Professional Learning Communities (PLC) are embedded into the professional culture at all schools</li> <li>✓ Curriculum, instruction and assessment throughout the system are monitored and adjusted systematically in response to data from multiple assessments of student learning and an examination of professional practice</li> <li>✓ The system's curriculum provides equitable and challenging learning experiences that ensure all students have sufficient opportunities to develop learning, thinking and life skills that lead to success at the next level</li> <li>✓ Commitment to PLC release time at all three levels and embedded PLC time at elementary and middle school</li> <li>✓ Common Assessments – Benchmark Assessments pinpoint student, department and subject area analysis</li> <li>✓ Strong commitment to Readers' and Writers' workshop, K-8</li> <li>✓ Diploma Programme offerings (IB)</li> <li>✓ Variety of Advance Placement course offerings at all three high schools</li> <li>✓ Strong ELL program</li> <li>✓ Opportunities for building and District leadership, including curriculum coordinators and other leadership team positions</li> <li>✓ State assessments continue to be above county and state averages</li> <li>✓ A myriad of professional development opportunities for teachers aimed at increasing student achievement</li> <li>✓ Added paraprofessionals at elementary level and sections at the secondary level in an effort to support class sizes</li> <li>✓ A differentiation model of instruction to accommodate all learning needs</li> <li>✓ Targeted assistance provided to Focus schools to help close achievement gap</li> <li>✓ Rigorous process towards data analysis</li> <li>✓ Spice it Up! Conference attended by over 400 teachers</li> <li>✓ iPads for all teaching staff</li> <li>✓ Curriculum Camp for teachers</li> <li>✓ Introduced Teacher 2 Teacher program at the middle schools</li> <li>✓ Robust instructional technology plan</li> </ul>

## **Fiscal Responsibility**

Ensure long term fiscal health of the District while maximizing dollars available for the classroom and encouraging innovation and the implementation of proven strategies and programs.

Measurement	Evidence
<ul style="list-style-type: none"> <li>▪ <b>Developing budgets that are focused and centered on student achievement goals</b></li>   <li>▪ <b>Continuing efficiency and collaboration efforts</b></li> </ul>	<ul style="list-style-type: none"> <li>✓ Annual review of sinking fund projects for prioritization of greatest needs</li> <li>✓ Regular review and adjustment of operations budgets</li> <li>✓ Involvement with MSBO bus purchasing bid providing best bus prices</li> <li>✓ Ongoing cooperation with OISD to ensure best pricing on supply purchases</li> <li>✓ Continuous involvement in Macomb Oakland fuel purchasing consortium ensuring best fuel pricing</li> <li>✓ Collaborating with West Bloomfield Schools on shared Food Service management</li> <li>✓ Closed and consolidated two elementary schools</li> <li>✓ Numerous public informational presentations for successful sinking fund election</li> <li>✓ Constant response to listserv requests for information or response</li> <li>✓ Closing schools/redistricting</li> <li>✓ Energy management</li> <li>✓ Frugal spending decisions</li> <li>✓ Investment in IB and Schools of Choice – magnets to bring students to District</li> <li>✓ Established priorities for items to add when funding is available. This list was then used to add paraprofessionals to many of our elementary classes and to add sections at the secondary level.</li> <li>✓ Brainstorming involves not only possible reductions but additions as well</li> <li>✓ Video to be created and shared at all buildings</li> <li>✓ Signed an agreement with Oakland Schools to collaborate with finance/HR software</li> <li>✓ Worked with other schools to borrow and share resources related to IB</li> <li>✓ Shared legal costs for development of anti-bullying policy</li> <li>✓ Adopted hard cap for purposes of PA 152</li> <li>✓ Added to fund balance by thoughtful reductions &amp; concessions</li> <li>✓ Have worked collaboratively with all bargaining groups</li> <li>✓ Google Apps for Education and other cloud-based technology services</li> <li>✓ Merging of the Curriculum and Technology departments into one department</li> </ul>

## **Community Outreach**

In partnership with parents and the community, students and staff continually demonstrate they are caring, responsible and knowledgeable citizens.

Measurement	Evidence
<ul style="list-style-type: none"> <li>▪ Including the community in school and District events, activities and efforts</li> <li>▪ Involving parents and the community in decisions that affect and benefit the WLCSD</li> <li>▪ Communicating information to the community to build awareness of WLCSD</li> <li>▪ Providing opportunities for our community to be involved in the District</li> <li>▪ Building partnerships with diverse organizations to mutually strengthen the District and the communities we serve</li> </ul>	<ul style="list-style-type: none"> <li>✓ Collaboration with PTAs</li> <li>✓ Partnership with Sinai Hospital</li> <li>✓ First district in Oakland County to offer a partnership with OCC (60 special education students) for collegiate exposure</li> <li>✓ Superintendent coffees at local senior homes, libraries, community centers, etc.</li> <li>✓ MLK Jr. Event</li> <li>✓ Parenting Fair</li> <li>✓ Reflections Ceremony</li> <li>✓ Website, Twitter, Facebook</li> <li>✓ Fill the Bus</li> <li>✓ Excellent Community Recreation program</li> <li>✓ Outdoor Center programs for internal and external families/districts, etc.</li> <li>✓ Involving senior center in presentations (i.e., MLK day)</li> <li>✓ Passed the sinking fund renewal with help from numerous community members</li> <li>✓ Consistently solicit feedback (i.e., redistricting, budget process, etc.)</li> <li>✓ Track and review website activity</li> <li>✓ Learning newsletter</li> <li>✓ Instructional Technology partnerships with CISCO, Project RED, One-to-One Institute, Edmodo, MacProfessionals, Hewlett Packard and InaComp TSG</li> <li>✓ Redistricting process was chaired by parents, led by parents and community members and resulted in shared decision making outcomes</li> </ul>

## **Positive District Culture**

Ensure that students are able to thrive in a culture that is safe and positive for them, for staff, for parents and for our Community.

Measurement	Evidence
<ul style="list-style-type: none"> <li>▪ <b>Creating a culture of safety and social well-being</b></li> <li>▪ <b>Promoting “no tolerance” standards for bullying, harassment and other unacceptable behaviors</b></li> <li>▪ <b>Ensuring that schools and facilities are maintained to the highest degree</b></li> <li>▪ <b>Expecting students, staff and the entire school community to demonstrate respect for one another</b></li> <li>▪ <b>Expecting students, staff and the entire school community to communicate, model and reinforce standards of ethical conduct and responsible global citizenship</b></li> <li>▪ <b>Continuing to ensure our schools are safe learning environments by annually reviewing Safety Plans; collaborating with local law enforcement officials and cultivating an overall culture of “safety first”</b></li> </ul>	<ul style="list-style-type: none"> <li>✓ Conducting and documenting numerous emergency weather and shelter drills in accordance with the law</li> <li>✓ Instituting manned entrances for increased security</li> <li>✓ Operating surveillance cameras at all three high schools</li> <li>✓ Review of emergency procedures District wide</li> <li>✓ Continuing to inspect and improve health and cleanliness of schools</li> <li>✓ Continual process of interviewing principals about cleanliness and condition of schools</li> <li>✓ Conducting quarterly school visitation reports to compare progress relative to standard cleaning checklist and expectations</li> <li>✓ Annually sinking fund program reports to Board showing progress and plans</li> <li>✓ Regular inspections and follow up with fire marshal, building inspector and insurance regulators</li> <li>✓ Annual Leadership Team retreat providing common focus for District administrators</li> <li>✓ Regular discussions with municipal and safety official to ensure open communication</li> <li>✓ Welcome back day with speakers</li> <li>✓ Transparency in all matters – particularly with redistricting and budgetary conversations</li> <li>✓ Shared sacrifice with concessions</li> <li>✓ Leading by example – positive outlook always</li> <li>✓ Cabinet, Leadership Team and faculty retreats are part of the back-to-school culture with less “work sessions” and more inspiration coupled with goal setting</li> <li>✓ Anti-bullying policy</li> <li>✓ Additional hall monitors</li> <li>✓ Developed tiered approach to increasing security District wide</li> <li>✓ Added police officers to rotate through District</li> <li>✓ Involvement with Defeat the Label</li> </ul>



# Walled Lake Consolidated School District

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## Financial Section

*“German Exchange Program”*



Walled Lake Northern High School

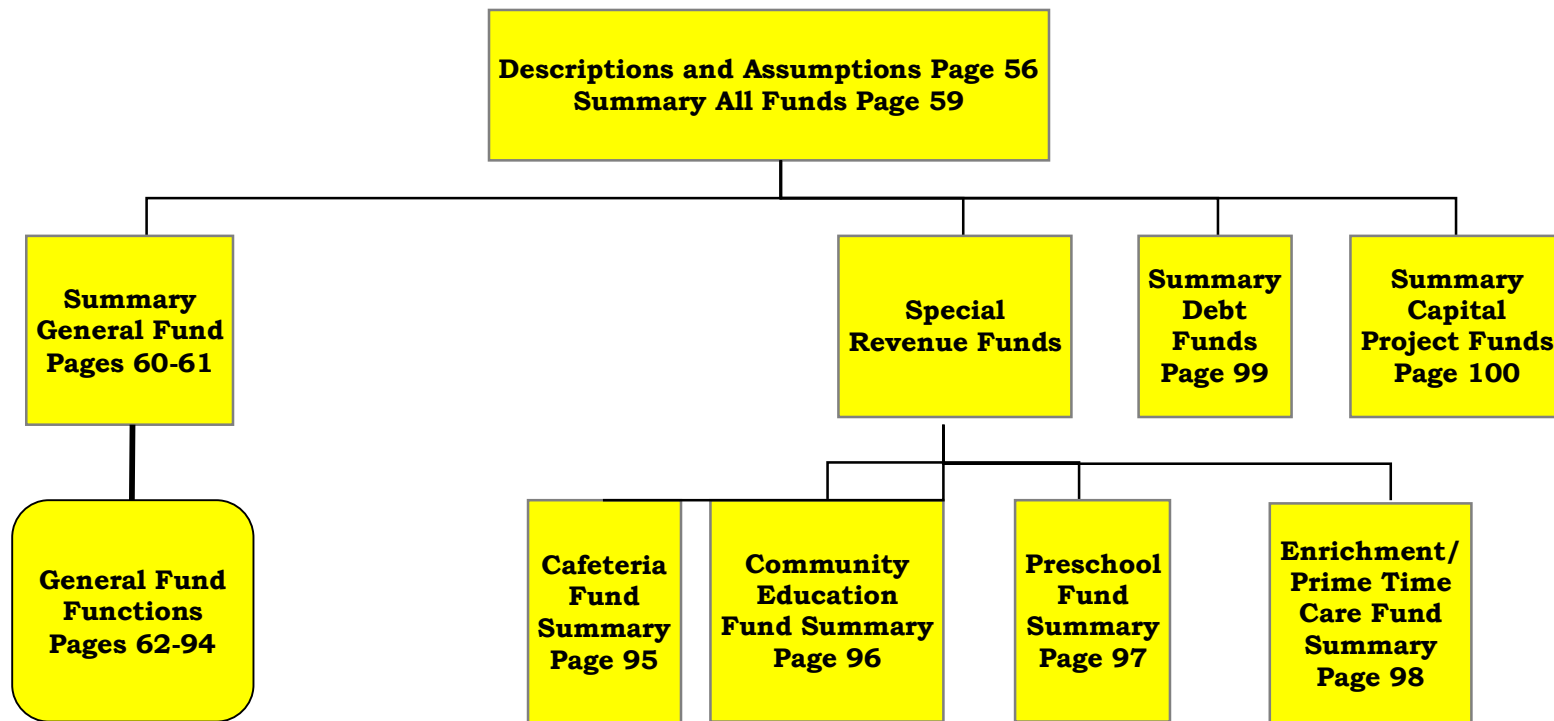
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*We're Making Tomorrow!*

# BUDGETS – EXPLANATION OF FORMAT

All of the summary budgets that follow indicate revenues by source (local, state, federal, other) and expenditures by object (salaries, benefits, supplies, etc.) and function (instruction, support)

## Budget Organizational Chart



## **Descriptions and Assumptions**

### **Major Revenue Sources and Expenditure Categories**

#### **Revenue Sources**

##### ***Local Sources***

**Description** – This revenue source consists almost entirely of property tax revenue which makes up a portion of the foundation grant funding. The remainder is generated through fees associated with facility and athletic field rentals, parking and other items.

**Assumption** – Property taxes are based on taxable values provided by the local community assessors. Revenue generated from fees is budgeted based on historical revenue adjusted for rate changes.

##### ***State Sources***

**Description** - State revenue includes the foundation grant as well as categorical funding. Categorical aid includes allocations of funds for specific purposes such as special education, bilingual and vocational education.

**Assumption** – State revenue is budgeted based on the State budget. The State budget included a \$30 per pupil increase to the foundation grant for 2013/2014. This grant has been applied to our projected student count to calculate our projected foundation revenue. Additional components of the State budget were also included in our District budget. These include special allocations for Best Practice and Hold Harmless funding as well as funds provided to assist districts with the rising cost of the Michigan Public Schools Employee Retirement System.

##### ***Federal Sources***

**Description** – Federal revenue comes to the district in the form of grants. Each grant has requirements and restrictions on how the allocations can be spent. Examples include Title I and IDEA.

**Assumption** – Federal revenue is budgeted based on estimated allocations provided to the district as well as historical grant information.

##### ***Interdistrict Sources***

**Description** - Interdistrict revenue consists of PA 18 funds and Medicaid Outreach monies. PA 18 funds originate through a special education millage that is levied by the Oakland Intermediate School District and passed on to qualifying districts through a distribution formula. Medicaid Outreach funds

also flow through the Oakland ISD and represent a reimbursement for administrative activities associated with Medicaid.

**Assumption** – PA 18 funds are budgeted based on projected taxable values and estimates prepared by the Oakland ISD. Medicaid Outreach funds are budgeted using historical figures.

### **Expenditure Categories**

#### ***Salaries***

**Description** – Salaries include all wage classifications. Examples are regular and overtime wages as well as termination pay upon retirement.

**Assumption** – Salaries are budgeted based on negotiated concessions and projections where negotiations were not yet complete.

#### ***Benefits***

**Description** – Employee benefits consist of health insurance and required FICA and Medicaid contributions. The State of Michigan requires that all Michigan public school employees belong to the Michigan Public School Employee Retirement System. Employers must contribute a designated percentage of wages to the system each year on behalf of employees. Those costs are also categorized here.

**Assumption** – Health insurance costs were budgeted based on the parameters established with PA 152 which limits the amount a district can spend toward the cost of medical insurance. For 2013/2014 those limits have increased by 3.5% and will be \$5,692.50 for single person coverage, \$11,385 for employee + spouse coverage and \$15,525 for family coverage.

FICA and Medicaid costs are based on known percentages. Retirement costs are based on the rates established by the Michigan retirement system. Reforms to the system over the years have resulted in nine different rates to apply to employee wages. The blended rate for 2013/2014 for our district is calculated to be 24.67 percent.

#### ***Purchased Services***

**Description** – Contracted substitutes and custodians are charged to purchased services along with utilities. Other items include work that the school district pays an outside company to complete. This may include auditor and attorney fees, lawn maintenance and software support.

**Assumption** – Purchased service expenditures are budgeted based on negotiated contracts and historical usage information. Utilities are projected to increase 2% in 2013/2014 compared to 2012/2013.

<b><i>Supplies and Materials</i></b>
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**Description** – Teaching supplies, office supplies and custodial supplies are all charged to supplies and materials.

**Assumption** – Supply costs are estimated based on projected student counts and historical usage information.

<b><i>Capital Outlay</i></b>
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**Description** – All fixed assets items are charged to capital outlay accounts. Examples include furniture, computers, equipment and vehicles.

**Assumption** – Capital outlay costs are estimated based on purchase plans.

<b><i>Other</i></b>
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**Description** – Other expenditures include any item that would not be appropriately charged to any of the five categories above.

**Assumption** – Other items are projected based on historical costs.

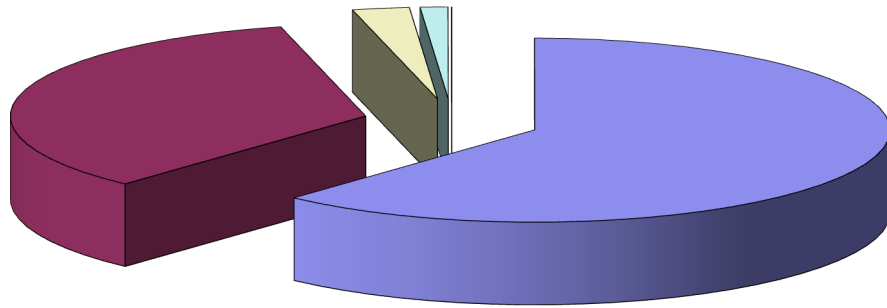
2013-2014 Recommended Budget					
All Fund Summary					
Revenues By Source and Expenditures By Object					
	General	Special	Debt	Capital	
	Fund	Revenue	Service	Project	
	Fund	Funds	Funds	Funds	Total
<b>Revenue</b>					
Local Sources	\$34,469,286	\$5,273,271	\$18,913,200	\$2,048,000	\$60,703,757
State Sources	103,875,157	283,591	-	-	104,158,748
Federal Sources	6,253,896	1,620,000	-	-	7,873,896
Interdistrict Sources	7,587,923	-	-	-	7,587,923
Total Revenue	152,186,262	7,176,862	18,913,200	\$2,048,000	180,324,324
<b>Expenditures</b>					
Salaries	85,172,755	2,852,589	-	-	88,025,344
Benefits	46,643,482	1,431,517	-	-	48,074,999
Purchased Services	17,537,141	606,359	-	-	18,143,500
Supplies and Materials	6,037,393	2,117,166	-	-	8,154,559
Capital Outlay	71,525	59,750	-	-	131,275
Other	272,584	267,548	-	-	540,132
Capital Projects/Land	-	-	-	2,062,250	2,062,250
Debt Service	-	-	17,922,943	-	17,922,943
Total Expenditures	155,734,880	7,334,929	17,922,943	2,062,250	183,055,002
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(400,000)	-	-	(400,000)
<b>Total Other Financing Sources (Uses)</b>	-	(400,000)	-	-	(400,000)
					-
<b>Net Change in Fund Balances</b>	(3,548,618)	(558,067)	990,257	(14,250)	(3,130,678)
<b>Fund Balances</b> - Beginning of year	10,753,765	1,381,707	22,201	2,483,243	14,640,916
<b>Fund Balances</b> - End of year	\$7,205,147	\$823,640	\$1,012,458	\$2,468,993	\$11,510,238

<b>General Fund 2011-12 Through 2013-14</b>			
<b>Revenues By Source and Expenditures By Object</b>			
	<b>2011/2012</b>	<b>2012/2013</b>	<b>2013/2014</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Recommended Budget</b>
<b>Revenue</b>			
Local Sources	\$34,812,602	\$31,985,346	\$34,434,286
State Sources	103,572,073	105,598,445	103,875,157
Federal Sources	6,482,195	6,424,480	6,253,896
Interdistrict Sources	8,972,263	7,645,263	7,587,923
Total Revenue	153,839,133	151,653,534	152,151,262
<b>Expenditures</b>			
Salaries	86,631,471	90,019,614	85,172,755
Benefits	44,457,823	45,906,286	46,643,482
Purchased Services	12,497,305	12,873,496	17,537,141
Supplies and Materials	6,328,704	7,275,477	6,037,393
Capital Outlay	555,629	552,753	71,525
Other	350,479	375,532	272,584
Debt Service	-	-	-
Total Expenditures	150,821,411	157,003,158	155,734,880
<b>Other Financing Sources (Uses)</b>			
Transfers In	200,000	-	-
Proceeds from sale of fixed assets	-	72,030	35,000
Total Other Financing Sources (Uses)	200,000	72,030	35,000
<b>Net Change in Fund Balance</b>	3,217,722	(5,277,594)	(3,548,618)
<b>Fund Balances</b> - Beginning of year	12,813,637	16,031,359	10,753,765
<b>Fund Balances</b> - End of year	\$16,031,359	\$10,753,765	\$7,205,147
<b>Fund Balance Note:</b> The District's budget planning policy requires that the General fund budget adopted by the Board reflect a fund balance with a targeted amount of no less than \$5,000,000. The District will be taking steps to bring expenditures in line with revenues on an annual basis.			

General Fund 2011-12 Through 2013-14			
Expenditures by Function			
	2011/2012	2012/2013	2013/2014
	Amended	Recommended	
	Actual	Budget	Budget
<b>Instruction</b>			
Elementary	\$ 38,392,014	\$ 38,674,491	\$ 38,681,468
Middle School	19,979,886	21,503,267	21,012,849
High School	23,099,280	24,240,933	24,715,982
Other Basic Programs	433,561	698,673	615,160
Special Education	13,956,048	14,249,897	14,770,063
Vocational Education	847,783	1,139,021	1,168,609
Other Added Needs and Adult Ed	2,736,352	3,053,027	3,339,891
Total Instruction	99,444,924	103,559,309	104,304,022
<b>Supporting Services</b>			
Guidance Services	3,608,900	3,846,748	3,841,316
Health Services	719,796	891,483	893,745
Psychological Services	970,317	1,017,990	1,034,551
Speech Services	2,285,964	2,295,002	2,362,921
Social Work	1,556,811	1,651,985	1,720,555
T/C Special Education	1,705,803	1,729,128	1,754,095
Other Pupil Services	1,057,573	1,499,932	1,199,045
Improvement of Instruction	1,874,938	1,772,728	1,661,414
Library Services	1,181,065	1,206,697	1,012,902
Audio/Visual	285,506	353,401	317,091
Instructional Staff Supervision	1,678,640	2,000,764	2,021,422
Media Services	91,443	83,568	57,022
Other Instruction Staff	47,268	75,598	58,841
Board of Education	72,878	135,700	111,650
Executive Administration	465,986	496,150	474,100
Office of Principal	8,802,979	8,747,360	8,569,451
Fiscal Services	1,627,896	1,355,235	1,388,453
Other Business Services	743,802	637,013	644,232
Custodial/Maintenance	9,604,040	9,882,946	9,801,807
Transportation	6,639,593	7,592,024	6,386,865
Testing/Community Relations	446,609	496,613	477,424
Personnel	992,797	932,687	925,698
Pupil Accounting	298,534	297,296	316,679
Data Processing	2,457,500	2,061,992	2,161,308
Athletics	2,035,880	2,103,029	2,068,259
Total Supporting Services	51,252,518	53,163,069	51,260,846
<b>Community Services</b>	123,969	280,780	170,012
<b>Total Expenditures and Other Uses</b>	<b>\$150,821,411</b>	<b>\$157,003,158</b>	<b>\$155,734,880</b>



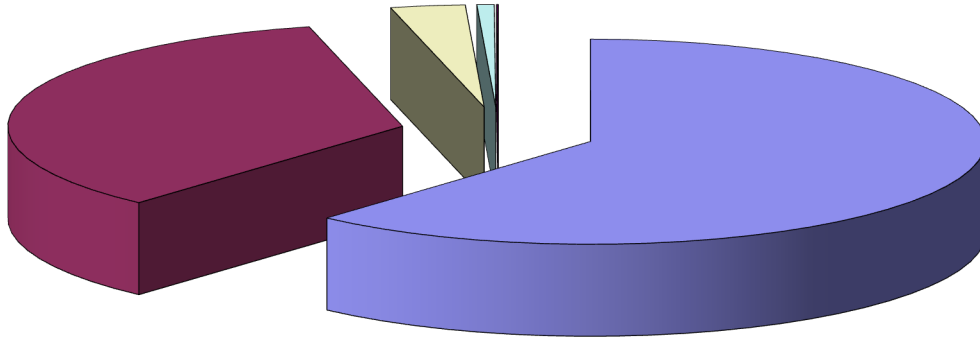
## 2013/2014 General Fund Budget Elementary Instruction



■ Salaries	■ Benefits	□ Purchased Services
□ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Elementary Instruction</b>				
Salaries	\$24,400,403	\$24,423,518	\$23,909,114	-2.11%
Benefits	12,168,291	12,427,373	13,282,026	6.88%
Purchased Services	1,282,356	1,092,614	1,000,191	-8.46%
Supplies and Materials	530,949	691,081	485,137	-29.80%
Capital Outlay	10,015	39,905	5,000	-87.47%
Other	-	-	-	0.00%
Total Elementary Instruction	\$38,392,014	\$38,674,491	\$38,681,468	0.02%
<b>Description</b> - All costs associated with the instruction of Kindergarten through 5th grade students are included in this item. This includes teacher and guest teacher salaries and benefits, teaching supplies, textbooks, miscellaneous supplies, and other direct services.				

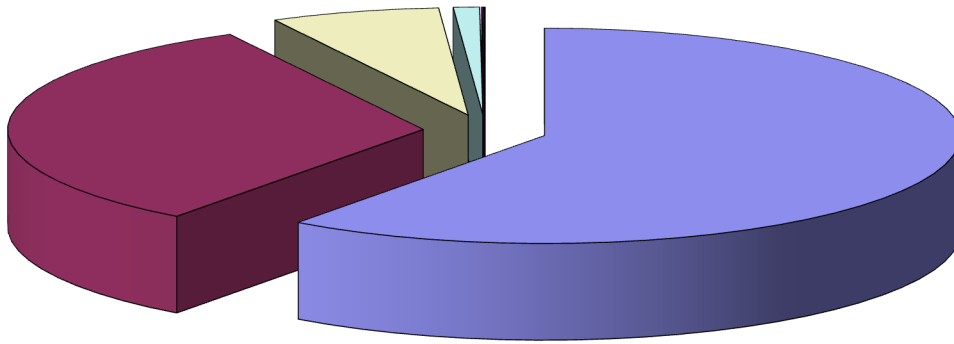
## 2013/2014 General Fund Budget Middle School Instruction



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Middle School Instruction</b>				
Salaries	\$12,768,231	\$13,483,190	\$12,948,149	-3.97%
Benefits	6,278,623	6,757,002	7,263,655	7.50%
Purchased Services	706,433	669,423	640,133	-4.38%
Supplies and Materials	212,178	550,048	147,412	-73.20%
Capital Outlay	14,371	43,604	13,500	-69.04%
Other	50	-	-	0.00%
Total Middle School Instruction	\$19,979,886	\$21,503,267	\$21,012,849	-2.28%
<b>Description</b> - All costs associated with the direct instruction of grade six through grade eight students are included in this item. This includes teacher and guest teacher salaries and benefits, teaching supplies, textbooks, miscellaneous supplies, and other direct services.				

