



Whitehall District Schools

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

**2023-24 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Monday, June 12, 2023
(Finance Committee)
Monday, June 19, 2023
(Board of Education)**

Whitehall District Schools

Budget Adoption 2023-24 Fiscal Year

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Whitehall District Schools Board of Education
2023-24 Budget Executive Summary
June 12, 2023

What follows is a brief summary of the items included in this packet covering the adoption of the 2023-24 fiscal year.

All Funds:

Since we just updated the budget in May, most accounts were just carried over into the new year. The current year budgeted fund balance is the new year starting fund balance. Those figures will be updated to actual amounts in the first budget amendment.

General Fund:

For revenue some of the significant changes are:

- ◆ The student count information for the K-12 is projected to be down 20 students. No changes were made to the homeschool & and alternative education programs. The foundation grant is projected to be \$9,608 for an increase of \$458.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
2019-20	2009.57	54.81	83.63	2148.01	\$7,936
2020-21	1977.04	31.24	104.10	2112.38	\$8,111
2021-22	1946.30	34.36	93.50	2074.16	\$8,700
2022-23	1907.49	33.39	109.00	2049.88	\$9,150
2023-24 Budget	1887.49	33.39	109.00	2029.88	\$9,608
Difference	-20.00	0.00	0.00	-20.00	+458

The budget impacts are \$173,000 less for the enrollment change and \$918,000 more for the increase in foundation grant.

- ◆ Some federal grants were carried over from the prior year. The Title grants were set to an average of the prior year and the initial allocations for the next year, resulting in a decrease of \$42,000. Below is the current plan for this significant funding sources due to the pandemic.

Grant	2020-21	2021-22	2022-23	2023-24
<i>Coronavirus Relief Funds</i>				
\$350/pupil	\$734,010			
\$12/pupil	\$25,864			
<i>ESSERS I</i>	\$259,045			
<i>ESSERS Equity</i>		\$51,809		
<i>ESSERS II Sect. 98c</i>		\$995,263	\$104,665	
<i>American Rescue Plan ESSERS III</i>			\$1,118,405	\$1,118,405
Total	\$1,018,919	\$1,047,072	\$1,223,070	\$1,118,405

On the expense side:

- ◆ Staff wages were adjusted for experience at a cost of \$179,000 and the new WESPA contract of \$19,000.
- ◆ Staffing changes resulted in an increase of \$340,000. Replacement of retirements saved \$276,000. Additional positions cost \$616,000 and include 3 math interventionist positions, a psychologist position, a social work position, and a high school science position.
- ◆ We removed \$245,000 of one-time costs from last year's budget, leaving \$25,000 per building.
- ◆ The bus purchase account remains the same at \$155,000 and capital expenditures remains at \$300,000.
- ◆ We adjusted the retirement revenue and mental health grant revenue in order to offset higher expenses in these areas.

The beginning and ending fund balances are as follows. While trying to be accurate and conservative, we typically finish better than what we budget.

2022-24 Budgets	2022-23 Final	2023-24 Adoption
Beginning Fund Balance	\$5,212,920	\$4,819,936
Revenue	29,194,393	28,896,248
Expense	29,587,377	28,798,102
Surplus/(Deficit)	-392,984	+98,146
Ending Fund Balance	\$4,819,936	\$4,918,082
Percent of Expenditures	16.3%	17.1%

The first budget must be adopted by law before July 1 of each fiscal year. At this time, the funding for the 2023-24 school year has not been passed by the State. We plan to amend this budget in the winter when we should have actual enrollment and funding information and can update budgets based on the audited figures of 2022-23.

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. The majority of the budget was carried over from the May amendment. The GSRP and Head Start grants break even and Lighthouse (daycare) is currently operating with a surplus of about \$365,000. We are working with the other districts on the allocation and use of those funds.

Food Service Fund:

Revenue was updated to include paid meals due to the discontinuation of the community eligibility program (CEP). If the state funds CEP then we will revise the budget to reflect that in the winter. Major capital expenditures for 2022-23 were removed for the 2023-24 fiscal year, but will be added back if not expensed by June 30, 2023.

Technology & Security Fund:

This is the tenth year of the ten-year Technology & Security Fund, which was recently renewed for an additional ten years. The majority of this budget was carried over from May.

Activity Fund:

The Activity Fund continues 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. Student activities are up this year and getting back to normal which affects both revenue and expense.

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 Debt Retirement Fund is in better shape due to taxable value growth (about 7.5%) and reduced principal payments.

Budget Planning:

This is the adoption budget for the 2023-24 school year. The state hasn't passed a budget for 2023-24, we will include that in the first amendment this winter. We will update grants, funding, enrollment, and staffing in the winter as well. That amendment will be used throughout the spring in planning for the following year. A final amendment will be proposed in May which will capture the year to that time and be the starting point for 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 19, 2023 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, 2024, 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
2023-24**

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, 2024 is:

Revenue:	
Local Revenue	\$ 4,055,209
State Sources	21,678,266
Federal Sources	2,125,973
Intermediate Sources	820,000
Incoming Transfers & Other	216,800
Total Revenue	<u>\$ 28,896,248</u>
 Fund Balance, July 1	 \$ 4,819,936
 Total Available Funds	 <u><u>\$ 33,716,184</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	\$ 13,720,924
Added Needs	3,383,958
Adult Education	188,369

Support Services

Pupil Services	2,453,647
Instructional Support	1,311,135
General Administration	581,457
School Administration	1,510,770
Business Services	474,342
Operations & Maintenance	2,000,073
Pupil Transportation	1,340,044
Central Support	554,837
Athletics	729,221

Community Services

Direction & Recreation	185,325
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Outgoing Transfers, Capital, & Other 364,000

Total Appropriated \$ 28,798,102

**White Lake Area Community Education Fund
2023-24**

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, 2024 is:

Revenue:	
General WLACE	\$ 10,000
Headstart	1,267,866
Great Start Readiness Program	2,012,570
Lighthouse Learning	1,908,100
Enrichment & Other	16,000
Total Revenue	<u>\$ 5,214,536</u>
 Fund Balance, July 1	 \$ 564,984
 Total Available Funds	 <u><u>\$ 5,779,520</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	\$ 52,633
Headstart	1,267,866
Great Start Readiness Program	2,012,570
Lighthouse Learning	1,982,683
Enrichment & Other	23,720
Total Appropriated	<u><u>\$ 5,339,472</u></u>

