



Whitehall District Schools

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

**2019-20 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund**

**Wednesday, June 12, 2019
(Finance Committee)
Monday, June 17, 2019
(Board of Education)**

Whitehall District Schools

Budget Adoption 2019-20 Fiscal Year

Board of Education

Christopher G. Mahoney
President

Bradley K. Johnson
Vice President

James A. TenBrink
Treasurer

Shon A. Cook
Secretary

Penny S. Evert
Trustee

Rachel Mitteer
Trustee

Douglas M. Ogden
Trustee

Administration

Jerry McDowell
Superintendent

Steve Aardema
Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2019-20 Budget Executive Summary
June 11, 2019

What follows is a brief summary of the items included in this packet covering the Budget Adoption for the 2019-20 fiscal year:

General Fund:

Last month we updated the 2018-19 budget for the final time and set many accounts to their anticipated year-end values. Most of that information is being used as the basis for the first budget for the 2019-20 year. By law, we must adopt the budget before July 1 and hold a hearing before we adopt it.

The State has not passed a budget yet. The Governor and House have proposed \$180 increases to the foundation grant. The Senate has proposed a \$270 increase. There could be changes to some of the State grants like At-Risk but we have just continued them at prior year levels. We have been given some information on the federal grants which have been updated. We are beginning to budget some revenue and expense for the Viking Athletic Center and will update that as we go along.

For revenue:

- ◆ We are using an estimated increase of \$200 for the foundation grant; from \$7,871 to \$8,071 per student which is about \$410,000.
- ◆ We are projecting a decrease in enrollment of 18 students or a loss of \$54,000.
- ◆ A Vocational grant from the ISD is included in the amount of \$25,000.
- ◆ The Viking Athletic Center is budgeted for \$20,000 in rents and fees.

On the expense side:

- ◆ Teacher compensation was adjusted by an experience step and insurance increases of 5% for health and 2% for dental.
- ◆ There are several staff changes throughout the buildings which include a HS Social Studies teacher and some Industrial Arts positions at the Middle and High School.
- ◆ Pay scale changes for hourly and administrative staff have been included.
- ◆ The retirement rate is expected to increase from 0.2618 to 0.2750, a 5.04% change, which impacts the budget by \$128,000.
- ◆ Expenses for the Viking Athletic Center include \$25,000 for utilities and \$98,300 for staffing and supplies.

The beginning and ending fund balance are as follows:

	2018-19 Final	2019-20 Original
Beginning Fund Balance	\$2,740,160	\$2,800,059
Revenue	22,851,963	23,106,251
Expense	22,792,064	23,072,779
Surplus/(Deficit)	59,899	33,472
Ending Fund Balance	\$2,800,059	\$2,833,531
Percent of Expenditures	12.3%	12.3%

Community Education Fund:

The Community Services Fund is expected to have a deficit of \$21,390 which would result in an ending fund balance of \$56,104. The Headstart and Great Start Readiness Program (GSRP) are grants that pay based on our expenses and normally do not result in a surplus or deficit. Those grants begin in December and October respectively. Any changes will be part of a future budget amendment. The Lighthouse Learning Center is budgeted for a surplus of about \$9,000. The enrichment programs are budgeted to lose about \$30,000.

Food Service Fund:

The Food Service Fund always looks bad on paper and usually finishes much better. State aid comes in July and August and federal reimbursement comes in July. Large supply orders are made earlier in the year. The major change for 2019-20 is that the truck is no longer in the expenses.

Technology & Security Fund:

This is the sixth year of the ten-year Technology & Security Fund. We bought some computers early this summer which decreases the budget for 2019-20. We have also budgeted one of the Industrial Arts positions to be paid 50% by this fund.

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). The funds are now being tracked in the new Capital Projects fund (#42) and included in the current common Debt Retirement Fund (#31). I have included an early payoff of \$360,000 for one of the bond issues which is callable on May 1, 2020.

Budget Planning:

This is the first budget of the 2019-20 fiscal year. We plan to amend the budget late in the year after the audit is complete, enrollment is known, and final grant amounts are approved. We use that budget for planning throughout the Spring for the following year. In May, we plan to amend this budget a final time for year-end balances and to serve as the basis for budgeting the following year.

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 17, 2019 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, 2020, 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
2019-20 Budget**

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, 2020 is:

Revenue:	
Local Revenue	\$ 3,344,094
State Sources	18,019,439
Federal Sources	885,720
Intermediate Sources	798,000
Incoming Transfers & Other	58,998
Total Revenue	<u>\$ 23,106,251</u>
 Fund Balance, July 1	 \$ 2,800,059
 Total Available Funds	 <u><u>\$ 25,906,310</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	\$ 11,147,751
Added Needs	3,311,430
Adult Education	225,888
Support Services	
Pupil Services	1,576,404
Instructional Support	915,394
General Administration	484,246
School Administration	1,111,681
Business Services	476,032
Operations & Maintenance	1,442,875
Pupil Transportation	1,042,995
Central Support	523,972
Athletics	506,811
Community Services	
Direction & Recreation	98,300
Outgoing Transfers, Capital, & Other	209,000
Total Appropriated	<u>\$ 23,072,779</u>

**White Lake Area Community Education Fund
2019-20 Budget**

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, 2020 is:

Revenue:	
General WLACE	\$ 1,000
Headstart	865,395
Great Start Readiness Program	2,066,385
Lighthouse Learning	683,000
Enrichment & Other	45,000
Total Revenue	<u>\$ 3,660,780</u>
 Fund Balance, July 1	 \$ 77,494
 Total Available Funds	 <u><u>\$ 3,738,274</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	\$ 1,500
Headstart	865,395
Great Start Readiness Program	2,066,385
Lighthouse Learning	673,660
Enrichment & Other	75,230
Total Appropriated	<u><u>\$ 3,682,170</u></u>

**Food Service Fund
2019-20 Budget**

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, 2020 is:

Revenue:		
Local Sources	\$	256,000
State Sources		46,510
Federal Sources		585,000
Other Sources		-
Total Revenue	\$	<u>887,510</u>
Fund Balance, July 1	\$	147,477
Total Available Funds	\$	<u><u>1,034,987</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	\$	230,000
Benefits		134,414
Purchased Services		150,550
Supplies & Materials, incl Food & Drink		443,200
Equipment		5,000
Miscellaneous		7,300
Outgoing Transfers & Other		37,000
Total Appropriated	\$	<u><u>1,007,464</u></u>

**Technology - Security Fund
2019-20 Budget**

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, 2020 is:

Revenue:	
Local Sources	\$ 363,000
Total Revenue	<u>\$ 363,000</u>
Fund Balance, July 1	\$ 20,202
Total Available Funds	<u><u>\$ 383,202</u></u>

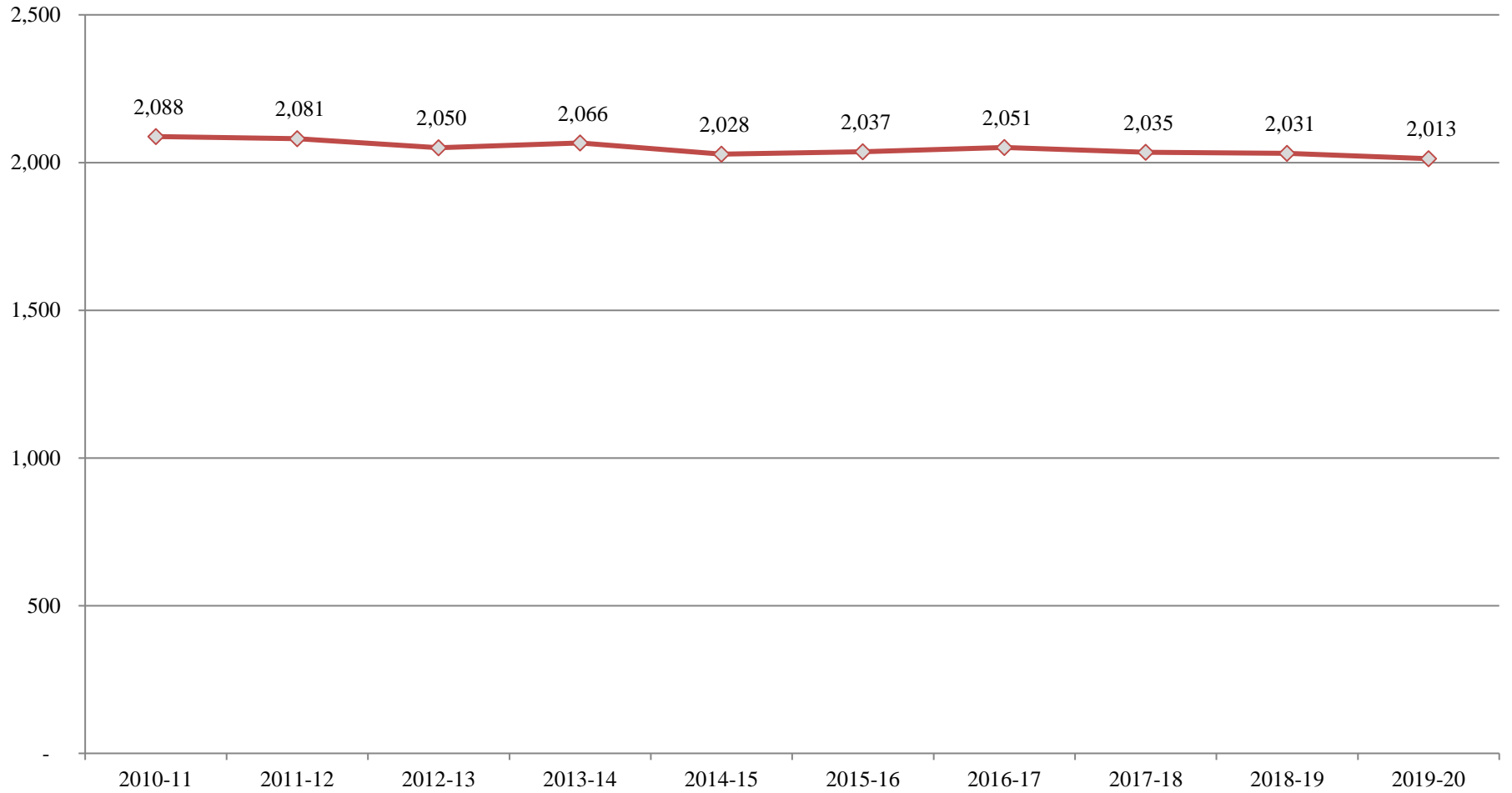
BE IT FURTHER RESOLVED, that the Technology - Security Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Basic Instruction	\$ 104,000
Instruction Improvement	1,000
Educational Technology	180,978
Other Capital	78,000
Total Appropriated	<u><u>\$ 363,978</u></u>

