



Whitehall District Schools

**541 E. Slocum St.
Whitehall, Michigan 49461
www.whitehallschools.net**

**2021-22 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Wednesday, June 16, 2021
(Finance Committee)
Monday, June 21, 2021
(Board of Education)**

Whitehall District Schools

Budget Adoption 2021-22 Fiscal Year

Board of Education

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Director of Finance

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WLACE Director



Whitehall District Schools Board of Education
2020-21 Budget Executive Summary
May 17, 2021

What follows is a brief summary of the items included in this packet covering the adoption of the 2021-22 fiscal year.

All Funds:

Fund Balances were projected to start with the ending balances of the final 2020-21 budget adopted in May. In most cases, the May budget lines were carried over into the new fiscal year. The Michigan legislature and governor have not agreed to appropriations for next year, so estimates were used based on information we have heard from officials.

General Fund:

For revenue some of the significant changes are:

- ◆ State aid is based on both enrollment and the foundation grant as well as categorical grants. We expect the enrollment to go back to 90% of Fall 2021 and 10% of Spring 2021. We budgeted enrollment for Fall 2021 as no change. Because 2020-21 used the higher of 2020 and 2021 for the Fall count, we are actually decreasing by about 36 fte or \$274,000. The foundation grant is estimated to increase by \$300 (less \$66 for last year's additional) for an increase of \$476,000. Categorical grants were left the same.
- ◆ Last year we received both ESSERS and Coronavirus Relief Funds. Final appropriations for those are not available yet. The ESSERS funds were originally allocated to be \$995,000 but the legislature only appropriated \$434,000. We are using the higher amount to replace last year's allocation. The increase net of a new daytime custodian is \$696,000. Last year we had \$760,000 in Coronavirus Relief Funds. We are budgeting for \$650,000 this year, a decrease of \$110,000.
- ◆ We included a grant from the ISD in the amount of \$50,000 to cover a change in staffing for literacy coaching.
- ◆ The initial federal grant allocations were published for Title I-IV which decreased revenue by \$102,000.
- ◆ Last year, we received a one-time grant of \$43,000 for covid-related technology expenses.

On the expense side:

- ◆ We are planning to continue the small class size arrangement of last year. Several staff changes were made due to retirements and changing assignments. These resulted in about \$189,000 of added expense.
- ◆ Additional positions are included in the budget include a full-time athletic director (from half-time), a student supports coordinator, construction trade teacher, an elementary teacher for both Shoreline and Ealy. These additions increase the budget by \$415,000.
- ◆ Teacher compensation was increased by \$153,000 for the annual step increase and \$623,000 (includes wages, retirement, FICA) for a new teacher pay scale. Health insurance was increased by 3% of the January 2022 rate change at a cost of \$42,000.
- ◆ Capital and covid-related expenses were reduced because we made several improvements last year. These saved about \$243,000.

The beginning and ending fund balance are as follows:

2021-22 Budget	2020-21 Final	2021-22 Original
Beginning Fund Balance	\$3,352,383	\$3,554,045
Revenue	24,186,277	24,918,716
Expense	23,984,615	24,886,138
Surplus/(Deficit)	+201,662	+32,578
Ending Fund Balance	\$3,554,045	\$3,5586,623
Percent of Expenditures	14.8%	14.4%

Some of the key figures we are watching are:

Enrollment	Budgeting for no change from Fall 2020 level
Foundation Grant	Budgeting for \$300 increase less the \$66 additional
ESSERS	Budgeting for \$995,000 as allocated, only \$434,000 appropriated
Coronavirus Relief Funds	Budgeting for \$650,000 down from \$760,000 last year

Community Education Fund:

The Community Education budget includes the pre-school & daycare programs for the White Lake Area Community Education consortium of five districts. The alternative and adult education programs are required to be shown in our General Fund but are tracked separately. Most lines were carried over from the May budget. One exception is the removal of the federal CARES funding for daycare which was offset by an increase in rates.

Food Service Fund:

The Food Service budget is largely the same as May. Some state grants were updated but the largest change was additional capital in the amount of \$148,000 to improve the program and reduce the fund balance.

Technology & Security Fund:

This is the eighth year of the ten-year Technology & Security Fund. Expenses were moved from device purchasing to security improvements if needed. We plan to deploy the devices we received from last year's order that arrived late.

Activity Fund:

The Activity Fund continues from May with changes to keep each of the accounts positive. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes.

Debt Retirement Fund & Capital Projects Funds:

These funds are not part of the Appropriations Act because the Board of Education acts directly on the vast majority of expenses as they occur (issuances of bonds, awarding of contracts).

Budget Planning:

This is the first budget for the 2021-22 school year. We plan to update this in December/January when we have final funding from the state, enrollment, final grant allocations, and staffing in place.

Budget Packet Appendix:

Also included in this Initial Budget packet are:

1. The resolution for all the funds.
2. Comparative budget worksheet showing line items as a percent of total revenues or expenditures. This gives us a manner of gauging where our resources are directed and how our budget decisions affect the allocation of those resources as pieces of the total pie.
3. A breakdown of our general fund budget into detailed functional and object categories. This shows the breakdown of salaries and wages, benefits, purchased services, supplies, capital outlay, and other expenditures in each function required in our reporting to the State of Michigan.
4. A glossary which defines the budget categories. This can be a useful reference if you have questions about what expenditures are included in certain areas.

Immediately following is the appropriations resolution. We recommend approval at the June 21, 2021 regular meeting.

Jerry McDowell
Superintendent of Schools

Steve Aardema
Director of Finance

**Whitehall District Schools
General Appropriations Act**

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2022, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Whitehall District Schools.

Millage

BE IT FURTHER RESOLVED, that this resolution includes local revenue based on a district millage levy of 18.00 mills on non-homestead and non-qualified agricultural property for operating purposes.