**Food Service Fund
2023-24**

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, 2024 is:

Revenue:	
Local Sources	\$ 154,000
State Sources	56,598
Federal Sources	1,329,000
Other Sources	1,000
Total Revenue	<u>\$ 1,540,598</u>
Fund Balance, July 1	\$ 152,688
Total Available Funds	<u><u>\$ 1,693,286</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	\$ 414,000
Benefits	252,922
Purchased Services	61,500
Supplies & Materials, incl Food & Drink	769,500
Equipment	-
Miscellaneous	15,000
Outgoing Transfers & Other	75,000
Total Appropriated	<u><u>\$ 1,587,922</u></u>

**Technology - Security Fund
2023-24**

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, 2024 is:

Revenue:	
Local Sources	\$ 475,000
Total Revenue	<u>\$ 475,000</u>
Fund Balance, July 1	\$ 365,474
Total Available Funds	<u><u>\$ 840,474</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	\$ 253,916
Instruction Improvement	1,000
Educational Technology	200
Other Capital	215,000
Total Appropriated	<u><u>\$ 470,116</u></u>

**Activity Fund
2023-24**

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, 2024 is:

Revenue:	
Local Sources	\$ 452,400
Total Revenue	<u>\$ 452,400</u>
Fund Balance, July 1	\$ 213,986
Total Available Funds	<u><u>\$ 666,386</u></u>

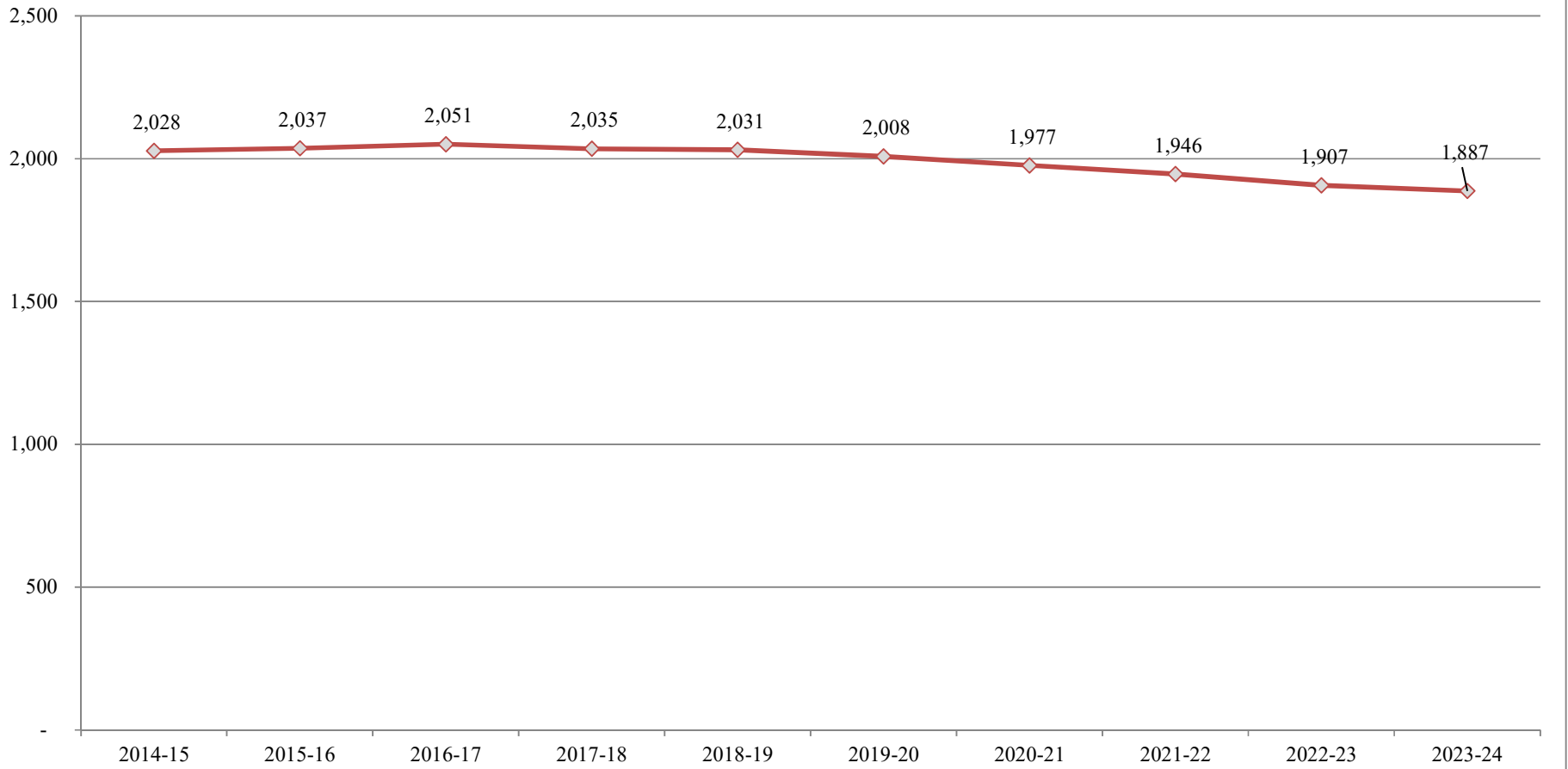
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 433,150
Total Appropriated	<u><u>\$ 433,150</u></u>