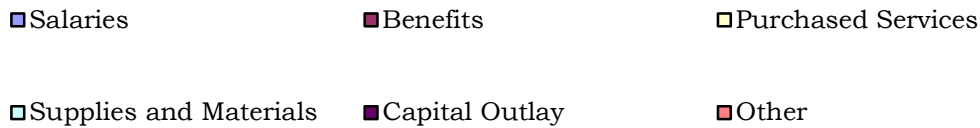
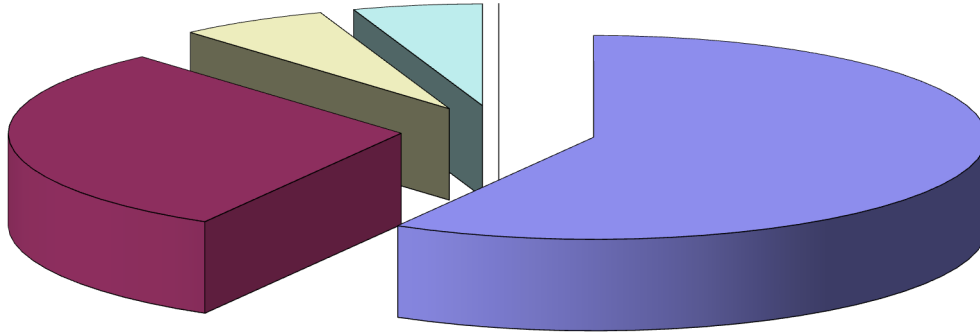
## 2013/2014 General Fund Budget High School Instruction



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

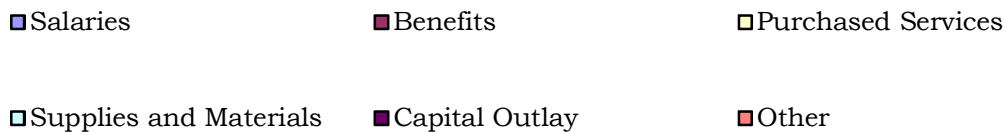
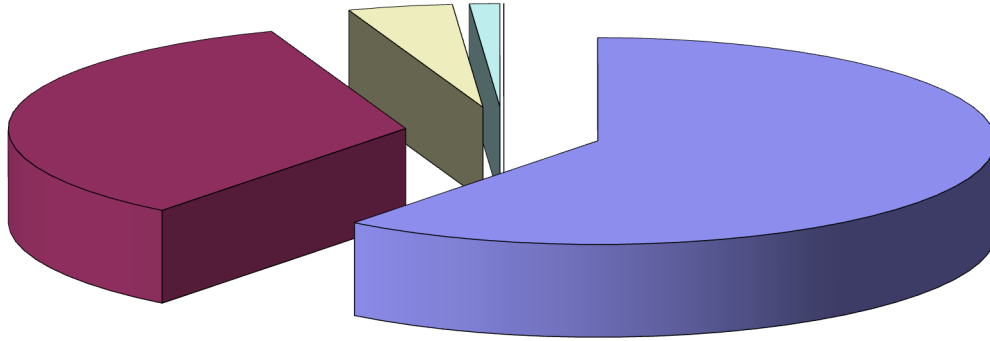
	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase / Decrease
<b>High School Instruction</b>				
Salaries	\$14,035,605	\$14,902,851	\$14,849,639	-0.36%
Benefits	6,863,949	7,409,552	7,959,096	7.42%
Purchased Services	1,636,605	1,613,224	1,626,015	0.79%
Supplies and Materials	471,334	244,313	250,232	2.42%
Capital Outlay	86,820	59,993	20,500	-65.83%
Other	4,967	11,000	10,500	-4.55%
Total High School Instruction	\$23,099,280	\$24,240,933	\$24,715,982	1.96%
<b>Description</b> - All costs associated with the direct instruction of grade nine through grade twelve students are included in this item. This includes teacher and guest teacher salaries and benefits, teaching supplies, textbooks, miscellaneous supplies, and other direct services.				

## 2013/2014 General Fund Budget Other Basic Instruction



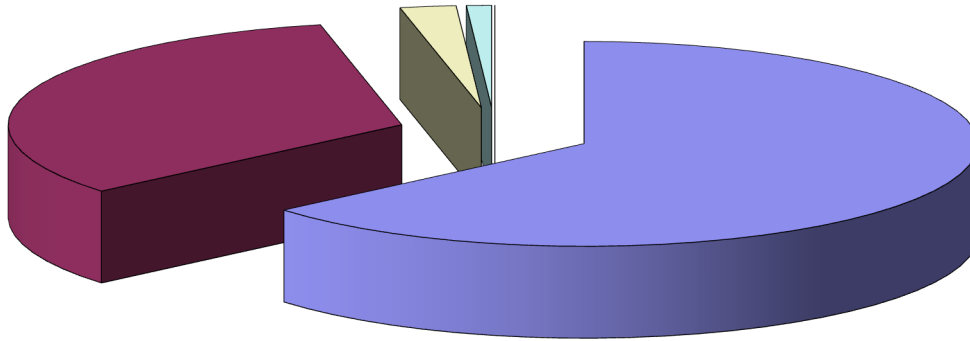
	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase/Decrease
<b>Other Basic Instruction</b>				
Salaries	\$266,338	\$399,402	\$358,665	-10.20%
Benefits	130,961	207,790	185,876	-10.55%
Purchased Services	22,306	26,622	37,844	42.15%
Supplies and Materials	13,956	64,859	32,775	-49.47%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Other Basic Instruction	\$433,561	\$698,673	\$615,160	-11.95%
<b>Description</b> - This category includes the direct instructional costs associated with the Preschool and Summer School Programs including teacher compensation and classroom supplies and materials.				

## 2013/2014 General Fund Budget Special Education



	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase / Decrease
<b>Special Education</b>				
Salaries	\$8,525,651	\$8,716,060	\$8,932,536	2.48%
Benefits	4,735,522	4,833,756	5,027,011	4.00%
Purchased Services	614,059	515,735	628,622	21.89%
Supplies and Materials	80,816	184,346	181,394	-1.60%
Capital Outlay	-	-	-	0.00%
Other	-	-	500	100.00%
Total Special Education	\$13,956,048	\$14,249,897	\$14,770,063	3.65%
<b>Description</b> - Instructional activities designed primarily to deal with pupils requiring special needs. This includes the following programs: Early Intervention, Pre-Primary Impaired, Educable Mentally Impaired, Trainable Mentally Impaired, Severely Mentally Impaired, Emotionally Impaired, Learning Disabled, Hearing Impaired, Visually Impaired, Severely Language Impaired, Autistic Impaired and Resource Room.				

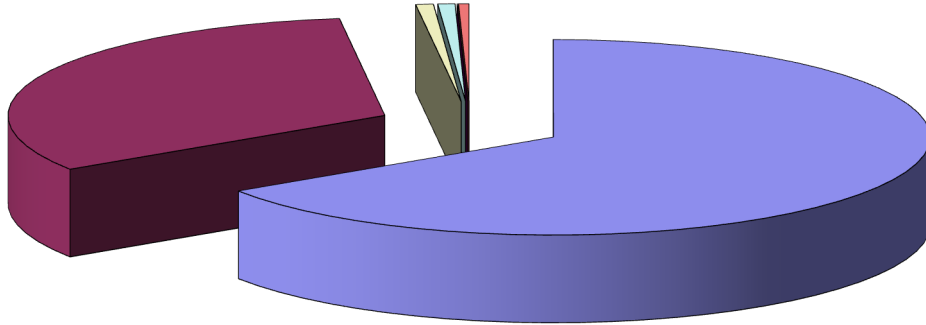
## 2013/2014 General Fund Budget Vocational Education



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase / Decrease
<b>Vocational Education</b>				
Salaries	\$542,582	\$744,094	\$745,376	0.17%
Benefits	245,496	356,331	384,416	7.88%
Purchased Services	12,285	26,596	26,817	0.83%
Supplies and Materials	46,659	12,000	12,000	0.00%
Capital Outlay	761	-	-	0.00%
Other	-	-	-	0.00%
Total Vocational Education	\$847,783	\$1,139,021	\$1,168,609	2.60%
<b>Description</b> - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the students for competencies required in a recognized occupation.				

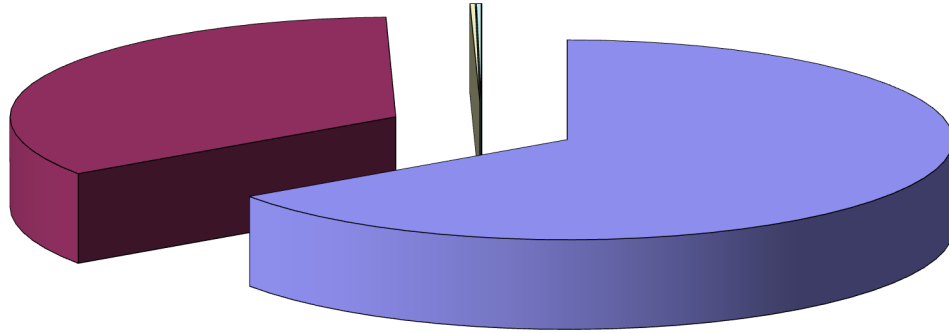
## 2013/2014 General Fund Budget Other Added Needs and Adult Ed



■ Salaries                      ■ Benefits                      ■ Purchased Services  
■ Supplies and Materials    ■ Capital Outlay              ■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Other Added Needs and Adult Ed</b>				
Salaries	\$1,792,027	\$1,912,103	\$2,194,559	14.77%
Benefits	852,880	951,372	1,080,936	13.62%
Purchased Services	58,710	97,889	25,093	-74.37%
Supplies and Materials	29,901	91,663	24,435	-73.34%
Capital Outlay	2,520	-	-	0.00%
Other	314	-	14,868	100.00%
Total Other Added Needs	\$2,736,352	\$3,053,027	\$3,339,891	9.40%
<b>Description</b> - This category includes instructional activities designed primarily to deal with pupils having special needs not included in the other added needs categories. This would include department facilitators, the gifted program and the adult education program.				

## 2013/2014 General Fund Budget Guidance Services



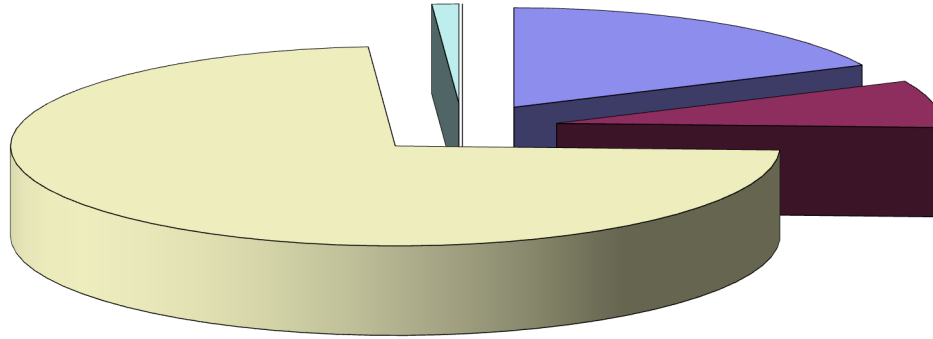
■ Salaries	■ Benefits	□ Purchased Services
□ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Guidance Services</b>				
Salaries	\$2,394,805	\$2,571,275	\$2,510,907	-2.35%
Benefits	1,188,186	1,251,284	1,314,570	5.06%
Purchased Services	7,308	14,763	8,280	-43.91%
Supplies and Materials	17,250	9,426	7,559	-19.81%
Capital Outlay	-	-	-	0.00%
Other	1,351	-	-	0.00%
Total Guidance Services	\$3,608,900	\$3,846,748	\$3,841,316	-0.14%

**Description** - This consists of such activities as counseling pupils, providing consultation with other staff members on learning problems, evaluating the ability of students, assisting pupils to make their own educational, career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs.



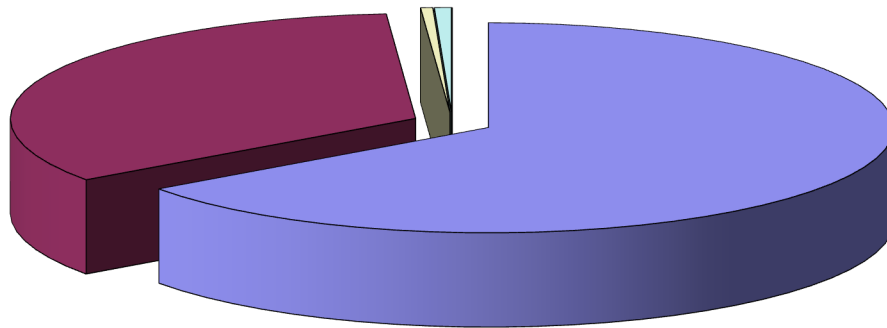
## 2013/2014 General Fund Budget Health Services



■ Salaries	■ Benefits	□ Purchased Services
□ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Health Services</b>				
Salaries	\$ 86,660	\$ 142,655	\$ 161,322	13.09%
Benefits	27,487	50,733	68,042	34.12%
Purchased Services	598,284	654,784	654,302	-0.07%
Supplies and Materials	7,365	43,311	10,079	-76.73%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Health Services	\$719,796	\$891,483	\$893,745	0.25%
<b>Description</b> - This area includes physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing and other health services.				

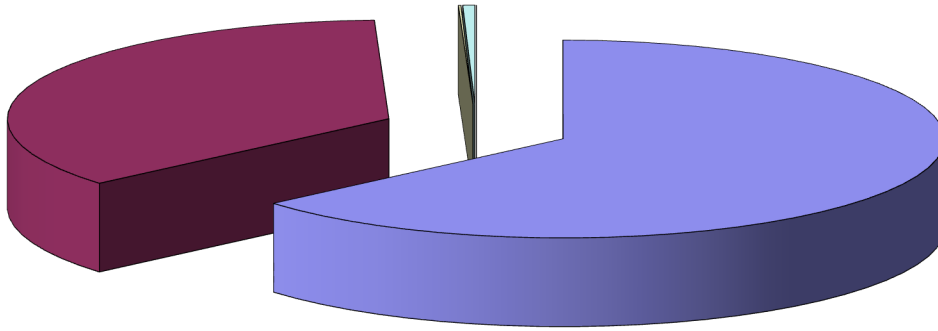
## 2013/2014 General Fund Budget Psychological Services



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Psychological Services</b>				
Salaries	\$647,995	\$679,439	\$673,243	-0.91%
Benefits	312,794	327,351	349,308	6.71%
Purchased Services	2,282	5,000	5,000	0.00%
Supplies and Materials	7,246	6,200	7,000	12.90%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Psychiatric Services	\$970,317	\$1,017,990	\$1,034,551	1.63%
<b>Description</b> - Includes activities such as administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling.				

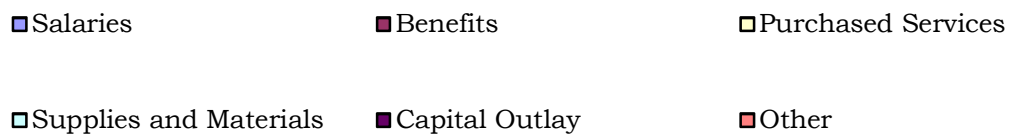
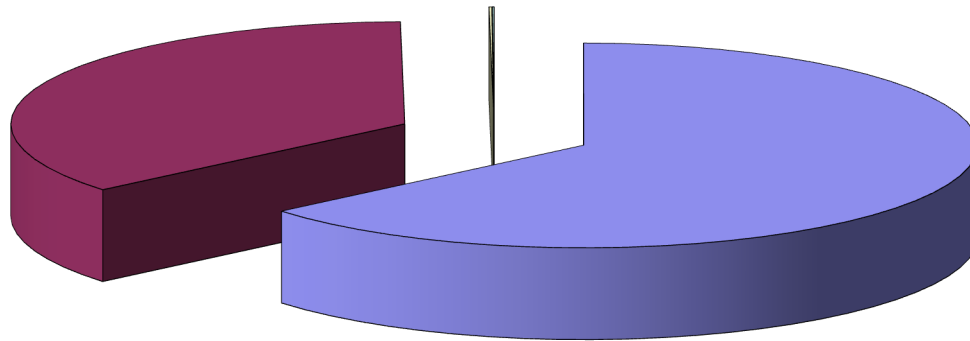
## 2013/2014 General Fund Budget Speech Services



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

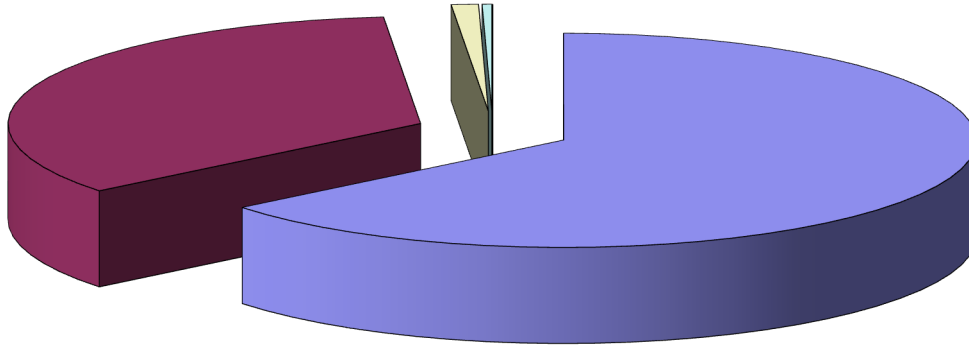
	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Speech Services</b>				
Salaries	\$1,492,368	\$1,495,255	\$1,504,834	0.64%
Benefits	780,809	783,881	843,621	7.62%
Purchased Services	4,853	2,500	2,500	0.00%
Supplies and Materials	7,934	13,366	11,966	-10.47%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Speech Services	\$2,285,964	\$2,295,002	\$2,362,921	2.96%
<b>Description</b> - This category consists of those activities which help to identify, assess and treat children with impairments in speech, hearing and language.				

## 2013/2014 General Fund Budget Social Work



	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Social Work</b>				
Salaries	\$1,019,772	\$1,062,949	\$1,099,049	3.40%
Benefits	533,675	549,130	618,315	12.60%
Purchased Services	2,391	37,715	2,000	-94.70%
Supplies and Materials	973	2,191	1,191	-45.64%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Social Work	\$1,556,811	\$1,651,985	\$1,720,555	4.15%
<b>Description</b> - Includes school social work activities dealing with the problems of pupils which involve the home, school and community.				

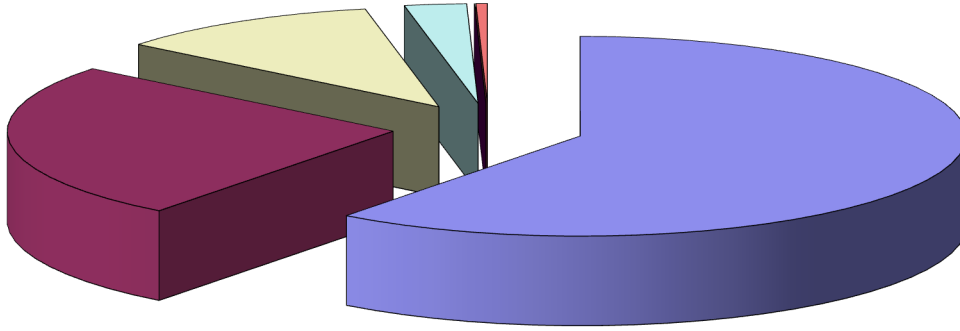
## 2013/2014 General Fund Budget T/C Special Education



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>T/C Special Education</b>				
Salaries	\$1,120,698	\$1,137,937	\$1,125,805	-1.07%
Benefits	566,459	562,801	603,053	7.15%
Purchased Services	12,566	21,521	18,568	-13.72%
Supplies and Materials	6,080	6,869	6,669	-2.91%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total T/C Special Education	\$1,705,803	\$1,729,128	\$1,754,095	1.44%
<b>Description</b> -This area consists of the salaries and benefits of Teacher Consultants who assist with Special Education programs and activities.				

## 2013/2014 General Fund Budget Other Pupil Services

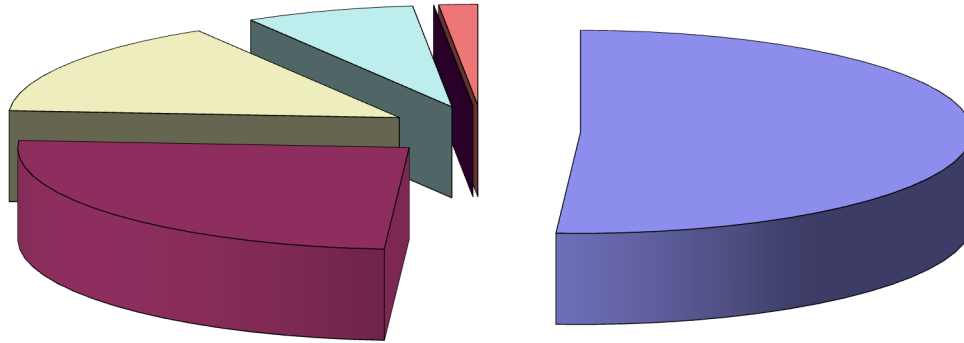


■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Other Pupil Services</b>				
Salaries	\$734,526	\$911,322	\$723,566	-20.60%
Benefits	255,721	335,535	304,820	-9.15%
Purchased Services	33,169	175,638	133,859	-23.79%
Supplies and Materials	28,457	71,737	31,100	-56.65%
Capital Outlay	-	-	-	0.00%
Other	5,700	5,700	5,700	0.00%
Total Other Pupil Services	\$1,057,573	\$1,499,932	\$1,199,045	-20.06%

**Description** -This category consists of other supporting services for special education as well as extra curricular activities including band, choir, drama, student government and newspaper.

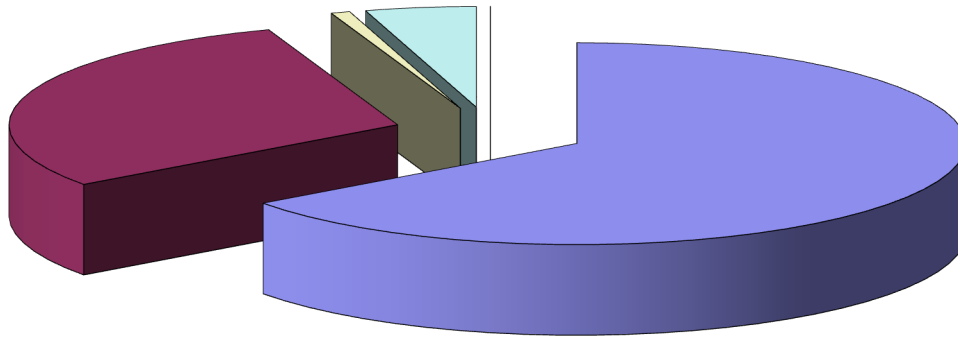
## 2013/2014 General Fund Budget Improvement of Instruction



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Improvement of Instruction</b>				
Salaries	\$931,177	\$870,448	\$847,468	-2.64%
Benefits	457,268	426,963	416,876	-2.36%
Purchased Services	392,009	364,928	253,993	-30.40%
Supplies and Materials	84,992	89,066	116,392	30.68%
Capital Outlay	-	-	-	0.00%
Other	9,492	21,323	26,685	25.15%
Total Improvement of Instruction	\$1,874,938	\$1,772,728	\$1,661,414	-6.28%
<b>Description</b> - Included in Improvement of Instruction are activities that are designed for assisting instructional staff in planning, developing, and evaluating the process for providing challenging and natural learning experiences for students. Included are the costs associated with school improvement activities, Public Act 25, staff development, teacher mentors and in-service training for instructional staff.				

## 2013/2014 General Fund Budget Library Services

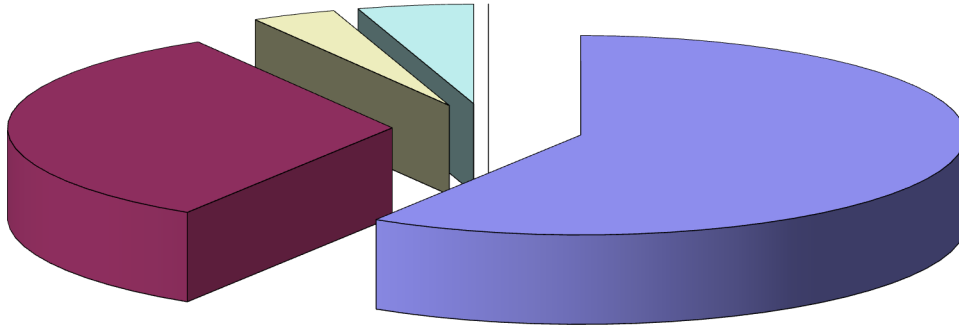


■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Library Services</b>				
Salaries	\$792,445	\$797,995	\$657,698	-17.58%
Benefits	342,076	354,167	300,539	-15.14%
Purchased Services	4,140	3,901	8,028	105.79%
Supplies and Materials	42,404	50,634	46,637	-7.89%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Library Services	\$1,181,065	\$1,206,697	\$1,012,902	-16.06%
<b>Description</b> - Library services include media center activities such as selecting, acquiring, preparing, cataloging, and circulating books, electronic media and other printed materials, planning the use of the library by teachers and students, and guiding staff and students in the use of the materials.				



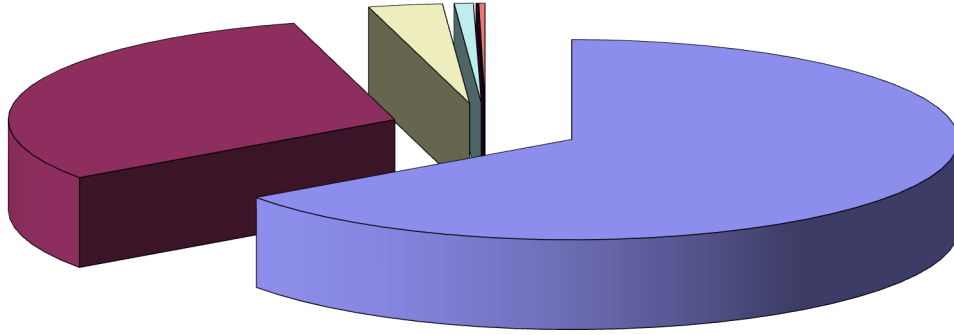
## 2013/2014 General Fund Budget Audio/Visual



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Audio/Visual</b>				
Salaries	\$ 189,933	\$200,810	\$186,822	-6.97%
Benefits	93,742	106,554	103,537	-2.83%
Purchased Services	422	12,110	11,300	0.00%
Supplies and Materials	499	33,927	15,432	-54.51%
Capital Outlay	-	-	-	0.00%
Other	910	-	-	0.00%
Total Audio/Visual	\$285,506	\$353,401	\$317,091	-10.27%
<b>Description</b> - Activities such as selecting, preparing and caring for and making available to instructional staff members the equipment, films, videos and other similar materials.				

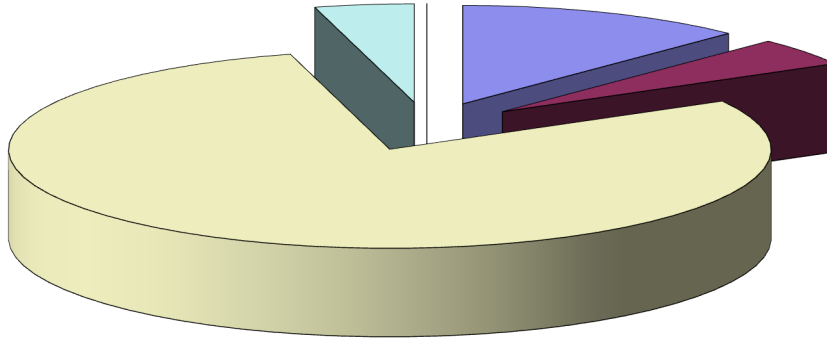
## 2013/2014 General Fund Budget Instructional Staff Supervision



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Instructional Staff Supervision</b>				
Salaries	\$1,106,356	\$1,333,608	\$1,317,120	-1.24%
Benefits	529,812	594,338	619,042	4.16%
Purchased Services	27,917	44,794	62,486	39.50%
Supplies and Materials	9,234	21,804	16,054	-26.37%
Capital Outlay	525	1,000	1,525	52.50%
Other	4,796	5,220	5,195	-0.48%
Total Instructional Staff Supervision	\$1,678,640	\$2,000,764	\$2,021,422	1.03%
<b>Description</b> - This category includes directing and managing the improvement of instructional services. This is primarily for the activities provided by the Special Education Office and Administration of Vocational Education.				