**General Fund
2021-22**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Whitehall District Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
Local Revenue	\$ 3,360,908
State Sources	18,281,123
Federal Sources	2,465,505
Intermediate Sources	733,000
Incoming Transfers & Other	78,180
Total Revenue	<u>\$ 24,918,716</u>
 Fund Balance, July 1	 \$ 3,554,045
 Total Available Funds	 <u><u>\$ 28,472,761</u></u>

BE IT FURTHER RESOLVED, that the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction

Basic Program	\$ 11,686,791
Added Needs	3,598,515
Adult Education	192,912

Support Services

Pupil Services	1,819,437
Instructional Support	809,213
General Administration	490,762
School Administration	1,324,895
Business Services	511,030
Operations & Maintenance	1,675,558
Pupil Transportation	1,117,358
Central Support	515,830
Athletics	605,013

Community Services

Direction & Recreation	181,824
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Outgoing Transfers, Capital, & Other 357,000

Total Appropriated \$ 24,886,138

**White Lake Area Community Education Fund
2021-22**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the WLACE Fund of the Whitehall District Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
General WLACE	\$ 1,000
Headstart	967,655
Great Start Readiness Program	1,921,668
Lighthouse Learning	876,000
Enrichment & Other	-
Total Revenue	<u>\$ 3,766,323</u>
Fund Balance, July 1	\$ 110,973
Total Available Funds	<u><u>\$ 3,877,296</u></u>

BE IT FURTHER RESOLVED, that the WLACE Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
General WLACE	\$ 200
Headstart	967,655
Great Start Readiness Program	1,921,668
Lighthouse Learning	939,295
Enrichment & Other	24,112
Total Appropriated	<u><u>\$ 3,852,930</u></u>

Food Service Fund
2021-22

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Whitehall District Schools for the fiscal year ending June 30, 2022 is:

Revenue:		
Local Sources	\$	16,000
State Sources		35,362
Federal Sources		2,910,000
Other Sources		7,000
Total Revenue	\$	<u>2,968,362</u>
Fund Balance, July 1	\$	879,741
Total Available Funds	\$	<u><u>3,848,103</u></u>

BE IT FURTHER RESOLVED, that the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Wages	\$	326,000
Benefits		186,153
Purchased Services		100,300
Supplies & Materials, incl Food & Drink		1,271,000
Equipment		170,000
Miscellaneous		8,200
Outgoing Transfers & Other		654,000
Total Appropriated	\$	<u><u>2,715,653</u></u>

Technology - Security Fund
2021-22

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Technology - Security Fund of the Whitehall District Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
Local Sources	\$ 425,100
Total Revenue	<u>\$ 425,100</u>
Fund Balance, July 1	\$ 35,399
Total Available Funds	<u><u>\$ 460,499</u></u>

BE IT FURTHER RESOLVED, that the Technology - Security Fund is hereby appropriated in the amount: and for the purposes set forth below:

Expenditures:	
Basic Instruction	\$ 254,000
Instruction Improvement	1,000
Educational Technology	85,214
Other Capital	88,000
Total Appropriated	<u><u>\$ 428,214</u></u>

**Activity Fund
2021-22**

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Activity Fund of the Whitehall District Schools for the fiscal year ending June 30, 2022 is:

Revenue:	
Local Sources	\$ 206,750
Total Revenue	<u>\$ 206,750</u>
Fund Balance, July 1	\$ 173,732
Total Available Funds	<u><u>\$ 380,482</u></u>

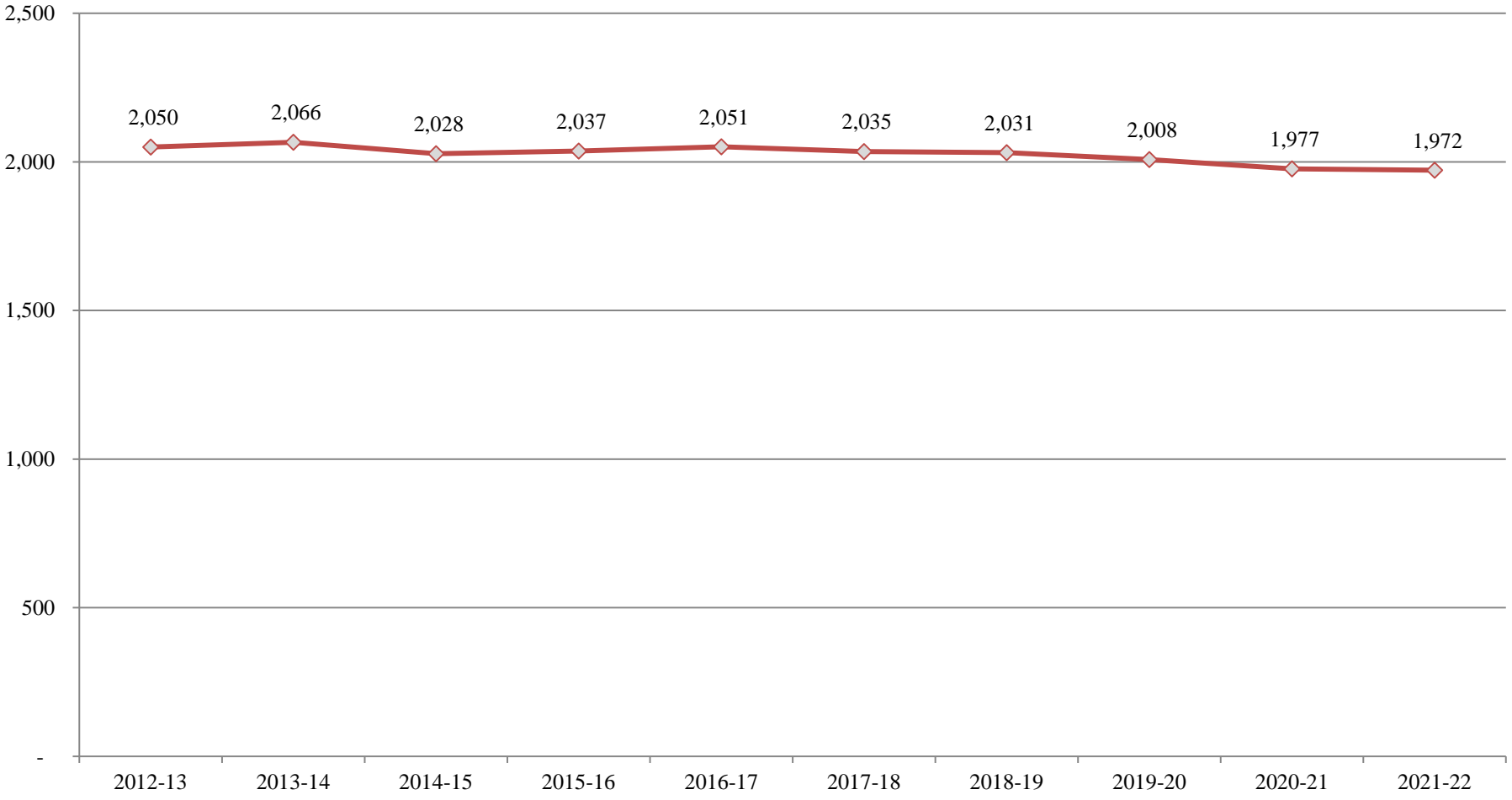
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 243,500
Total Appropriated	<u><u>\$ 243,500</u></u>