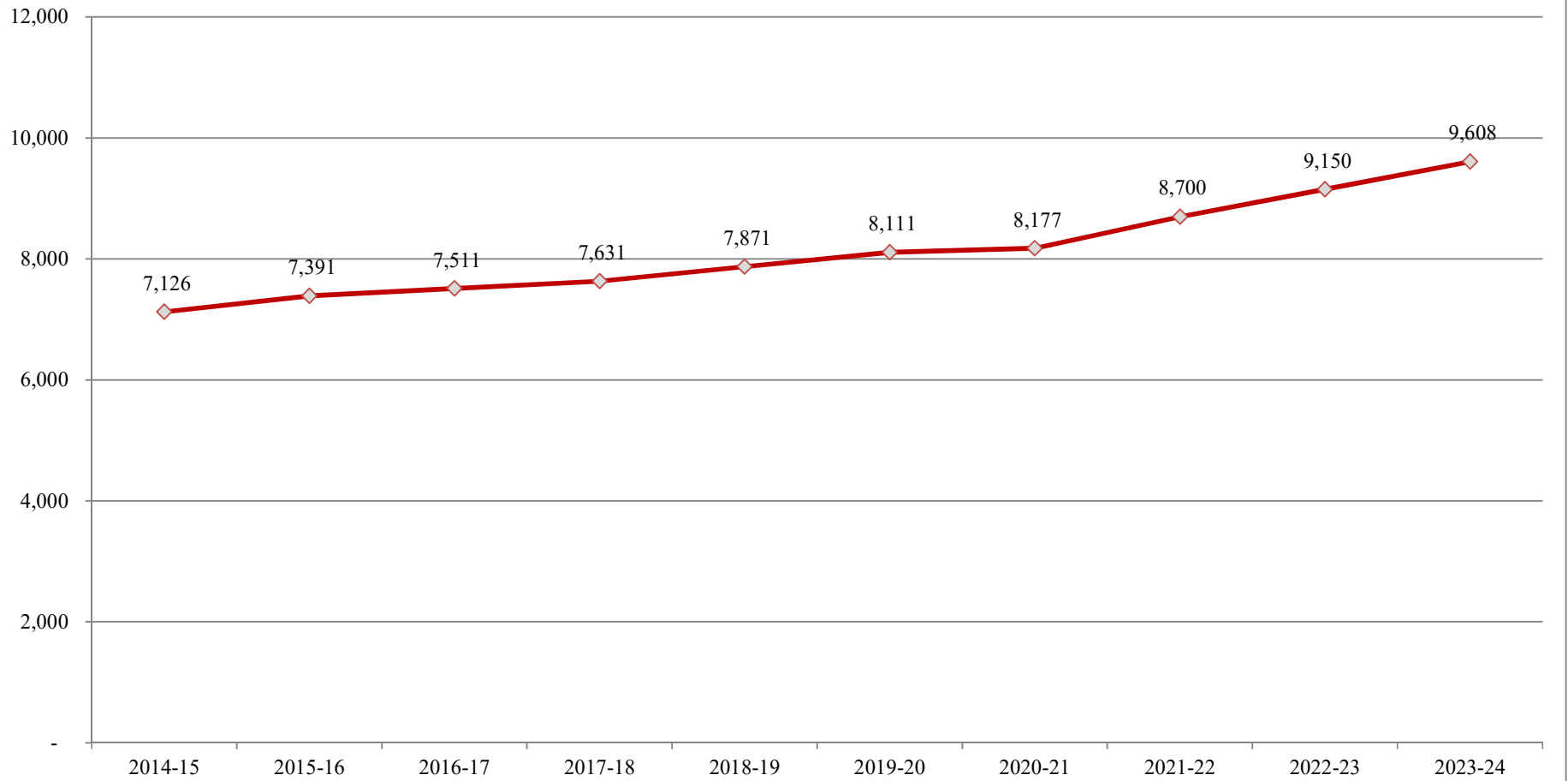
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective July 1, 2023.