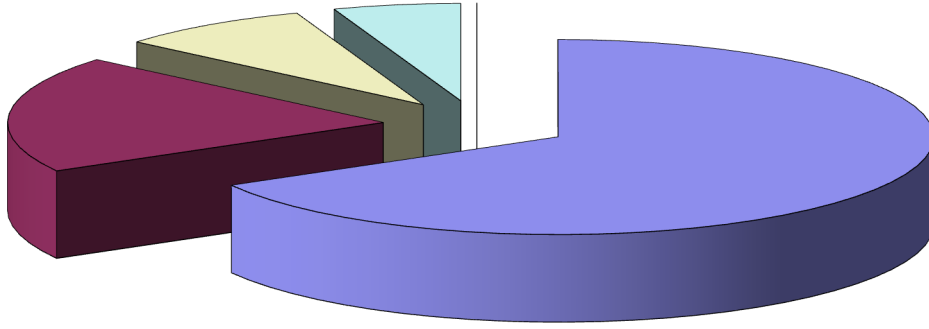
## 2013/2014 General Fund Budget Media Services



■ Salaries
 ■ Benefits
 ■ Purchased Services  
■ Supplies and Materials
 ■ Capital Outlay
 ■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Media Services</b>				
Salaries	\$7,263	\$7,046	\$7,016	-0.43%
Benefits	1,114	1,908	2,606	36.58%
Purchased Services	30,764	45,341	45,000	-0.75%
Supplies and Materials	325	9,745	2,400	-75.37%
Capital Outlay	51,977	19,528	-	-100.00%
Other	-	-	-	0.00%
Total Media Services	\$91,443	\$83,568	\$57,022	-31.77%
<b>Description</b> - This area consists of guiding instructional staff members in their use of educational media, planning the use of educational media by pupils and instructing pupils of their use of media materials. Computer Resource Teachers support the laptop program at our Middle Schools and assist in the development of technology enriched lessons at both the Middle and High Schools.				

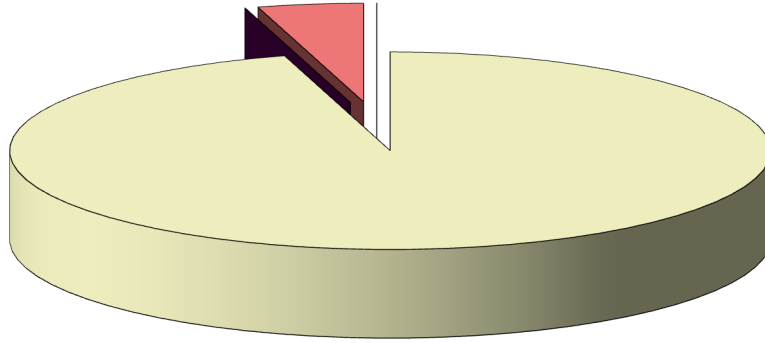
## 2013/2014 General Fund Budget Other Instructional Staff



■ Salaries                      ■ Benefits                      ■ Purchased Services  
■ Supplies and Materials    ■ Capital Outlay           ■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Other Instructional Staff</b>				
Salaries	\$19,331	\$31,688	\$39,270	23.93%
Benefits	9,646	15,744	11,435	-27.37%
Purchased Services	13,527	19,941	4,911	-75.37%
Supplies and Materials	4,764	8,225	3,225	-60.79%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
<b>Total Other Instructional Staff</b>	<b>\$47,268</b>	<b>\$75,598</b>	<b>\$58,841</b>	<b>-22.17%</b>
<b>Description</b> - Consist of activities other than those defined previously to assist instructional staff.				

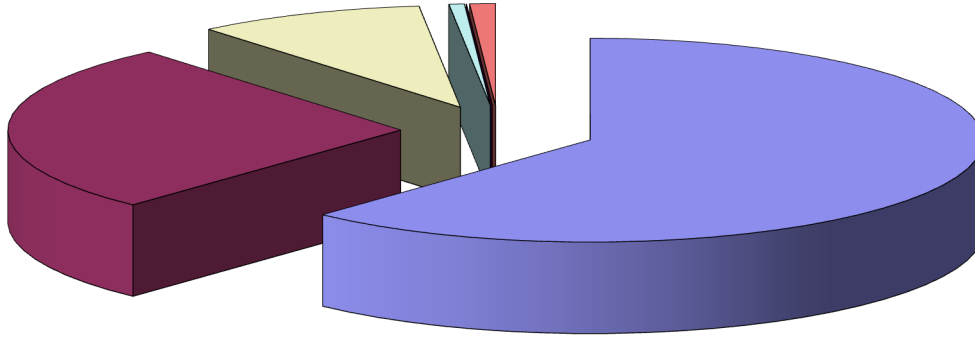
## 2013/2014 General Fund Budget Board of Education



<div style="display: flex; justify-content: space-between;"> <span>■ Salaries</span> <span>■ Benefits</span> <span>■ Purchased Services</span> </div>	<div style="display: flex; justify-content: space-between;"> <span>■ Supplies and Materials</span> <span>■ Capital Outlay</span> <span>■ Other</span> </div>	
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	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Board of Education</b>				
Salaries	\$ 1,102	\$ -	\$ -	0.00%
Benefits	84	-	-	0.00%
Purchased Services	67,222	129,650	106,650	-17.74%
Supplies and Materials	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other	4,470	6,050	5,000	-17.36%
Total Board of Education	\$72,878	\$135,700	\$111,650	-17.72%
<b>Description</b> - Activities performed by the elected body, which has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.				

## 2013/2014 General Fund Budget Executive Administration

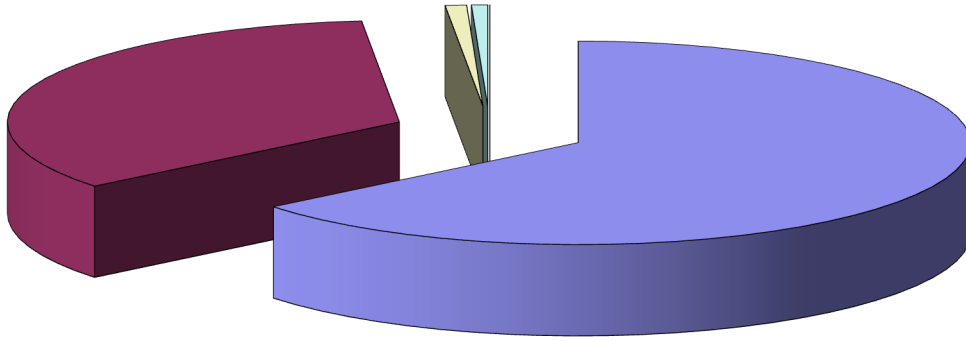


■ Salaries     
 ■ Benefits     
 ■ Purchased Services  
■ Supplies and Materials     
 ■ Capital Outlay     
 ■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Executive Administration</b>				
Salaries	\$296,637	\$309,772	\$293,497	-5.25%
Benefits	118,529	133,775	128,000	-4.32%
Purchased Services	44,328	44,603	44,603	0.00%
Supplies and Materials	2,365	3,000	3,000	0.00%
Capital Outlay	-	-	-	0.00%
Other	4,127	5,000	5,000	0.00%
Total Executive Administration	\$465,986	\$496,150	\$474,100	-4.44%

**Description** - This consists of the activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for staff and students. This would include the salary and operational costs associated with the Superintendent's Office, and Administrative Services Department. This would also include such operational costs as negotiations, and staff immunizations.

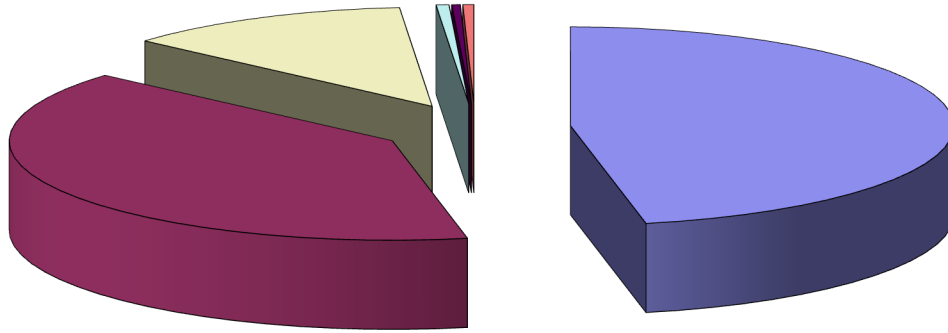
## 2013/2014 General Fund Budget Office of Principal



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Office of Principal</b>				
Salaries	\$5,746,429	\$5,751,493	\$5,497,015	-4.42%
Benefits	2,932,632	2,852,989	2,939,956	3.05%
Purchased Services	40,811	65,224	75,304	15.45%
Supplies and Materials	68,491	63,857	57,176	-10.46%
Capital Outlay	14,616	13,797	-	-100.00%
Other	-	-	-	0.00%
Total Office of Principal	\$8,802,979	\$8,747,360	\$8,569,451	-2.03%
<b>Descriptions</b> -This includes all the costs associated with each building's principal office, including wages, benefits and office expenses.				

## 2013/2014 General Fund Budget Fiscal Services

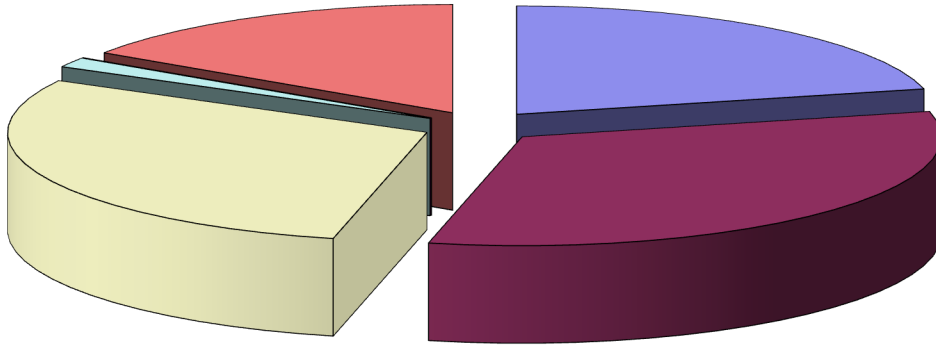


■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Fiscal Services</b>				
Salaries	\$604,550	\$645,226	\$650,605	0.83%
Benefits	763,167	404,012	550,161	36.17%
Purchased Services	155,274	187,014	168,751	-9.77%
Supplies and Materials	7,095	8,000	7,500	-6.25%
Capital Outlay	1,130	5,000	5,000	0.00%
Other	96,680	105,983	6,436	-93.93%
Total Fiscal Services	\$1,627,896	\$1,355,235	\$1,388,453	2.45%
<b>Description</b> - Fiscal Services includes the entire operations of the Business Office including payroll, accounts payable, purchasing, budgeting, and accounting. Also included are district wide costs including tax appeals, tax collection fees, unemployment, audit fees, contracted services and bank fees.				



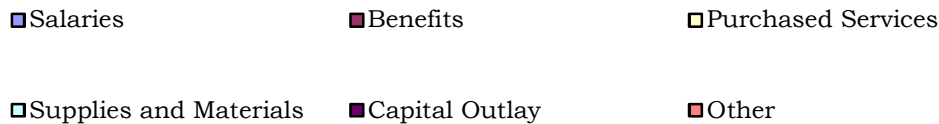
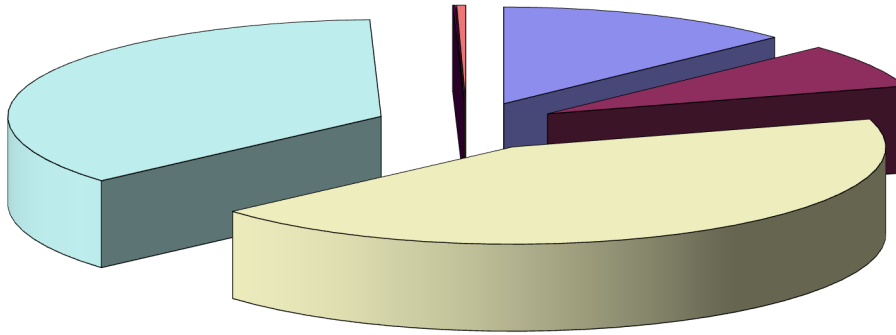
## 2013/2014 General Fund Budget Other Business Services



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase / Decrease
<b>Other Business Services</b>				
Salaries	\$ 131,185	\$ 138,084	\$ 136,812	-0.92%
Benefits	356,811	226,643	208,338	-8.08%
Purchased Services	145,636	153,293	189,000	23.29%
Supplies and Materials	3,332	8,907	9,282	4.21%
Capital Outlay	-	-	-	0.00%
Other	106,838	110,086	100,800	-8.44%
Total Other Business Services	\$743,802	\$637,013	\$644,232	1.13%
<b>Description</b> - This function is assigned to those kinds of transactions that should not be identified to any of the business activities previously defined. Items include the building receptionist, mail delivery, workers compensation, warehouse delivery, postage and other transactions such as short term interest on debt, judgements, taxes abated and written off, etc.				

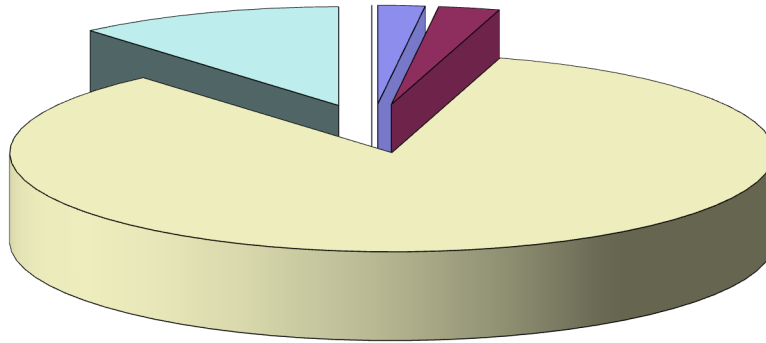
## 2013/2014 General Fund Budget Custodial/Maintenance



	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase/Decrease
<b>Custodial/Maintenance</b>				
Salaries	\$1,252,442	\$1,335,454	\$1,268,745	-5.00%
Benefits	786,372	728,328	725,644	-0.37%
Purchased Services	4,220,325	4,283,876	4,224,951	-1.38%
Supplies and Materials	3,300,071	3,475,688	3,534,467	1.69%
Capital Outlay	1,345	17,200	10,000	-41.86%
Other	43,485	42,400	38,000	-10.38%
Total Custodial/Maintenance	\$9,604,040	\$9,882,946	\$9,801,807	-0.82%

**Description** - The costs associated with the maintenance and improvement of all district buildings and grounds including custodians, building engineers, grounds persons, and related supervisory costs are included in this category. This category also includes not only the wages and benefits for all the associated staff, but also all building maintenance and custodial supplies and contracted services, all district utility costs, property casualty insurance, and equipment repairs.

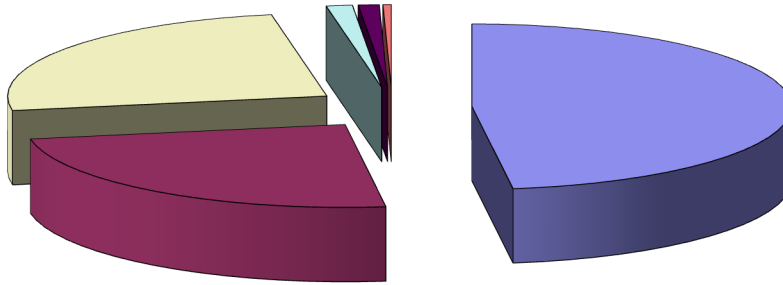
## 2013/2014 General Fund Budget Transportation



■ Salaries      ■ Benefits      ■ Purchased Services  
■ Supplies and Materials      ■ Capital Outlay      ■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Transportation</b>				
Salaries	\$3,276,076	\$3,543,160	\$126,929	-96.42%
Benefits	1,942,234	2,107,123	164,983	-92.17%
Purchased Services	299,697	385,844	5,373,953	1292.78%
Supplies and Materials	1,117,472	1,214,651	721,000	-40.64%
Capital Outlay	400	340,976	-	-100.00%
Other	3,714	270	-	-100.00%
Total Transportation	\$6,639,593	\$7,592,024	\$6,386,865	-15.87%
<b>Description</b> - This category includes not only the costs associated with transporting students to and from school each day, but also the costs of transporting special needs students out of district, school field trips, and extra-curricular and athletic trips. Also included is the cost for mechanics, department supervision and clerical staff, bus maintenance and supplies, repairs and office costs.				

## 2013/2014 General Fund Budget Testing/Community Relations

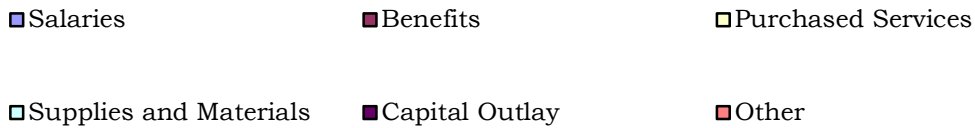
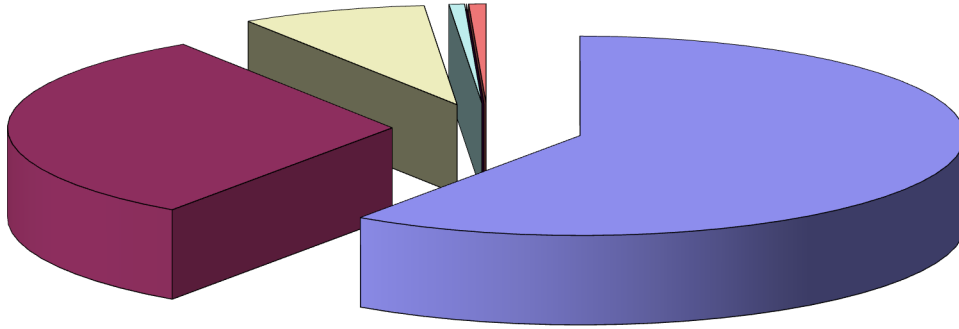


■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Testing/Community Relations</b>				
Salaries	\$226,708	\$236,409	\$228,955	-3.15%
Benefits	108,163	99,137	115,687	16.69%
Purchased Services	100,878	155,017	119,482	-22.92%
Supplies and Materials	1,616	4,050	6,300	55.56%
Capital Outlay	4,529	-	5,000	100.00%
Other	4,715	2,000	2,000	0.00%
Testing/Community Relations	\$446,609	\$496,613	\$477,424	-3.86%

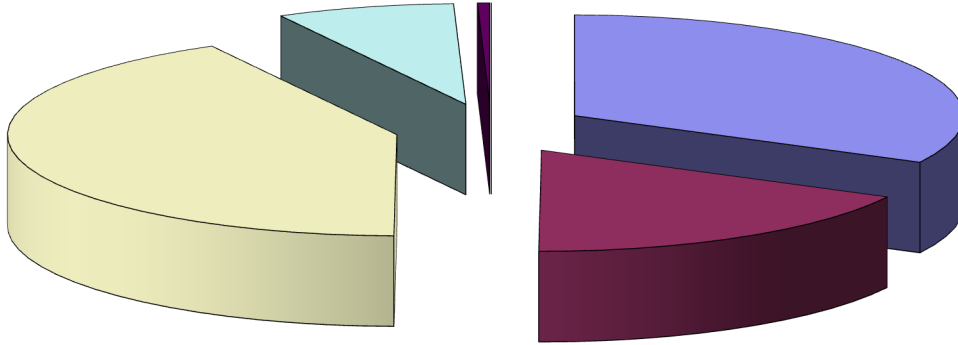
**Description** - Testing includes activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system. Community relations encompasses a myriad of internal and external communication efforts aimed at disseminating accurate, consistent information to a variety of audiences. This includes employee and community newsletters, district marketing publications, advertising, media relations, realtor relations, cable programming, employee recognition, and many other activities.

## 2013/2014 General Fund Budget Personnel



	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Personnel</b>				
Salaries	\$638,987	\$561,131	\$552,320	-1.57%
Benefits	302,955	278,039	288,626	3.81%
Purchased Services	39,437	71,767	72,052	0.40%
Supplies and Materials	4,087	6,100	6,000	-1.64%
Capital Outlay	210	750	-	-100.00%
Other	7,121	14,900	6,700	-55.03%
Total Personnel	\$992,797	\$932,687	\$925,698	-0.75%
<b>Description</b> - Consists of activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations.				

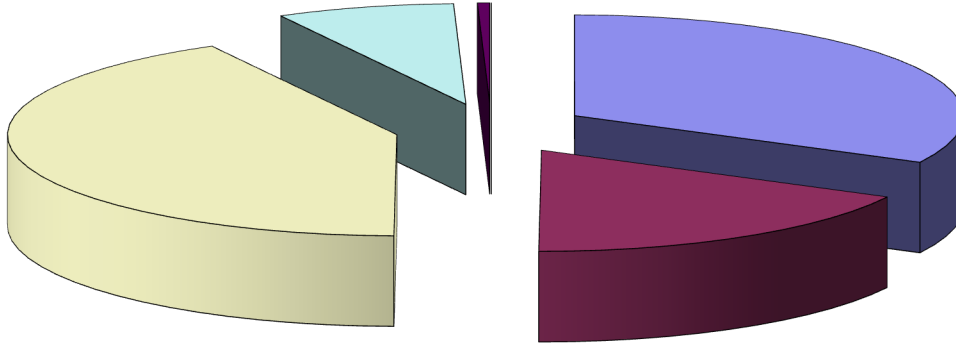
## 2013/2014 General Fund Budget Data Processing



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase/Decrease
<b>Data Processing</b>				
Salaries	\$727,581	\$718,946	\$705,791	-1.83%
Benefits	380,237	371,157	377,356	1.67%
Purchased Services	847,105	811,139	907,462	11.88%
Supplies and Materials	136,167	149,750	159,699	6.64%
Capital Outlay	366,410	11,000	11,000	0.00%
Other	-	-	-	0.00%
Total Data Processing	\$2,457,500	\$2,061,992	\$2,161,308	4.82%
<b>Description</b> - Includes activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting when these services are provided by the district in its own facilities.				

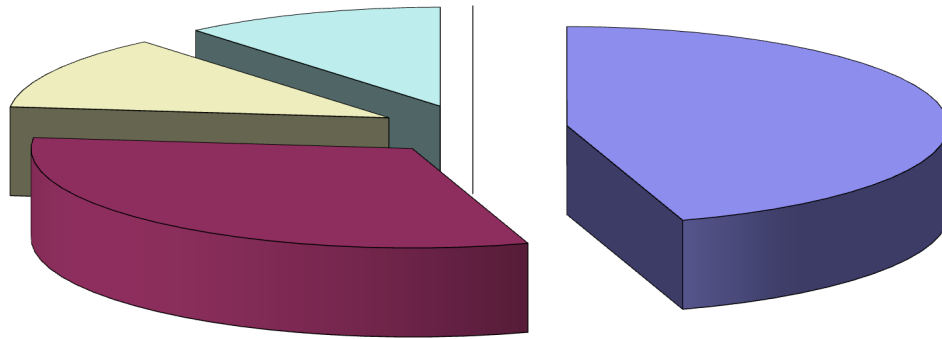
## 2013/2014 General Fund Budget Pupil Accounting



■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Pupil Accounting</b>				
Salaries	\$184,311	\$189,893	\$199,252	4.93%
Benefits	107,720	100,528	108,984	8.41%
Purchased Services	5,281	5,825	8,443	44.94%
Supplies and Materials	1,222	1,050	-	-100.00%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Data Processing	\$298,534	\$297,296	\$316,679	6.52%
<b>Description</b> - Includes activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.				

## 2013/2014 General Fund Budget Community Services

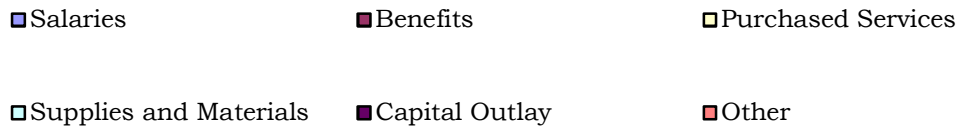
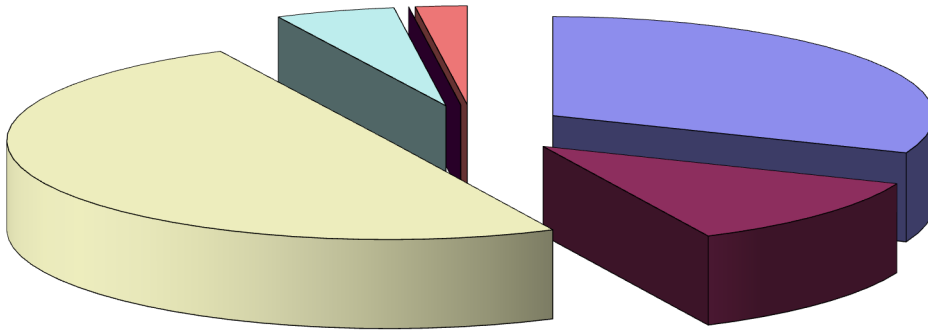


■ Salaries	■ Benefits	■ Purchased Services
■ Supplies and Materials	■ Capital Outlay	■ Other

	2011/2012 Actual	2012/2013 Amended Budget	2013/2014 Recommended Budget	% Increase/ Decrease
<b>Community Services</b>				
Salaries	\$39,203	\$118,937	\$76,680	-35.53%
Benefits	35,959	58,704	53,825	-8.31%
Purchased Services	37,918	73,526	20,627	-71.95%
Supplies and Materials	10,889	29,613	18,880	-36.24%
Capital Outlay	-	-	-	0.00%
Other	-	-	-	0.00%
Total Community Services	\$123,969	\$280,780	\$170,012	-39.45%
<b>Description</b> - Consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs.				



## 2013/2014 General Fund Budget Athletics



	2011/2012	2012/2013	2013/2014	
	Actual	Amended Budget	Recommended Budget	% Increase / Decrease
<b>Athletics</b>				
Salaries	\$632,094	\$647,464	\$643,996	-0.54%
Benefits	248,449	242,286	243,142	0.35%
Purchased Services	1,031,007	1,061,679	1,030,921	-2.90%
Supplies and Materials	72,581	106,000	105,000	-0.94%
Capital Outlay	-	-	-	0.00%
Other	51,749	45,600	45,200	-0.88%
Total Athletics	\$2,035,880	\$2,103,029	\$2,068,259	-1.65%
<b>Description</b> - Consists of those costs associated with all District Athletic Programs.				