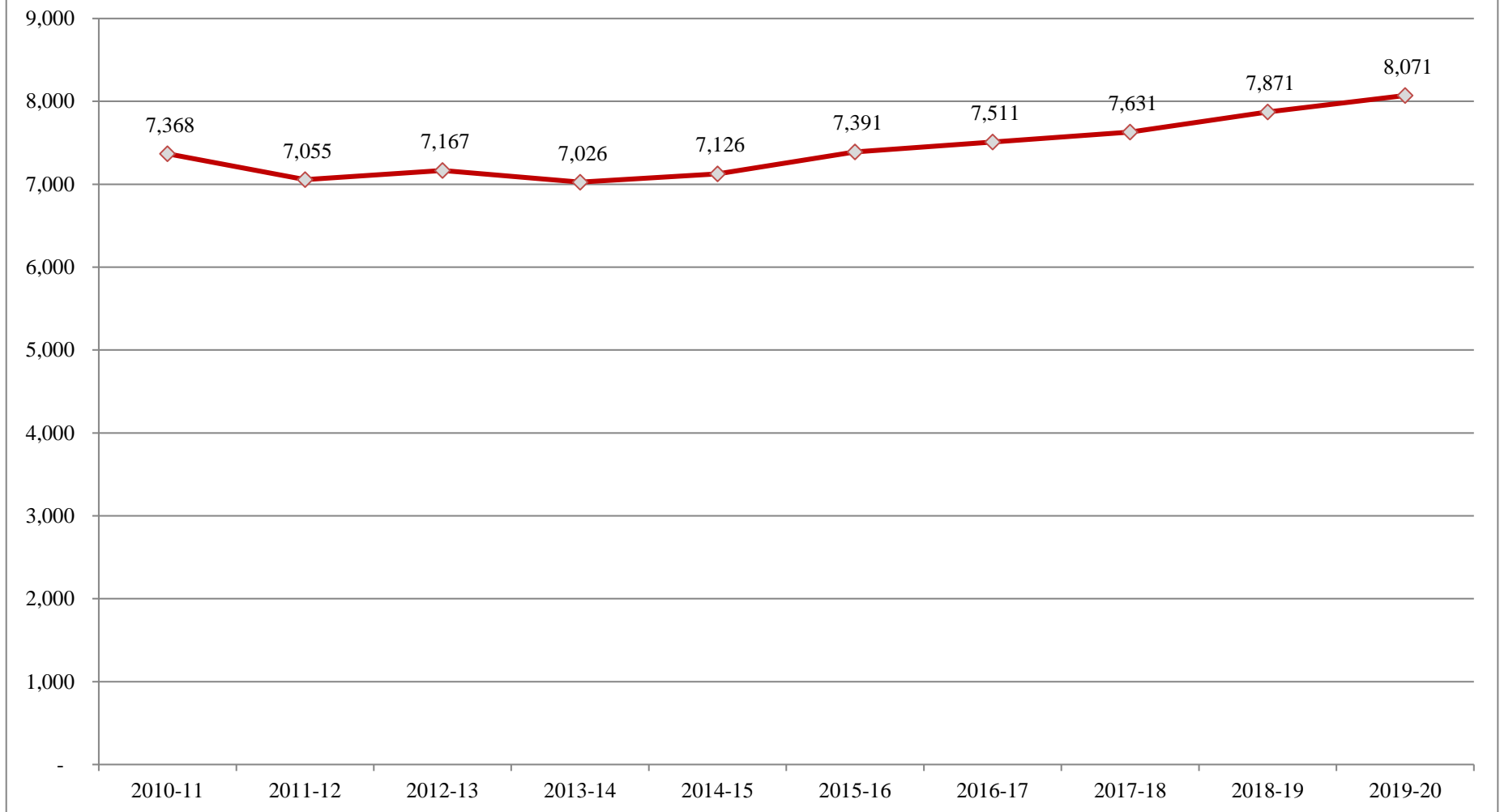
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective June 17, 2019.

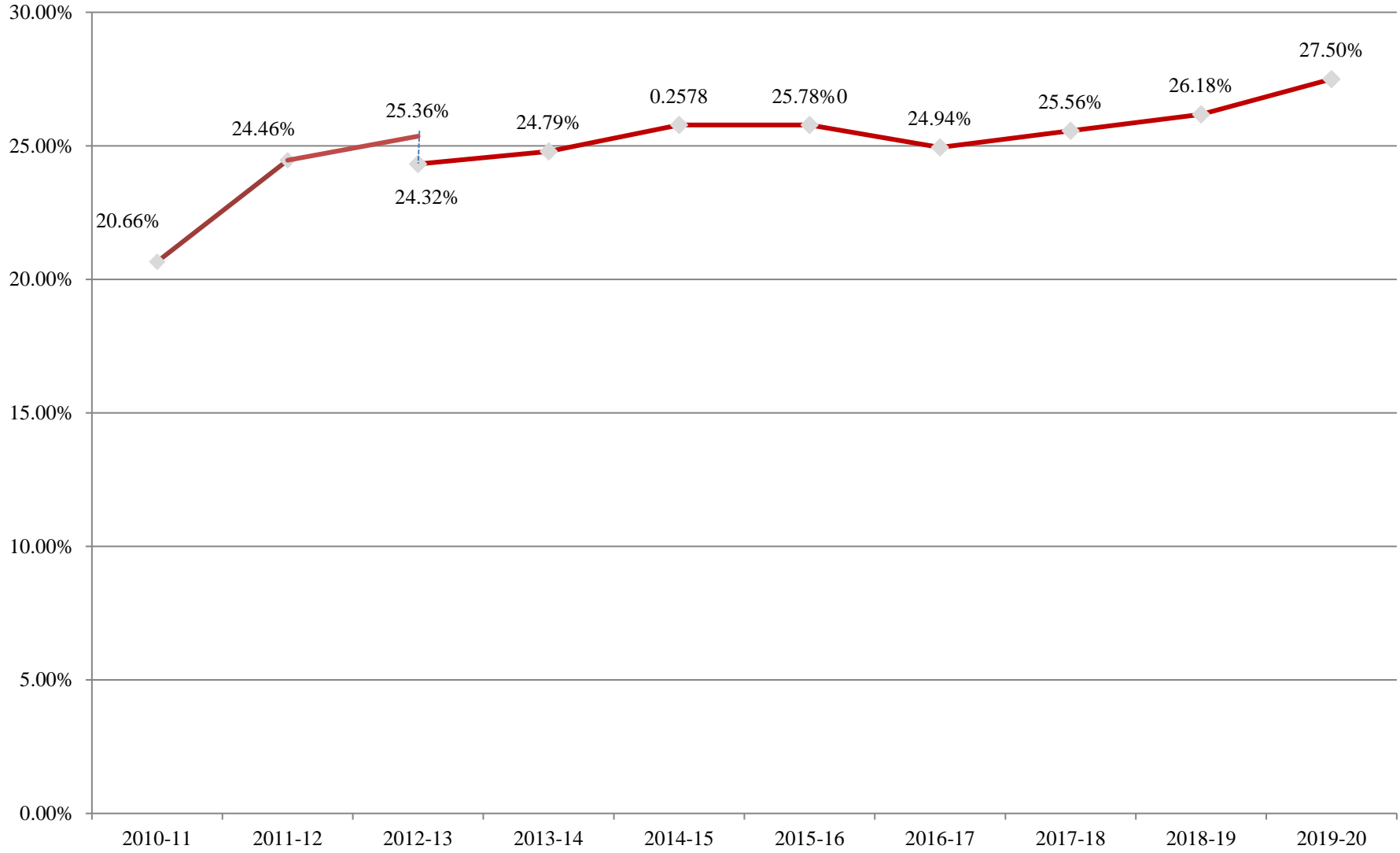
Whitehall District Schools K-12 Blended Pupil Count