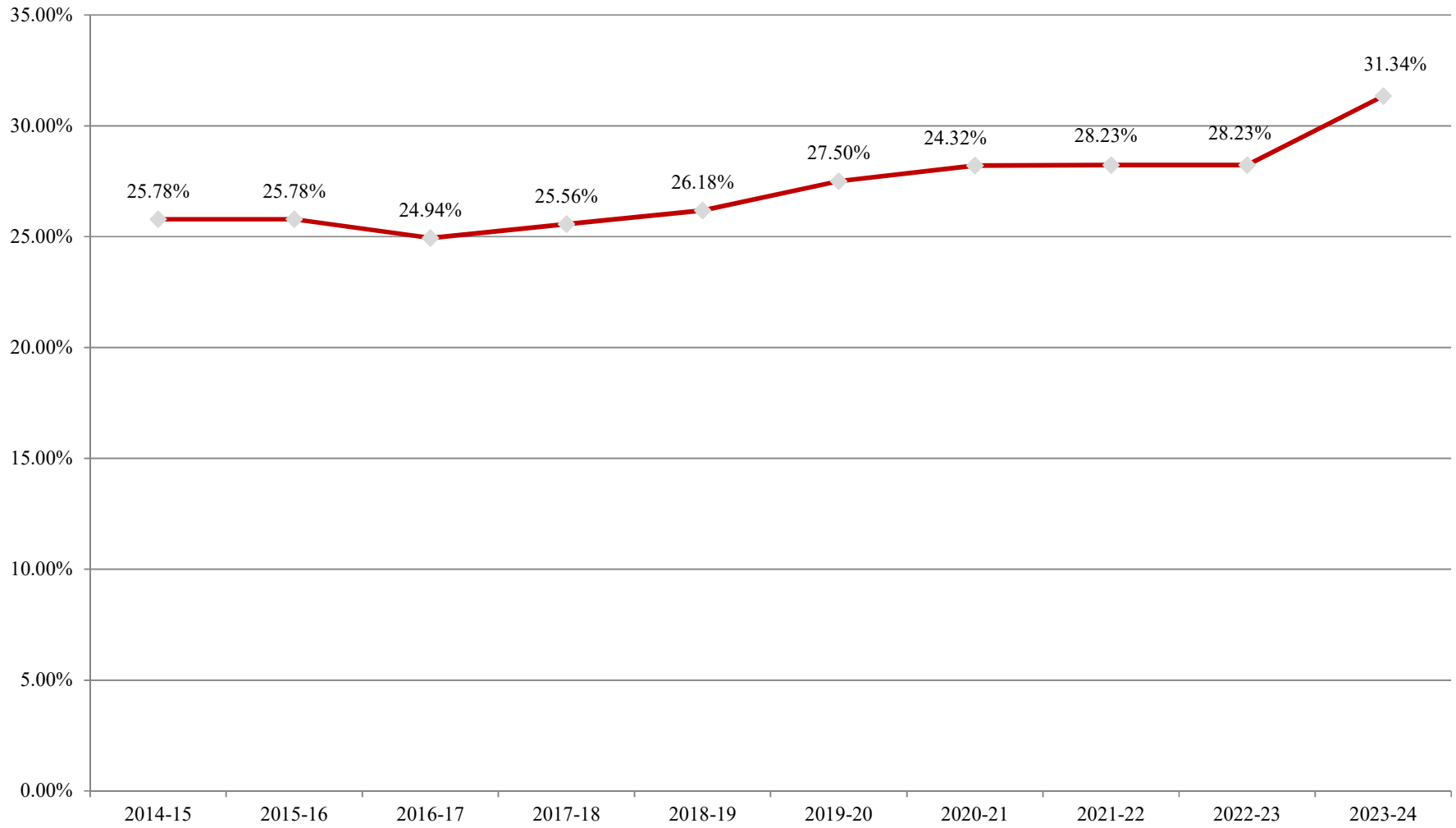
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2019-20	2020-21	2021-22	2022-23	2023-24
	Audited	Audited	Audited	Final	Original
Revenues					
Local	3,398,669	3,450,148	3,674,460	3,805,451	4,055,209
State	17,648,189	18,484,333	19,481,013	22,184,564	21,678,266
Federal	949,583	1,921,502	2,003,401	2,167,578	2,125,973
Intermediate	964,581	707,319	821,357	820,000	820,000
Other	47,114	59,023	120,950	216,800	216,800
Total Revenues	23,008,136	24,622,325	26,101,181	29,194,393	28,896,248
Expenditures					
Instruction					
Basic Program	10,680,683	10,898,094	12,675,015	14,519,040	13,720,924
Added Needs	3,266,765	3,166,032	2,811,603	3,208,331	3,383,958
Adult Education	216,247	188,901	137,883	185,281	188,369
Support Services					
Pupil Services	1,584,470	1,716,190	1,909,015	2,343,818	2,453,647
Instructional Support	818,469	740,967	995,791	1,257,633	1,311,135
General Administration	465,558	484,441	513,623	611,569	581,457
School Administration	1,175,545	1,341,651	1,521,951	1,598,894	1,510,770
Business Services	522,552	448,652	420,230	498,835	474,342
Operations & Maintenance	1,450,364	1,755,586	1,880,158	2,037,318	2,000,073
Pupil Transportation	1,048,304	1,027,747	1,082,384	1,369,803	1,340,044
District Support	389,536	399,110	458,346	566,255	554,837
Athletics	476,509	511,658	755,679	832,097	729,221
Community Services	31,731	39,338	155,460	194,503	185,325
Transfers, Capital, & Other	554,170	373,918	453,546	364,000	364,000
Total Expenditures	22,680,903	23,092,285	25,770,684	29,587,377	28,798,102
Surplus/Deficit	327,233	1,530,040	330,497	(392,984)	98,146
Beginning Fund Balance	3,025,150	3,352,383	4,882,423	5,212,920	4,819,936
Ending Fund Balance	3,352,383	4,882,423	5,212,920	4,819,936	4,918,082
Percentage of Expenditures	14.8%	21.1%	20.2%	16.3%	17.1%

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

Function	2019-20		2020-21		2021-22		2022-23		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,398,669	14.8%	3,450,148	13.9%	3,674,460	13.5%	3,805,451	13.0%	4,055,209	14.0%
State	17,648,189	76.7%	18,484,333	74.8%	19,481,013	73.4%	22,184,564	76.0%	21,678,266	75.0%
Federal	949,583	4.1%	1,921,502	8.2%	2,003,401	9.9%	2,167,578	7.4%	2,125,973	7.4%
Intermediate	964,581	4.2%	707,319	2.8%	821,357	2.9%	820,000	2.8%	820,000	2.8%
Other	47,114	0.2%	59,023	0.3%	120,950	0.3%	216,800	0.7%	216,800	0.8%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,181	100.0%	29,194,393	100.0%	28,896,248	100.0%
Expenditures										
Instruction										
Basic Program	10,680,683	47.1%	10,898,094	46.9%	12,675,015	47.0%	14,519,040	49.1%	13,720,924	47.6%
Added Needs	3,266,765	14.4%	3,166,032	13.7%	2,811,603	14.5%	3,208,331	10.8%	3,383,958	11.8%
Adult Education	216,247	1.0%	188,901	0.8%	137,883	0.8%	185,281	0.6%	188,369	0.7%
Support Services										
Pupil Services	1,584,470	7.0%	1,716,190	7.2%	1,909,015	7.3%	2,343,818	7.9%	2,453,647	8.5%
Instructional Support	818,469	3.6%	740,967	3.5%	995,791	3.3%	1,257,633	4.3%	1,311,135	4.6%
General Administration	465,558	2.1%	484,441	2.1%	513,623	2.0%	611,569	2.1%	581,457	2.0%
School Administration	1,175,545	5.2%	1,341,651	5.5%	1,521,951	5.3%	1,598,894	5.4%	1,510,770	5.2%
Business Services	522,552	2.3%	448,652	2.1%	420,230	2.1%	498,835	1.7%	474,342	1.6%
Operations & Maintenance	1,450,364	6.4%	1,755,586	7.0%	1,880,158	6.7%	2,037,318	6.9%	2,000,073	6.9%
Pupil Transportation	1,048,304	4.6%	1,027,747	4.8%	1,082,384	4.5%	1,369,803	4.6%	1,340,044	4.7%
District Support	389,536	1.7%	399,110	2.2%	458,346	2.1%	566,255	1.9%	554,837	1.9%
Athletics	476,509	2.1%	511,658	2.2%	755,679	2.4%	832,097	2.8%	729,221	2.5%
Community Services	31,731	0.1%	39,338	0.4%	155,460	0.7%	194,503	0.7%	185,325	0.6%
Transfers, Capital, & Other	554,170	2.4%	373,918	1.7%	453,546	1.4%	364,000	1.2%	364,000	1.3%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,587,377	100.0%	28,798,102	100.0%
Surplus/Deficit	327,233		1,530,040		330,497		(392,984)		98,146	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,920		4,819,936	
Ending Fund Balance	3,352,383		4,882,423		5,212,920		4,819,936		4,918,082	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.3%		17.1%	