SPECIAL REVENUE FUNDS	
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**Walled Lake Consolidated Schools**

<b>Cafeteria Fund</b>	
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2011/2012 Through 2013/2014

### Revenues By Source and Expenditures By Object

	2011/2012	2012/2013	2013/2014
	Actual	Amended Budget	Recommended Budget
<b>Revenue</b>			
Local Sources	\$ 2,785,577	\$ 2,476,520	\$ 2,527,000
State Sources	222,751	202,000	283,591
Federal Sources	1,677,027	1,570,000	1,620,000
Total Revenue	4,685,355	4,248,520	4,430,591
<b>Expenditures</b>			
Salaries	1,629,055	1,690,886	1,676,031
Benefits	881,983	803,880	886,943
Purchased Services	60,502	63,250	63,250
Supplies and Materials	2,060,889	1,882,263	1,966,225
Capital Outlay	174,824	161,750	59,750
Other	109,471	167,210	167,260
Total Expenditures	4,916,724	4,769,239	4,819,459
<b>Net Change in Fund Balance</b>	(231,369)	(520,719)	(388,868)
<b>Fund Balances</b> - Beginning of year	1,234,490	1,003,121	482,402
<b>Fund Balances</b> - End of year	\$ 1,003,121	\$ 482,402	\$ 93,534

**Notes:**

All revenue categories are expected to increase slightly.		
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Salaries and benefits are budgeted based on negotiated contracts. During 2012/2013, a some equipment was replaced. Therefore costs in that area will decline for 2013/2014.

Walled Lake Consolidated Schools			
Community Education Fund			
2011/2012 Through 2013/2014			
Revenues By Source and Expenditures By Object			
	2011/2012	2012/2013	2013/2014
	Amended	Amended	Recommended
	Actual	Budget	Budget
<b>Revenue</b>			
Local Sources	\$ 772,383	\$ 779,000	\$ 786,013
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenue	772,383	779,000	786,013
<b>Expenditures</b>			
Salaries	141,989	143,332	140,185
Benefits	79,418	71,795	79,741
Purchased Services	458,302	455,738	455,738
Supplies and Materials	61,937	53,700	53,700
Capital Outlay	-	-	-
Other	30,017	27,783	27,722
Total Expenditures	771,663	752,348	757,086
<b>Other Financing Sources</b>			
Transfers In	-	-	-
<b>Total Other Financing Sources</b>	-	-	-
<b>Net Change in Fund Balance</b>	720	26,652	28,927
<b>Fund Balances</b> - Beginning of year	105,563	106,283	132,935
<b>Fund Balances</b> - End of year	\$ 106,283	\$ 132,935	\$ 161,862
<b>Notes:</b>			
Revenues and expenditures are expected to remain fairly flat for 2013/2014.			

Walled Lake Consolidated Schools			
Preschool Fund			
2011/2012 Through 2013/2014			
Revenues By Source and Expenditures By Object			
	2011/2012	2012/2013	2013/2014
	Actual	Amended Budget	Recommended Budget
<b>Revenue</b>			
Local Sources	\$ 463,716	\$ 450,580	\$ 481,598
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenue	463,716	450,580	481,598
<b>Expenditures</b>			
Salaries	275,681	270,057	253,614
Benefits	130,592	135,484	146,800
Purchased Services	10,428	20,900	25,400
Supplies and Materials	10,711	20,500	10,500
Capital Outlay	-	-	-
Other	15,123	15,169	14,866
Total Expenditures	442,535	462,110	451,180
<b>Other Financing Uses</b> - Transfers Out	-	-	-
<b>Net Change in Fund Balance</b>	21,181	(11,530)	30,418
<b>Fund Balances</b> - Beginning of year	162,157	183,338	171,808
<b>Fund Balances</b> - End of year	\$ 183,338	\$ 171,808	\$ 202,226
<b>Notes:</b>			
Revenue is expected to increase slightly due to additional offerings.			
Expenditures are budgeted based on negotiated contracts and known benefit costs.			
Supplies and other expenses are expected to be flat for 2013/2014.			

Walled Lake Consolidated Schools			
Enrichment/Prime Time Care Fund			
2011/2012 Through 2013/2014			
Revenues By Source and Expenditures By Object			
	2011/2012	2012/2013	2013/2014
	Amended	Recommended	
	Actual	Budget	Budget
<b>Revenue</b>			
Local Sources	\$ 1,443,179	\$ 1,411,375	\$ 1,478,660
State Sources	-	-	-
Federal Sources	-	-	-
Total Revenue	1,443,179	1,411,375	1,478,660
<b>Expenditures</b>			
Salaries	696,024	784,489	782,759
Benefits	246,693	285,966	318,033
Purchased Services	68,334	61,971	61,971
Supplies and Materials	118,152	100,341	86,741
Capital Outlay	-	-	-
Other	42,606	56,201	57,700
Total Expenditures	1,171,809	1,288,968	1,307,204
<b>Other Financing Uses</b> - Transfers Out	(200,000)	-	(400,000)
<b>Net Change in Fund Balance</b>	71,370	122,407	(228,544)
<b>Fund Balances</b> - Beginning of year	400,785	472,155	594,562
<b>Fund Balances</b> - End of year	\$ 472,155	\$ 594,562	\$ 366,018
<b>Notes:</b>			
Revenues are expected to increase due to expanded program offerings.			
Expenditures are budgeted based on negotiated contracts and known benefit costs. Supplies and other expenses are expected to be fairly flat for 2013/2014.			

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**Walled Lake Consolidated Schools**

Debt Service Funds Summary									
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2012/2013 Through 2013/2014	
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		2012/2013	2013/2014
	2011/2012	Amended	Recommended
	Actual	Budget	Budget
<b>Revenue</b> - Local Sources	\$16,316,233	\$15,869,332	\$18,913,200
<b>Expenditures</b>			
Principal Payments	12,655,000	12,510,000	11,795,000
Interest and Other	6,672,352	5,916,823	6,127,943
Total Expenditures	19,327,352	18,426,823	17,922,943
<b>Excess of Revenue Over (Under) Expenditures</b>	(3,011,119)	(2,557,491)	990,257
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,736,374	1,565,000	-
Transfers Out	(1,736,374)	(1,565,000)	-
Proceeds from Sale of Bonds	-	7,686,789	-
Payments to Bond Escrow	-	(7,786,798)	-
Premium on Bond Refunding	-	-	-
Total Other Financing Sources (Uses)	-	(100,009)	-
<b>Net Change in Fund Balances</b>	(3,011,119)	(2,657,500)	990,257
<b>Fund Balances</b> - Beginning of year	5,690,820	2,679,701	22,201
<b>Fund Balances</b> - End of year	\$2,679,701	\$22,201	\$1,012,458

# CAPITAL PROJECT FUNDS

<b>Walled Lake Consolidated Schools</b>			
<b>Capital Projects Funds Summary</b>			
<b>2011/2012 Through 2013/2014</b>			
	<b>2011/2012</b>	<b>2012/2013</b>	<b>2013/2014</b>
	<b>Actual</b>	<b>Amended</b>	<b>Recommended</b>
	<b>Budget</b>	<b>Budget</b>	
<b>Revenue</b> - Local Sources	\$2,044,742	\$2,123,000	\$2,048,000
<b>Expenditures</b> - Capital Outlay	2,510,531	2,938,944	2,062,250
<b>Net Change in Fund Balance</b>	(465,789)	(815,944)	(14,250)
<b>Fund Balances</b> - Beginning of year	3,764,976	\$3,299,187	\$2,483,243
<b>Fund Balances</b> - End of year	\$3,299,187	\$2,483,243	\$2,468,993

<b>SCHEDULE OF BONDED INDEBTEDNESS</b>					
<b>June 30</b>	<b>2004 Debt Principal</b>	<b>2005 Debt Principal</b>	<b>2006 Debt Principal</b>	<b>2011 Debt Principal</b>	<b>2012 Debt Principal</b>
2014	1,625,000	5,800,000	60,000	4,315,000	-
2015		5,800,000	60,000	4,875,000	1,650,000
2016		5,800,000	60,000	5,385,000	1,610,000
2017		5,825,000	65,000	5,135,000	1,705,000
2018		5,825,000	65,000	5,075,000	1,670,000
2019		5,825,000	1,115,000	5,000,000	590,000
2020	-	5,825,000	1,685,000	4,935,000	-
2021	-	5,825,000	1,665,000	4,890,000	-
2022	-	5,825,000	1,650,000	4,845,000	-
2023	-	-	1,630,000	-	-
2024	-	-	1,615,000	-	-
	<b><u>\$1,625,000</u></b>	<b><u>\$52,350,000</u></b>	<b><u>\$9,670,000</u></b>	<b><u>\$44,455,000</u></b>	<b><u>\$7,225,000</u></b>
<b>** - These bonds are not part of the general fund and therefore have no impact on current or future operating budgets</b>					



<b>COMPUTATION OF LEGAL DEBT MARGIN</b>		
<b>June 30, 2013</b>		
Taxable Value - 2012-2013	<b>\$ 4,047,149,340</b>	
Statutory Bonding Limit*	\$ 607,072,401	
General Obligation Bonds Outstanding - June 30, 2013	-	
<b>Legal Debt Margin</b>	<b>\$ 607,072,401</b>	
* - Public Act No. 451 of Michigan 1976, Sec. 1351 provides debt limits as follows:		
The bonded indebtedness of a school district shall not exceed 15 percent of all		
assessed valuation of the district. Bonds not included in the computation of the		
legal debt margin are:		
1. Refunding bonds		
2. Any bond qualified under Article IX, Sec. 16 of the 1963 Michigan Constitution		
3. Deficit budget bonds as authorized by Sec. 1356		

## **CAPITAL IMPROVEMENTS**

In 2004, the District passed a .50 mill Building & Site Improvement Fund, or sinking fund, that is used to ensure that repairs and replacements of systems such as roofs, boilers, mechanical systems, site lighting, fencing, tennis and track surfaces, parking lots, fire sprinkler systems and other large-scale, contracted building repairs are done to preserve district facilities. This millage was set to expire in 2014. In November, 2012, the District passed a 10 year renewal of this millage.

The sinking fund allows the District to keep the more than 2.5 million square feet of educational space and 780 acres of grounds and property in optimal condition without relying on general fund dollars. Annually, the sinking fund provides \$2 - \$3 million which would otherwise need to be spent from the general fund.

A master project list is maintained by the District operations department and revised annually based on the needs identified at the various buildings. Each project is categorized under the following priority codes.

- CC – Code compliance
- CI – Curriculum improvement
- EC – Energy conservation
- HS – Health safety
- OP – Operational need
- UL – End of useful life

During the budget process the master list is reviewed and a list of projects is identified, based on priority needs, to be completed in the following fiscal year. This list is adjusted as necessary due to emergencies and other unforeseen needs. The following represents the preliminary list of projects scheduled to be completed during the 2013/2014 school year.

<b>BUILDING</b>	<b>PROJECT DESCRIPTION</b>	<b>PRIORITY CODE</b>	<b>ESTIMATED COST</b>
Central High School	Repair and resurface tennis courts	HS	\$100,000
Central High School	Construct new storage building	OP	\$30,000
Commerce Elementary	Replace temp control system & media units	UL/EC	\$400,000
District	Replace deteriorated sidewalks	UL	\$50,000
District	Replace deteriorated doors	UL	\$65,000
District	Replace deteriorated fencing	UL	\$10,000
District	Install security entrances	HS	\$250,000
Educational Svcs Ctr	Replace deteriorated air handlers	UL/HS	\$45,000
Educational Svcs Ctr	Upgrade wireless infrastructure	OP	\$200,000
Maple Elementary	Demolish building	HS	\$250,000
Meadowbrook Elem.	Replace deteriorated parking lot	UL	\$600,000
Meadowbrook Elem.	Replace deteriorated gutter heaters	UL/HS	\$50,000
Northern High School	Repair and resurface tennis courts	HS	\$100,000
Smart Middle School	Replace deteriorated bus drive and lot	UL	\$250,000
Twin Beach Elementary	Demolish building	HS	\$250,000
Western High School	Renovate baseball and softball facilities-ph 2	HS	\$150,000

# Walled Lake Consolidated School District

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## Informational Section

*"Giving Thanks!"*



Walled Lake Elementary Preschool

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*We're Making Tomorrow!*

## **REVENUE SOURCES AND SCHOOL FUNDING**

Over 84% of the total revenue received by Walled Lake Schools comes in the form of the Foundation Allowance. This amount is determined annually by the State and represents the maximum amount of funding per student to be provided by local taxes and State Aid. Overall, since 1994/1995 the Foundation Allowance has increased a cumulative amount of 15.11%, while inflation has increased 46.2% over the same time period. During both 2002/2003, 2003/2004 and again in 2009/2010, the State was unable to fully fund the Foundation Allowance. As a result, during each of these years, there were pro-rations that occurred mid-year. Beginning with 2011/2012, the Foundation Allowance was permanently reduced by \$470 per student.

The next several pages of this informational section will provide data regarding property taxes, including the impact of the school millage rate on homeowners. Also provided are projections of student enrollment, which of course has a direct impact on the District's funding.

Other comparatively small sources of revenue include local revenue generated from community education and preschool programs, earnings on investments and other miscellaneous revenue such as rental of the Outdoor Education Center and other buildings.

For a more comprehensive discussion of revenues, please refer to the Executive Summary of this document.

**PROPERTY TAX INFORMATION  
FOR SCHOOL YEARS 2009-2013 AND  
PROJECTED INFORMATION FOR 2014**

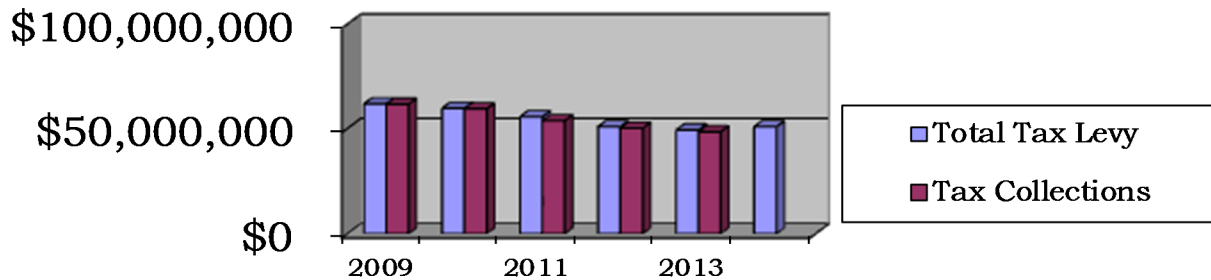
<b>School Year</b>	<b>Taxable Value</b>	<b>Total Adjusted Tax Levy *</b>	<b>Tax Collections</b>
2009	5,383,371,340	\$61,630,269	\$61,445,043
2010	5,114,937,450	\$59,504,950	\$59,271,854
2011	4,485,550,500	\$55,470,573	\$53,612,828
2012	4,183,368,560	\$50,821,838	\$50,059,831
2013	4,047,149,340	\$49,255,252	\$48,339,305
Projected 2014	4,062,974,500	\$50,792,720	**

\* - Amounts include all tax levies that apply (operating, debt, sinking fund).

Amounts exclude LDFA's and are after Board of Review adjustments.

\*\* - Detail on taxable value breakdown is not yet available in order to calculate these values.

**Property Tax Assessments and  
Collections**



**Assessed Value, Market Value and Taxable Value**

On an annual basis, all properties are given an assessed value which helps to determine market value. Set by the assessor, the Assessed value, when multiplied by two, will give an approximate market value of the property. The Market value represents the true cash value of the property.

In the State of Michigan, properties are taxed based on the taxable value of a property. Taxable values are capped at the rate of inflation or 5%, whichever is less, and will vary from the market value.

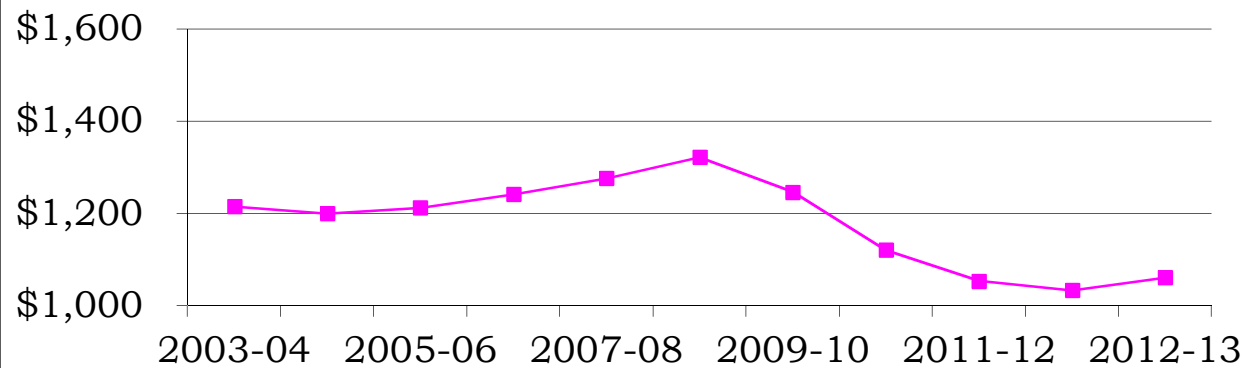
**Summary of Property Tax Rates Levied on Property within the School District**  
**Direct and Overlapping Governments**  
**(Per \$1,000 Assessed Value)**  
**Last Four Years**

	2008/2009				2009/2010				2010/2011				2011/2012			
	Homestead				Homestead				Homestead				Homestead			
	Commerical	Industrial	Other***	Non-Homestead	Commerical	Industrial	Other***	Non-Homestead	Commerical	Industrial	Other***	Non-Homestead	Commerical	Industrial	Other***	Non-Homestead
School District:	Personal	Personal	Other***	Homestead	Personal	Personal	Other***	Homestead	Personal	Personal	Other***	Homestead	Personal	Personal	Other***	Homestead
Operating	7.7822	1.7822	1.7822	18.0000	7.9793	1.9793	1.9793	18.0000	8.2508	2.2508	2.2508	18.0000	8.3812	2.3812	2.3812	18.0000
Sinking Fund	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Debt	4.2900	4.2900	4.2900	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
Total Levied	12.5722	6.5722	6.5722	22.5000	12.4793	6.4793	6.4793	22.5000	12.7508	6.7508	6.7508	22.5000	12.8812	6.8812	6.8812	22.5000
State Education Tax	6.0000	0.0000	6.0000	6.0000	6.0000	0.0000	6.0000	6.0000	6.0000	0.0000	6.0000	6.0000	6.0000	0.0000	6.0000	6.0000
Oakland County Operating	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900
Parks & Recreation	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415
Huron-Clinton Authority	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146
Oakland I.S.D.	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690
Oakland Community College	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844
OCPTA	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
City of Walled Lake*	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991	17.8991
City of Farmington Hills*	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072	11.6072
City of Novi*	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416	10.5416
City of Orchard Lake*	8.4950	8.4950	8.4950	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450	8.4450
City of Wixom*	11.6314	11.6314	11.6314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314	11.9314
Village of Wolverine Lake*	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036	14.1036
Commerce Township*	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306	4.5306
West Bloomfield Township*	8.9994	8.9994	8.9994	8.9994	8.9994	8.9994	8.9994	8.9774	8.9774	8.9774	8.9774	8.9774	8.9774	8.9774	8.9774	8.9774
White Lake Township*	6.5876	6.5876	6.5876	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786	6.5786
<b>Totals:</b>																
City of Walled Lake	46.6608	34.6608	40.6608	56.5886	46.5679	34.5679	40.5679	56.5886	46.8394	34.8394	40.8394	56.5886	46.9698	34.9698	40.9698	56.5886
City of Farmington Hills	34.4667	34.4667	34.4667	50.2967	40.2760	28.2760	34.2760	50.2967	40.5475	28.5475	34.5475	50.2967	40.6779	28.6779	34.6779	50.2967
City of Novi	38.7133	26.7133	32.7133	49.2311	39.2104	27.2104	33.2104	49.2311	39.4819	27.4819	33.4819	49.2311	39.6123	27.6123	33.6123	49.2311
City of Orchard Lake	36.6667	24.6667	30.6667	47.1345	37.1138	25.1138	31.1138	47.1345	37.3853	25.3853	31.3853	47.1345	37.5157	25.5157	31.5157	47.1345
City of Wixom	39.8031	27.8031	33.8031	50.6209	40.6002	28.6002	34.6002	50.6209	40.8717	28.8717	34.8717	50.6209	41.0021	29.0021	35.0021	50.6209
Village of Wolverine Lake	42.2753	30.2753	36.2753	52.7931	42.7724	30.7724	36.7724	52.7931	43.0439	31.0439	37.0439	52.7931	43.1743	31.1743	37.1743	52.7931
Commerce Township	32.7023	20.7023	26.7023	43.2201	33.1994	21.1994	27.1994	43.2201	33.4709	21.4709	27.4709	43.2201	33.6013	21.6013	27.6013	43.2201
West Bloomfield Township	31.8589	31.8589	31.8589	47.6889	37.6682	25.6682	31.6682	47.6669	37.9177	25.9177	31.9177	47.6669	38.0481	26.0481	32.0481	47.6669
White Lake Township	34.7593	22.7593	28.7503	45.2681	35.2474	23.2474	29.2474	45.2681	35.5189	23.5189	29.5189	45.2681	35.6493	23.6493	29.6493	45.2681

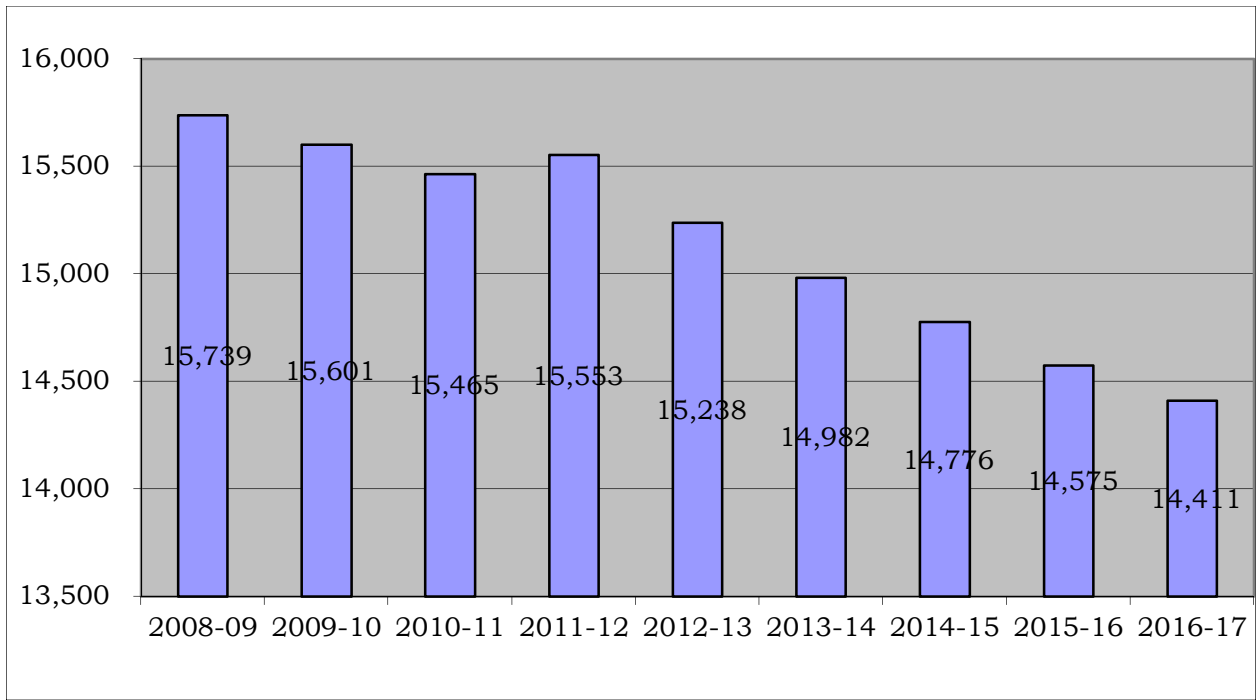
Summary of Property Tax Rates Levied on Property within the School District								
Direct and Overlapping Governments								
(Per \$1,000 Assessed Value)								
2012/2013 and Projected 2013/2014								
	2012/2013				Projected 2013/2014			
	Homestead				Homestead			
	Non-	Commerical	Industrial		Non-	Commerical	Industrial	
	Homestead	Personal	Personal	Other***	Homestead	Personal	Personal	Other***
School District:								
Operating	18.0000	8.4654	2.4654	2.4654	18.0000	8.3285	2.3285	2.3285
Sinking Fund	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Debt	4.0600	4.0600	4.0600	4.0600	4.6445	4.6445	4.6445	4.6445
Total Levied	22.5600	13.0254	7.0254	7.0254	23.1445	13.4730	7.4730	7.4730
State Education Tax	6.0000	6.0000	0.0000	6.0000	6.0000	6.0000	0.0000	6.0000
Oakland County Operating	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900	4.1900
Parks & Recreation	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415	0.2415
Huron-Clinton Authority	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146	0.2146
Oakland I.S.D.	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690	3.3690
Oakland Community College	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844	1.5844
OCPTA	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
City of Walled Lake*	17.7347	17.7347	17.7347	17.7347	17.7347	17.7347	17.7347	17.7347
City of Farmington Hills*	12.2036	12.2036	12.2036	12.2036	13.9362	13.9362	13.9362	13.9362
City of Novi*	10.5416	10.5416	10.5416	10.5416	10.2000	10.2000	10.2000	10.2000
City of Orchard Lake*	10.2300	10.2300	10.2300	10.2300	8.8200	8.8200	8.8200	8.8200
City of Wixom*	12.7423	12.7423	12.7423	12.7423	13.3259	13.3259	13.3259	13.3259
Village of Wolverine Lake*	9.5730	9.5730	9.5730	9.5730	9.5730	9.5730	9.5730	9.5730
Commerce Township*	4.5306	4.5306	4.5306	4.5306	3.4873	3.4873	3.4873	3.4873
West Bloomfield Township*	11.9347	11.9347	11.9347	11.9347	12.2537	12.2537	12.2537	12.2537
White Lake Township*	8.8116	8.8116	8.8116	8.8116	8.8590	8.8590	8.8590	8.8590
<b>Totals:</b>								
City of Walled Lake	56.4842	46.9496	34.9496	40.9496	57.0687	47.3972	35.3972	41.3972
City of Farmington Hills	50.9531	41.4185	29.4185	35.4185	53.2702	43.5987	31.5987	37.5987
City of Novi	49.2911	39.7565	27.7565	33.7565	49.5340	39.8625	27.8625	33.8625
City of Orchard Lake	48.9795	39.4449	27.4449	33.4449	48.1540	38.4825	26.4825	32.4825
City of Wixom	51.4918	41.9572	29.9572	35.9572	52.6599	42.9884	30.9884	36.9884
Village of Wolverine Lake	48.3225	38.7879	26.7879	32.7879	48.9070	39.2355	27.2355	33.2355
Commerce Township	43.2801	33.7455	21.7455	27.7455	42.8213	33.1498	21.1498	27.1498
West Bloomfield Township	50.6842	41.1496	29.1496	35.1496	51.5877	41.9162	29.9162	35.9162
White Lake Township	47.5611	38.0265	26.0265	32.0265	48.1930	38.5215	26.5215	32.5215



# Impact of School Millage Rate on...

[illegible]

## ACTUAL AND PROJECTED ENROLLMENT



The actual numbers for years 2008-09 through 2012-13 represent full-time equivalent students including all special education students in the fall for each school year. The above projections assist the district in estimating future enrollment. The forecasted enrollment numbers for 2013-14 through 2016-17 are prepared using multiple-year cohort survival analysis. This means that students enrolled are projected to remain in the district, but are moved up in grade as they become older. Each year, historical information is kept relative to the number of students who leave the school district and the number of students who enter the schools in each age group. From this data, implied estimates of immigration and outmigration are made. The number of live births for the past 12 years in the county is also gathered. The live births are used to project by proportion the number of children born in the county that will become pupils in our district, allowing an estimate of kindergarten enrollment. Proposed and under construction housing development information is also gathered from the communities as part of the projection in an effort to predict new students joining our district. The projections shown above are the most likely projection of enrollment.