WDS Per-pupil foundation allowance



MPERS Pension Rate



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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Revenues					
Local	3,058,504	3,130,020	3,224,944	3,383,452	3,344,094
State	16,132,487	16,876,989	17,558,466	17,650,839	18,019,439
Federal	849,846	913,629	929,456	985,674	885,720
Intermediate	590,085	620,676	674,895	773,000	798,000
Other	52,257	57,384	39,451	58,998	58,998
Total Revenues	20,683,179	21,598,698	22,427,212	22,851,963	23,106,251
Expenditures					
Instruction					
Basic Program	9,857,700	10,604,462	10,628,683	10,804,950	11,147,751
Added Needs	2,992,160	3,238,072	3,444,121	3,529,708	3,311,430
Adult Education	709,066	231,455	213,929	225,888	225,888
Support Services					
Pupil Services	1,190,425	1,380,428	1,391,661	1,555,223	1,576,404
Instructional Support	852,417	960,020	872,892	900,544	915,394
General Administration	404,997	422,278	464,301	473,647	484,246
School Administration	1,022,228	1,045,989	1,083,194	1,066,718	1,111,681
Business Services	399,417	440,578	453,186	464,450	476,032
Operations & Maintenance	1,336,450	1,334,379	1,508,426	1,412,635	1,442,875
Pupil Transportation	744,239	710,889	844,426	1,028,917	1,042,995
District Support	406,925	419,028	461,408	519,840	523,972
Athletics	498,163	507,192	506,997	504,552	506,811
Community Services	0	0	518	0	98,300
Transfers, Capital, & Other	278,790	96,602	160,539	304,992	209,000
Total Expenditures	20,692,977	21,391,372	22,034,281	22,792,064	23,072,779
Surplus/Deficit	(9,798)	207,326	392,931	59,899	33,472
Beginning Fund Balance	2,149,701	2,139,903	2,347,229	2,740,160	2,800,059
Ending Fund Balance	2,139,903	2,347,229	2,740,160	2,800,059	2,833,531
Percentage of Expenditures	10.3%	11.0%	12.4%	12.3%	12.3%

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

Function	2015-16 Audited Percent		2016-17 Audited Percent		2017-18 Audited Percent		2018-19 Final Percent		2019-20 Original Percent	
Revenues										
Local	3,058,504	14.8%	3,130,020	14.3%	3,224,944	14.0%	3,383,452	14.8%	3,344,094	14.5%
State	16,132,487	78.0%	16,876,989	78.5%	17,558,466	78.6%	17,650,839	77.2%	18,019,439	78.0%
Federal	849,846	4.1%	913,629	4.2%	929,456	4.3%	985,674	4.3%	885,720	3.8%
Intermediate	590,085	2.9%	620,676	2.8%	674,895	3.0%	773,000	3.4%	798,000	3.5%
Other	52,257	0.3%	57,384	0.2%	39,451	0.2%	58,998	0.3%	58,998	0.3%
Total Revenues	20,683,179	100.0%	21,598,698	100.0%	22,427,212	100.0%	22,851,963	100.0%	23,106,251	100.0%
Expenditures										
Instruction										
Basic Program	9,857,700	47.6%	10,604,462	48.8%	10,628,683	47.9%	10,804,950	47.4%	11,147,751	48.3%
Added Needs	2,992,160	14.5%	3,238,072	14.9%	3,444,121	15.8%	3,529,708	15.5%	3,311,430	14.4%
Adult Education	709,066	3.4%	231,455	1.1%	213,929	1.0%	225,888	1.0%	225,888	1.0%
Support Services										
Pupil Services	1,190,425	5.8%	1,380,428	6.6%	1,391,661	6.4%	1,555,223	6.8%	1,576,404	6.8%
Instructional Support	852,417	4.1%	960,020	4.7%	872,892	3.9%	900,544	4.0%	915,394	4.0%
General Administration	404,997	2.0%	422,278	2.0%	464,301	2.2%	473,647	2.1%	484,246	2.1%
School Administration	1,022,228	4.9%	1,045,989	4.9%	1,083,194	4.9%	1,066,718	4.7%	1,111,681	4.8%
Business Services	399,417	1.9%	440,578	2.0%	453,186	2.0%	464,450	2.0%	476,032	2.1%
Operations & Maintenance	1,336,450	6.5%	1,334,379	6.4%	1,508,426	6.5%	1,412,635	6.2%	1,442,875	6.3%
Pupil Transportation	744,239	3.6%	710,889	3.4%	844,426	3.9%	1,028,917	4.5%	1,042,995	4.5%
District Support	406,925	2.0%	419,028	2.1%	461,408	2.2%	519,840	2.3%	523,972	2.3%
Athletics	498,163	2.4%	507,192	2.3%	506,997	2.3%	504,552	2.2%	506,811	2.2%
Community Services	0	0.0%	0	0.0%	518	0.0%	0	0.0%	98,300	0.4%
Transfers, Capital, & Other	278,790	1.3%	96,602	0.7%	160,539	0.9%	304,992	1.3%	209,000	0.9%
Total Expenditures	20,692,977	100.0%	21,391,372	100.0%	22,034,281	100.0%	22,792,064	100.0%	23,072,779	100.0%
Surplus/Deficit	(9,798)		207,326		392,931		59,899		33,472	
Beginning Fund Balance	2,149,701		2,139,903		2,347,229		2,740,160		2,800,059	
Ending Fund Balance	2,139,903		2,347,229		2,740,160		2,800,059		2,833,531	
Percentage of Expenditures	10.3%		11.0%		12.4%		12.3%		12.3%	