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

Object	2019-20		2020-21		2021-22		2022-23		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,398,669	14.8%	3,450,148	13.9%	3,674,460	13.5%	3,805,451	13.0%	4,055,209	14.0%
State	17,648,189	76.7%	18,484,333	74.8%	19,481,013	73.4%	22,184,564	76.0%	21,678,266	75.0%
Federal	949,583	4.1%	1,921,502	8.2%	2,003,401	9.9%	2,167,578	7.4%	2,125,973	7.4%
Intermediate	964,581	4.2%	707,319	2.8%	821,357	2.9%	820,000	2.8%	820,000	2.8%
Other	47,114	0.2%	59,023	0.3%	120,950	0.3%	216,800	0.7%	216,800	0.8%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,181	100.0%	29,194,393	100.0%	28,896,248	100.0%
Expenditures										
Wages	11,181,576	49.3%	11,071,476	47.0%	12,350,154	48.4%	13,296,967	44.9%	13,597,245	47.2%
Benefits	7,619,078	33.6%	7,912,718	34.4%	8,903,021	34.5%	11,250,793	38.0%	10,385,740	36.1%
Purchased Services	1,463,933	6.5%	1,586,586	6.9%	1,832,605	6.8%	2,064,014	7.0%	2,069,014	7.2%
Supplies	1,085,058	4.8%	1,375,618	6.5%	1,497,875	5.6%	1,755,042	5.9%	1,525,542	5.3%
Capital Outlay	288,534	1.3%	482,097	2.1%	510,330	1.7%	528,776	1.8%	528,776	1.8%
Other	1,042,724	4.6%	663,790	3.1%	676,699	3.0%	691,785	2.3%	691,785	2.4%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,587,377	100.0%	28,798,102	100.0%
Surplus/Deficit	327,233		1,530,040		330,497		(392,984)		98,146	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,920		4,819,936	
Ending Fund Balance	3,352,383		4,882,423		5,212,920		4,819,936		4,918,082	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.3%		17.1%	

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Revenues					
Local Revenue					
Property Taxes	3,171,786	3,257,028	3,329,685	3,436,451	3,696,209
Investment Earnings	19,501	1,177	154	25,000	25,000
Athletics	75,042	55,095	130,822	91,000	91,000
Charges for Services	86,077	71,088	169,320	105,000	153,000
Other	46,264	65,760	123,508	148,000	90,000
Total Local Revenue	3,398,670	3,450,148	3,753,489	3,805,451	4,055,209
State Revenue					
Foundation Allowance	13,150,269	13,468,981	13,861,445	14,259,596	14,685,163
Grants	3,843,846	4,373,782	4,922,092	7,114,978	6,151,053
Other	0	0	0	0	0
Total State Revenue	16,994,115	17,842,763	18,783,537	21,374,574	20,836,216
Federal Revenue					
Title Grants	329,008	369,648	417,754	362,905	321,300
IDEA Grants	408,152	407,469	441,205	488,664	488,664
Other incl. Pandemic	212,422	1,144,385	1,144,442	1,316,009	1,316,009
Total Federal Revenue	949,582	1,921,502	2,003,401	2,167,578	2,125,973
Intermediate Revenue					
Act 18	471,440	539,745	672,143	675,000	675,000
Medicaid	139,735	125,019	126,086	125,000	125,000
Other	353,406	42,555	23,128	20,000	20,000
WLACE - Adult & Alt Ed	654,074	641,570	618,446	809,990	842,050
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,618,655	1,348,889	1,439,803	1,629,990	1,662,050
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Duck Creek	0	0	55,531	82,800	82,800
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	69,000	69,000
Food Service	47,114	59,023	65,420	65,000	65,000
Other	0	0	0	0	0
Total Transfers & Other	47,114	59,023	120,951	216,800	216,800
Total Revenues	23,008,136	24,622,325	26,101,181	29,194,393	28,896,248

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,716,622	2,645,920	3,111,630	3,347,282	3,259,782
Benefits	1,940,224	1,984,615	2,321,922	3,013,832	2,689,565
Purchased Services	74,191	41,836	76,227	69,000	69,000
Supplies	85,496	147,057	116,462	243,103	133,103
Capital Outlay	0		0	0	0
Other	156	32	90	100	100
Total Elementary	4,816,689	4,819,460	5,626,331	6,673,317	6,151,550
Middle School (112)					
Wages	1,515,805	1,665,785	1,771,360	1,769,435	1,783,035
Benefits	1,050,049	1,212,240	1,310,929	1,540,010	1,380,884
Purchased Services	22,755	17,746	31,508	29,415	29,415
Supplies	35,965	37,792	46,218	139,097	94,097
Capital Outlay	4,629	0	1,499	1,500	1,500
Other	4,678	1,248	7,255	5,620	5,620
Total Middle School	2,633,881	2,934,811	3,168,769	3,485,077	3,294,551
High School (113)					
Wages	1,627,544	1,539,521	1,899,722	2,040,150	2,089,050
Benefits	1,184,767	1,163,398	1,469,089	1,784,305	1,662,082
Purchased Services	276,857	287,038	256,542	297,065	235,548
Supplies	81,825	61,157	94,046	83,222	132,239
Capital Outlay	149	0	207	12,776	12,776
Other	9,108	2,229	11,025	10,278	10,278
Total High School	3,180,250	3,053,343	3,730,631	4,227,796	4,141,973
Summer School (119)					
Wages	16,970	41,823	70,386	61,000	61,000
Benefits	8,500	20,929	36,386	33,850	33,850
Purchased Services	623	0	19,243	12,000	12,000
Supplies	23,769	27,728	23,269	26,000	26,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	49,862	90,480	149,284	132,850	132,850
Total Basic Instruction	10,680,682	10,898,094	12,675,015	14,519,040	13,720,924