**Enrollment History by Building**  
**2010/2011 - 2012/2013**

	2010/2011	2011/2012	2012/2013
<b>Elementary Buildings</b>			
Commerce	538	555	572
Mary Helen Guest	410	402	432
Dublin	515	507	539
Glengary	435	416	406
Hickory Woods	594	596	609
Keith	600	603	676
Loon Lake	457	486	522
Maple	454	440	-
Meadowbrook	483	464	560
Oakley Park	362	353	415
Pleasant Lake	533	571	696
Twin Beach	299	295	-
Walled Lake	423	454	485
Wixom	571	573	553
<b>Middle School Buildings</b>			
Clifford Smart	945	995	1,009
Sarah Banks	897	911	860
Walnut Creek	903	966	979
Geisler	831	817	805
<b>High School Buildings</b>			
Central	1,832	1,871	1,800
Western	1,524	1,571	1,509
Northern	1,623	1,612	1,557
<b>Total Fall Enrollment</b>	15,229	15,458	14,984

**Note:** Students not assigned to buildings are not included in the numbers above. This would include Adult Education students, students enrolled in various Oakland Intermediate School District programs and some Special Education students.

## **General Fund Budget Forecast Assumptions**

The following assumptions were used in forecasting the General Fund revenues and expenditures for 2013/2014 thru 2016/2017:

1. Decrease in student enrollment of 292 students for 2012/2013 and approximately 200 students for each year following.
2. A \$30 increase to the Foundation Allowance is anticipated for 2013/2014.
3. Best Practice funding is expected to continue at \$52 per pupil.
4. Additional funding of approximately \$16 per pupil is also expected to be received for a new Hold Harmless allocation.
5. No increases in the Foundation Allowance are expected in 2014/2015, 2015/2016 and 2016/2017. \$150 per pupil is expected for each of these years as additional funding.
6. Federal revenue and corresponding expenses will remain constant.
7. Salary adjustments have been budgeted to account for negotiated concessions.
8. Increase in the cost of benefits by 10% each year. Retirement reform is expected to stabilize the rate charged on employee payroll for the Michigan Public School Employees Retirement System, limiting increases in this area.
9. Purchased services, supplies, capital outlay and other expenses will remain flat.

**Walled Lake Consolidated Schools**  
**General Fund 2013-2014 Recommended Budget With Comparative Information for Years 2009-10 Through**  
**2012-13 and Forecasts for 2014-15 through 2016-17**  
**Revenues by Source and Expenditures by Object**

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	ACTUAL	ACTUAL	ACTUAL	AMENDED BUDGET	BUDGET RECOMMENDED	BUDGET PROJECTED	BUDGET PROJECTED	BUDGET PROJECTED
<b>REVENUE</b>								
LOCAL SOURCES	\$ 39,625,288	\$ 37,292,322	\$ 35,012,602	\$ 32,057,376	\$ 34,469,286	\$ 34,813,979	\$ 35,162,119	\$ 35,513,740
STATE SOURCES	96,727,909	102,549,458	103,572,073	105,598,445	103,875,157	104,913,909	105,963,048	107,022,678
FEDERAL SOURCES	12,303,617	9,726,319	6,482,195	6,424,480	6,253,896	6,316,435	6,379,599	6,443,395
INTERDISTRICT SOURCES	9,949,328	9,103,625	8,972,263	7,645,263	7,587,923	7,625,863	7,702,121	7,779,142
<b>TOTAL REVENUE</b>	<b>158,606,142</b>	<b>158,671,724</b>	<b>154,039,133</b>	<b>151,725,564</b>	<b>152,186,262</b>	<b>153,670,185</b>	<b>155,206,887</b>	<b>156,758,956</b>
<b>EXPENDITURES:</b>								
<b><u>111 ELEMENTARY</u></b>								
SALARIES	\$ 26,771,846	\$ 24,358,319	\$ 24,400,403	\$ 24,423,518	\$ 23,909,114	\$ 24,387,296	\$ 24,875,042	\$ 25,372,543
BENEFITS	11,380,962	11,575,841	12,168,291	12,427,373	13,282,026	14,610,229	16,071,251	17,678,377
PURCHASED SERVICES	1,554,375	1,257,781	1,282,356	1,092,614	1,000,191	1,000,191	1,000,191	1,000,191
SUPPLIES & MATERIALS	540,778	514,159	530,949	691,081	485,137	485,137	485,137	485,137
CAPITAL OUTLAY	38,829	24,346	10,015	39,905	5,000	5,000	5,000	5,000
OTHER	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>40,286,790</b>	<b>37,730,446</b>	<b>38,392,014</b>	<b>38,674,491</b>	<b>38,681,468</b>	<b>40,487,853</b>	<b>42,436,622</b>	<b>44,541,248</b>
<b><u>112 MIDDLE SCHOOL</u></b>								
SALARIES	13,334,613	13,023,899	12,768,231	13,483,190	12,948,149	13,207,112	13,471,254	13,740,679
BENEFITS	5,606,886	6,014,522	6,278,623	6,757,002	7,263,655	7,990,021	8,789,023	9,667,925
PURCHASED SERVICES	856,089	696,961	706,433	669,423	640,133	640,133	640,133	640,133
SUPPLIES & MATERIALS	92,843	236,840	212,178	550,048	147,412	147,412	147,412	147,412
CAPITAL OUTLAY	28,567	27,889	14,371	43,604	13,500	13,500	13,500	13,500
OTHER	-	25	50	-	-	-	-	-
<b>TOTAL</b>	<b>19,918,998</b>	<b>20,000,136</b>	<b>19,979,886</b>	<b>21,503,267</b>	<b>21,012,849</b>	<b>21,998,177</b>	<b>23,061,322</b>	<b>24,209,649</b>

**Walled Lake Consolidated Schools**  
**General Fund 2013-2014 Recommended Budget With Comparative Information for Years 2009-10 Through**  
**2012-13 and Forecasts for 2014-15 through 2016-17**  
**Revenues by Source and Expenditures by Object**

**113 HIGH SCHOOL**

SALARIES	15,875,462	14,697,657	14,035,605	14,902,851	14,849,639	15,146,632	15,449,564	15,758,556
BENEFITS	6,741,895	6,835,400	6,863,949	7,409,552	7,959,096	8,755,006	9,630,506	10,593,557
PURCHASED SERVICES	1,423,274	1,261,337	1,636,605	1,613,224	1,626,015	1,626,015	1,626,015	1,626,015
SUPPLIES & MATERIALS	386,091	181,184	471,334	244,313	250,232	250,232	250,232	250,232
CAPITAL OUTLAY	75,139	43,300	86,820	59,993	20,500	20,500	20,500	20,500
OTHER	4,516	3,347	4,967	11,000	10,500	7,000	7,000	7,000
<b>TOTAL</b>	<b>24,506,377</b>	<b>23,022,225</b>	<b>23,099,280</b>	<b>24,240,933</b>	<b>24,715,982</b>	<b>25,805,384</b>	<b>26,983,818</b>	<b>28,255,859</b>

<b>TOTAL INSTRUCTION</b>	<b>84,712,165</b>	<b>80,752,807</b>	<b>81,471,180</b>	<b>84,418,691</b>	<b>84,410,299</b>	<b>88,291,415</b>	<b>92,481,761</b>	<b>97,006,756</b>
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**118/119 OTHER BASIC PROGRAMS**

SALARIES	269,980	255,927	266,338	399,402	358,665	365,838	373,155	380,618
BENEFITS	106,742	112,988	130,961	207,790	185,876	204,464	224,910	247,401
PURCHASED SERVICES	7,575	10,835	22,306	26,622	37,844	37,844	37,844	37,844
SUPPLIES & MATERIALS	24,113	17,953	13,956	64,859	32,775	32,775	32,775	32,775
CAPITAL OUTLAY	40,638	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>449,048</b>	<b>397,703</b>	<b>433,561</b>	<b>698,673</b>	<b>615,160</b>	<b>640,921</b>	<b>668,684</b>	<b>698,638</b>

**122 SPECIAL EDUCATION**

SALARIES	8,909,490	8,698,432	8,525,651	8,716,060	8,932,536	9,111,187	9,293,410	9,479,279
BENEFITS	4,293,579	4,581,868	4,735,522	4,833,756	5,027,011	5,529,712	6,082,683	6,690,952
PURCHASED SERVICES	564,910	561,711	614,059	515,735	628,622	628,622	628,622	628,622
SUPPLIES & MATERIALS	38,887	63,936	80,816	184,346	181,394	181,394	181,394	181,394
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	28	-	-	-	500	-	-	-
<b>TOTAL</b>	<b>13,806,894</b>	<b>13,905,947</b>	<b>13,956,048</b>	<b>14,249,897</b>	<b>14,770,063</b>	<b>15,450,915</b>	<b>16,186,110</b>	<b>16,980,246</b>

**Walled Lake Consolidated Schools**  
**General Fund 2013-2014 Recommended Budget With Comparative Information for Years 2009-10 Through**  
**2012-13 and Forecasts for 2014-15 through 2016-17**  
**Revenues by Source and Expenditures by Object**

**127 VOCATIONAL EDUCATION**

SALARIES	657,838	585,471	542,582	744,094	745,376	760,284	775,489	790,999
BENEFITS	290,762	261,519	245,496	356,331	384,416	422,858	465,143	511,658
PURCHASED SERVICES	23,532	27,521	12,285	26,596	26,817	26,817	26,817	26,817
SUPPLIES & MATERIALS	105,268	123,988	46,659	12,000	12,000	12,000	12,000	12,000
CAPITAL OUTLAY	10,000	49,703	761	-	-	-	-	-
<b>TOTAL</b>	<b>1,087,400</b>	<b>1,048,202</b>	<b>847,783</b>	<b>1,139,021</b>	<b>1,168,609</b>	<b>1,221,958</b>	<b>1,279,450</b>	<b>1,341,474</b>

**120/125/129 /130 OTHER AND ADULT ED**

SALARIES	1,949,731	1,988,775	1,792,027	1,912,103	2,194,559	2,238,450	2,283,219	2,328,884
BENEFITS	853,216	859,595	852,880	951,372	1,080,936	1,189,030	1,307,933	1,438,726
PURCHASED SERVICES	21,893	60,767	58,710	97,889	25,093	25,093	25,093	25,093
SUPPLIES & MATERIALS	105,032	59,511	29,901	91,663	24,435	24,435	24,435	24,435
CAPITAL OUTLAY	-	-	2,520	-	-	-	-	-
OTHER	-	-	314	-	14,868	-	-	-
<b>TOTAL</b>	<b>2,929,872</b>	<b>2,968,648</b>	<b>2,736,352</b>	<b>3,053,027</b>	<b>3,339,891</b>	<b>3,477,008</b>	<b>3,640,680</b>	<b>3,817,137</b>

**TOTAL ADDED NEEDS**

<b>18,273,214</b>	<b>18,320,500</b>	<b>17,973,744</b>	<b>19,140,618</b>	<b>19,893,723</b>	<b>20,790,802</b>	<b>21,774,923</b>	<b>22,837,495</b>
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**211 ATTENDANCE SERVICES**

SALARIES	83,535	-	-	-	-	-	-	-
BENEFITS	28,433	-	-	-	-	-	-	-
PURCHASED SERVICES	568	-	-	-	-	-	-	-
SUPPLIES & MATERIALS	283	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>112,819</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**212 GUIDANCE SERVICES**

SALARIES	3,125,980	2,468,493	2,394,805	2,571,275	2,510,907	2,561,125	2,612,348	2,664,595
BENEFITS	1,269,627	1,144,602	1,188,186	1,251,284	1,314,570	1,446,027	1,590,630	1,749,693
PURCHASED SERVICES	1,219	2,829	7,308	14,763	8,280	8,280	8,280	8,280
SUPPLIES & MATERIALS	5,816	11,145	18,601	9,426	7,559	23,300	23,300	23,300
<b>TOTAL</b>	<b>4,402,642</b>	<b>3,627,069</b>	<b>3,608,900</b>	<b>3,846,748</b>	<b>3,841,316</b>	<b>4,038,732</b>	<b>4,234,557</b>	<b>4,445,867</b>

**Walled Lake Consolidated Schools**  
**General Fund 2013-2014 Recommended Budget With Comparative Information for Years 2009-10 Through**  
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**Revenues by Source and Expenditures by Object**

**213 HEALTH SERVICES**

SALARIES	79,329	48,750	86,660	142,655	161,322	164,548	167,839	171,196
BENEFITS	33,541	13,501	27,487	50,733	68,042	74,846	82,331	90,564
PURCHASED SERVICES	544,193	560,337	598,284	654,784	654,302	605,000	605,000	605,000
SUPPLIES & MATERIALS	10,623	5,682	7,365	43,311	10,079	11,802	11,802	11,802
CAPITAL OUTLAY	27,720	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>695,406</b>	<b>628,270</b>	<b>719,796</b>	<b>891,483</b>	<b>893,745</b>	<b>856,197</b>	<b>866,972</b>	<b>878,562</b>

**214 PSYCHIATRIC SERVICES**

SALARIES	643,852	656,505	647,995	679,439	673,243	686,708	700,442	714,451
BENEFITS	265,268	301,451	312,794	327,351	349,308	384,239	422,663	464,929
PURCHASED SERVICES	8,143	8,978	2,282	5,000	5,000	20,000	20,000	20,000
SUPPLIES & MATERIALS	5,799	5,108	7,246	6,200	7,000	5,000	5,000	5,000
<b>TOTAL</b>	<b>923,062</b>	<b>972,042</b>	<b>970,317</b>	<b>1,017,990</b>	<b>1,034,551</b>	<b>1,095,947</b>	<b>1,148,105</b>	<b>1,204,380</b>

**215 SPEECH SERVICES**

SALARIES	1,466,791	1,547,201	1,492,368	1,495,255	1,504,834	1,534,931	1,565,629	1,596,942
BENEFITS	648,112	758,922	780,809	783,881	843,621	927,983	1,020,781	1,122,860
PURCHASED SERVICES	32,389	2,001	4,853	2,500	2,500	2,700	2,700	2,700
SUPPLIES & MATERIALS	5,900	6,659	7,934	13,366	11,966	4,300	4,300	4,300
<b>TOTAL</b>	<b>2,153,192</b>	<b>2,314,783</b>	<b>2,285,964</b>	<b>2,295,002</b>	<b>2,362,921</b>	<b>2,469,914</b>	<b>2,593,411</b>	<b>2,726,801</b>

**216 SOCIAL WORK**

SALARIES	1,096,376	1,019,130	1,019,772	1,062,949	1,099,049	1,121,030	1,143,451	1,166,320
BENEFITS	475,089	489,480	533,675	549,130	618,315	680,147	748,161	822,977
PURCHASED SERVICES	20,827	31,253	2,391	37,715	2,000	2,000	2,000	2,000
SUPPLIES & MATERIALS	470	927	973	2,191	1,191	500	500	500
<b>TOTAL</b>	<b>1,592,762</b>	<b>1,540,790</b>	<b>1,556,811</b>	<b>1,651,985</b>	<b>1,720,555</b>	<b>1,803,676</b>	<b>1,894,112</b>	<b>1,991,797</b>



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**Revenues by Source and Expenditures by Object**

**218 T/C SPECIAL EDUCATION**

SALARIES	1,392,573	1,302,245	1,120,698	1,137,937	1,125,805	1,148,321	1,171,288	1,194,713
BENEFITS	571,157	623,849	566,459	562,801	603,053	663,358	729,694	802,664
PURCHASED SERVICES	7,003	19,276	12,566	21,521	18,568	5,000	5,000	5,000
SUPPLIES & MATERIALS	2,254	11,380	6,080	6,869	6,669	6,669	6,669	6,669
<b>TOTAL</b>	<b>1,972,987</b>	<b>1,956,750</b>	<b>1,705,803</b>	<b>1,729,128</b>	<b>1,754,095</b>	<b>1,823,348</b>	<b>1,912,651</b>	<b>2,009,046</b>

**219 OTHER PUPIL SERVICES**

SALARIES	1,128,472	1,040,969	734,526	911,322	723,566	738,037	752,798	767,854
BENEFITS	397,661	446,737	255,721	335,535	304,820	335,302	368,832	405,715
PURCHASED SERVICES	270,923	57,772	33,169	175,638	133,859	133,859	133,859	133,859
SUPPLIES & MATERIALS	30,099	25,960	28,457	71,737	31,100	31,100	31,100	31,100
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
<b>TOTAL</b>	<b>1,832,855</b>	<b>1,577,138</b>	<b>1,057,573</b>	<b>1,499,932</b>	<b>1,199,045</b>	<b>1,243,998</b>	<b>1,292,289</b>	<b>1,344,228</b>

<b>TOTAL SUPPORT /STUDENT</b>	<b>13,685,725</b>	<b>12,616,842</b>	<b>11,905,164</b>	<b>12,932,268</b>	<b>12,806,228</b>	<b>13,331,812</b>	<b>13,942,097</b>	<b>14,600,682</b>
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**221 IMPROVEMENT OF INSTRUCTION**

SALARIES	960,126	909,875	931,177	870,448	847,468	864,417	881,706	899,340
BENEFITS	376,398	408,802	457,268	426,963	416,876	458,564	504,420	554,862
PURCHASED SERVICES	560,540	462,252	392,009	364,928	253,993	253,993	253,993	253,993
SUPPLIES & MATERIALS	139,345	57,929	84,992	89,066	116,392	116,392	116,392	116,392
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	26,073	15,836	9,492	21,323	26,685	26,685	26,685	26,685
<b>TOTAL</b>	<b>2,062,482</b>	<b>1,854,694</b>	<b>1,874,938</b>	<b>1,772,728</b>	<b>1,661,414</b>	<b>1,720,051</b>	<b>1,783,196</b>	<b>1,851,272</b>

**Walled Lake Consolidated Schools**  
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**222 LIBRARY SERVICES**

SALARIES	1,772,762	1,319,845	792,445	797,995	657,698	670,852	684,269	697,954
BENEFITS	726,163	584,518	342,076	354,167	300,539	330,593	363,652	400,017
PURCHASED SERVICES	14,881	6,978	4,140	3,901	8,028	26,013	26,013	26,013
SUPPLIES & MATERIALS	64,156	55,625	42,404	50,634	46,637	46,637	46,637	46,637
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,577,962</b>	<b>1,966,966</b>	<b>1,181,065</b>	<b>1,206,697</b>	<b>1,012,902</b>	<b>1,074,095</b>	<b>1,120,571</b>	<b>1,170,622</b>

**223 & 225 AUDIO/VISUAL**

SALARIES	572,580	172,262	189,933	200,810	186,822	190,558	194,370	198,257
BENEFITS	234,530	83,231	93,742	106,554	103,537	113,891	125,280	137,808
PURCHASED SERVICES	21,357	14,855	422	12,110	11,300	4,200	4,200	4,200
SUPPLIES & MATERIALS	1,508	66,049	499	33,927	15,432	-	-	-
OTHER	-	-	910	-	-	-	-	-
<b>TOTAL</b>	<b>829,975</b>	<b>336,397</b>	<b>285,506</b>	<b>353,401</b>	<b>317,091</b>	<b>308,649</b>	<b>323,849</b>	<b>340,265</b>

**226 INSTRUCTIONAL STAFF SUPERVISION**

SALARIES	1,224,403	1,498,699	1,106,356	1,333,608	1,317,120	1,343,462	1,370,332	1,397,738
BENEFITS	470,236	625,363	529,812	594,338	619,042	680,946	749,041	823,945
PURCHASED SERVICES	181,516	40,538	27,917	44,794	62,486	62,486	62,486	62,486
SUPPLIES & MATERIALS	7,418	13,686	9,234	21,804	16,054	16,054	16,054	16,054
CAPITAL OUTLAY	-	-	525	1,000	1,525	5,000	5,000	5,000
OTHER	928	2,801	4,796	5,220	5,195	2,000	2,000	2,000
<b>TOTAL</b>	<b>1,884,501</b>	<b>2,181,087</b>	<b>1,678,640</b>	<b>2,000,764</b>	<b>2,021,422</b>	<b>2,109,949</b>	<b>2,204,912</b>	<b>2,307,223</b>

**227 MEDIA SERVICES**

SALARIES	30,427	28,489	7,263	7,046	7,016	7,156	7,299	7,445
BENEFITS	27,227	36,298	1,114	1,908	2,606	2,867	3,153	3,469
PURCHASED SERVICES	7,097	10,117	30,764	45,341	45,000	45,000	45,000	45,000
SUPPLIES & MATERIALS	5,635	194	325	9,745	2,400	8,800	8,800	8,800
CAPITAL OUTLAY	-	-	51,977	19,528	-	-	-	-
<b>TOTAL</b>	<b>70,386</b>	<b>75,098</b>	<b>91,443</b>	<b>83,568</b>	<b>57,022</b>	<b>63,823</b>	<b>64,253</b>	<b>64,714</b>

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**229 OTHER INSTRUCTION STAFF**

SALARIES	18,386	22,714	19,331	31,688	39,270	40,055	40,857	41,674
BENEFITS	8,818	11,183	9,646	15,744	11,435	12,579	13,836	15,220
PURCHASED SERVICES	19,706	19,584	13,527	19,941	4,911	4,911	4,911	4,911
SUPPLIES & MATERIALS	5,951	3,966	4,764	8,225	3,225	3,225	3,225	3,225
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	1,742	1,500	-	-	-	-	-	-
<b>TOTAL</b>	<b>54,603</b>	<b>58,947</b>	<b>47,268</b>	<b>75,598</b>	<b>58,841</b>	<b>60,770</b>	<b>62,829</b>	<b>65,030</b>

<b>TOTAL SUPPORT/STAFF</b>	<b>7,479,909</b>	<b>6,473,189</b>	<b>5,158,860</b>	<b>5,492,756</b>	<b>5,128,692</b>	<b>5,337,336</b>	<b>5,559,610</b>	<b>5,799,125</b>
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**231 BOARD OF EDUCATION**

SALARIES	3,390	4,650	1,102	-	-	-	-	-
BENEFITS	259	356	84	-	-	-	-	-
PURCHASED SERVICES	123,735	106,175	67,222	129,650	106,650	110,000	110,000	110,000
SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-
OTHER	6,119	4,650	4,470	6,050	5,000	5,000	5,000	5,000
<b>TOTAL</b>	<b>133,503</b>	<b>115,831</b>	<b>72,878</b>	<b>135,700</b>	<b>111,650</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>

**232 EXECUTIVE ADMINISTRATION**

SALARIES	292,244	369,083	296,637	309,772	293,497	299,367	305,354	311,461
BENEFITS	102,457	116,189	118,529	133,775	128,000	140,800	154,880	170,368
PURCHASED SERVICES	34,236	17,751	44,328	44,603	44,603	44,603	44,603	44,603
SUPPLIES & MATERIALS	2,276	2,141	2,365	3,000	3,000	6,300	6,300	6,300
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
OTHER	2,108	2,657	4,127	5,000	5,000	5,000	5,000	5,000
<b>TOTAL</b>	<b>433,321</b>	<b>507,821</b>	<b>465,986</b>	<b>496,150</b>	<b>474,100</b>	<b>496,070</b>	<b>516,137</b>	<b>537,732</b>

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**241 OFFICE OF PRINCIPAL**

SALARIES	6,596,285	6,230,738	5,746,429	5,751,493	5,497,015	5,606,955	5,719,094	5,833,476
BENEFITS	3,035,492	2,758,803	2,932,632	2,852,989	2,939,956	3,233,952	3,557,347	3,913,081
PURCHASED SERVICES	101,300	55,443	40,811	65,224	75,304	75,304	75,304	75,304
SUPPLIES & MATERIALS	50,879	62,077	68,491	63,857	57,176	57,176	57,176	57,176
CAPITAL OUTLAY	26,727	10,185	14,616	13,797	-	-	-	-
OTHER	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>9,810,683</b>	<b>9,117,246</b>	<b>8,802,979</b>	<b>8,747,360</b>	<b>8,569,451</b>	<b>8,973,387</b>	<b>9,408,921</b>	<b>9,879,038</b>

**252 FISCAL SERVICES**

SALARIES	750,270	728,379	604,550	645,226	650,605	663,617	676,889	690,427
BENEFITS	452,554	930,023	763,167	404,012	550,161	605,177	665,695	732,264
PURCHASED SERVICES	253,844	217,510	155,274	187,014	168,751	168,751	168,751	168,751
SUPPLIES & MATERIALS	6,639	5,821	7,095	8,000	7,500	7,500	7,500	7,500
CAPITAL OUTLAY	-	5,727	1,130	5,000	5,000	5,000	5,000	5,000
OTHER	114,612	97,698	96,680	105,983	6,436	6,436	6,436	6,436
<b>TOTAL</b>	<b>1,577,919</b>	<b>1,985,158</b>	<b>1,627,896</b>	<b>1,355,235</b>	<b>1,388,453</b>	<b>1,456,481</b>	<b>1,530,271</b>	<b>1,610,379</b>

**258/259 OTHER BUSINESS SERVICES**

SALARIES	181,547	145,321	131,185	138,084	136,812	139,548	142,339	145,186
BENEFITS	331,048	219,571	356,811	226,643	208,338	229,172	252,089	277,298
PURCHASED SERVICES	170,226	145,032	145,636	153,293	189,000	189,000	189,000	189,000
SUPPLIES & MATERIALS	-	362	3,332	8,907	9,282	9,300	9,300	9,300
OTHER	207,681	200,230	106,838	110,086	100,800	100,800	100,800	100,800
<b>TOTAL</b>	<b>890,502</b>	<b>710,516</b>	<b>743,802</b>	<b>637,013</b>	<b>644,232</b>	<b>667,820</b>	<b>693,528</b>	<b>721,584</b>

**261 CUSTODIAL/MAINTENANCE**

SALARIES	5,815,964	1,559,571	1,252,442	1,335,454	1,268,745	1,294,120	1,320,002	1,346,402
BENEFITS	3,332,626	859,906	786,372	728,328	725,644	798,208	878,029	965,832
PURCHASED SERVICES	1,837,064	4,191,399	4,220,325	4,283,876	4,224,951	4,224,951	4,224,951	4,224,951
SUPPLIES & MATERIALS	3,431,226	3,550,305	3,300,071	3,475,688	3,534,467	3,534,467	3,534,467	3,534,467
CAPITAL OUTLAY	13,602	14,887	1,345	17,200	10,000	10,000	10,000	10,000
OTHER	32,410	30,843	43,485	42,400	38,000	38,000	38,000	38,000
<b>TOTAL</b>	<b>14,462,892</b>	<b>10,206,911</b>	<b>9,604,040</b>	<b>9,882,946</b>	<b>9,801,807</b>	<b>9,899,746</b>	<b>10,005,450</b>	<b>10,119,653</b>

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**271 TRANSPORTATION**

SALARIES	4,162,164	3,424,151	3,276,076	3,543,160	126,929	80,468	82,077	83,718
BENEFITS	2,972,102	2,299,515	1,942,234	2,107,123	164,983	44,257	48,683	53,551
PURCHASED SERVICES	296,197	274,759	299,697	385,844	5,373,953	5,373,953	5,373,953	5,373,953
SUPPLIES & MATERIALS	748,426	974,320	1,117,472	1,214,651	721,000	721,000	721,000	721,000
CAPITAL OUTLAY	5,066	-	400	340,976	-	-	-	-
OTHER	293	439	3,714	270	-	-	-	-
<b>TOTAL</b>	<b>8,184,248</b>	<b>6,973,184</b>	<b>6,639,593</b>	<b>7,592,024</b>	<b>6,386,865</b>	<b>6,219,678</b>	<b>6,225,713</b>	<b>6,232,223</b>