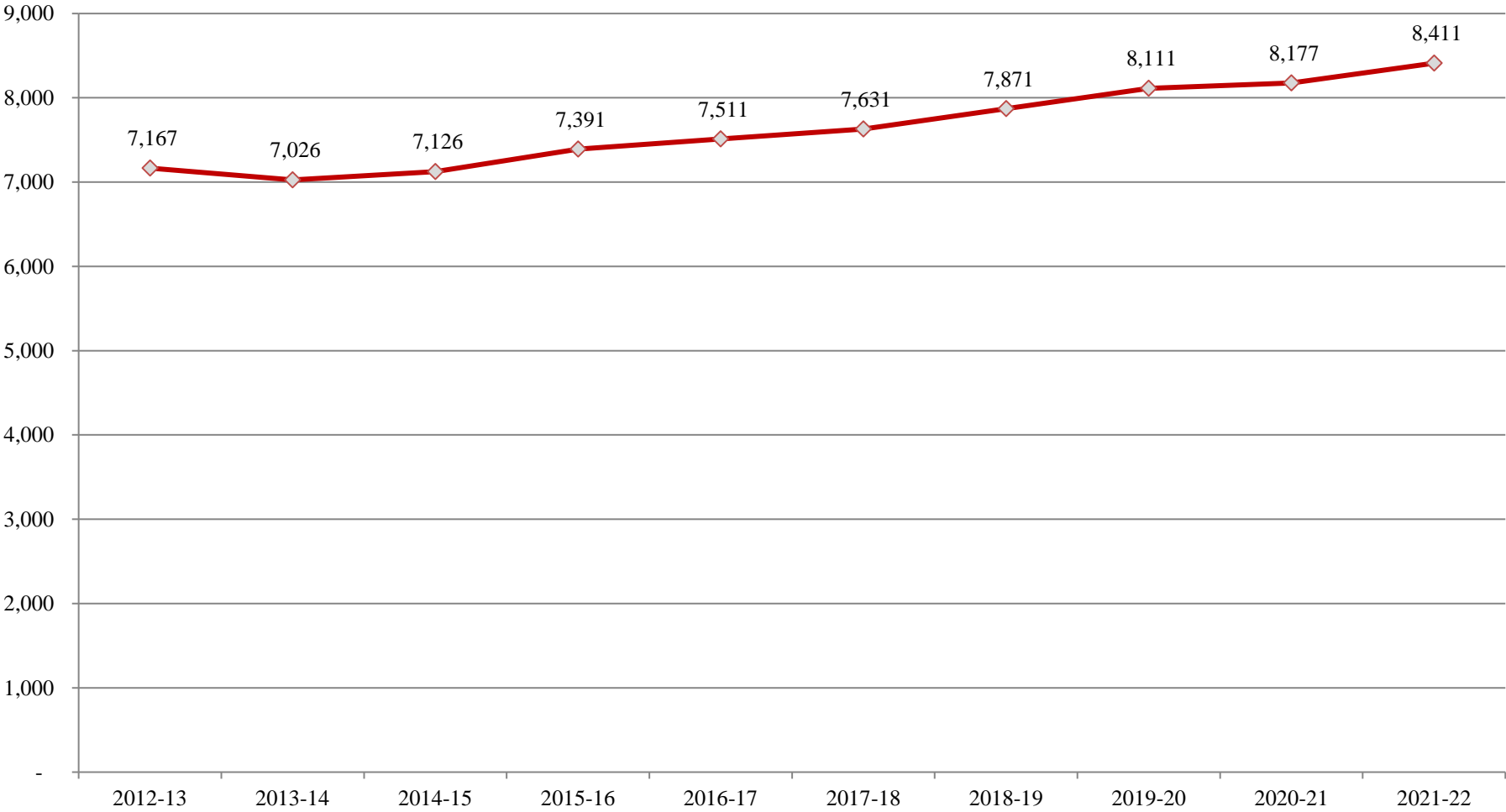
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective June 21, 2022.