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Added Needs					
Special Education (122)					
Wages	1,210,415	1,119,590	1,264,626	1,272,861	1,289,861
Benefits	744,975	748,210	841,778	1,058,060	945,731
Purchased Services	11,388	7,562	9,194	14,500	14,500
Supplies	19,736	11,540	13,756	12,724	12,724
Capital Outlay	0	0	0	0	0
Other	408,642	422,223	431,648	450,000	450,000
Total Special Education	2,395,156	2,309,125	2,561,002	2,808,145	2,712,816
Compensatory Education (125)					
Wages	429,244	436,876	139,404	223,413	373,413
Benefits	273,416	289,692	105,855	160,349	281,305
Purchased Services	212	0	3,192	15,000	15,000
Supplies	3,154	739	1,626	1,424	1,424
Capital Outlay	0	0	0	0	0
Other	0	477	524	0	0
Total Comp. Education	706,026	727,784	250,601	400,186	671,142
Vocational Education (127)					
Wages	94,323	74,250	0	0	0
Benefits	67,572	54,661	0	0	0
Purchased Services	3,167	212	0	0	0
Supplies	521	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	165,583	129,123	0	0	0
Total Added Needs	3,266,765	3,166,032	2,811,603	3,208,331	3,383,958
Adult Education					
Basic Adult Ed (131)					
Wages	58,970	49,832	35,468	57,218	57,218
Benefits	47,031	41,692	25,710	44,784	46,564
Purchased Services	3,645	5,660	1,727	2,000	2,000
Supplies	485	2	59	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	110,131	97,186	62,964	104,502	106,282

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Secondary Adult Ed (132)					
Wages	53,696	46,324	39,832	42,075	42,075
Benefits	44,045	39,596	26,134	30,878	32,186
Purchased Services	5,515	2,637	1,107	3,826	3,826
Supplies	2,364	2,958	7,371	3,500	3,500
Capital Outlay	0	72	0	0	0
Other	496	128	475	500	500
Total Secondary Adult Ed.	106,116	91,715	74,919	80,779	82,087
Total Adult Education	216,247	188,901	137,883	185,281	188,369
Support Services					
Pupil Support					
Attendance (211)					
Wages	29,697	37,112	4,207	4,299	4,299
Benefits	49,608	37,944	4,567	2,891	3,025
Total Attendance	79,305	75,056	8,774	7,190	7,324
Guidance (212)					
Wages	225,866	245,096	355,632	366,806	370,306
Benefits	147,674	189,243	249,874	314,066	281,305
Purchased Services	0	0	0	885	885
Supplies	715	649	410	1,985	1,985
Total Guidance	374,255	434,988	605,916	683,742	654,481
Health Services (213)					
Wages	56,942	61,303	57,342	109,510	114,510
Benefits	33,341	37,315	36,040	87,444	79,764
Purchased Services	0	138	285	1,200	1,200
Supplies	3,164	1,080	1,970	2,800	2,800
Total Health Services	93,447	99,836	95,637	200,954	198,274
Psychologist (214)					
Wages	97,000	137,500	95,900	126,000	178,500
Benefits	66,323	95,259	84,489	106,319	133,153
Purchased Services	1,466	473	351	1,200	1,200
Supplies	1,794	1,483	3,902	3,400	3,400
Capital Outlay	0	0	0	0	0
Other	220	520	0	400	400
Total Psychologist	166,803	235,235	184,642	237,319	316,653
Speech Therapy (215)					
Wages	182,750	187,750	231,360	245,000	245,000
Benefits	124,356	134,667	166,810	201,174	177,416
Purchased Services	116	0	0	300	300
Supplies	1,037	2,429	3,156	2,700	2,700
Total Speech Therapy	308,259	324,846	401,326	449,174	425,416

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Social Work (216)					
Wages	273,271	278,109	258,120	306,000	368,500
Benefits	186,398	197,407	197,588	264,528	293,631
Purchased Services	422	178	7,357	8,100	8,100
Supplies	460	1,978	1,800	2,500	2,500
Capital Outlay	0	0	0	0	0
Other	300	300	150	400	400
Total Social Work	460,851	477,972	465,015	581,528	673,131
Student Supervision (219)					
Wages	64,276	42,120	93,362	110,402	110,402
Benefits	37,275	26,138	54,343	73,509	67,966
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	101,551	68,258	147,705	183,911	178,368
Total Pupil Services	1,584,471	1,716,191	1,909,015	2,343,818	2,453,647
Instructional Staff Support					
Improve Instruction (221)					
Wages	75,800	10,962	164,912	205,360	205,360
Benefits	53,844	7,649	121,836	152,222	155,541
Purchased Services	18,479	6,517	8,873	36,677	66,677
Supplies	1,473	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	23,211	25,000	25,000
Total Improvement	149,596	25,128	318,832	419,259	452,578
Library-Media (222)					
Wages	61,302	58,474	62,871	72,418	72,418
Benefits	29,960	31,847	35,758	54,272	46,857
Purchased Services	6,111	6,111	3,100	2,170	2,170
Supplies	7,502	6,873	4,322	8,376	8,376
Total Library-Media	104,875	103,305	106,051	137,236	129,821
Educational Technology (225)					
Wages				27,300	27,300
Benefits				22,559	19,632
Purchased Services		43,418	81,226	85,000	85,000
Supplies		110,508	0	0	0
Total Library-Media	0	153,926	81,226	134,859	131,932

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Program Direction (226)					
Wages	325,377	259,028	270,204	306,137	328,637
Benefits	210,356	189,212	187,340	223,142	231,167
Purchased Services	9,992	7,392	9,088	12,100	12,100
Supplies	4,504	2,686	1,801	2,400	2,400
Capital Outlay	0	0	0	0	0
Other	172	290	749	500	500
Total Program Direction	550,401	458,608	469,182	544,279	574,804
Assessment (227)					
Purchased Services	7,200	0	20,500	21,000	21,000
Supplies	6,397	0	0	1,000	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Assessment	13,597	0	20,500	22,000	22,000
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Support	818,469	740,967	995,791	1,257,633	1,311,135
General Administration					
Board of Education (231)					
Purchased Services	57,205	48,187	66,137	70,000	70,000
Supplies	793	565	1,821	1,500	1,500
Capital Outlay	0	0	0	0	0
Other	0	12,192	10	5,000	5,000
Total Board of Education	57,998	60,944	67,968	76,500	76,500
Superintendent (232)					
Wages	233,121	240,178	252,879	280,920	280,920
Benefits	146,182	158,622	170,108	223,149	193,037
Purchased Services	6,500	5,928	9,954	10,000	10,000
Supplies	13,610	9,995	9,328	11,000	11,000
Capital Outlay	0	0	0	0	0
Other	8,147	8,773	3,386	10,000	10,000
Total Superintendent	407,560	423,496	445,655	535,069	504,957
Total General Administration	465,558	484,440	513,623	611,569	581,457