<b>TOTAL BUSINESS SERVICES</b>	<b>25,115,561</b>	<b>19,875,769</b>	<b>18,615,331</b>	<b>19,467,218</b>	<b>18,221,357</b>	<b>18,243,725</b>	<b>18,454,962</b>	<b>18,683,838</b>
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**281/282 TESTING/COMMUNITY RELATIONS**

SALARIES	221,959	224,902	226,708	236,409	228,955	233,534	238,205	242,969
BENEFITS	102,749	102,813	108,163	99,137	115,687	127,256	139,981	153,979
PURCHASED SERVICES	65,230	62,508	100,878	155,017	119,482	119,482	119,482	119,482
SUPPLIES & MATERIALS	7,156	11,575	1,616	4,050	6,300	6,300	6,300	6,300
CAPITAL OUTLAY	9,572	-	4,529	-	5,000	5,000	5,000	5,000
OTHER	1,259	1,752	4,715	2,000	2,000	2,000	2,000	2,000
<b>TOTAL</b>	<b>407,925</b>	<b>403,550</b>	<b>446,609</b>	<b>496,613</b>	<b>477,424</b>	<b>493,572</b>	<b>510,968</b>	<b>529,730</b>

**283 PERSONNEL**

SALARIES	560,522	552,256	638,987	561,131	552,320	563,366	574,634	586,126
BENEFITS	260,242	270,452	302,955	278,039	288,626	317,489	349,237	384,161
PURCHASED SERVICES	25,017	36,107	39,437	71,767	72,052	72,052	72,052	72,052
SUPPLIES & MATERIALS	2,022	2,593	4,087	6,100	6,000	6,000	6,000	6,000
CAPITAL OUTLAY	-	-	210	750	-	-	-	-
OTHER	10,982	5,455	7,121	14,900	6,700	6,700	6,700	6,700
<b>TOTAL</b>	<b>858,785</b>	<b>866,863</b>	<b>992,797</b>	<b>932,687</b>	<b>925,698</b>	<b>965,607</b>	<b>1,008,623</b>	<b>1,055,040</b>

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**284 DATA PROCESSING**

SALARIES	911,166	998,228	727,581	718,946	705,791	719,907	734,305	748,991
BENEFITS	370,897	465,168	380,237	371,157	377,356	415,092	456,601	502,261
PURCHASED SERVICES	867,058	855,507	847,105	811,139	907,462	907,462	907,462	907,462
SUPPLIES & MATERIALS	222,434	160,461	136,167	149,750	159,699	159,699	159,699	159,699
CAPITAL OUTLAY	1,233	22,362	366,410	11,000	11,000	11,000	11,000	11,000
OTHER	336	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,373,124</b>	<b>2,501,726</b>	<b>2,457,500</b>	<b>2,061,992</b>	<b>2,161,308</b>	<b>2,213,159</b>	<b>2,269,067</b>	<b>2,329,413</b>
<b>TOTAL CENTRAL SERVICES</b>	<b>3,639,834</b>	<b>3,772,139</b>	<b>3,896,906</b>	<b>3,491,292</b>	<b>3,564,430</b>	<b>3,672,338</b>	<b>3,788,658</b>	<b>3,914,183</b>

**285 PUPIL ACCOUNTING**

SALARIES	-	151,211	184,311	189,893	199,252	203,237	207,302	211,448
BENEFITS	-	76,058	107,720	100,528	108,984	119,882	131,871	145,058
PURCHASED SERVICES	-	8,717	5,281	5,825	8,443	8,443	8,443	8,443
SUPPLIES & MATERIALS	-	1,807	1,222	1,050	-	-	-	-
CAPITAL OUTLAY	-	1,605	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>239,398</b>	<b>298,534</b>	<b>297,296</b>	<b>316,679</b>	<b>331,562</b>	<b>347,615</b>	<b>364,949</b>

**ATHLETICS \*\***

SALARIES	774,479	683,799	632,094	647,464	643,996	656,876	670,013	683,414
BENEFITS	193,346	232,205	248,449	242,286	243,142	267,456	294,202	323,622
PURCHASED SERVICES	1,100,202	1,163,419	1,031,007	1,061,679	1,030,921	1,030,921	1,030,921	1,030,921
SUPPLIES & MATERIALS	90,651	137,666	72,581	106,000	105,000	105,000	105,000	105,000
CAPITAL OUTLAY	3,928	1,200	-	-	-	-	-	-
OTHER	53,848	59,984	51,749	45,600	45,200	45,200	45,200	45,200
<b>TOTAL</b>	<b>2,216,454</b>	<b>2,278,273</b>	<b>2,035,880</b>	<b>2,103,029</b>	<b>2,068,259</b>	<b>2,105,453</b>	<b>2,145,336</b>	<b>2,188,157</b>

**Walled Lake Consolidated Schools**  
**General Fund 2013-2014 Recommended Budget With Comparative Information for Years 2009-10 Through**  
**2012-13 and Forecasts for 2014-15 through 2016-17**  
**Revenues by Source and Expenditures by Object**

**400 TRANSFERS**

OPERATING TRANSFERS	29,497	-	-	-	-	-	-	-
COMMUNITY SERVICES	152,436	136,618	123,969	280,780	170,012	171,712	173,429	175,164
CAPITAL PROJECTS/LAND	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>181,933</b>	<b>136,618</b>	<b>123,969</b>	<b>280,780</b>	<b>170,012</b>	<b>171,712</b>	<b>173,429</b>	<b>175,164</b>
<b>TOTAL EXPENDITURES</b>	<b>165,682,302</b>	<b>154,206,433</b>	<b>150,821,411</b>	<b>157,003,158</b>	<b>155,734,880</b>	<b>161,860,613</b>	<b>168,708,450</b>	<b>176,102,118</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(7,076,160)</b>	<b>4,465,291</b>	<b>3,217,722</b>	<b>(5,277,594)</b>	<b>(3,548,618)</b>	<b>(8,190,428)</b>	<b>(13,501,563)</b>	<b>(19,343,162)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>15,424,506</b>	<b>8,348,346</b>	<b>12,813,637</b>	<b>16,031,359</b>	<b>10,753,765</b>	<b>7,205,147</b>	<b>(985,281)</b>	<b>(14,486,844)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 8,348,346</b>	<b>\$ 12,813,637</b>	<b>\$ 16,031,359</b>	<b>\$ 10,753,765</b>	<b>\$ 7,205,147</b>	<b>\$ (985,281)</b>	<b>\$ (14,486,844)</b>	<b>\$ (33,830,006)</b>

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\*\*\* - It is noted that this forecast shows the District's fund balance in the negative. The District's budget planning policy requires that the General fund budget adopted by the Board reflect a fund balance with a targeted amount of no less than \$5,000,000. Therefore the forecast as shown would not become a reality. The District will be taking steps to bring expenditures in line with revenues on an annual basis. Development of such a forecast is important to a District in identifying potential problems early in the budget process.

**Walled Lake Consolidated Schools**  
**Cafeteria Fund 2009-10 Through 2016-17 Forecast**  
**Revenues by Source and Expenditures by Object**

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Actual	Amended Budget	Recommended Forecast	Forecast	Forecast	Forecast
<b>Revenue</b>								
Local Sources	\$ 2,679,087	2,683,055	\$ 2,785,577	\$ 2,476,520	\$ 2,527,000	\$ 2,552,270	\$ 2,577,793	\$ 2,603,571
State Sources	158,052	195,598	222,751	202,000	283,591	286,427	289,291	292,184
Federal Sources	1,253,813	1,503,299	1,677,027	1,570,000	1,620,000	1,636,200	1,652,562	1,669,088
Total Revenue	4,090,952	4,381,952	4,685,355	4,248,520	4,430,591	4,474,897	4,519,646	4,564,842
<b>Expenditures</b>								
Salaries	1,515,336	1,569,972	1,629,055	1,690,886	1,676,031	1,709,552	1,743,743	1,778,618
Employee benefits	626,063	706,532	881,983	803,880	886,943	931,290	977,855	1,026,747
Purchased services	107,821	56,682	60,502	63,250	63,250	63,250	63,250	63,250
Supplies	1,793,929	1,749,138	2,060,889	1,882,263	1,966,225	1,966,225	1,966,225	1,966,225
Capital outlay	127,939	24,401	174,824	161,750	59,750	59,750	59,750	59,750
Other	118,996	143,147	109,471	167,210	167,260	167,260	167,260	167,260
Total Expenditures	4,290,084	4,249,872	4,916,724	4,769,239	4,819,459	4,897,327	4,978,082	5,061,850
<b>Net Change in Fund Balance</b>	(199,132)	132,080	(231,369)	(520,719)	(388,868)	(422,430)	(458,436)	(497,008)
<b>Fund Balances</b> - Beginning of year	1,301,542	1,102,410	1,234,490	1,003,121	482,402	93,534	(328,896)	(787,332)
<b>Fund Balances</b> - End of year	\$ 1,102,410	\$ 1,234,490	\$ 1,003,121	\$ 482,402	\$ 93,534	\$ (328,896)	\$ (787,332)	\$ (1,284,340)
						***	***	***
*** - It is noted that this forecast shows a fund balance in the negative. The District will be taking steps to bring expenditures in line with revenues on an annual basis so that this does not become a reality. Development of such a forecast is important to the District in identifying potential problems early.								
		<b>Forecast Assumptions</b>						
		1) Modest revenue increases of 1% each year.						
		2) Modest wage increases to reflect step changes.						
		3) Increases in benefits of 5% each year.						
		4) No increases in purchased services, supplies, capital outlay and other expenses each year.						





**Walled Lake Consolidated Schools**  
**Preschool Fund 2009-10 Through 2016-17 Forecast**  
**Revenues by Source and Expenditures by Object**

				2012/13	2013/14			
	2009/10	2010/11	2011/12	Amended	Recommended	2014/15	2015/16	2016/17
	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
<b>Revenue - Local Sources</b>	\$ 411,682	387,109	\$ 463,716	\$ 450,580	\$ 481,598	\$ 481,598	\$ 481,598	\$ 481,598
<b>Expenditures</b>								
Salaries	242,994	255,937	275,681	270,057	253,614	258,686	263,860	269,137
Employee benefits	99,392	123,395	130,592	135,484	146,800	154,140	161,847	169,939
Purchased services	19,440	14,377	10,428	20,900	25,400	25,400	25,400	25,400
Supplies	8,762	9,545	10,711	20,500	10,500	10,500	10,500	10,500
Capital outlay	-	-	-	-	-	-	-	-
Other	14,519	15,884	15,123	15,169	14,866	14,866	14,866	14,866
Total Expenditures	385,107	419,138	442,535	462,110	451,180	463,592	476,473	489,843
<b>Other Financing Sources (Uses) -</b>								
Transfers Out	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	26,575	(32,029)	21,181	(11,530)	30,418	18,006	5,125	(8,245)
<b>Fund Balances</b> - Beginning of year	167,611	194,186	162,157	183,338	171,808	202,226	220,232	225,357
<b>Fund Balances</b> - End of year	\$ 194,186	\$ 162,157	\$ 183,338	\$ 171,808	\$ 202,226	\$ 220,232	\$ 225,357	\$ 217,112
		<b>Forecast Assumptions</b>						
		1) Flat revenues for each of the years.						
		2) Modest wage increases to reflect step changes.						
		3) Increases in benefits of 5% each year.						
		4) No increases in purchased services, supplies, capital outlay and other expenses each year.						

**Walled Lake Consolidated Schools**  
**/Prime Time Care Fund 2009-10 Through 2016-17 Forecast**  
**Revenues by Source and Expenditures by Object**

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Actual	Budget	Forecast	Forecast	Forecast	Forecast
<b>Revenue - Local Sources</b>	\$ 1,175,903	1,262,735	\$ 1,443,179	\$ 1,411,375	\$ 1,478,660	\$ 1,478,660	\$ 1,478,660	\$ 1,478,660
<b>Expenditures</b>								
Salaries	740,831	696,323	696,024	784,489	782,759	798,414	814,382	830,670
Employee benefits	222,376	223,855	246,693	285,966	318,033	333,935	350,631	368,163
Purchased services	37,220	69,693	68,334	61,971	61,971	61,971	61,971	61,971
Supplies	103,226	103,672	118,152	100,341	86,741	86,741	86,741	86,741
Capital outlay	-	-	-	-	-	-	-	-
Other	48,217	49,760	42,606	56,201	57,700	57,700	57,700	57,700
Total Expenditures	1,151,870	1,143,303	1,171,809	1,288,968	1,307,204	1,338,761	1,371,426	1,405,245
<b>Other Financing Sources (Uses) - Transfers In (Out)</b>	-	-	(200,000)	-	(400,000)	-	-	-
<b>Net Change in Fund Balance</b>	24,033	119,432	71,370	122,407	(228,544)	139,899	107,234	73,415
Fund Balances - Beginning of year	257,320	281,353	400,785	472,155	594,562	366,018	505,917	613,151
Fund Balances - End of year	\$ 281,353	\$ 400,785	\$ 472,155	\$ 594,562	\$ 366,018	\$ 505,917	\$ 613,151	\$ 686,566
		<b>Forecast Assumptions</b>						
		1) Flat revenues for each of the years.						
		2) Modest wage increases to reflect step changes.						
		3) Increases in benefits of 5% each year.						
		4) No increases in purchased services, supplies, capital outlay and other expenses each year.						

**Walled Lake Consolidated Schools  
Kinder Academy Fund 2009-10 Through 2016-17 Forecast  
Revenues by Source and Expenditures by Object**

	2009/10	2010/11	2011/12	2012/13	2013/14			
	Actual	Actual	Actual	Amended Budget	Recommended Forecast	2014/15 Forecast	2015/16 Forecast	2016/17 Forecast
<b>Revenue - Local Sources</b>	\$ 332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Purchased services	1,575	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	1,575	-	-	-	-	-	-	-
<b>Other Financing Sources (Uses) -</b>								
Transfers In (Out)	(24,322)	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(25,565)	-	-	-	-	-	-	-
<b>Fund Balances</b> - Beginning of year	25,565	-	-	-	-	-	-	-
<b>Fund Balances</b> - End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Forecast Assumptions</b>							
	1) The District now offers a full-time Kindergarten program. As a result							
	Kinder Academy is no longer being offered.							

**Walled Lake Consolidated Schools**  
**Debt Service Fund 2009-10 Through 2016-17 Forecast**  
**Revenues by Source and Expenditures by Object**

	2009/10	2010/11	2011/12	2012/13	2013/14			
	Actual	Actual	Actual	Amended Budget	Recommended Forecast	2014/15 Forecast	2015/16 Forecast	2016/17 Forecast
<b>Revenue - Local Sources</b>	\$20,099,229	\$17,706,352	\$16,316,233	\$15,869,332	\$18,913,200	\$18,946,125	\$ 18,908,285	\$ 18,089,913
<b>Expenditures</b>								
Principal on 2000 bond	4,850,000	-	-	-	-	-	-	-
Interest and other on 2000 bond	242,670	-	-	-	-	-	-	-
Principal on 2001 bond	5,495,000	5,465,000	5,425,000	-	-	-	-	-
Interest and other on 2001 bond	3,527,083	1,921,412	306,501	-	-	-	-	-
Principal on 2004 bond	1,425,000	1,550,000	1,600,000	1,625,000	1,625,000	-	-	-
Interest and other on 2004 bond	704,265	649,614	585,767	134,849	507,081	-	-	-
Principal on 2005 bond	-	5,140,000	5,575,000	5,800,000	5,800,000	5,800,000	5,800,000	5,825,000
Interest and other on 2005 bond	3,450,862	3,461,410	3,201,211	2,926,027	2,919,707	2,337,775	2,047,775	1,757,775
Principal on 2006 bond	50,000	50,000	55,000	55,000	55,000	60,000	60,000	65,000
Interest and other on 2006 bond	398,518	393,566	391,521	389,321	389,321	394,675	392,275	389,875
Principal on 2011 bond	-	-	-	5,030,000	4,315,000	4,875,000	5,385,000	5,135,000
Interest and other on 2011 bond	-	713,059	2,187,352	2,197,617	2,095,084	1,879,275	1,716,775	1,448,775
Principal on 2012 bond	-	-	-	-	-	1,650,000	1,610,000	1,705,000
Interest and other on 2012 bond	-	-	-	269,009	216,750	227,025	177,525	118,950
Total Expenditures	20,143,398	19,344,061	19,327,352	18,426,823	17,922,943	17,223,750	17,189,350	16,445,375
<b>Other Financing Sources (Uses)</b>								
Transfer In	-	1,863,000	1,736,374	1,565,000	-	-	-	-
Transfer Out	-	(1,863,000)	(1,736,374)	(1,565,000)	-	-	-	-
Bond Proceeds	-	49,485,000	-	7,686,789	-	-	-	-
Payments to bond escrow	-	-	-	(7,786,798)				
Refunding debt issued	-	(52,540,984)	-	-	-	-	-	-
Payment to refund bond	-	2,557,866	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(498,118)	-	(100,009)	-	-	-	-
<b>Net Change in Fund Balance</b>	(44,169)	(2,135,827)	(3,011,119)	(2,657,500)	990,257	1,722,375	1,684,535	900,563
<b>Fund Balance - Beginning of year</b>	7,870,816	7,826,647	5,690,820	2,679,701	22,201	1,012,458	2,734,833	4,419,368
<b>Fund Balance - End of year</b>	\$ 7,826,647	\$ 5,690,820	\$ 2,679,701	\$ 22,201	\$ 1,012,458	\$ 2,734,833	\$ 4,419,368	\$ 5,319,931

**Walled Lake Consolidated Schools**  
**Capital Project Fund 2009-10 Through 2016-17 Forecast**  
**Revenues by Source and Expenditures by Object**

	2009/10	2010/11	2011/12	2012/13	2013/14			
	Actual	Actual	Actual	Amended Budget	Recommended Forecast	2014/15 Forecast	2015/16 Forecast	2016/17 Forecast
<b>Revenue</b>								
Interest Income	\$ 52,000	\$ 14,274	\$ 12,385	\$ 9,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Property Taxes	2,478,339	2,202,406	2,032,357	2,114,000	2,034,000	2,034,000	2,034,000	2,034,000
Capital Contribution	-	-	-	-	-	-	-	-
2004 Bond Proceeds	-	-	-	-	-	-	-	-
Premium on 2004 Debt Issue	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	2,530,339	2,216,680	2,044,742	2,123,000	2,048,000	2,048,000	2,048,000	2,048,000
<b>Expenditures</b>								
Capital Outlay	6,203,098	3,005,187	2,510,531	2,938,944	2,062,250	2,034,000	2,034,000	2,034,000
Debt Service Interest and Other	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	6,203,098	3,005,187	2,510,531	2,938,944	2,062,250	2,034,000	2,034,000	2,034,000
<b>Other Financing Uses</b> - Transfers Out	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(3,672,759)	(788,507)	(465,789)	(815,944)	(14,250)	14,000	14,000	14,000
<b>Fund Balance</b> - Beginning of year	8,226,242	4,553,483	3,764,976	3,299,187	2,483,243	2,468,993	2,482,993	2,496,993
<b>Fund Balance</b> - End of year	\$ 4,553,483	\$ 3,764,976	\$ 3,299,187	\$ 2,483,243	\$ 2,468,993	\$ 2,482,993	\$ 2,496,993	\$ 2,510,993
		<b>Forecast Assumptions</b>						
		1) Flat revenues for each of the years.						
		2) Assume that the sinking fund will be used in full each year.						

**Walled Lake Consolidated Schools**  
**Personnel Allocations**  
**Actual for 2009-2010 through 2012-2013 and Projected 2013-2014**

	<b>2009/ 2010</b>	<b>2010/ 2011</b>	<b>2011/ 2012</b>	<b>2012/ 2013</b>	<b>Projected 2013/2014</b>
<b>Instructional</b>					
Building Administrators & Secretaries	92.00	77.50	79.00	78.63	77.63
Teachers	852.66	793.30	786.39	775.86	755.36
Other Instructional Staff	139.88	135.56	147.58	161.98	147.98
Guidance Staff	38.30	30.30	30.20	31.41	31.41
Psychological Staff	7.60	7.60	7.60	7.60	7.60
Speech and Audiology	18.80	19.80	19.30	18.30	18.30
Social Workers	13.50	13.50	13.50	14.36	14.36
Special Ed. Teacher Consultants	16.00	15.00	13.00	13.00	14.00
Other Pupil Services Staff	55.51	52.00	39.08	63.09	63.09
Library Personnel	22.49	19.62	11.96	12.96	10.96
Computer Assisted Instruction	7.00	2.12	2.52	2.41	2.41
Other Instructional Supervisors	13.11	14.23	11.71	12.58	12.58
Other Staff Services Personnel	4.36	4.79	4.34	3.48	3.48
<b>Total Instructional Staff</b>	<b>1,281.21</b>	<b>1,185.32</b>	<b>1,166.18</b>	<b>1,195.66</b>	<b>1,159.16</b>
<b>Non-Instructional</b>					
Executive Administration	2.00	2.00	2.00	2.00	2.00
Business Services	10.80	10.05	9.25	9.25	9.25
Food Services Staff	80.70	75.49	82.15	81.24	81.24
Operations and Maintenance	117.75	27.36	24.42	25.42	25.42
Transportation Staff	114.66	117.27	113.49	126.39	-
Central Support Services	22.24	24.67	21.09	21.21	21.21
Other Support Staff	2.00	2.00	2.00	2.00	2.00
Community Services	74.91	50.24	51.09	57.89	57.89
<b>Total Non-Instructional Staff</b>	<b>425.06</b>	<b>309.08</b>	<b>305.49</b>	<b>325.40</b>	<b>199.01</b>
<b>Total Staff</b>	<b>1,706.27</b>	<b>1,494.40</b>	<b>1,471.67</b>	<b>1,521.06</b>	<b>1,358.17</b>

SCHEDULE OF BONDED INDEBTEDNESS					
June 30	2004 Debt Principal	2005 Debt Principal	2006 Debt Principal	2011 Debt Principal	2012 Debt Principal
2014	1,625,000	5,800,000	60,000	4,315,000	-
2015		5,800,000	60,000	4,875,000	1,650,000
2016		5,800,000	60,000	5,385,000	1,610,000
2017		5,825,000	65,000	5,135,000	1,705,000
2018		5,825,000	65,000	5,075,000	1,670,000
2019		5,825,000	1,115,000	5,000,000	590,000
2020	-	5,825,000	1,685,000	4,935,000	-
2021	-	5,825,000	1,665,000	4,890,000	-
2022	-	5,825,000	1,650,000	4,845,000	-
2023	-	-	1,630,000	-	-
2024	-	-	1,615,000	-	-
	<u>\$1,625,000</u>	<u>\$52,350,000</u>	<u>\$9,670,000</u>	<u>\$44,455,000</u>	<u>\$7,225,000</u>
<b>** - These bonds are not part of the general fund and therefore have no impact on current or future operating budgets</b>					



## **STUDENT PERFORMANCE**

As mentioned previously, the District has had to make some difficult decisions regarding programs and staff over the last several years as we have faced significant budget constraints. Student achievement has always been our guiding force in those decisions and in spite of numerous cuts and restructuring efforts by Walled Lake Schools, all schools in the district meet or exceed state accountability standards.

In the summer of 2012, Michigan was approved for flexibility from the Elementary and Secondary Education Act of 1965. The approved flexibility will mean a change in the method of measuring school accountability in the State of Michigan. Beginning with the 2012/2013 school year, the Michigan Department of Education will release scorecards as an indicator of school and district compliance, assessment participation and assessment performance requirements. The first report cards are expected to be released in July 2013.

### **MEAP**

The majority of Walled Lake Schools' Michigan Educational Assessment Program (MEAP) test results show improvement from year to year. They continue to surpass State and County averages.

Currently, students are tested in reading (in grades 3, 4, 5, 6, 7, 8 and 11), Mathematics (in grades 3, 4, 5, 6, 7, 8 and 11), Science (in grades 5, 8, and 11), Social Studies (in grades 6, 9, and 11), and Writing (in grades 4, 7 and 11). MEAP tests have evolved significantly in scope and complexity, and are aligned with the Michigan K-8 Grade Level and High School Content Expectations, known nationally for high content standards. Furthermore, plans have been underway for transition to the new Smarter Balance Assessments, which will replace the MEAP in 2014. The district began integrating the new Common Core State Standards in unit designs, summative assessments, and curricular objectives for the past two years, with full implementation of the CCSS to be complete for the 2013-2014 school year.

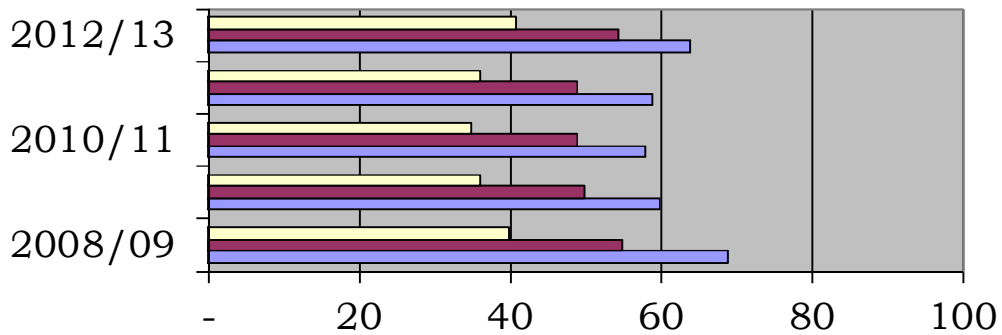
The District Improvement Plan, submitted annually in compliance with AdvancED Accreditation, focuses on three main student achievement goals: a) growth in literacy, b) growth in numeracy, and c) aligned and measureable indicators of effective instruction. The test scores are one indication of the student success that the District is proud of.

Walled Lake Consolidated Schools received full District Accreditation in 2012. The following charts provide a three year history of the District's

scores along with County and State comparisons. In each of those three years, the District has enjoyed scores that are significantly higher than State and County averages.