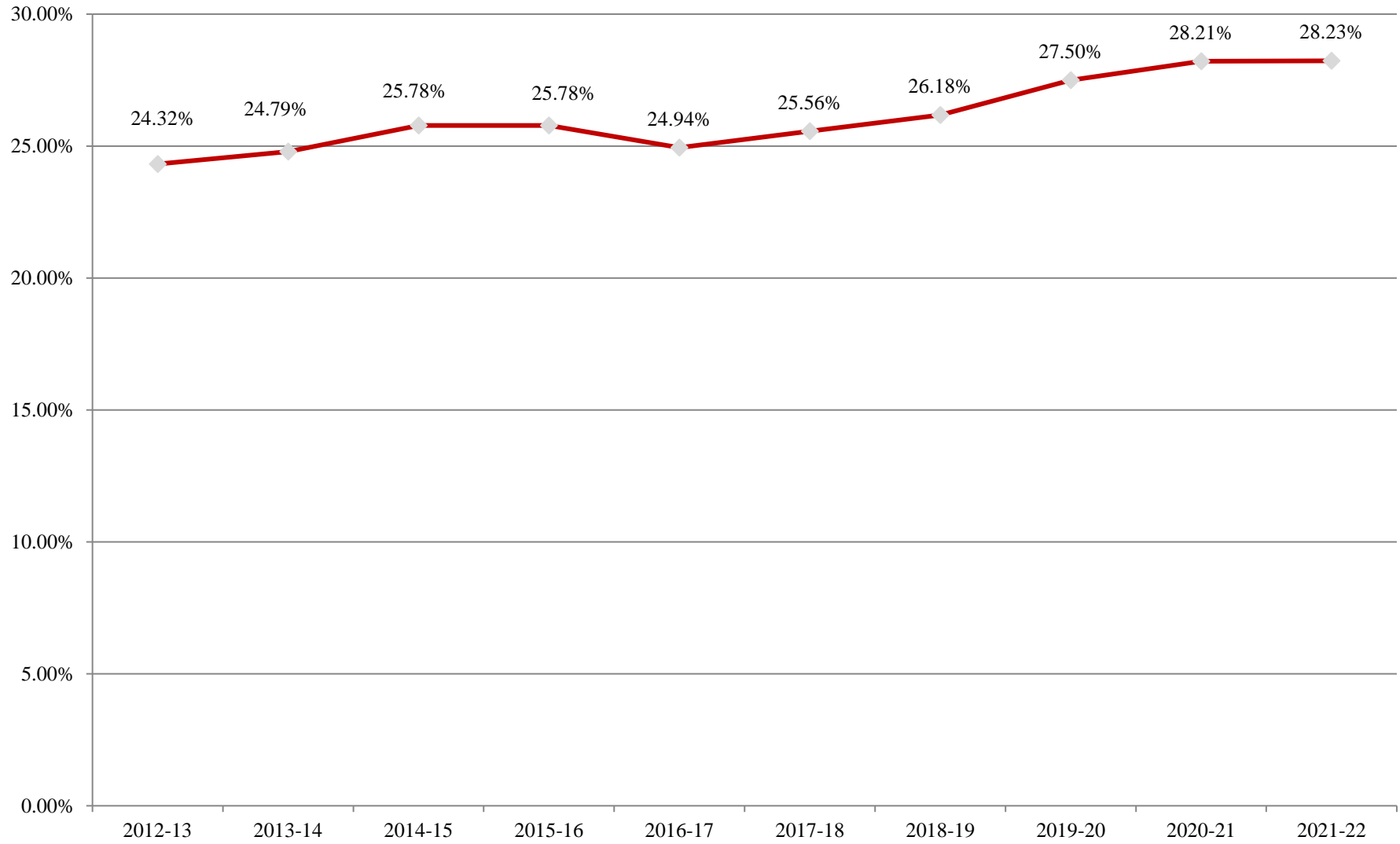
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Revenues					
Local	3,224,944	3,446,630	3,398,669	3,360,908	3,360,908
State	17,558,466	17,659,474	17,648,189	18,079,708	18,281,123
Federal	929,456	907,332	949,583	1,984,481	2,465,505
Intermediate	674,895	725,429	964,581	683,000	733,000
Other	39,451	37,348	47,114	78,180	78,180
Total Revenues	22,427,212	22,776,213	23,008,136	24,186,277	24,918,716
Expenditures					
Instruction					
Basic Program	10,628,683	10,633,596	10,680,683	11,237,776	11,686,791
Added Needs	3,444,121	3,226,892	3,266,765	3,277,282	3,598,515
Adult Education	213,929	228,435	216,247	192,912	192,912
Support Services					
Pupil Services	1,391,661	1,597,558	1,584,470	1,720,309	1,819,437
Instructional Support	872,892	891,456	818,469	838,568	809,213
General Administration	464,301	450,879	465,558	492,126	490,762
School Administration	1,083,194	1,089,133	1,175,545	1,329,377	1,324,895
Business Services	453,186	495,242	522,552	512,259	511,030
Operations & Maintenance	1,508,426	1,522,829	1,450,364	1,686,392	1,675,558
Pupil Transportation	844,426	1,119,001	1,048,304	1,150,179	1,117,358
District Support	461,408	489,814	389,536	516,321	515,830
Athletics	506,997	512,564	476,509	518,220	605,013
Community Services	518	498	31,731	97,894	181,824
Transfers, Capital, & Other	160,539	233,326	554,170	415,000	357,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,984,615	24,886,138
Surplus/Deficit	392,931	284,990	327,233	201,662	32,578
Beginning Fund Balance	2,347,229	2,740,160	3,025,150	3,352,383	3,554,045
Ending Fund Balance	2,740,160	3,025,150	3,352,383	3,554,045	3,586,623
Percentage of Expenditures	12.4%	13.5%	14.8%	14.8%	14.4%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Function & Percent

Function	2017-18		2018-19		2019-20		2020-21		2021-22	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,224,944	14.0%	3,446,630	15.1%	3,398,669	14.8%	3,360,908	13.9%	3,360,908	13.5%
State	17,558,466	78.6%	17,659,474	77.5%	17,648,189	76.7%	18,079,708	74.8%	18,281,123	73.4%
Federal	929,456	4.3%	907,332	4.0%	949,583	4.1%	1,984,481	8.2%	2,465,505	9.9%
Intermediate	674,895	3.0%	725,429	3.2%	964,581	4.2%	683,000	2.8%	733,000	2.9%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	78,180	0.3%	78,180	0.3%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,186,277	100.0%	24,918,716	100.0%
Expenditures										
Instruction										
Basic Program	10,628,683	47.9%	10,633,596	47.3%	10,680,683	47.1%	11,237,776	46.9%	11,686,791	47.0%
Added Needs	3,444,121	15.8%	3,226,892	14.3%	3,266,765	14.4%	3,277,282	13.7%	3,598,515	14.5%
Adult Education	213,929	1.0%	228,435	1.0%	216,247	1.0%	192,912	0.8%	192,912	0.8%
Support Services										
Pupil Services	1,391,661	6.4%	1,597,558	7.1%	1,584,470	7.0%	1,720,309	7.2%	1,819,437	7.3%
Instructional Support	872,892	3.9%	891,456	4.0%	818,469	3.6%	838,568	3.5%	809,213	3.3%
General Administration	464,301	2.2%	450,879	2.0%	465,558	2.1%	492,126	2.1%	490,762	2.0%
School Administration	1,083,194	4.9%	1,089,133	4.8%	1,175,545	5.2%	1,329,377	5.5%	1,324,895	5.3%
Business Services	453,186	2.0%	495,242	2.2%	522,552	2.3%	512,259	2.1%	511,030	2.1%
Operations & Maintenance	1,508,426	6.5%	1,522,829	6.8%	1,450,364	6.4%	1,686,392	7.0%	1,675,558	6.7%
Pupil Transportation	844,426	3.9%	1,119,001	5.0%	1,048,304	4.6%	1,150,179	4.8%	1,117,358	4.5%
District Support	461,408	2.2%	489,814	2.2%	389,536	1.7%	516,321	2.2%	515,830	2.1%
Athletics	506,997	2.3%	512,564	2.3%	476,509	2.1%	518,220	2.2%	605,013	2.4%
Community Services	518	0.0%	498	0.0%	31,731	0.1%	97,894	0.4%	181,824	0.7%
Transfers, Capital, & Other	160,539	0.9%	233,326	1.0%	554,170	2.4%	415,000	1.7%	357,000	1.4%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,984,615	100.0%	24,886,138	100.0%
Surplus/Deficit	392,931		284,990		327,233		201,662		32,578	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		3,554,045	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		3,554,045		3,586,623	
Percentage of Expenditures	12.4%		13.5%		14.8%		14.8%		14.4%	

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
General Fund - History by Object & Percent