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

Object	2015-16		2016-17		2017-18		2018-19		2019-20	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,058,504	14.9%	3,130,020	14.5%	3,224,944	14.3%	3,383,452	14.8%	3,344,094	14.5%
State	16,132,487	77.0%	16,876,989	77.6%	17,558,466	78.5%	17,650,839	77.2%	18,019,439	78.0%
Federal	849,846	4.2%	913,629	4.7%	929,456	4.2%	985,674	4.3%	885,720	3.8%
Intermediate	590,085	3.7%	620,676	3.0%	674,895	2.8%	773,000	3.4%	798,000	3.5%
Other	52,257	0.2%	57,384	0.2%	39,451	0.2%	58,998	0.3%	58,998	0.3%
Total Revenues	20,683,179	100.0%	21,598,698	100.0%	22,427,212	100.0%	22,851,963	100.0%	23,106,251	100.0%
Expenditures										
Wages	10,383,840	49.2%	10,664,841	49.7%	10,807,556	48.8%	11,092,941	48.7%	11,181,750	48.5%
Benefits	6,592,357	32.2%	6,915,969	32.9%	7,385,524	33.8%	7,630,744	33.5%	7,877,642	34.1%
Purchased Services	1,722,930	7.8%	1,745,956	8.1%	1,699,202	7.6%	1,694,376	7.4%	1,702,906	7.4%
Supplies	1,024,731	5.8%	1,216,655	6.0%	1,110,098	4.8%	1,156,940	5.1%	1,192,940	5.2%
Capital Outlay	400,153	1.6%	73,082	0.8%	237,632	1.3%	312,971	1.4%	309,441	1.3%
Other	568,966	3.3%	774,869	2.6%	794,269	3.6%	904,092	4.0%	808,100	3.5%
Total Expenditures	20,692,977	100.0%	21,391,372	100.0%	22,034,281	100.0%	22,792,064	100.0%	23,072,779	100.0%
Surplus/Deficit	(9,798)		207,326		392,931		59,899		33,472	
Beginning Fund Balance	2,149,701		2,139,903		2,347,229		2,740,160		2,800,059	
Ending Fund Balance	2,139,903		2,347,229		2,740,160		2,800,059		2,833,531	
Percentage of Expenditures	10.3%		11.0%		12.4%		12.3%		12.3%	

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Revenues					
Local Revenue					
Property Taxes	2,837,061	2,921,732	2,972,374	3,139,152	3,075,794
Investment Earnings	12,152	11,355	20,365	25,000	30,000
Athletics	116,063	80,584	90,039	74,000	73,000
Charges for Services	43,643	53,356	69,466	63,000	83,000
Other	49,585	62,993	72,700	82,300	82,300
Total Local Revenue	3,058,504	3,130,020	3,224,944	3,383,452	3,344,094
State Revenue					
Foundation Allowance	11,839,621	12,697,005	12,699,574	13,141,772	13,487,453
Grants	4,292,866	3,118,275	3,842,741	3,620,219	3,643,138
Other	0	0	0	0	0
Total State Revenue	16,132,487	15,815,280	16,542,315	16,761,991	17,130,591
Federal Revenue					
Title Grants	464,585	424,431	414,134	455,047	369,451
IDEA Grants	286,843	395,758	403,502	422,269	405,711
Other	98,418	93,441	111,820	108,358	110,558
Total Federal Revenue	849,846	913,630	929,456	985,674	885,720
Intermediate Revenue					
Act 18	489,597	535,254	605,339	605,000	605,000
Medicaid	81,942	64,167	51,756	150,000	150,000
Other	17,768	0	17,800	18,000	43,000
WLACE - Adult & Alt Ed	0	1,082,963	1,016,151	888,848	888,848
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	589,307	1,682,384	1,691,046	1,661,848	1,686,848
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	21,398	20,936	0	21,998	21,998
Food Service	30,859	36,448	39,451	37,000	37,000
Other	778	0	0	0	0
Total Transfers & Other	53,035	57,384	39,451	58,998	58,998
Total Revenues	20,683,179	21,598,698	22,427,212	22,851,963	23,106,251

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,593,943	2,490,765	2,576,267	2,634,586	2,667,088
Benefits	1,702,212	1,689,410	1,828,017	1,898,564	1,987,414
Purchased Services	106,498	105,836	108,020	89,600	89,600
Supplies	63,269	213,831	89,007	85,203	85,203
Capital Outlay	0	0	0	2,500	2,500
Other	143	215	409	200	200
Total Elementary	4,466,065	4,500,057	4,601,720	4,710,653	4,832,005
Middle School (112)					
Wages	1,473,247	1,552,621	1,445,280	1,504,730	1,606,117
Benefits	965,262	1,077,640	1,029,909	1,090,669	1,186,274
Purchased Services	28,822	35,948	30,333	27,885	31,415
Supplies	54,075	61,822	31,770	62,034	62,034
Capital Outlay	14,711	11,220	2,605	17,530	14,000
Other	2,752	1,234	3,908	2,683	2,683
Total Middle School	2,538,869	2,740,485	2,543,805	2,705,531	2,902,523
High School (113)					
Wages	1,527,944	1,732,108	1,801,566	1,686,128	1,679,890
Benefits	1,007,468	1,233,513	1,289,674	1,270,124	1,300,819
Purchased Services	218,396	256,269	274,709	248,265	248,265
Supplies	66,520	68,626	79,738	125,637	125,637
Capital Outlay	7,876	4,925	8,238	7,276	7,276
Other	6,094	7,282	8,747	7,278	7,278
Total High School	2,834,298	3,302,723	3,462,672	3,344,708	3,369,165
Summer School (119)					
Wages	9,450	37,313	13,772	24,000	24,000
Benefits	4,170	18,862	5,979	10,808	10,808
Purchased Services	3,380	2,564	0	950	950
Supplies	1,466	2,457	735	8,300	8,300
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total High School	18,466	61,196	20,486	44,058	44,058
Total Basic Instruction	9,857,698	10,604,461	10,628,683	10,804,950	11,147,751