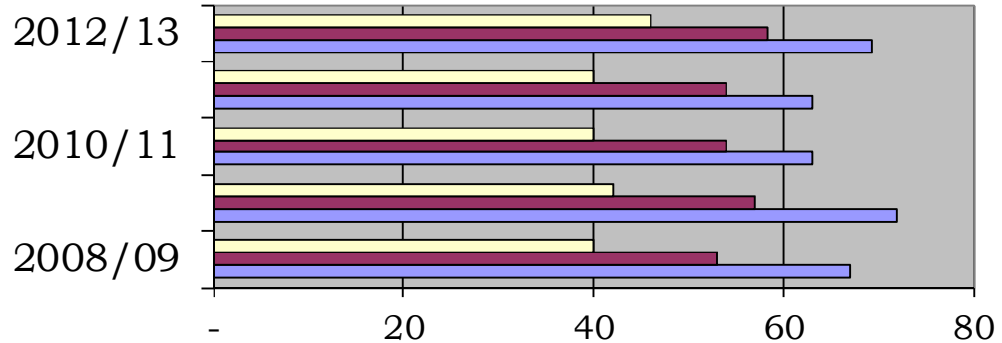
## MEAP Scores

### 3rd Grade Math



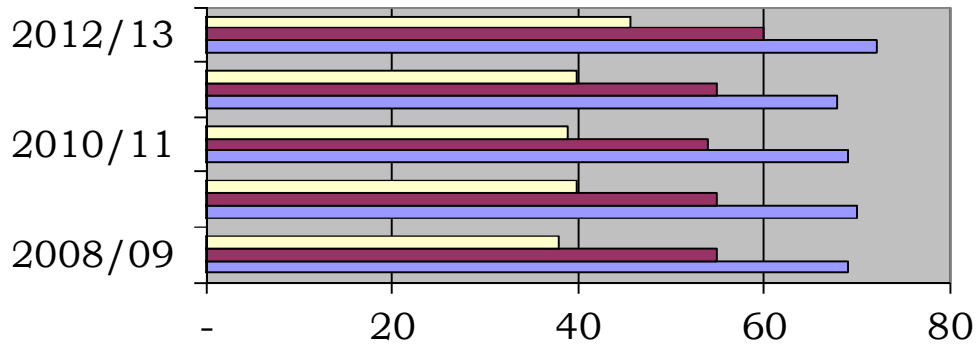
	2008/09	2009/10	2010/11	2011/12	2012/13
State	40	36	35	36	41
County	55	50	49	49	54
District	69	60	58	59	64

### 4th Grade Math



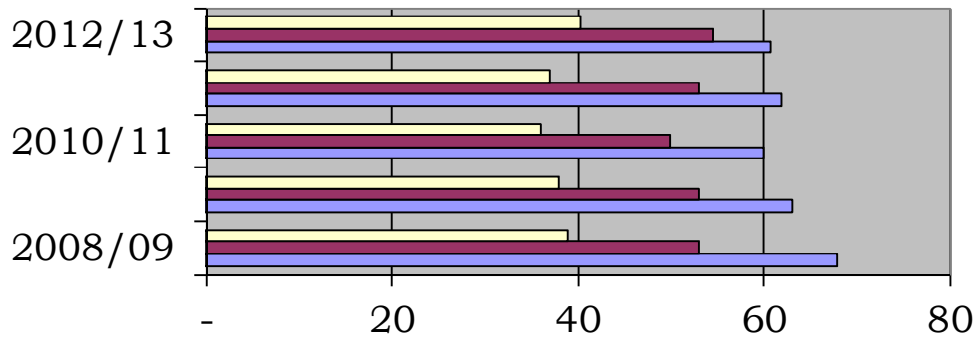
	2008/09	2009/10	2010/11	2011/12	2012/13
State	40	42	40	40	46
County	53	57	54	54	58
District	67	72	63	63	69

## 5th Grade Math



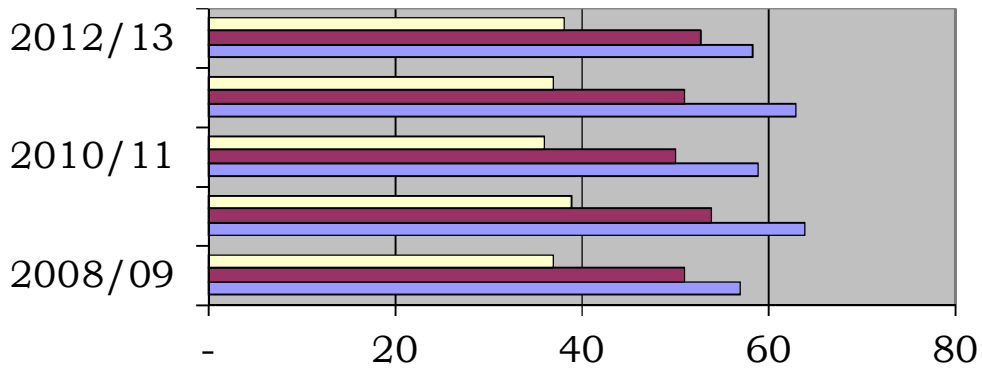
	2008/09	2009/10	2010/11	2011/12	2012/13
State	38	40	39	40	46
County	55	55	54	55	60
District	69	70	69	68	72

## 6th Grade Math



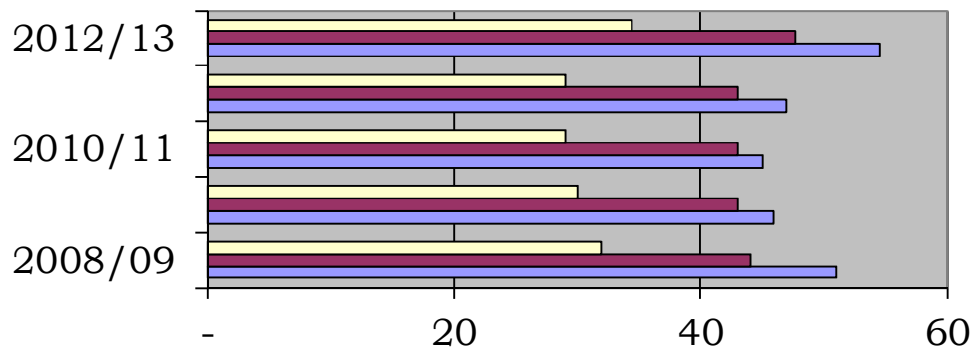
	2008/09	2009/10	2010/11	2011/12	2012/13
State	39	38	36	37	40
County	53	53	50	53	55
District	68	63	60	62	61

## 7th Grade Math



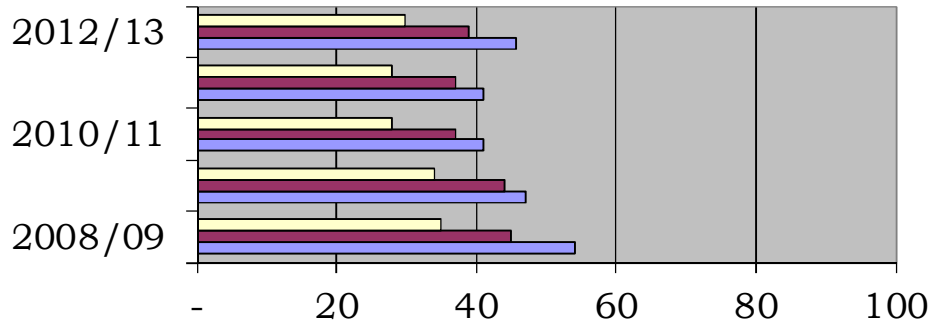
	2008/09	2009/10	2010/11	2011/12	2012/13
State	37	39	36	37	38
County	51	54	50	51	53
District	57	64	59	63	58

## 8th Grade Math



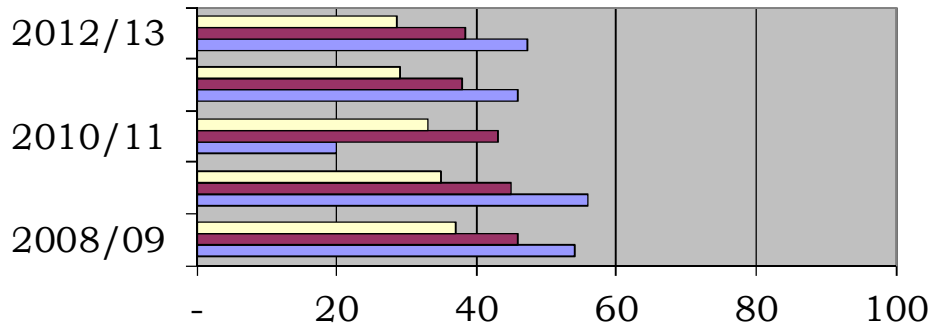
	2008/09	2009/10	2010/11	2011/12	2012/13
State	32	30	29	29	35
County	44	43	43	43	48
District	51	46	45	47	55

## 6th Grade Social Studies



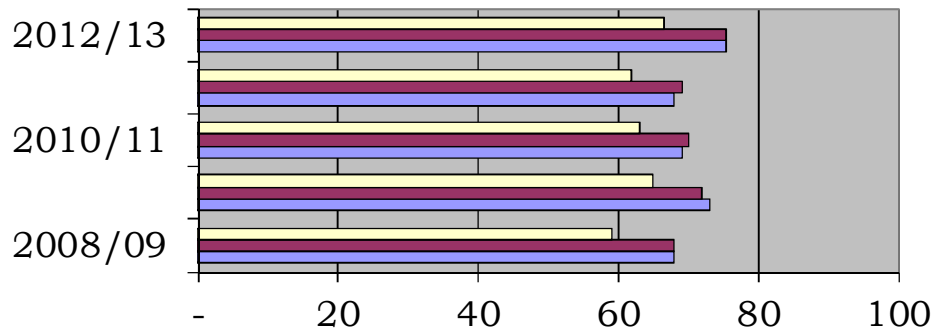
	2008/09	2009/10	2010/11	2011/12	2012/13
State	35	34	28	28	30
County	45	44	37	37	39
District	54	47	41	41	46

## 9th Grade Social Studies



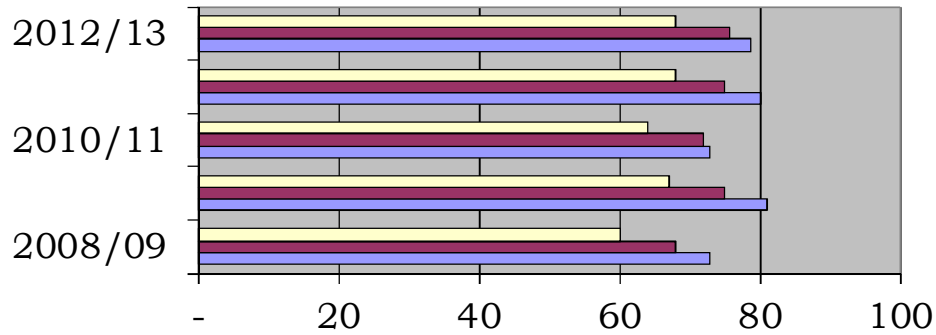
	2008/09	2009/10	2010/11	2011/12	2012/13
State	37	35	33	29	29
County	46	45	43	38	38
District	54	56	20	46	47

### 3rd Grade Reading



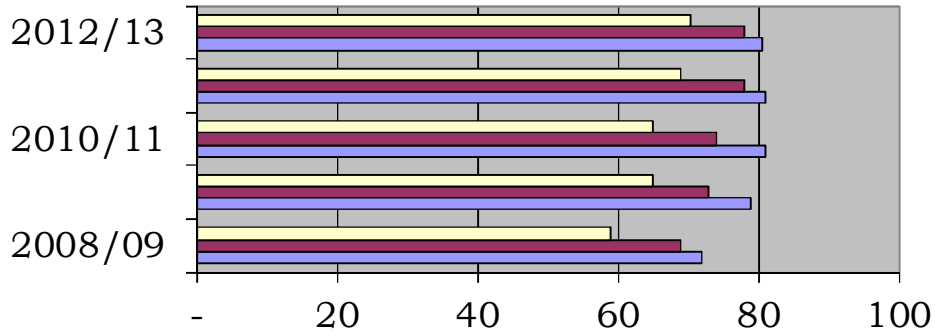
	2008/09	2009/10	2010/11	2011/12	2012/13
State	59	65	63	62	67
County	68	72	70	69	76
District	68	73	69	68	75

### 4th Grade Reading



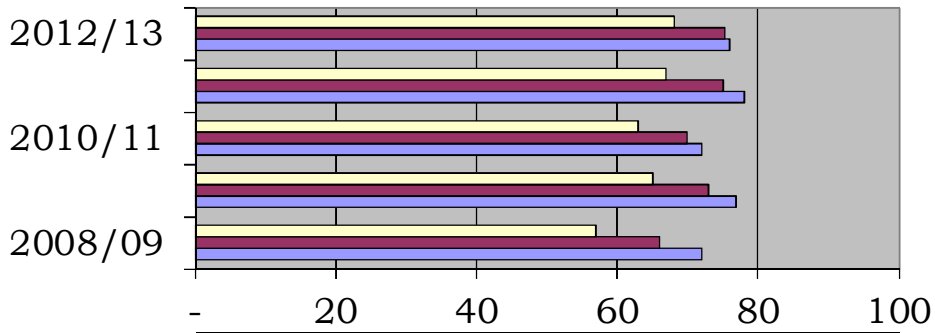
	2008/09	2009/10	2010/11	2011/12	2012/13
State	60	67	64	68	68
County	68	75	72	75	76
District	73	81	73	80	79

### 5th Grade Reading



	2008/09	2009/10	2010/11	2011/12	2012/13
State	59	65	65	69	70
County	69	73	74	78	78
District	72	79	81	81	81

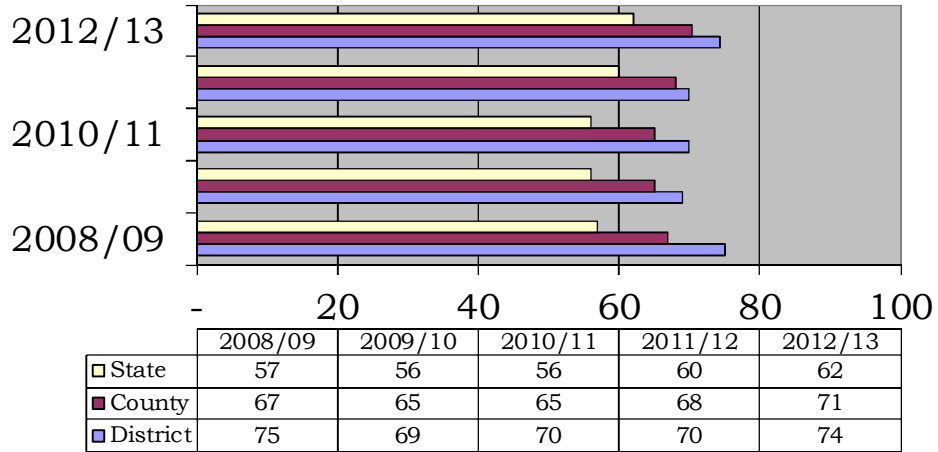
### 6th Grade Reading



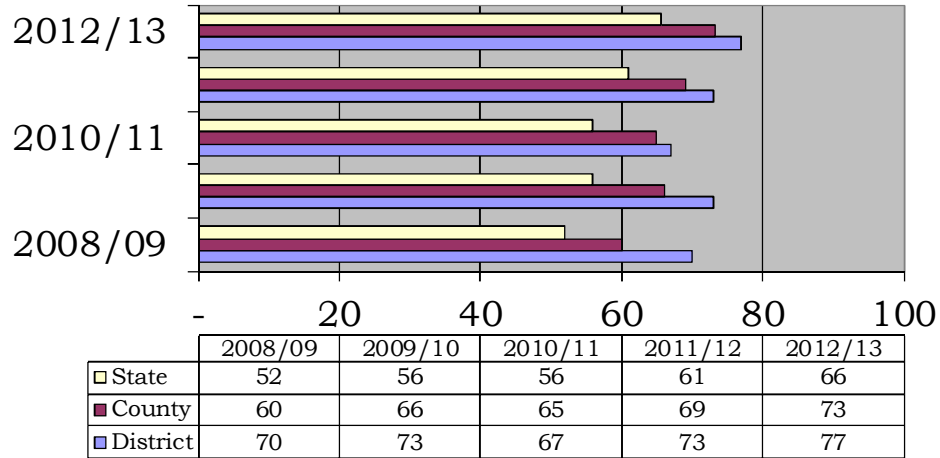
	2008/09	2009/10	2010/11	2011/12	2012/13
State	57	65	63	67	68
County	66	73	70	75	75
District	72	77	72	78	76



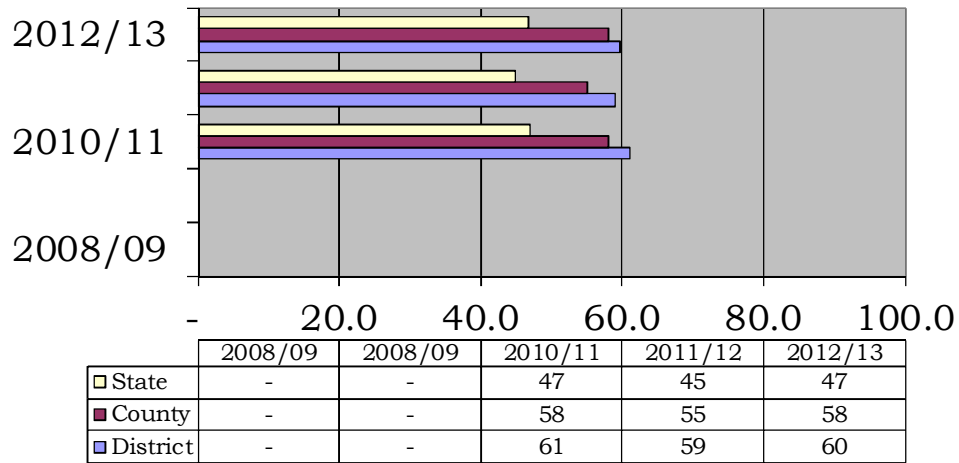
## 7th Grade Reading



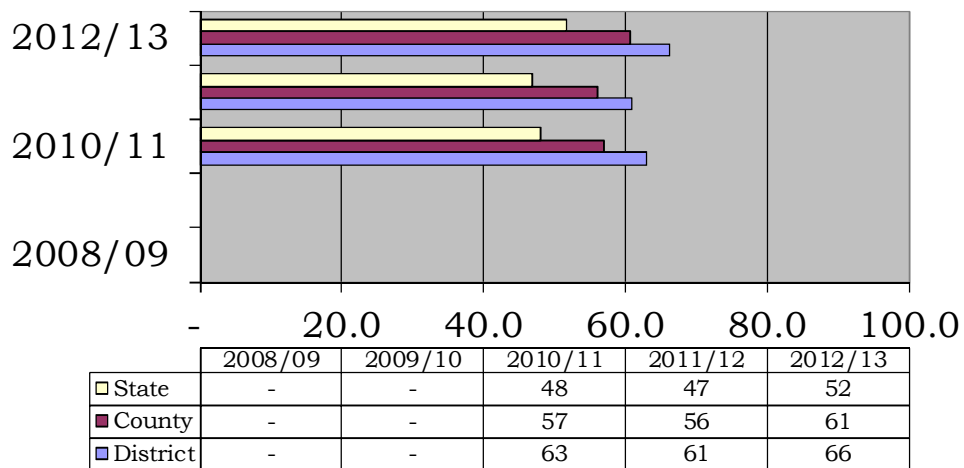
## 8th Grade Reading



### 4th Grade Writing

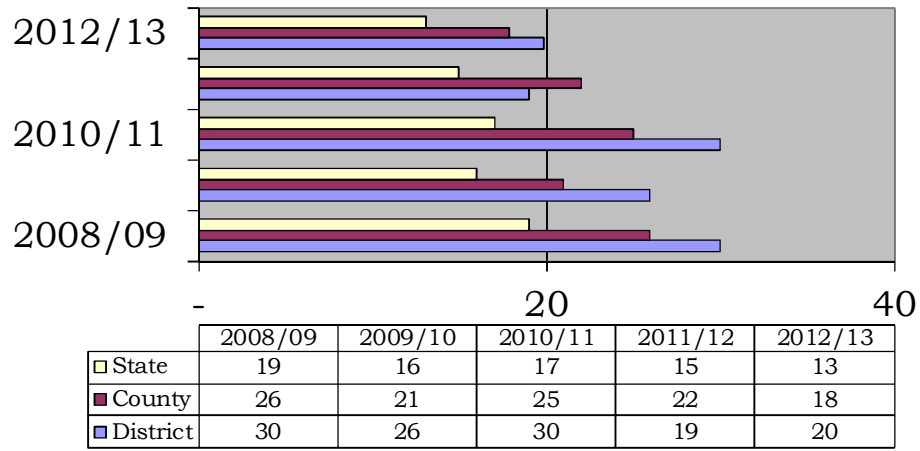


### 7th Grade Writing

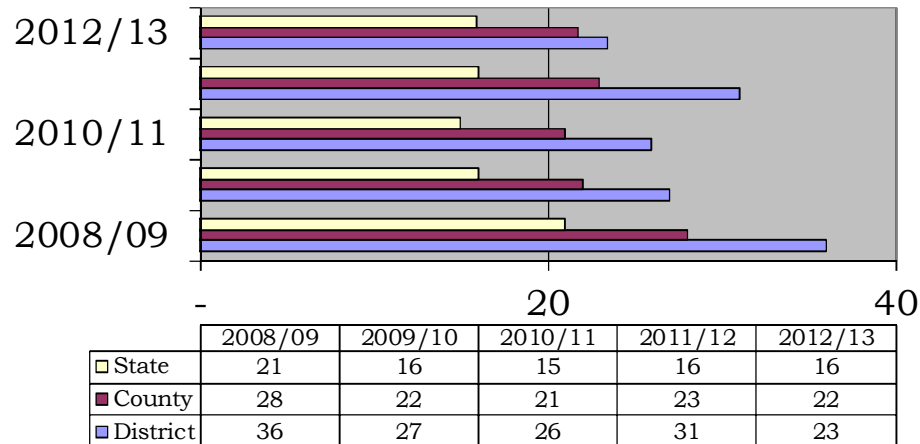


Note: Data is only provided for years when tests were given.

## 5th Grade Science

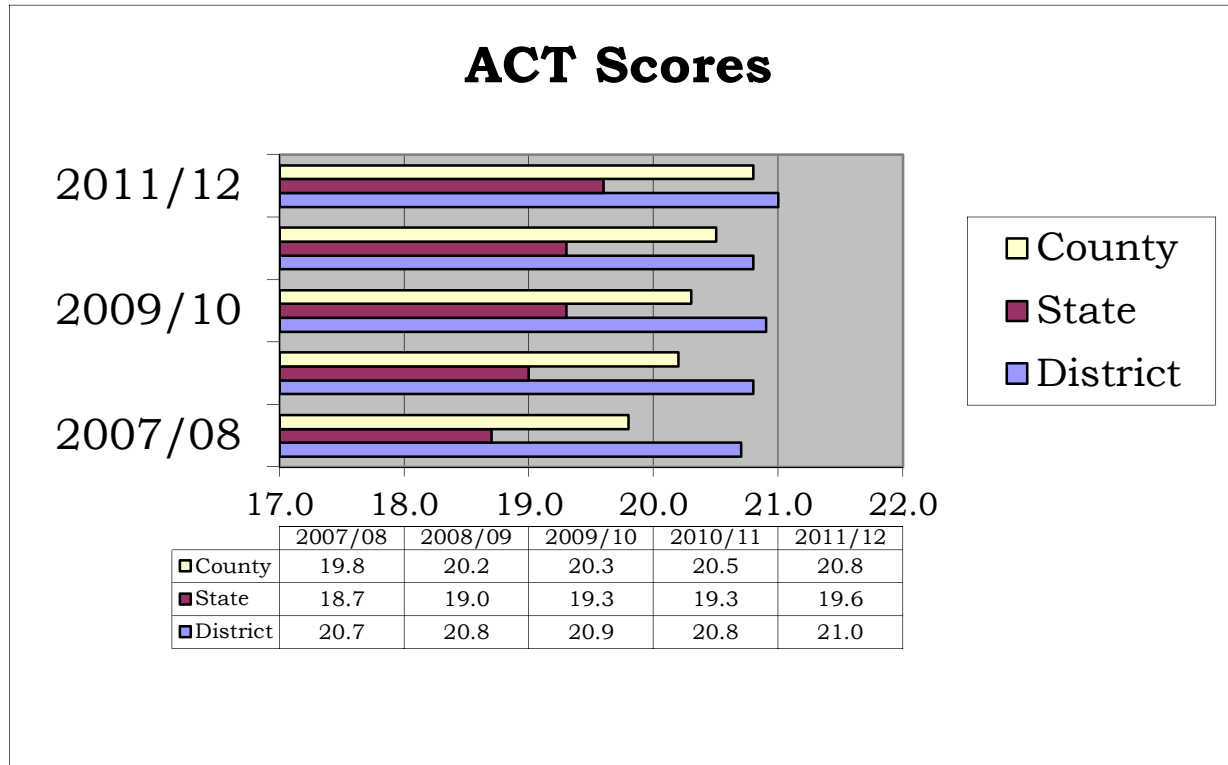


## 8th Grade Science



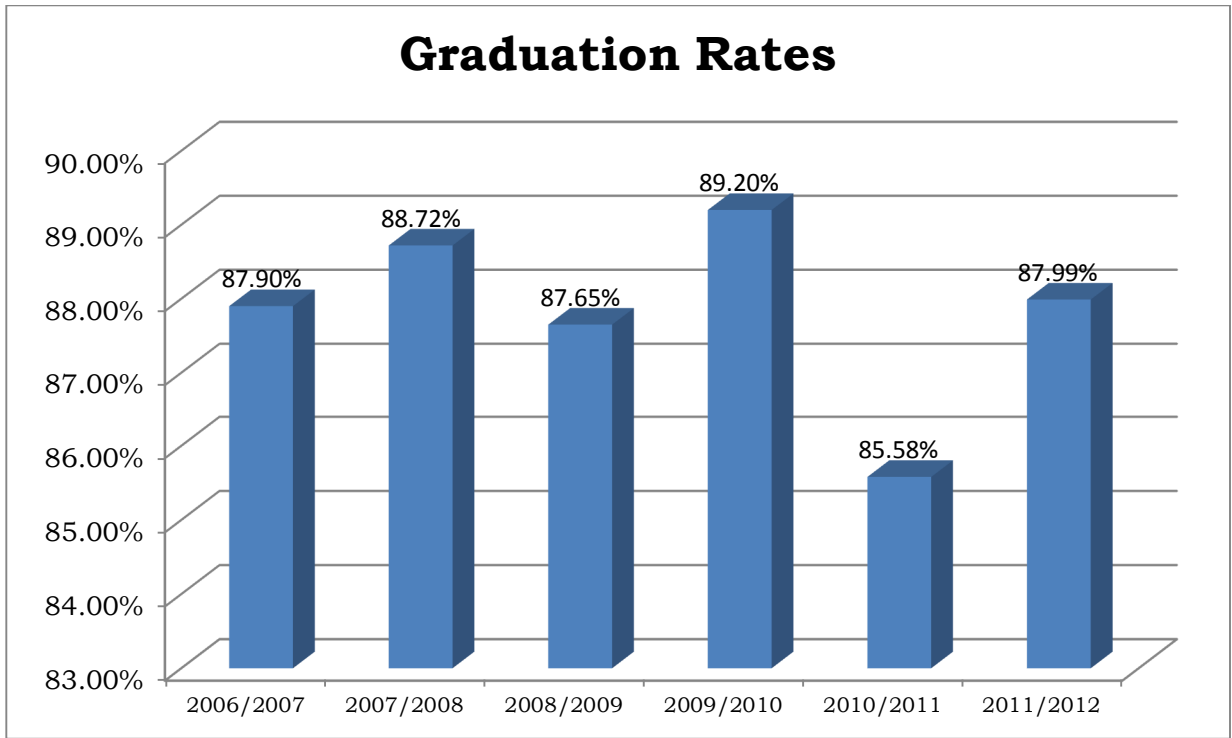
## **ACT Scores**

ACT scores are a measure used to predict student success in college. The ACT composite scores, compiled from college-bound students tested in Walled Lake, in Michigan and the County are presented below. District scores have consistently been above the State and County level.



## **Graduation Rates**

As important as student performance is the rate of graduation that is achieved. Graduation rate is defined as the estimated four-year completion rate. The rate indicates, with no change in future retention rates, the percentage of ninth grade students who will complete their senior year of school and graduate. This rate is therefore influenced by movement of students into and out of the District, and does not necessarily correspond to the drop out rate. The following graph shows the history of graduation rates for the District.