Object	2017-18		2018-19		2019-20		2020-21		2021-22	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,224,944	14.3%	3,446,630	15.1%	3,398,669	14.8%	3,360,908	13.9%	3,360,908	13.5%
State	17,558,466	78.5%	17,659,474	77.5%	17,648,189	76.7%	18,079,708	74.8%	18,281,123	73.4%
Federal	929,456	4.2%	907,332	4.0%	949,583	4.1%	1,984,481	8.2%	2,465,505	9.9%
Intermediate	674,895	2.8%	725,429	3.2%	964,581	4.2%	683,000	2.8%	733,000	2.9%
Other	39,451	0.2%	37,348	0.2%	47,114	0.2%	78,180	0.3%	78,180	0.3%
Total Revenues	22,427,212	100.0%	22,776,213	100.0%	23,008,136	100.0%	24,186,277	100.0%	24,918,716	100.0%
Expenditures										
Wages	10,807,556	48.8%	11,076,722	49.2%	11,181,576	49.3%	11,267,826	47.0%	12,034,426	48.4%
Benefits	7,385,524	33.8%	7,417,924	33.0%	7,619,078	33.6%	8,250,698	34.4%	8,588,621	34.5%
Purchased Services	1,699,202	7.6%	1,675,389	7.4%	1,463,933	6.5%	1,654,088	6.9%	1,694,088	6.8%
Supplies	1,110,098	4.8%	1,289,744	5.7%	1,085,058	4.8%	1,557,642	6.5%	1,402,642	5.6%
Capital Outlay	237,632	1.3%	296,267	1.3%	288,534	1.3%	510,376	2.1%	422,376	1.7%
Other	794,269	3.6%	735,177	3.3%	1,042,724	4.6%	743,985	3.1%	743,985	3.0%
Total Expenditures	22,034,281	100.0%	22,491,223	100.0%	22,680,903	100.0%	23,984,615	100.0%	24,886,138	100.0%
Surplus/Deficit	392,931		284,990		327,233		201,662		32,578	
Beginning Fund Balance	2,347,229		2,740,160		3,025,150		3,352,383		3,554,045	
Ending Fund Balance	2,740,160		3,025,150		3,352,383		3,554,045		3,586,623	
Percentage of Expenditures	12.4%		13.5%		14.8%		14.8%		14.4%	

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Revenues					
Local Revenue					
Property Taxes	2,972,374	3,170,965	3,171,786	3,226,908	3,226,908
Investment Earnings	20,365	42,018	19,501	1,000	1,000
Athletics	90,039	74,615	75,042	52,000	52,000
Charges for Services	69,466	67,199	86,077	34,000	34,000
Other	72,700	91,833	46,264	47,000	47,000
Total Local Revenue	3,224,944	3,446,630	3,398,670	3,360,908	3,360,908
State Revenue					
Foundation Allowance	12,699,574	13,157,004	13,150,269	13,443,800	13,632,937
Grants	3,842,741	3,623,112	3,843,846	3,992,173	3,992,301
Other	0	0	0	0	0
Total State Revenue	16,542,315	16,780,116	16,994,115	17,435,973	17,625,238
Federal Revenue					
Title Grants	414,134	378,238	329,008	437,529	335,299
IDEA Grants	403,502	422,269	408,152	407,469	407,469
Other	111,820	106,825	212,422	1,139,483	1,722,737
Total Federal Revenue	929,456	907,332	949,582	1,984,481	2,465,505
Intermediate Revenue					
Act 18	605,339	542,263	471,440	540,000	540,000
Medicaid	51,756	164,703	139,735	125,000	125,000
Other	17,800	18,463	353,406	18,000	68,000
WLACE - Adult & Alt Ed	1,016,151	879,358	654,074	643,735	655,885
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,691,046	1,604,787	1,618,655	1,326,735	1,388,885
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Adult Ed	0	0	0	0	0
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	24,180	24,180
Food Service	39,451	37,348	47,114	54,000	54,000
Other	0	0	0	0	0
Total Transfers & Other	39,451	37,348	47,114	78,180	78,180
Total Revenues	22,427,212	22,776,213	23,008,136	24,186,277	24,918,716

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,576,267	2,679,694	2,716,622	2,632,787	2,796,582
Benefits	1,828,017	1,842,558	1,940,224	2,114,256	2,158,605
Purchased Services	108,020	112,679	74,191	41,600	41,600
Supplies	89,007	96,691	85,496	137,803	107,803
Capital Outlay	0	0	0	0	0
Other	409	39	156	100	100
Total Elementary	4,601,720	4,731,661	4,816,689	4,926,546	5,104,690
Middle School (112)					
Wages	1,445,280	1,509,305	1,515,805	1,706,572	1,787,727
Benefits	1,029,909	1,037,422	1,050,049	1,285,930	1,311,146
Purchased Services	30,333	29,529	22,755	23,415	23,415
Supplies	31,770	30,843	35,965	65,097	65,097
Capital Outlay	2,605	5,000	4,629	1,500	1,500
Other	3,908	3,601	4,678	5,620	5,620
Total Middle School	2,543,805	2,615,700	2,633,881	3,088,134	3,194,505
High School (113)					
Wages	1,801,566	1,655,873	1,627,544	1,547,905	1,656,740
Benefits	1,289,674	1,191,846	1,184,767	1,212,042	1,267,707
Purchased Services	274,709	253,319	276,857	302,565	302,565
Supplies	79,738	129,735	81,825	79,222	79,222
Capital Outlay	8,238	4,108	149	5,776	5,776
Other	8,747	14,588	9,108	9,778	9,778
Total High School	3,462,672	3,249,469	3,180,250	3,157,288	3,321,788
Summer School (119)					
Wages	13,772	17,103	16,970	24,000	24,000
Benefits	5,979	7,721	8,500	10,808	10,808
Purchased Services	0	2,529	623	500	500
Supplies	735	9,412	23,769	30,500	30,500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	20,486	36,765	49,862	65,808	65,808
Total Basic Instruction	10,628,683	10,633,595	10,680,682	11,237,776	11,686,791