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Added Needs					
Special Education (122)					
Wages	974,466	1,110,442	1,111,113	1,219,354	1,197,715
Benefits	635,294	703,515	733,001	798,845	790,202
Purchased Services	43,268	21,889	23,396	30,000	30,000
Supplies	8,352	13,088	9,941	12,124	12,124
Capital Outlay	0	0	0	0	0
Other	427,705	512,263	505,855	520,000	520,000
Total Special Education	2,089,085	2,361,197	2,383,306	2,580,323	2,550,041
Compensatory Education (125)					
Wages	485,387	475,032	552,446	493,738	374,231
Benefits	268,405	268,998	346,571	308,412	238,182
Purchased Services	0	0	0	0	0
Supplies	21,545	6,942	660	1,213	1,213
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Comp. Education	775,337	750,972	899,677	803,363	613,626
Vocational Education (127)					
Wages	68,144	68,250	67,750	74,500	74,500
Benefits	36,451	37,497	75,025	53,522	55,263
Purchased Services	14,990	16,900	13,059	15,000	15,000
Supplies	8,153	3,256	5,304	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	127,738	125,903	161,138	146,022	147,763
Total Added Needs	2,992,160	3,238,072	3,444,121	3,529,708	3,311,430
Adult Education					
Basic Adult Ed (131)					
Wages	8,329	53,529	54,259	71,018	71,018
Benefits	3,325	26,325	26,371	52,467	52,467
Purchased Services	353	824	4,786	5,600	5,600
Supplies	0	0	1,552	1,200	1,200
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	12,007	80,678	86,968	130,285	130,285

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Secondary Adult Ed (132)					
Wages	350,769	69,593	68,689	49,513	49,513
Benefits	254,816	45,966	45,643	34,990	34,990
Purchased Services	49,231	15,561	6,612	6,500	6,500
Supplies	36,018	15,954	3,719	3,500	3,500
Capital Outlay	1,185	1,603	1,826	900	900
Other	5,040	2,100	472	200	200
Total Secondary Adult Ed.	697,059	150,777	126,961	95,603	95,603
Total Adult Education	709,066	231,455	213,929	225,888	225,888
Support Services					
Pupil Support					
Attendance (211)					
Wages	31,304	29,702	52,313	65,997	67,218
Benefits	29,348	26,463	41,910	48,629	49,565
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Attendance	60,652	56,165	94,223	114,626	116,783
Guidance (212)					
Wages	211,278	213,366	210,634	222,619	222,619
Benefits	139,100	136,574	140,648	144,053	148,274
Purchased Services	150	0	27	1,105	1,105
Supplies	627	163	538	1,985	1,985
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Guidance	351,155	350,103	351,847	369,762	373,983
Health Services (213)					
Wages	63,195	89,779	53,710	64,950	55,600
Benefits	28,818	46,382	32,401	35,227	45,040
Purchased Services	0	6,678	33,736	9,500	9,500
Supplies	429	2,124	2,499	3,100	3,100
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Health Services	92,442	144,963	122,346	112,777	113,240

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Psychologist (214)					
Wages	70,587	58,000	84,600	94,000	94,000
Benefits	45,648	36,727	58,745	66,960	68,075
Purchased Services	8,599	41,686	1,411	2,700	2,700
Supplies	312	2,721	1,304	2,900	2,900
Capital Outlay	0	0	0	0	0
Other	384	160	0	400	400
Total Psychologist	125,530	139,294	146,060	166,960	168,075
Speech Therapy (215)					
Wages	126,500	157,824	175,000	180,250	182,750
Benefits	77,070	96,693	115,224	116,336	120,868
Purchased Services	18,640	512	3,801	900	900
Supplies	0	1,938	578	2,100	2,100
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Speech Therapy	222,210	256,967	294,603	299,586	306,618
Social Work (216)					
Wages	177,876	223,064	204,540	265,785	265,785
Benefits	102,331	140,236	144,391	180,942	185,080
Purchased Services	109	2,788	845	2,200	2,200
Supplies	61	1,791	1,087	800	800
Capital Outlay	0	0	0	0	0
Other	0	150	300	200	200
Total Social Work	280,377	368,029	351,163	449,927	454,065
Student Supervision (219)					
Wages	40,183	44,458	21,293	28,054	29,209
Benefits	17,877	19,889	10,126	13,531	14,431
Purchased Services	0	561	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Student Supervision	58,060	64,908	31,419	41,585	43,640
Total Pupil Services	1,190,426	1,380,429	1,391,661	1,555,223	1,576,404
Instructional Staff Support Improve Instruction (221)					
Wages	62,617	36,953	1,426	58,100	58,100
Benefits	37,821	24,003	3,640	40,245	41,534
Purchased Services	47,061	67,074	42,882	52,357	52,357
Supplies	727	841	0	1,500	1,500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Improvement	148,226	128,871	47,948	152,202	153,491