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
School Administration					
Principals Office (241)					
Wages	655,737	746,347	826,655	831,834	831,834
Benefits	478,880	550,689	637,855	709,886	621,762
Purchased Services	4,689	10,963	15,712	14,076	14,076
Supplies	28,539	24,475	25,964	21,511	21,511
Capital Outlay	0	0	0	0	0
Other	2,910	2,250	3,711	1,587	1,587
Total Principals Office	1,170,755	1,334,724	1,509,897	1,578,894	1,490,770
Other School Admin (249)					
Graduation Services	0	0	5,434	10,000	10,000
Graduation Supplies	4,789	6,926	6,619	10,000	10,000
Total Other School Admin.	4,789	6,926	12,053	20,000	20,000
Total School Administration	1,175,544	1,341,650	1,521,950	1,598,894	1,510,770
Business Services					
Fiscal Services (252)					
Wages	229,191	214,138	213,800	228,500	228,500
Benefits	169,959	158,297	149,391	196,435	171,942
Purchased Services	3,398	3,542	7,937	10,000	10,000
Supplies	2,926	2,142	1,272	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	172	9,972	10,748	10,000	10,000
Total Fiscal Services	405,646	388,091	383,148	446,935	422,442
Other Business Serv (259)					
Purchased Services	8,244	8,173	8,387	8,900	8,900
Other	108,662	52,388	28,695	43,000	43,000
Total Other Business	116,906	60,561	37,082	51,900	51,900
Total Business Services	522,552	448,652	420,230	498,835	474,342
Operations & Maintenance					
Operations (261)					
Wages	137,323	139,083	174,363	235,485	235,485
Benefits	90,019	98,302	131,433	199,333	174,088
Purchased Services	662,881	817,198	874,388	907,300	907,300
Supplies	518,595	685,082	673,524	654,700	642,700
Capital Outlay	11,728	0	19,250	0	0
Other	164	510	365	500	500
Total Operations	1,420,710	1,740,175	1,873,323	1,997,318	1,960,073

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Security Services (266)					
Wages	13,095	142	0	0	0
Benefits	10,193	413	0	0	0
Purchased Services	4,281	12,578	6,835	38,000	38,000
Supplies	2,085	2,278	0	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	29,654	15,411	6,835	40,000	40,000
Total Operations & Maint	1,450,364	1,755,586	1,880,158	2,037,318	2,000,073
Pupil Transportation (271)					
Wages	453,554	436,513	463,029	525,150	537,428
Benefits	275,549	278,110	289,656	391,853	349,816
Purchased Services	85,440	45,781	71,544	70,700	70,700
Supplies	142,034	119,871	209,912	221,600	221,600
Capital Outlay	90,719	147,378	47,300	160,000	160,000
Other	1,008	94	943	500	500
Total Transportation	1,048,304	1,027,747	1,082,384	1,369,803	1,340,044
Central Support					
Public Relations (282)					
Purchased Services	301	3,560	2,861	13,100	13,100
Supplies	0	0	0	0	0
Total Public Relations	301	3,560	2,861	13,100	13,100
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	26,891	25,871	22,055	27,500	27,500
Supplies	0	0	0	0	0
Other	0	0	0	0	0
Total Human Resources	26,891	25,871	22,055	27,500	27,500
Technology (284)					
Wages	77,247	68,079	71,123	89,620	89,620
Benefits	58,474	56,090	59,783	87,211	77,603
Purchased Services	30,595	72,476	54,236	58,500	58,500
Supplies	31,493	26,151	80,238	80,500	80,500
Capital Outlay	0	0	0	0	0
Other	62,308	60,933	63,629	61,000	61,000
Total Technology	260,117	283,729	329,009	376,831	367,223

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Registrar (285)					
Wages	30,291	30,150	30,780	32,780	32,780
Benefits	16,211	16,555	16,752	19,219	20,239
Purchased Services	11,192	0	0	11,000	11,000
Other	37,036	36,644	49,797	37,000	37,000
Total Registrar	94,730	83,349	97,329	99,999	101,019
Other Central Support (289)					
Wages	4,455	917	1,022	26,400	26,400
Benefits	26	13	214	17,425	14,595
Purchased Services	2,742	523	3,734	3,000	3,000
Supplies	275	1,148	2,120	2,000	2,000
Capital Outlay	0	0	0	0	0
Total Other Central	7,498	2,601	7,090	48,825	45,995
Total Central Support	389,236	395,550	455,483	553,155	541,737
Athletics (293)					
Wages	215,488	239,935	323,547	268,000	268,000
Benefits	81,731	85,892	143,251	180,197	152,321
Purchased Services	110,528	101,785	146,849	179,500	179,500
Supplies	43,079	70,730	114,623	186,500	111,500
Capital Outlay	12,156	1,624	7,495	1,500	1,500
Other	13,527	11,692	19,914	16,400	16,400
Total Athletics	476,509	511,658	755,679	832,097	729,221
Community Services					
Community Serv - Direct (311)					
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
Total Community Activities	0	0	0	0	0
Community Serv - Recr (321)					
Wages	5,907	18,617	66,616	85,612	85,612
Benefits	2,437	8,021	28,131	57,891	48,713
Purchased Services	6,942	3,104	7,022	21,000	21,000
Supplies	16,445	9,596	52,286	27,000	27,000
Capital Outlay	0	0	0	0	0
Other	0	0	1,405	3,000	3,000
Total Community Activities	31,731	39,338	155,460	194,503	185,325
Total Community Services	31,731	39,338	155,460	194,503	185,325