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Added Needs					
Special Education (122)					
Wages	1,111,113	1,155,931	1,210,415	1,169,322	1,249,212
Benefits	733,001	756,006	744,975	788,903	824,600
Purchased Services	23,396	11,010	11,388	14,500	14,500
Supplies	9,941	10,272	19,736	12,724	12,724
Capital Outlay	0	0	0	0	0
Other	505,855	367,760	408,642	410,000	410,000
Total Special Education	2,383,306	2,300,979	2,395,156	2,395,449	2,511,036
Compensatory Education (125)					
Wages	552,446	475,612	429,244	477,470	539,630
Benefits	346,571	305,350	273,416	253,674	274,470
Purchased Services	0	0	212	0	0
Supplies	660	2,609	3,154	1,424	1,424
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Comp. Education	899,677	783,571	706,026	732,568	815,524
Vocational Education (127)					
Wages	67,750	74,250	94,323	74,500	143,265
Benefits	75,025	52,039	67,572	56,765	110,690
Purchased Services	13,059	13,380	3,167	15,000	15,000
Supplies	5,304	2,673	521	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	161,138	142,342	165,583	149,265	271,955
Total Added Needs	3,444,121	3,226,892	3,266,765	3,277,282	3,598,515
Adult Education					
Basic Adult Ed (131)					
Wages	54,259	75,775	58,970	46,500	46,500
Benefits	26,371	40,899	47,031	42,428	42,428
Purchased Services	4,786	7,158	3,645	7,100	7,100
Supplies	1,552	1,243	485	400	400
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	86,968	125,075	110,131	96,428	96,428

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Secondary Adult Ed (132)					
Wages	68,689	54,014	53,696	46,500	46,500
Benefits	45,643	34,727	44,045	42,484	42,484
Purchased Services	6,612	9,196	5,515	3,400	3,400
Supplies	3,719	3,566	2,364	3,500	3,500
Capital Outlay	1,826	1,723	0	100	100
Other	472	134	496	500	500
Total Secondary Adult Ed.	126,961	103,360	106,116	96,484	96,484
Total Adult Education	213,929	228,435	216,247	192,912	192,912
Support Services					
Pupil Support					
Attendance (211)					
Wages	52,313	34,357	29,697	37,253	37,253
Benefits	41,910	35,353	49,608	40,358	40,144
Total Attendance	94,223	69,710	79,305	77,611	77,397
Guidance (212)					
Wages	210,634	224,808	225,866	242,446	255,946
Benefits	140,648	143,053	147,674	163,226	160,535
Purchased Services	27	88	0	885	885
Supplies	538	217	715	1,985	1,985
Total Guidance	351,847	368,166	374,255	408,542	419,351
Health Services (213)					
Wages	53,710	66,540	56,942	64,800	68,800
Benefits	32,401	38,928	33,341	40,249	41,783
Purchased Services	33,736	4,643	0	3,200	3,200
Supplies	2,499	3,079	3,164	4,800	4,800
Total Health Services	122,346	113,190	93,447	113,049	118,583
Psychologist (214)					
Wages	84,600	95,686	97,000	137,500	161,500
Benefits	58,745	71,335	66,323	94,465	105,416
Purchased Services	1,411	2,809	1,466	1,200	1,200
Supplies	1,304	1,842	1,794	4,400	4,400
Capital Outlay	0	0	0	0	0
Other	0	135	220	400	400
Total Psychologist	146,060	171,807	166,803	237,965	272,916
Speech Therapy (215)					
Wages	175,000	180,250	182,750	187,750	202,125
Benefits	115,224	120,918	124,356	135,459	142,210
Purchased Services	3,801	298	116	700	700
Supplies	578	1,493	1,037	2,300	2,300
Total Speech Therapy	294,603	302,959	308,259	326,209	347,335

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Social Work (216)					
Wages	204,540	265,740	273,271	278,609	297,124
Benefits	144,391	191,969	186,398	199,932	208,384
Purchased Services	845	4,409	422	1,200	1,200
Supplies	1,087	506	460	2,100	2,100
Capital Outlay	0	0	0	0	0
Other	300	150	300	300	300
Total Social Work	351,163	462,774	460,851	482,141	509,108
Student Supervision (219)					
Wages	21,293	73,366	64,276	45,399	45,399
Benefits	10,126	35,587	37,275	29,393	29,348
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	31,419	108,953	101,551	74,792	74,747
Total Pupil Services	1,391,661	1,597,559	1,584,471	1,720,309	1,819,437
Instructional Staff Support Improve Instruction (221)					
Wages	1,426	57,268	75,800	26,250	103,360
Benefits	3,640	39,788	53,844	18,032	71,087
Purchased Services	42,882	39,653	18,479	13,977	13,977
Supplies	0	0	1,473	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Improvement	47,948	136,709	149,596	58,759	188,924
Library-Media (222)					
Wages	74,923	69,839	61,302	80,061	80,061
Benefits	39,051	32,663	29,960	41,064	40,514
Purchased Services	3,059	7,464	6,111	2,170	2,170
Supplies	4,178	8,668	7,502	8,376	8,376
Total Library-Media	121,211	118,634	104,875	131,671	131,121
Educational Technology (225)					
Purchased Services				45,000	45,000
Supplies				125,000	50,000
Total Library-Media	0	0	0	170,000	95,000
Program Direction (226)					
Wages	389,849	357,970	325,377	261,213	218,713
Benefits	244,935	235,072	210,356	191,125	149,655
Purchased Services	20,023	14,357	9,992	12,400	12,400
Supplies	4,905	6,164	4,504	2,600	2,600
Capital Outlay	0	0	0	0	0
Other	0	595	172	300	300
Total Program Direction	659,712	614,158	550,401	467,638	383,668

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Assessment (227)					
Purchased Services	42,082	19,404	7,200	7,500	7,500
Supplies	939	2,550	6,397	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	1,000	0	0	0	0
Total Assessment	44,021	21,954	13,597	10,500	10,500
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Support	872,892	891,455	818,469	838,568	809,213
General Administration					
Board of Education (231)					
Purchased Services	55,865	58,725	57,205	55,000	55,000
Supplies	205	1,293	793	1,500	1,500
Capital Outlay	0	0	0	0	0
Other	39,584	4,359	0	5,000	5,000
Total Board of Education	95,654	64,377	57,998	61,500	61,500
Superintendent (232)					
Wages	212,854	221,481	233,121	235,930	235,930
Benefits	133,372	138,697	146,182	158,696	157,332
Purchased Services	8,999	8,886	6,500	13,000	13,000
Supplies	7,036	7,127	13,610	11,000	11,000
Capital Outlay	0	0	0	0	0
Other	6,386	10,311	8,147	12,000	12,000
Total Superintendent	368,647	386,502	407,560	430,626	429,262
Total General Administration	464,301	450,879	465,558	492,126	490,762
School Administration					
Principals Office (241)					
Wages	616,394	624,647	655,737	741,526	741,526
Benefits	430,075	428,803	478,880	548,585	544,103
Purchased Services	5,121	6,315	4,689	11,168	11,168
Supplies	23,731	21,579	28,539	21,511	21,511
Capital Outlay	0	0	0	0	0
Other	1,783	2,890	2,910	1,587	1,587
Total Principals Office	1,077,104	1,084,234	1,170,755	1,324,377	1,319,895
Other School Admin (249)					
Graduation Supplies	6,090	4,899	4,789	5,000	5,000
Total Other School Admin.	6,090	4,899	4,789	5,000	5,000
Total School Administration	1,083,194	1,089,133	1,175,544	1,329,377	1,324,895