In addition, 93% of the District's high school graduates go on to higher education.

## **DISTRICT HISTORY**

The Walled Lake Consolidated School District began approximately 175 years ago in 1833 with the construction of a rough log schoolhouse near a trading post on the west side of Walled Lake. There were 22 students in the first class – in one room. The building was used until it was destroyed by fire in 1836. At that time, a hewn log structure was completed and remained in use until 1860 when it was replaced by a school built of native stone. This building, Stone Crest, remains standing today near the intersection of Pontiac Trail and Liberty Streets in Walled Lake. Records show that the contract to build the Old Stone School was let on January 14, 1860 to J.J. More, to be built of stone to a certain specification for the sum of \$789. The specifications were that the foundation should be substantial and should extend two feet beneath the surface of the ground and two feet above. The super-structure should be 18 inches and rise 12 feet above the foundation. The floor was to be made of  $\frac{3}{4}$ " oak, six inches wide; double air cells in the walls, ventilated in the ceilings, one chimney, cornice and four windows. The name Stone Crest was given it by the William Huttons who owned it at that time. The School was used from 1860-1895.

Although records dating to 1833 are incomplete, they do identify the first teacher as Mrs. Fanny Tuttle, and school supplies consisted, for the most part, of goose quills and unruled paper. Today video monitors placed in each room bring educational programming from around the globe into each of our classrooms via satellite distributed by the district's cable TV system.

Board of Education records date back as far as 1865. At that time an annual meeting was held with all legal voters and a motion was approved that all persons having scholars would deliver one-half cord of wood per scholar to the schoolhouse by the 15<sup>th</sup> day of November. Some of the highlights of succeeding meetings were: 1867 – vote taken to have 9 months of school; 1869 – after the election of officers it was decided that the board would purchase “twenty cords of good, straight wood fit for a stove 2  $\frac{1}{2}$  feet long” by January 1<sup>st</sup>. Also the board voted to open the schoolhouse for public meetings; 1871 – the board appointed a committee of 3 to investigate the feasibility of digging a well for furnishing water in the schoolhouse yard for use in the school. The following week a meeting was held to hear the committee's report. The decision was made to bring water from a spring five rods west of the school yard; 1875 – the board voted to build a fence around the school on all sides that would have a pole fence suitable for hitching horses in front of the school lot.

In 1895, the growing population of Walled Lake required a two-room frame school which was built and occupied that year. It remains in use today as a Masonic Temple. The two-room Standard School housed grades 1-4 in one room and grades 5-8 in the other.

The year 1922 found Walled Lake and the United States in a time of great prosperity. This era was known as the "Roaring Twenties". The dance "The Charleston" was introduced, King Tut's tomb was found, and the Lincoln Memorial in Washington, D.C. was dedicated by President Warren G. Harding. In 1922, the community of Walled Lake had outgrown its two-room school. A new school, constructed of brick, was opened and housed less than 200 students, which included grades 1-12. It was dedicated in October of 1922 as the first consolidated school district in the State of Michigan. It has continued through time to accommodate growth and in 2003 underwent significant renovations and in 2008 houses the Community Education Center and Community High School.

Through the efforts of Glen Buffmyer, president of the school board and other members of the Walled Lake District as well as the cooperation of parents and interested citizens, a new way of education came into being in Michigan. Mr. Buffmyer read about the new idea of consolidating several districts into one central unit. He went to Ashtabula County in Ohio, where a new consolidated school had been established, to obtain first-hand information. He also went to Lansing and the University of Michigan to confer with top educators.

There was no high school in Walled Lake. Under the new consolidated system, one school would provide high school as well as elementary education and the children would be brought to school in buses. As with many new trends, the proposed change met with considerable opposition. The hue and cry of "too much money" was heard on all sides. Gradually, by patient expounding of the advantages gained by having a high school (in our own town) and having their children picked up at their door, by bus, resistance was worn down and the new school system was voted in by an overwhelming majority. Grade school teachers employed at the time of the opening of the new Walled Lake Consolidated School were Verna Bradley, Margaret Loring, Marian Therett and Theda Pittenger. The first high school teachers were Mary Straight, Beatrice Fox, Frank Dixon and Alfred Upton.

According to law, a five-man school board was now required. These five men were Glen Buffmyer, president; Fred Schmidt, secretary, Bert Welfare, treasurer; Ray Riley, trustee; and William Campbell, trustee. The first duty of the new school board was to engage a superintendent – a man qualified to coordinate and make function the newly adopted

school regulations. Mr. Upton of Frankfort, Michigan was highly recommended by the University of Michigan to serve in this capacity.

The new school was built at a cost of \$90,000. Besides the regular curriculum, agriculture, manual training and domestic science were taught. The high school was on the accredited list of the University of Michigan. When the building opened its doors for the first time, the students from the two-room Standard School on Walled Lake's Main Street paraded the mile distance to the new school carrying American flags.

Five students were graduated from Walled Lake Consolidated High School at the end of the first year in 1923; Flora Bullard, Helen Rose, Dora Lare, Marjorie Stewart and Rex Tuttle. Dora Lare Wood attended Eastern Michigan University to obtain a teacher's certificate and then returned to Walled Lake Consolidated Schools to teach.

Since its inception in 1833, the district has undergone rather substantial, if not dramatic, change. From the one-room school on the western edge of Walled Lake servicing a handful of students, the Walled Lake Consolidated School District today has the largest student enrollment in Oakland County. It includes all or part of nine governmental units: the cities of Farmington Hills, Novi, Orchard Lake, Walled Lake and Wixom, and the townships of Commerce, West Bloomfield and White Lake, and the Village of Wolverine Lake. It encompasses 55 square miles, has more than 1,700 employees, and provides services to over 15,700 students in fourteen elementary schools, four middle schools, and four high schools. In addition to its schools, the district also operates its own Outdoor Education Center, Educational Services Center, and Operations/Transportation Facility.

### **THE FIRST DECADE (1922-1931)**

As originally built the Walled Lake Consolidated School building, today's Community Education Center and Community High School building, contained three levels in a two and one-half story structure. This structure has a large cornerstone just outside the front entrance with the name of the architect, Bryon E. Mills; the construction company, Wesson Company of Detroit; and the school officials of the time, in a three-foot-wide stone. The hollow interior of the cornerstone also contains many mementos of the time. The brick façade of the building is decorated with many current and popular art deco details.



## **THE SECOND DECADE (1932-1941)**

The 1930's were the years of the "Great Depression" in the Walled Lake community and the entire world. It was in this decade that three additions were made to the Walled Lake Consolidated School Building. The first two were to accommodate the population growth in the elementary school grades. Four rooms were added in 1937 and four others in 1938. The shops on the west side of the lower floor of the school were converted to a combination gymnasium/cafeteria and a large concrete block building was constructed at the rear of the main building to house two new shops for the industrial arts classes.

The third major addition occurred in 1939 when the large North Wing was added. This was the largest addition in the school's history and contained the big gymnasium/auditorium with seating for 400 people and the stage. On the first floor of the addition were two new home economics rooms with a small room between them for high school interior decorating classes and storage. The second floor of the 1939 addition contained 4 classrooms designed for high school students. The hallway of this addition contained the beautiful Pewabic tile work also found in the building's South Wing. The new gymnasium/auditorium helped make Walled Lake a leader in athletics and drama in the Lakes Area. With the conversion of the old gym to a cafeteria, hot lunches were served for the first time.

By 1939 the school system was experiencing rapid changes. Because of its proximity to Detroit, and with the changing conditions of travel and because of the small size of the district the buses made their single trip through the district in 30-40 minutes. In 1939, with the population doubled, twelve buses transported 1,000 children and most buses made more than one trip.

During the reorganization the community voted to annex four additional districts. This was due to the farmers petitioning to have their individual farms set over into the consolidated district so they could receive the benefits of the graded school system, with a high school and transportation facilities.

The annexation of the four districts increased the assessed valuation of the district from a little over \$2 million dollars to considerably over \$5 million. The debt service, because of the enlargement, was immediately reduced from 3.2 mills to 1.75 mills, which continued to decline because of the improvement of buildings and new homes.

### **THE THIRD DECADE (1942-1951)**

At the beginning of this decade, the Nation had become involved in World War II, and many students and former students quickly became part of the U.S. Armed Forces. One popular student of the Class of 1933, Clifford Gilliam, was remembered by his class with a bronze memorial and beautiful evergreen tree in the front of the school building. In this same time period, a greenhouse was added to the building with an entrance through the agricultural lab.

Also during this period, the second largest addition in the school's history was added to the South Wing for elementary school classes. One of the two major features of this addition was an elementary school gymnasium/auditorium. It could hold 100 people in temporary seating and had an excellent and well-lighted stage where many plays were presented in the years that followed. Under the auditorium were several large storage areas known as "Fort Knox."

The other major feature of the South Wing addition contained eight elementary classrooms, four on the first floor and four on the second floor. At this time Kindergarten classes were added to the building.

By the end of this decade, there was a need for additional school buildings in the District. This was especially true in the elementary school grades with the building of six elementary schools in various parts of the district. Thus, the elementary school or South Wing was converted into junior and senior high school classes.

### **THE FOURTH DECADE (1952-1961)**

In 1939 the total school budget annually was a little over \$100,000. There was a staff of 36 faculty members, 12 bus drivers, 3 custodians, a transportation mechanic, school clerk, besides help in the school cafeteria.

By 1948 the consolidation included the following schools: Walled Lake, Union Lake, Commerce, Wixom, and Bassett. The annual budget increased to \$300,000 of which 61% was covered by state funds. The tax levy was \$15.25 per one thousand dollar valuation and was divided as follows: operating \$9.25, building & site \$5.00 and debt retirement \$1.00.

The average teacher salary was \$1,342 in 1940; \$2,721 in 1948 and \$8,900 in 1973. In comparison, records show that in 1865 a male teacher received \$100 for 12 weeks of service, whereas a woman in 1882 received between \$24 and \$33 for the same period of time.

Construction began on a separate high school on South Commerce Road in 1954. The new building was named Walled Lake High School when it opened in 1955. At that same time, the building on Pontiac Trail was renamed Walled Lake Junior High School. Its varied facilities which had housed Kindergarten through 12<sup>th</sup> grade were now used entirely by grades 7, 8 and 9. In this time period, a modernization occurred in the 1922 portion of the building by replacing most of the original windows with glass block upper parts and smaller, manually-operated metal windows along the bottom of the glass brick portions.

In 1955, when students moved to the new Walled Lake High School on the current Walled Lake Central property, the yearbook called it “beautiful, architecturally perfect edifice, extensive roomy corridors, well equipped classrooms, and modern kitchen and cafeteria.” The school was designed for 900 students and included rooms for counseling, teachers’ conference room, separate biology, chemistry and physics rooms, two typing rooms, health rooms with a school nurse, and two driver education rooms. It had no gymnasium at the time it opened because of a lack of funds. E.V. Ayres was principal during this decade and Clifford Smart was the Superintendent.

### **THE FIFTH DECADE (1962-1971)**

This decade saw many changes in the Walled Lake Consolidated School District. In 1958 Clifford Smart Junior High School was built in the North end of the district. With the addition of new buildings the need for a transportation facility became apparent, and a one story building was constructed in 1964; buses were kept in a chain-link fenced yard. Between 1963 and 1971 four additional elementary school buildings were constructed and a special education building was added in 1968. In 1970 the District erected a building to house the Southwest Oakland Vocational Education Center, an area vocational technical center serving seven area school districts and funded by a vocational education millage through the Oakland County Intermediate School District. In 1971 an outdoor education center was added to provide upper elementary students an opportunity to experience science studies in natural surroundings.

The Walled Lake Junior High School received its last additions in 1964. One was made on the building’s South Wing by constructing a new cafeteria and 2 industrial arts rooms. The other addition to the North Wing was the small gymnasium, which was connected to the larger, older one and the home economics rooms were enlarged by dissolving the room once used for interior decorating classes and storage. At this same time, the library became a media center. The ceiling was lowered and the size

of the media center was increased by using the space formerly occupied by two classrooms.

The ever-growing student population brought about a great increase in administrators and specialists. In 1964 a new administration building was built adjacent to the Walled Lake Junior High building, and several of the former Walled Lake Junior High classrooms were converted to School District Offices.

The District was enlarged in this time period when in 1967 Walled Lake annexed the former Dublin School District to increase the district's size to its full and current 55 square miles. This annexation with its additional population caused the need for a second senior high school building. The new building became Western High School in 1969. Western and Central High Schools absorbed the 9<sup>th</sup> graders from both junior high schools. Walled Lake Junior High housed only the 7<sup>th</sup> and 8<sup>th</sup> grades after 1969.

### **THE SIXTH DECADE (1972-1981)**

In this decade the main changes were in curriculum. For many years Walled Lake had been a leader in the state in the "Core Class" concept. Students in 7<sup>th</sup> and 8<sup>th</sup> grade had the same teacher for almost ½ of their school day in a 3-period block of language arts and geography in the 7<sup>th</sup> grade and language arts and history in the 8<sup>th</sup> grade.

This decade saw a movement away from the "Core Class" concept by integrating more elective classes. The State of Michigan mandated that student text books, paper, and pencils should be supplied by the schools. The Student Book Store became a storage area.

### **THE SEVENTH DECADE (1982-1991)**

In 1989, voters in the Walled Lake Consolidated School District community approved a \$47.8 million bond issue to construct three new schools, a bus garage/district maintenance facility and a distribution center and to make renovations to all existing schools. In addition, the District added forty-six new classrooms since 1989.

## **THE EIGHTH DECADE (1992-2001)**

On September 28, 1996 the voters in the Walled Lake Consolidated School District community approved a \$114 million bond issue to construct three new schools and a variety of building improvements.

On September 23, 2000 voters approved \$91,925,000 to erect, furnish, and equip a new high school complex to include the building, educational technology, stadium and outdoor athletic fields; acquire, develop, and improve the site; and partially remodel, refurnish, and re-equip Western High School; acquire and install air quality control system improvements, including air conditioning in existing school buildings; and acquire land for school site purposes.

## **THE NINTH DECADE (2002-2011)**

On June 14, 2004, voters approved \$27,900,000 to make renovations to several existing schools, purchase 61 buses, upgrade technology infrastructure and make stadium upgrades at the two older high schools.

In addition, a .50 mill sinking fund was approved for the next 10 years which provided funding for repairs and maintenance.

In April of 2005, the Board of Education of Walled Lake Consolidated School District issued bonds in the amount of \$71,190,000 for the purpose of refunding a portion of the School District's outstanding 2000 School Building and Site Bonds. The 2005 Refunding Bonds reduced the School District interest expense approximately \$5,333,741 for the taxpayers and will occur through lower debt payments over the next 17 years.

Similarly, in November of 2006, the Board of Education of Walled Lake Consolidated School District issued bonds in the amount of \$10,000,000 for the purpose of refunding a portion of the School District's outstanding 2004 School Building and Site Bonds.

Also in 2006, the Board of Education of Walled Lake Consolidated School District renamed Walled Lake Middle School in honor of the retiring Dr. James Geisler, who served as Superintendent for Walled Lake Consolidated Schools for 17 years. The building is now called James Geisler Middle School.

In March 2011, the Board of Education of Walled Lake Consolidated School District issued bonds in the amount of \$51,175,000 to partially refund the outstanding 2001 School Building and Site Bonds.

In 2011, the Board of Education of Walled Lake Consolidated School District hired Plante Moran Cresa to perform a facility utilization study in order to critically assess the efficiency and effectiveness of the District configuration. Recommendations were brought to the Board of Education for consideration.

### **THE CURRENT DECADE (2012)**

During the 2011/2012 school year, after carefully considering recommendations brought forward by Plante Moran Cresa, the Board of Education of Walled Lake Consolidated School District voted to close two Elementary buildings at the conclusion of the school year.

A comprehensive redistricting process took place over the remaining months of the school year that involved staff, administration, parents and community members. Attendance areas for all remaining Elementary buildings were adjusted and feeder patterns to Middle School and High School buildings were also adjusted. The new attendance areas were effective for the 2012/2013 school year.

Following the building closures, the Board of Education of Walled Lake Consolidated School District voted to raze the buildings and prepare the sites for sale.

In November 2012, voters approved a 10 year renewal for the .5 mill Sinking Fund. These funds will continue to provide resources to repair and maintain district buildings.

## **GLOSSARY OF TERMS**

**ACCRUAL BASIS** - basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or payment is actually made.

**AdvancEd** - the District's Accreditation Model, formerly known as North Central Association (NCA).

**ADVANCED PLACEMENT PROGRAM** - is a cooperative venture between secondary schools, colleges and universities offering students an opportunity to earn college-level credit while still in high school by performing successfully on advanced placement exams. The program is sponsored by the College Board and administered by Educational Testing Services.

**AMERICAN COLLEGE TEST (ACT)** - a test of educational development in the areas of English, math, reading and science reasoning aimed to measure how much a student has already learned. It is aligned closely with most high school curricula.

**APPROPRIATION** - money set aside by formal action for a specific purpose. The Board passes a resolution when it adopts the budget in June appropriating funds.

**ASSESSED VALUATION** – A valuation set upon real estate or other property by a government as a basis for levying taxes. The assessed value is supposed to represent 50% of a property's fair market value. However, with the passage of Proposal A, the basis for levying taxes is now "Taxable Value".

**BLENDED PUPIL COUNT** – currently calculated at 90% of the fall official pupil count and 10% of the previous year's February official pupil counts as mandated by the State.

**BOARD OF EDUCATION** - seven member elected board, created according to State law and vested with responsibilities for educational activities in a given geographical area, which establishes policy, hires a superintendent and governs the operations of the district.

**BONDS** - an obligation by the district to repay funds borrowed for capital improvement projects.

**BUDGET** - an estimate of the district's plans for revenue and expenditures during the fiscal year.

**CAPITAL OUTLAY** - includes, but is not limited to, new and replacement equipment such as furnishing additional classrooms, replacement of classroom and media furniture, additional computers, replacement band uniforms, purchase of buses and maintenance vehicles.

**CAPITAL PROJECTS FUND** - used to account for financial resources for the acquisition, construction or major renovation of district facilities and technology.

**CATEGORICAL STATE AID** - revenue allocated by the State for various categories of programs administered by the local district. Examples of categorical State Aid include monies for special education, special education transportation, bilingual education, gifted education, early childhood development to name a few. These funds do not cover the entire program cost and must be supplemented by other district revenue.

**CUSTODIAL/MAINTENANCE EXPENDITURES** - includes costs associated with maintenance of all district buildings including custodians, maintenance personnel and supervision including related salaries, benefits, purchased services, supplies and capital outlay.

**DEBT SERVICE FUND** - used to record tax and interest revenue and the payment of interest, principal and other expenditures on long-term debt for prior school construction and renovation.

**DEBT SERVICE MILLAGE (LEVY)** – The amount of millage necessary to make the bond principal and interest payments in a given fiscal year. It is calculated by dividing the annual debt by the total “taxable value” of all properties within a school district.

**DIRECT DEBT** - the dollar amount of general obligation bonds owed by the school district.

**EARNINGS ON INVESTMENTS** - revenue received from the investment of school district monies not needed at the time to meet current expenditures.

**EMPLOYEE BENEFITS** - may include health, dental, optical, life and long term disability insurance as well as FICA and retirement payments to Michigan Public School Employees Retirement System and workers' compensation insurance.



**ENCUMBRANCES** - purchase orders, contracts for salary or other commitments, which are chargeable to an appropriation and to which part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

**EXPENDITURES BY FUNCTION** - includes expenditures by program type including, but not limited to, basic instruction by level, added needs, adult education, general administration, and transportation.

**EXPENDITURES BY OBJECT** - include expenditures for certain types of costs such as salaries, fringe benefits, supplies, purchased services and capital outlay.

**FEDERAL REVENUE** - funds received from the federal government for federally funded programs.

**FICA** - Federal Insurance Contributions Act is a tax required by the federal government on all wages paid by the district.

**FIDUCIARY FUND** - is used to account for assets held by the school district in a trustee capacity or as an agent for student groups. This fund is custodial in nature and does not involve the measurement of results of operations.

**FISCAL YEAR** - for schools in Michigan is July 1 through June 30. It is also the period for which the district determines its financial position and the result of its operations.

**FOUNDATION ALLOWANCE** - also known as per pupil amount or per pupil membership, is the amount determined by the State that a district can generate per pupil from a total of local taxes and State Aid, not including categorical aid.

**FULL TIME EQUIVALENT STUDENTS** - the sum of full time and part time students counted by the district for pupil accounting purposes.

**FUNCTION** - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**FUND** - a means to account for resources set aside for specific activities of the school district. All of the financial transactions for a fund are recorded within the fund.

**FUND BALANCE** - the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess

of the fund's assets and estimated revenue for the period over its liabilities, reserves and appropriations for the period.

**GENERAL FUND** - is used to record the general operations of the district pertaining to education and those operations not provided for in other funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - accounting principles promulgated by the Accounting Standards Board for use in preparation of district budgets or financial statements.

**HEADLEE AMENDMENT** - Formally a State constitutional amendment, this amendment requires a calculation be performed annually to ascertain a millage rollback fraction (MRF). The formula is as follows:

$$\frac{(2001 \text{ taxable value (TV) less TV losses) times (1+CPI)}}{(2002 \text{ taxable value (TV) less TV adds})} = \text{MRF}$$

If the MRF is less than one, the MRF must be multiplied by the authorized millage rate resulting in the amount that can be levied.

**HIGH SCHOOL PROFICIENCY TEST** - a test formulated by the State of Michigan given to high school juniors to measure competencies the passing of which determines whether a student receives a State endorsed graduation diploma.

**HOLD HARMLESS MILLAGE** - the number of mills levied on homesteads and qualified agricultural property for operations in order for the district to receive its full foundation allowance.

**INSTRUCTIONAL STAFF SERVICES EXPENDITURES** - includes staff development and curriculum coordinators, media specialists, audiovisual services and supervision of staff including related salaries, benefits, purchased services, supplies and capital outlay.

**INTERDISTRICT REVENUE** - revenue received from Oakland Intermediate School District as grants and as a pass-through from the federal government for Medicaid reimbursement for services rendered to students.

**INTERGOVERNMENTAL PAYMENTS** - payments to other school districts for tuition charges for resident students attending their school district.

**INTERMEDIATE SCHOOL DISTRICT** - a legal school district entity in Michigan that exists to serve, enhance and support the local districts in its area. It provides such services as data processing, printing, tax

collections, special education supervision and programming, fiscal agent for State and/or federal funds, staff development or pupil accounting.

**LEVY** - see Tax Levy

**MAJOR CLASS** – a group of revenues identified by source of funds.

**MEDICAID** - federal dollars administered through the state as reimbursement for covered services provided to children with disabilities as part of their individual education plan.

**MICHIGAN EDUCATION ASSESSMENT PROGRAM (MEAP)** - is a statewide testing program initiated by the State Board of Education, supported by the Governor and funded by the Legislature.

**MICHIGAN PUBLIC SCHOOL EMPLOYEES RETIREMENT SYSTEM (MPERS)** - is a cost sharing, multiple public employer retirement system managed and required by State of Michigan statute.

**MILL** - as used in this report represents one dollar of tax per one thousand dollars of taxable value.

**MILLAGE RATE** - the number of mills levied by the district for operations on homesteads and non-homesteads as well as on all properties for repayment of debt.

**NORTH CENTRAL ASSOCIATION (NCA)** – the District's Accreditation Model, now known as AdvancEd.

**NON-HOMESTEAD PROPERTY** - all remaining properties that are not homesteads or qualified agricultural properties.

**OBJECT**- see Expenditures by Object.

**OPERATING TRANSFERS** – an incoming transfer is an amount received from another fund and represents a revenue. An outgoing transfer is an amount given to another fund and represents an expense.

**OTHER LOCAL REVENUE** - includes revenue collected locally other than taxes such as building use fees, parking lot and field trip fees and other miscellaneous receipts.

**OVERLAPPING DEBT** - the total amount of debt owed in dollars by Walled Lake Public School residents that has been incurred by all taxing units including township, cities, county, community college, intermediate school district and school district.

**P.A. 18 FUNDS** - see Public Act 18.

**PER PUPIL FOUNDATION** - the total amount of dollars allowed by the State that a district may receive per pupil to be generated by State revenue and local taxes.

**PER PUPIL MEMBERSHIP** - this is the same as Per Pupil Foundation.

**PROPOSAL A** - a ballot proposal approved by Michigan voters in March 1994. This proposal changed how schools are financed by shifting funding responsibility from the local to the State level as well as a shifting from the property tax as the major revenue source to various other taxes including the sales tax.

**PUBLIC ACT 18** - a Michigan public law permitting intermediate school districts to levy a voted millage to be used for county special education funding.

**PUBLIC HEARING** - an open, usually advertised meeting of the Board of Education whereby citizens of the community are encouraged to comment and/or voice their concerns about the topic for which the hearing is being held.

**PUPIL SERVICES EXPENDITURES** - direct services provided to students in support of their classroom instruction including school counselors, occupational and physical therapists, nurses, psychologists, speech and audiological therapists, social workers, teacher consultants and playground/lunchroom supervisors including salaries, benefits, purchased services, supplies and capital outlay.

**PURCHASED SERVICES** - includes such items as conference fees, mileage paid, consultant fees, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas, liability, property and fleet insurance.

**RETIREMENT** - the amount required by law that is to be remitted to the Michigan Public School Employees Retirement System based upon wages paid by the district in order to provide funds for the employees retirement.

**REVENUE** - the various sources of income for the school district.

**STATE AID** - the amount of money provided by the State School Aid Fund to defray the cost of education in the district.

**STATE CATEGORICAL REVENUE** - revenue received from the State that is restricted for specific purposes such as for special education, vocational education, transportation, bilingual education, adult education and gifted programs.

**STATE EDUCATION TAX** - the six mills levied on homesteads and non-homesteads on behalf of the State that are deposited into the School Aid Fund and distributed to districts as part of State Aid.

**STATE EQUALIZED VALUE** - it is one-half of the market value determined by the local municipal assessor.

**STATE MEMBERSHIP REVENUE** - revenue from the State based on a per pupil amount times the number of blended pupils less the tax levy for operations.

**STEP INCREASES** - the increase received by employees from year-to-year based upon years of service/experience over and above the negotiated overall wage increase. The steps differ between union groups.

**STRATEGIC PLANNING** - the process employed by the district to chart a course for the future including preparation of a mission statement, district beliefs, goal setting, learner outcomes and student profile.

**SUPERINTENDENT'S ADMINISTRATIVE TEAM** – consists of Assistant Superintendent, Assistant Superintendent, K-12 Curriculum, Assistant Superintendent, Business Services, Assistant Superintendent of Labor and Employee Services, Director of Operations and Director of Community Relations and Marketing.

**SUPPLIES** - classroom and office supplies as well as supplies used by maintenance and transportation for repairs.

**TAX LEVY** - the product of multiplying the taxable value for homesteads times the number of hold harmless mills plus the product of multiplying the taxable value of non-homesteads times the number of non-homesteads mills for operations and the product of multiplying the total taxable value of property in the district by the number of mills levied for debt. These amounts in total signify a total amount of taxes in dollars to be collected.

**TRANSPORTATION EXPENDITURES** - costs associated with transporting resident pupils to and from school and field trips including related salaries, benefits, purchased services, supplies and capital outlay.

**TUITION** - the amount paid by resident and non-resident students for instruction in a district program. Amounts of tuition will vary by program and length of instruction.