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

Function	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	168,984	333,023	434,580	353,000	353,000
Other	385,186	40,896	18,969	11,000	11,000
Total Transfers & Capital	554,170	373,919	453,549	364,000	364,000
Total Payments and Transfers	554,170	373,919	453,549	364,000	364,000
Total Expenditures	22,680,903	23,092,285	25,770,684	29,587,377	28,798,102
Surplus/Deficit	327,233	1,530,040	330,497	(392,984)	98,146

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

Program	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Revenues					
General WLACE	1,167	2	9	10,000	10,000
Headstart	983,347	1,008,351	997,768	1,249,253	1,267,866
Great Start Readiness Program	1,964,777	1,822,959	2,206,997	1,981,210	2,012,570
Lighthouse & After School	675,588	891,109	1,318,142	1,908,100	1,908,100
Enrichment & Other	27,065	4,944	20,065	16,000	16,000
Playgroups	2,376	0	0	0	0
Total Revenues	3,654,320	3,727,365	4,542,981	5,164,563	5,214,536
Expenditures					
General WLACE	(63,682)	(30,249)	44,231	52,633	52,633
Headstart	983,347	1,008,351	997,539	1,249,253	1,267,866
Great Start Readiness Program	1,969,405	1,830,695	2,206,997	1,981,210	2,012,570
Lighthouse & After School	641,418	851,852	847,666	1,964,412	1,982,683
Enrichment & Other	51,506	19,835	22,060	23,720	23,720
Playgroups	2,427	0	0	0	0
Total Expenditures	3,584,421	3,680,484	4,118,493	5,271,228	5,339,472
Surplus/(Deficit)					
General WLACE	64,849	30,251	(44,222)	(42,633)	(42,633)
Headstart	0	0	229	0	0
Great Start Readiness Program	(4,628)	(7,736)	0	0	0
Lighthouse & After School	34,170	39,257	470,476	(56,312)	(74,583)
Enrichment & Other	(24,441)	(14,891)	(1,995)	(7,720)	(7,720)
Playgroups	(51)	0	0	0	0
Total Surplus/(Deficit)	69,899	46,881	424,488	(106,665)	(124,936)
Beginning Fund Balance	130,381	200,280	247,161	671,649	564,984
Ending Fund Balance	200,280	247,161	671,649	564,984	440,048
Percentage of Expenditures	5.6%	6.7%	16.3%	10.7%	8.2%
Non-Grant Percent of Expense	31.7%	29.4%	73.5%	27.7%	21.4%

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

Object	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Revenues					
Local	243,521	31,778	50,153	54,000	154,000
State	43,101	54,548	182,774	56,598	56,598
Federal	1,361,485	2,742,903	2,265,536	1,269,000	1,329,000
Other	16,608	9,874	1,108	1,000	1,000
Total Revenues	1,664,715	2,839,103	2,499,571	1,380,598	1,540,598
Expenditures					
Wages	256,094	301,018	418,974	528,000	414,000
Benefits	129,771	164,322	221,038	305,643	252,922
Purchased Services	120,042	98,046	54,716	71,500	61,500
Supplies, incl Food & Drink	800,490	1,160,379	992,964	1,235,500	769,500
Capital Equipment	11,369	0	37,663	450,000	0
Miscellaneous	9,577	71	8,917	15,000	15,000
Outgoing Transfers	47,114	527,651	368,182	75,000	75,000
Total Expenditures	1,374,457	2,251,487	2,102,454	2,680,643	1,587,922
Surplus/Deficit	290,258	587,616	397,117	(1,300,045)	(47,324)
Beginning Fund Balance	177,742	468,000	1,055,616	1,452,733	152,688
Ending Fund Balance	468,000	1,055,616	1,452,733	152,688	105,364
Percentage of Expenditures	34.0%	46.9%	69.1%	5.7%	6.6%

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

Object	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Revenues					
ISD Levy	398,466	415,462	424,916	450,000	475,000
Other	542	1	0	0	0
Total Revenues	399,008	415,463	424,916	450,000	475,000
Expenditures					
Classroom Equip & Staff	184,533	190,759	231,481	255,206	253,916
Innovative Prof Dev	0	0	0	1,000	1,000
Educ Technology Support	160,048	75,460	0	200	200
Security Improvements	111,190	16,800	18,450	190,000	215,000
Total Expenditures	455,771	283,019	249,931	446,406	470,116
Surplus/Deficit	(56,763)	132,444	174,985	3,594	4,884
Beginning Fund Balance	111,214	54,451	186,895	361,880	365,474
Ending Fund Balance	54,451	186,895	361,880	365,474	370,358
Percentage of Expenditures	11.9%	66.0%	144.8%	81.9%	78.8%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Final	2023-24 Original
Revenues				
District	153,143	22,938	21,600	21,600
WLACE	8,346	3,238	8,000	8,000
Shoreline	5,497	19,144	12,100	12,100
Ealy	13,696	9,113	15,500	15,500
Middle School	64,147	39,952	27,000	27,000
High School	74,235	64,059	80,800	80,800
Athletics	163,157	189,322	197,100	197,100
Classes	2,610	8,688	9,250	9,250
Scholarships	23,875	66,311	81,050	81,050
Total Revenues	508,706	422,765	452,400	452,400
Expenditures				
District	13,394	15,015	52,700	37,100
WLACE	11,899	8,163	12,900	10,100
Shoreline	6,744	17,933	19,000	13,700
Ealy	10,618	15,089	19,720	17,400
Middle School	14,329	32,688	45,500	42,200
High School	34,791	51,208	100,100	86,000
Athletics	95,441	220,085	178,500	176,700
Classes	8,434	10,826	16,340	5,400
Scholarships	64,402	43,331	47,450	44,550
Total Expenditures	260,052	414,338	492,210	433,150
Surplus/Deficit	248,654	8,427	(39,810)	19,250
Beginning Fund Balance	(3,285)	245,369	253,796	213,986
Ending Fund Balance	245,369	253,796	213,986	233,236
Percentage of Expenditures	94.4%	61.3%	43.5%	53.8%

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.