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Business Services					
Fiscal Services (252)					
Wages	220,362	215,658	229,191	212,925	212,925
Benefits	144,984	138,770	169,959	155,434	154,205
Purchased Services	0	1,000	3,398	4,000	4,000
Supplies	1,744	1,188	2,926	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	746	587	172	9,000	9,000
Total Fiscal Services	367,836	357,203	405,646	383,359	382,130
Other Business Serv (259)					
Purchased Services	8,610	17,850	8,244	8,900	8,900
Other	76,740	120,190	108,662	120,000	120,000
Total Other Business	85,350	138,040	116,906	128,900	128,900
Total Business Services	453,186	495,243	522,552	512,259	511,030
Operations & Maintenance					
Operations (261)					
Wages	143,006	121,020	137,323	144,334	144,334
Benefits	102,609	76,059	90,019	99,398	98,564
Purchased Services	631,465	668,957	662,881	703,500	743,500
Supplies	561,308	637,393	518,595	726,400	676,400
Capital Outlay	62,361	679	11,728	0	0
Other	0	257	164	500	500
Total Operations	1,500,749	1,504,365	1,420,710	1,674,132	1,663,298
Security Services (266)					
Wages	0	3,074	13,095	149	149
Benefits	0	2,333	10,193	2,111	2,111
Purchased Services	5,657	13,044	4,281	8,000	8,000
Supplies	2,020	13	2,085	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	7,677	18,464	29,654	12,260	12,260
Total Operations & Maint	1,508,426	1,522,829	1,450,364	1,686,392	1,675,558
Pupil Transportation (271)					
Wages	352,664	441,392	453,554	486,965	486,965
Benefits	201,358	252,029	275,549	308,714	305,893
Purchased Services	97,010	104,683	85,440	62,100	62,100
Supplies	167,234	193,345	142,034	148,900	148,900
Capital Outlay	26,017	127,344	90,719	143,000	113,000
Other	143	208	1,008	500	500
Total Transportation	844,426	1,119,001	1,048,304	1,150,179	1,117,358

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Central Support					
Public Relations (282)					
Purchased Services	0	3,714	301	4,500	4,500
Supplies	0	0	0	0	0
Total Public Relations	0	3,714	301	4,500	4,500
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	18,184	36,697	26,891	31,908	31,908
Supplies	0	0	0	0	0
Other	0	0	0	0	0
Total Human Resources	18,184	36,697	26,891	31,908	31,908
Technology (284)					
Wages	74,061	76,517	77,247	67,974	67,974
Benefits	56,199	58,032	58,474	61,611	61,218
Purchased Services	88,813	63,149	30,595	89,500	89,500
Supplies	53,542	64,892	31,493	69,500	69,500
Capital Outlay	0	0	0	0	0
Other	70,053	68,913	62,308	61,000	61,000
Total Technology	342,668	331,503	260,117	349,585	349,192
Registrar (285)					
Wages	21,297	32,337	30,291	32,921	32,921
Benefits	10,979	16,235	16,211	18,618	18,618
Purchased Services	11,374	11,285	11,192	11,000	11,000
Other	35,936	36,240	37,036	37,000	37,000
Total Registrar	79,586	96,097	94,730	99,539	99,539
Other Central Support (289)					
Wages	17,820	17,674	4,455	17,000	17,000
Benefits	2,698	3,009	26	8,789	8,691
Purchased Services	0	223	2,742	4,000	4,000
Supplies	452	897	275	1,000	1,000
Capital Outlay	0	0	0	0	0
Total Other Central	20,970	21,803	7,498	30,789	30,691
Total Central Support	461,408	486,100	389,236	511,821	511,330

Whitehall District Schools
Statement of Revenues and Expenses
General Fund - History by Function

Function	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Athletics (293)					
Wages	189,668	199,540	215,488	196,000	241,500
Benefits	91,988	90,724	81,731	98,520	139,813
Purchased Services	159,322	148,937	110,528	148,200	148,200
Supplies	47,765	45,054	43,079	60,100	60,100
Capital Outlay	2,350	10,019	12,156	2,000	2,000
Other	15,904	18,290	13,527	13,400	13,400
Total Athletics	506,997	512,564	476,509	518,220	605,013
Community Services					
Community Serv - Direct (311)					
Wages	0	0	0	0	0
Benefits	0	0	0	6,900	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	2,000	0
Total Community Activities	0	0	0	8,900	0
Community Serv - Recr (321)					
Wages	0	0	5,907	45,265	92,765
Benefits	0	0	2,437	22,729	66,059
Purchased Services	0	0	6,942	3,000	3,000
Supplies	518	498	16,445	18,000	20,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Community Activities	518	498	31,731	88,994	181,824
Total Community Services	518	498	31,731	97,894	181,824
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	134,235	147,395	168,984	411,000	353,000
Other	26,304	85,931	385,186	4,000	4,000
Total Transfers & Capital	160,539	233,326	554,170	415,000	357,000
Total Payments and Transfers	160,539	233,326	554,170	415,000	357,000
Total Expenditures	22,034,281	22,491,223	22,680,903	23,984,615	24,886,138
Surplus/Deficit	392,931	284,990	327,233	201,662	32,578