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Library-Media (222)					
Wages	62,618	48,619	74,923	73,399	78,448
Benefits	31,203	25,295	39,051	34,293	37,574
Purchased Services	2,940	2,800	3,059	2,170	2,170
Supplies	6,019	4,616	4,178	8,376	8,376
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Library-Media	102,780	81,330	121,211	118,238	126,568
Program Direction (226)					
Wages	338,204	422,149	389,849	341,016	343,783
Benefits	177,385	231,024	244,935	222,388	224,852
Purchased Services	12,810	25,745	20,023	11,700	11,700
Supplies	5,533	8,936	4,905	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Program Direction	533,932	687,854	659,712	580,104	585,335
Assessment (227)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	63,283	61,633	42,082	45,000	45,000
Supplies	688	332	939	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	0	0	1,000	0	0
Total Assessment	63,971	61,965	44,021	50,000	50,000
Other Instr Support (229)					
Wages	2,420	0	0	0	0
Benefits	1,088	0	0	0	0
Total Other Instr Support	3,508	0	0	0	0
Total Instruction Staff Support	852,417	960,020	872,892	900,544	915,394
General Administration					
Board of Education (231)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	71,169	53,619	55,865	73,500	73,500
Supplies	1,996	1,660	205	2,400	2,400
Capital Outlay	0	0	0	0	0
Other	4,696	4,497	39,584	5,000	5,000
Total Board of Education	77,861	59,776	95,654	80,900	80,900

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Superintendent (232)					
Wages	185,768	215,456	212,854	218,071	223,671
Benefits	122,479	127,074	133,372	138,676	143,675
Purchased Services	6,242	8,078	8,999	13,000	13,000
Supplies	9,004	8,374	7,036	9,000	9,000
Capital Outlay	0	0	0	0	0
Other	3,643	3,520	6,386	14,000	14,000
Total Superintendent	327,136	362,502	368,647	392,747	403,346
Total General Administration	404,997	422,278	464,301	473,647	484,246
School Administration					
Principals Office (241)					
Wages	592,832	617,202	616,394	618,882	644,709
Benefits	390,817	392,580	430,075	411,070	430,206
Purchased Services	13,981	9,812	5,121	11,168	11,168
Supplies	17,269	18,851	23,731	19,011	19,011
Capital Outlay	0	0	0	0	0
Other	2,363	1,948	1,783	1,587	1,587
Total Principals Office	1,017,262	1,040,393	1,077,104	1,061,718	1,106,681
Other School Admin (249)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	4,966	5,596	6,090	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Other School Admin.	4,966	5,596	6,090	5,000	5,000
Total School Administration	1,022,228	1,045,989	1,083,194	1,066,718	1,111,681
Business Services					
Fiscal Services (252)					
Wages	207,963	214,687	220,362	215,846	222,196
Benefits	130,978	138,635	144,984	138,304	143,536
Purchased Services	514	1,062	0	1,200	1,200
Supplies	2,133	1,145	1,744	8,000	8,000
Capital Outlay	0	0	0	0	0
Other	44	525	746	800	800
Total Fiscal Services	341,632	356,054	367,836	364,150	375,732

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Other Business Serv (259)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	9,787	8,799	8,610	9,900	9,900
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	47,998	75,725	76,740	90,400	90,400
Total Other Business	57,785	84,524	85,350	100,300	100,300
Total Business Services	399,417	440,578	453,186	464,450	476,032
Operations & Maintenance					
Operations (261)					
Wages	128,200	128,279	143,006	144,114	146,614
Benefits	75,157	78,647	102,609	92,505	95,235
Purchased Services	627,775	617,269	631,465	648,950	648,950
Supplies	466,082	488,891	561,308	511,600	536,600
Capital Outlay	27,733	0	62,361	0	0
Other	0	0	0	0	0
Total Operations	1,324,947	1,313,086	1,500,749	1,397,169	1,427,399
Security Services (266)					
Wages	0	0	0	1,000	1,000
Benefits	0	0	0	466	476
Purchased Services	9,483	16,235	5,657	13,000	13,000
Supplies	2,020	5,058	2,020	1,000	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	11,503	21,293	7,677	15,466	15,476
Total Operations & Maint	1,336,450	1,334,379	1,508,426	1,412,635	1,442,875
Pupil Transportation (271)					
Wages	290,413	309,937	352,664	430,031	436,566
Benefits	145,474	160,642	201,358	252,686	260,229
Purchased Services	49,095	88,657	97,010	74,200	74,200
Supplies	137,345	139,761	167,234	151,600	151,600
Capital Outlay	120,557	11,175	26,017	120,000	120,000
Other	1,355	717	143	400	400
Total Transportation	744,239	710,889	844,426	1,028,917	1,042,995

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Central Support					
Public Relations (282)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	4,100	4,100
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Public Relations	0	0	0	4,100	4,100
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	25,113	18,432	18,184	31,908	31,908
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Human Resources	25,113	18,432	18,184	31,908	31,908
Technology (284)					
Wages	104,715	67,323	74,061	74,620	76,770
Benefits	74,141	46,341	56,199	60,548	62,369
Purchased Services	119,695	83,194	88,813	94,900	94,900
Supplies	54,257	75,927	53,542	64,100	64,100
Capital Outlay	0	0	0	0	0
Other	1,136	67,038	70,053	71,000	71,000
Total Technology	353,944	339,823	342,668	365,168	369,139
Registrar (285)					
Wages	0	0	21,297	30,740	30,740
Benefits	0	0	10,979	15,709	15,709
Purchased Services	14,155	10,216	11,374	12,000	12,000
Other	0	31,332	35,936	36,000	36,000
Total Registrar	14,155	41,548	79,586	94,449	94,449
Other Central Support (289)					
Wages	10,118	15,880	17,820	15,000	15,000
Benefits	1,383	2,777	2,698	7,215	7,376
Purchased Services	1,210	0	0	1,000	1,000
Supplies	1,003	568	452	1,000	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Other Central	13,714	19,225	20,970	24,215	24,376
Total Central Support	406,926	419,028	461,408	515,740	519,872