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Community Services Fund

Program	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Revenues					
General WLACE	703	86,238	1,167	1,000	1,000
Headstart	855,110	887,296	983,347	967,711	967,655
Great Start Readiness Program	2,227,636	1,920,695	1,964,777	1,921,668	1,921,668
Lighthouse & After School	681,182	663,702	675,588	873,300	876,000
Enrichment & Other	33,331	45,613	27,065	0	0
Credit Recovery	0	0	0	0	0
Playgroups	938	7,543	2,376	0	0
Total Revenues	3,798,900	3,611,087	3,654,320	3,763,679	3,766,323
Expenditures					
General WLACE	(55,287)	(59,151)	(63,682)	200	200
Headstart	852,370	887,296	983,347	967,711	967,655
Great Start Readiness Program	2,227,688	2,075,506	1,969,405	1,921,668	1,921,668
Lighthouse & After School	671,488	675,387	641,418	939,295	939,295
Enrichment & Other	58,349	62,376	51,506	24,112	24,112
Credit Recovery	5,455	0	0	0	0
Playgroups	4,575	3,455	2,427	0	0
Total Expenditures	3,764,638	3,644,869	3,584,421	3,852,986	3,852,930
Surplus/(Deficit)					
General WLACE	55,990	145,389	64,849	800	800
Headstart	2,740	0	0	0	0
Great Start Readiness Program	(52)	(154,811)	(4,628)	0	0
Lighthouse & After School	9,694	(11,685)	34,170	(65,995)	(63,295)
Enrichment & Other	(25,018)	(16,763)	(24,441)	(24,112)	(24,112)
Credit Recovery	(5,455)	0	0	0	0
Playgroups	(3,637)	4,088	(51)	0	0
Total Surplus/(Deficit)	34,262	(33,782)	69,899	(89,307)	(86,607)
Beginning Fund Balance	129,901	164,163	130,381	200,280	110,973
Ending Fund Balance	164,163	130,381	200,280	110,973	24,366
Percentage of Expenditures	4.4%	3.6%	5.6%	2.9%	0.6%
Non-Grant Percent of Expense	24.0%	19.1%	31.7%	11.5%	2.5%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Food Service Fund

Object	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Revenues					
Local	276,364	265,091	243,521	16,000	16,000
State	60,983	62,405	43,101	48,255	35,362
Federal	663,414	632,440	1,361,485	2,910,000	2,910,000
Other	0	931	16,608	7,000	7,000
Total Revenues	1,000,761	960,867	1,664,715	2,981,255	2,968,362
Expenditures					
Wages	234,568	228,697	256,094	326,000	326,000
Benefits	124,495	111,528	129,771	188,014	186,153
Purchased Services	122,869	157,401	120,042	100,300	100,300
Supplies, incl Food & Drink	502,796	478,193	800,490	1,271,000	1,271,000
Capital Equipment	4,704	36,175	11,369	22,000	170,000
Miscellaneous	13,953	8,184	9,577	8,200	8,200
Outgoing Transfers	39,451	37,348	47,114	654,000	654,000
Total Expenditures	1,042,836	1,057,526	1,374,457	2,569,514	2,715,653
Surplus/Deficit	(42,075)	(96,659)	290,258	411,741	252,709
Beginning Fund Balance	316,476	274,401	177,742	468,000	879,741
Ending Fund Balance	274,401	177,742	468,000	879,741	1,132,450
Percentage of Expenditures	26.3%	16.8%	34.0%	34.2%	41.7%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Technology & Security Fund

Object	2017-18 Audited	2018-19 Audited	2019-20 Audited	2020-21 Final	2021-22 Original
Revenues					
ISD Levy	350,749	383,914	398,466	425,000	425,000
Other	516	1,651	542	100	100
Total Revenues	351,265	385,565	399,008	425,100	425,100
Expenditures					
Classroom Equipment	105,788	236,430	184,533	254,000	254,000
Innovative Prof Dev	14,893	0	0	1,000	1,000
Educ Technology Support	122,476	124,743	160,048	85,214	85,214
Security Improvements	25,260	21,400	111,190	88,000	88,000
Total Expenditures	268,417	382,573	455,771	428,214	428,214
Surplus/Deficit	82,848	2,992	(56,763)	(3,114)	(3,114)
Beginning Fund Balance	25,374	108,222	111,214	54,451	35,399
Ending Fund Balance	108,222	111,214	54,451	51,337	32,285
Percentage of Expenditures	40.3%	29.1%	11.9%	12.0%	7.5%

Whitehall District Schools
Statement of Revenues, Expenses, and Fund Balance
Activity Fund

Object	2020-21 Final	2021-22 Original
Revenues		
District	9,350	9,350
WLACE	8,100	8,100
Shoreline	4,600	4,600
Ealy	12,400	12,400
Middle School	12,740	12,740
High School	26,763	49,560
Athletics	57,000	57,000
Classes	200	200
Scholarships	52,800	52,800
Total Revenues	183,953	206,750
Expenditures		
District	41,400	26,900
WLACE	18,400	15,900
Shoreline	5,500	5,500
Ealy	14,600	12,100
Middle School	26,500	21,700
High School	53,000	42,300
Athletics	83,700	68,900
Classes	5,200	5,000
Scholarships	67,700	45,200
Total Expenditures	316,000	243,500
Surplus/Deficit	(132,047)	(36,750)
Beginning Fund Balance	305,779	173,732
Ending Fund Balance	173,732	136,982
Percentage of Expenditures	55.0%	56.3%

Definitions of Operating Expenditure Categories:

Instructional Expenditures – Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or in another location. Included here are the activities of classroom teachers, classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. This includes basic instruction, pre-school, summer school, and added needs instruction, which covers special education and other compensatory programs. CEPI also includes athletic program expenditures in this category.

Pupil Support Services - Consist of those activities that are designed to assess and improve the well-being of pupils and to supplement the teaching process. Included in this area are the cost of guidance counselors, occupational therapy and other health services, psychological services, speech pathology, social work, and other pupil support activities.

Instructional Staff Support Services - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, in-service training for instructional staff, library and educational media services, and supervision and direction of instructional services and program compliance.

General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations. This area covers the board of education and superintendent's office.

School Administration - Consist of those activities concerned with overall administrative responsibility for a single school. This covers the office of the principal and related building-specific administrative staff.

Business Services - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. This includes fiscal services, which covers budgeting, accounting, and payroll services, as well as costs associated with short-term borrowing.

Operations and Maintenance - Activities concerned with keeping the physical plant open, clean, and ready for daily use, as well as maintaining order and safety in school buildings. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.

Transportation - Activities concerned with the conveyance of pupils to and from school. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc.

Central and Other Support Services - Activities other than general administration that support each of the other instructional service programs. This covers a number of areas, including human resources, technology services, pupil accounting, and other support services. Human resources covers such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. Technology services include supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel,

systems planning and analysis, systems application development, systems operations, network support services, and hardware maintenance and support.

Community Services – Services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Facilities Acquisition - Activities concerned with initially acquiring and improving sites. This includes architectural services, site work, construction, and building improvements.

Debt Service – Payments made for principal and interest on short- or long-term obligations.

Capital Outlay - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

Other Transactions – Payments to other school districts in a sub-grantee relationship, and prior period adjustments.

Fund Modifications – Inter-fund transactions paid to distinct funds within the district's control to support operations in that fund.