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

Function	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Athletics (293)					
Wages	185,370	182,511	189,668	192,900	192,900
Benefits	86,834	84,262	91,988	92,560	94,819
Purchased Services	156,180	165,311	159,322	154,118	154,118
Supplies	54,865	61,387	47,765	51,257	51,257
Capital Outlay	1,908	165	2,350	3,765	3,765
Other	13,006	13,556	15,904	9,952	9,952
Total Athletics	498,163	507,192	506,997	504,552	506,811
Community Services					
Community Serv - Direct (311)					
Wages	0	0	0	0	20,000
Benefits	0	0	0	0	17,100
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Community Activities	0	0	0	0	38,100
Community Serv - Recr (321)					
Wages	0	0	0	0	30,000
Benefits	0	0	0	0	15,200
Purchased Services	0	0	0	0	5,000
Supplies	0	0	518	0	10,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Community Activities	0	0	518	0	60,200
Total Community Services	0	0	518	0	98,300
Transfers & Capital					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	226,182	43,994	134,235	161,000	161,000
Other	52,608	52,608	26,304	143,992	48,000
Total Transfers & Capital	278,790	96,602	160,539	304,992	209,000
Total Payments and Transfers	278,790	96,602	160,539	304,992	209,000
Total Expenditures	20,692,977	21,391,372	22,034,281	22,792,064	23,072,779
Surplus/Deficit	(9,798)	207,326	392,931	59,899	33,472

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

Program	2015-16	2016-17	2017-18	2018-19	2019-20
	Audited	Audited	Audited	Final	Original
Revenues					
General WLACE	714	454	703	96,992	1,000
Early Headstart	148,545	0	0	0	0
Headstart	1,159,554	784,810	855,110	865,395	865,395
Great Start Readiness Program	2,328,307	2,128,476	2,227,636	1,903,743	2,066,385
Lighthouse & After School	622,052	619,568	681,182	683,000	683,000
Enrichment & Other	38,461	37,857	33,331	45,000	45,000
Credit Recovery	5,899	15,360	0	0	0
Playgroups	3,897	6,726	938	0	0
Total Revenues	4,307,429	3,593,251	3,798,900	3,594,130	3,660,780
Expenditures					
General WLACE	(17,484)	1,970	(55,287)	1,500	1,500
Early Headstart	148,885	0	0	0	0
Headstart	1,090,964	856,910	852,370	865,395	865,395
Great Start Readiness Program	2,199,115	2,137,014	2,227,688	2,064,599	2,066,385
Lighthouse & After School	683,587	649,705	671,488	674,075	673,660
Enrichment & Other	70,185	60,798	58,349	75,230	75,230
Credit Recovery	11,136	11,366	5,455	0	0
Playgroups	4,096	3,963	4,575	0	0
Total Expenditures	4,190,484	3,721,726	3,764,638	3,680,799	3,682,170
Surplus/(Deficit)					
General WLACE	18,198	(1,516)	55,990	95,492	(500)
Early Headstart	(340)	0	0	0	0
Headstart	68,590	(72,100)	2,740	0	0
Great Start Readiness Program	129,192	(8,538)	(52)	(160,856)	0
Lighthouse & After School	(61,535)	(30,137)	9,694	8,925	9,340
Enrichment & Other	(31,724)	(22,941)	(25,018)	(30,230)	(30,230)
Credit Recovery	(5,237)	3,994	(5,455)	0	0
Playgroups	(199)	2,763	(3,637)	0	0
Total Surplus/(Deficit)	116,945	(128,475)	34,262	(86,669)	(21,390)
Beginning Fund Balance	141,431	258,376	129,901	164,163	77,494
Ending Fund Balance	258,376	129,901	164,163	77,494	56,104
Percentage of Expenditures	6.2%	3.5%	4.4%	2.1%	1.5%
Non-Grant Percent of Expense	34.4%	17.8%	24.0%	10.3%	7.5%

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

Object	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Revenues					
Local	316,056	290,894	276,364	254,000	256,000
State	36,595	40,097	60,983	61,199	46,510
Federal	626,603	627,340	663,414	585,000	585,000
Other	0	0	0	0	0
Total Revenues	979,254	958,331	1,000,761	900,199	887,510
Expenditures					
Wages	199,438	218,167	234,568	227,000	230,000
Benefits	93,471	105,552	124,495	123,998	134,414
Purchased Services	99,036	99,040	122,869	147,450	150,550
Supplies, incl Food & Drink	484,226	503,310	502,796	443,200	443,200
Capital Equipment	46,369	9,542	4,704	41,175	5,000
Miscellaneous	10,682	10,158	13,953	7,300	7,300
Outgoing Transfers	30,859	36,448	39,451	37,000	37,000
Total Expenditures	964,081	982,217	1,042,836	1,027,123	1,007,464
Surplus/Deficit	15,173	(23,886)	(42,075)	(126,924)	(119,954)
Beginning Fund Balance	325,189	340,362	316,476	274,401	147,477
Ending Fund Balance	340,362	316,476	274,401	147,477	27,523
Percentage of Expenditures	35.3%	32.2%	26.3%	14.4%	2.7%

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

Object	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Final	2019-20 Original
Revenues					
ISD Levy	350,527	345,506	350,749	358,000	362,000
Other	106	113	516	1,000	1,000
Total Revenues	350,633	345,619	351,265	359,000	363,000
Expenditures					
Classroom Equipment	167,592	175,071	105,788	252,000	104,000
Innovative Prof Dev	3,686	1,264	14,893	1,000	1,000
Educ Technology Support	171,510	154,832	122,476	126,020	180,978
Security Improvements	10,584	6,642	25,260	68,000	78,000
Total Expenditures	353,372	337,809	268,417	447,020	363,978
Surplus/Deficit	(2,739)	7,810	82,848	(88,020)	(978)
Beginning Fund Balance	20,303	17,564	25,374	108,222	20,202
Ending Fund Balance	17,564	25,374	108,222	20,202	19,224
Percentage of Expenditures	5.0%	7.5%	40.3%	4.5%	5.3%

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.