



Whitehall District Schools

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

**2024-25 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Wednesday, June 12, 2024
(Finance Committee)
Monday, June 17, 2024
(Board of Education)**

Whitehall District Schools

Budget Adoption 2024-25 Fiscal Year

Board of Education

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Whitehall District Schools Board of Education
2024-25 Budget Executive Summary
June 17, 2024

What follows is a brief summary of the items included in this packet covering the adoption of the 2024-25 fiscal year.

All Funds:

Since we just updated the budget in May, most accounts were 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 audited 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 35 students. No changes were made to the homeschool and alternative education programs. The foundation grant is projected to be \$9,849 for an increase of \$241.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
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	<u>1878.60</u>	<u>34.55</u>	<u>115.20</u>	<u>2028.35</u>	<u>\$9,608</u>
2024-25 Budget	<u>1843.60</u>	<u>34.55</u>	<u>115.20</u>	<u>1993.35</u>	<u>\$9,849</u>
Difference	<u>-35.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-35.00</u>	<u>+241</u>

The budget impacts are \$310,000 less for the enrollment change and \$477,000 more for the increase in foundation grant.

- ♦ Some federal grants were carried over from the prior year. Below is the current plan for the significant funding sources due to the pandemic. This funding is set to end September 30, 2024. Federal revenue was decreased by \$1,318,637 to account for this.

Grant	2020-21	2021-22	2022-23	2023-24	2024-25
<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>			\$709,568	\$1,422,924	\$104,287
Total	\$1,018,919	\$1,047,072	\$814,233	\$1,422,924	\$104,287

On the expense side:

- ◆ Staff wages were adjusted for experience and the teaching scale was updated at a cost of \$735,000.
- ◆ Rates for hourly staff were updated for a cost of \$121,000.
- ◆ Staffing changes resulted in a savings of \$825,000. Replacement of retirements saved \$784,000. Additional positions cost \$47,000 and include a high school registrar. Other staffing adjustments resulted in a savings of \$88,000 and included moving a technology position to the Tech and Security fund.
- ◆ The bus purchase account was set to \$75,000 and capital expenditures were set to \$250,000.
- ◆ Insurance rates were increased by 5% for a cost of \$132,000.
- ◆ We adjusted the 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.

2024-25 Budgets	2023-24 Final	2024-25 Adoption
Beginning Fund Balance	\$4,930,893	\$4,970,033
Revenue	29,789,394	29,634,302
Expense	29,750,254	29,630,464
Surplus/(Deficit)	+39,140	+3,838
Ending Fund Balance	\$4,970,033	\$4,973,871
Percent of Expenditures	16.7%	16.8%

The first budget must be adopted by law before July 1 of each fiscal year. At this time, the funding for the 2024-25 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 2023-24.

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 deficit of about \$27,000. Including general operations, the fund is operating at a deficit of \$59,342.

Food Service Fund:

Revenue includes the state community eligibility program. Major capital expenditures for 2023-24 were removed for the 2024-25 fiscal year. The expected ending fund balance for 2024-25 is \$12,403.

Technology & Security Fund:

The Technology Specialist was moved to this fund. This fund also includes one teacher and the Chromebook program for students.

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.

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 10.4%).

Budget Planning:

This is the adoption budget for the 2024-25 school year. The state hasn't passed a budget for 2024-25, 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 17, 2024 regular meeting.

Jerry McDowell
Superintendent of Schools

Tayler Zweigle
Business Manager

**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, 2025, 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
2024-25**

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, 2025 is:

Revenue:	
Local Revenue	\$ 4,419,771
State Sources	23,157,084
Federal Sources	970,753
Intermediate Sources	895,000
Incoming Transfers & Other	191,694
Total Revenue	<u>\$ 29,634,302</u>
Fund Balance, July 1	\$ 4,970,033
Total Available Funds	<u><u>\$ 34,604,335</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	\$ 13,724,362
Added Needs	3,918,716
Adult Education	182,437

Support Services

Pupil Services	2,644,987
Instructional Support	1,278,767
General Administration	762,918
School Administration	1,607,691
Business Services	305,636
Operations & Maintenance	2,108,037
Pupil Transportation	1,330,009
Central Support	445,025
Athletics	799,419

Community Services

Direction & Recreation	208,460
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Outgoing Transfers, Capital, & Other	314,000
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Total Appropriated	<u>\$ 29,630,464</u>
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**White Lake Area Community Education Fund
2024-25**

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, 2025 is:

Revenue:	
General WLACE	\$ 28,150
Headstart	1,244,776
Great Start Readiness Program	2,020,909
Lighthouse Learning	1,652,552
Enrichment & Other	17,500
Total Revenue	<u>\$ 4,963,887</u>
 Fund Balance, July 1	 \$ 554,533
 Total Available Funds	 <u><u>\$ 5,518,420</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	\$ 48,223
Headstart	1,244,776
Great Start Readiness Program	2,020,909
Lighthouse Learning	1,680,431
Enrichment & Other	28,890
Total Appropriated	<u><u>\$ 5,023,229</u></u>

Food Service Fund
2024-25

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, 2025 is:

Revenue:	
Local Sources	\$ 54,500
State Sources	375,000
Federal Sources	1,272,435
Other Sources	1,000
Total Revenue	<u>\$ 1,702,935</u>
 Fund Balance, July 1	 \$ 122,266
 Total Available Funds	 <u><u>\$ 1,825,201</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	\$ 456,000
Benefits	280,163
Purchased Services	182,700
Supplies & Materials, incl Food & Drink	764,935
Equipment	40,000
Miscellaneous	9,000
Outgoing Transfers & Other	80,000
Total Appropriated	<u><u>\$ 1,812,798</u></u>

Technology - Security Fund
2024-25

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, 2025 is:

Revenue:	
Local Sources	\$ 500,000
Total Revenue	<u>\$ 500,000</u>
 Fund Balance, July 1	 \$ 349,611
 Total Available Funds	 <u><u>\$ 849,611</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	\$ 255,324
Instruction Improvement	1,000
Educational Technology	152,723
Other Capital	225,000
Total Appropriated	<u><u>\$ 634,047</u></u>

**Activity Fund
2024-25**

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, 2025 is:

Revenue:	
Local Sources	\$ 448,965
Total Revenue	<u>\$ 448,965</u>
 Fund Balance, July 1	 \$ 306,072
 Total Available Funds	 <u><u>\$ 755,037</u></u>

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

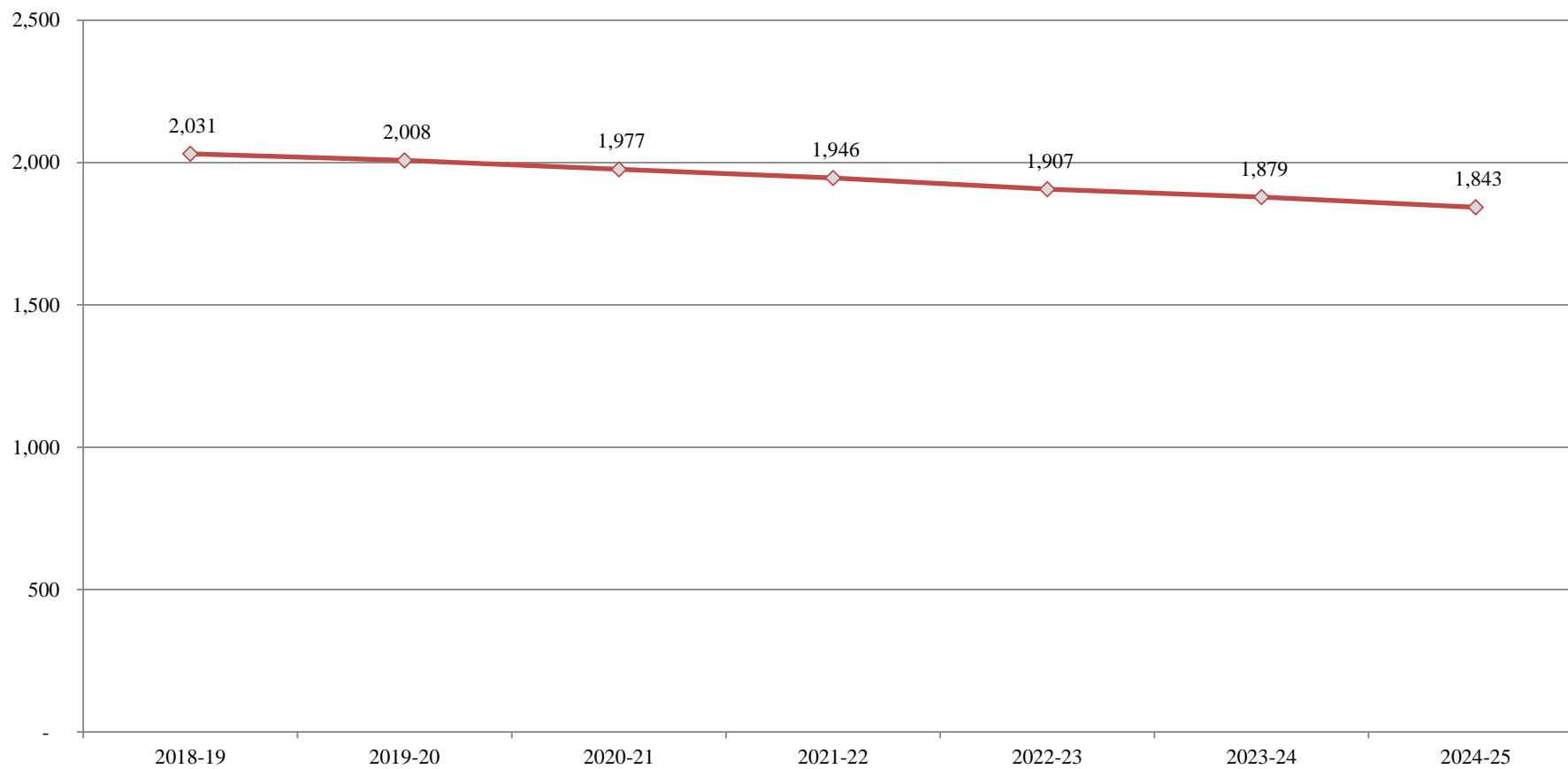
Expenditures:	
Activities	\$ 438,456
Total Appropriated	<u><u>\$ 438,456</u></u>

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

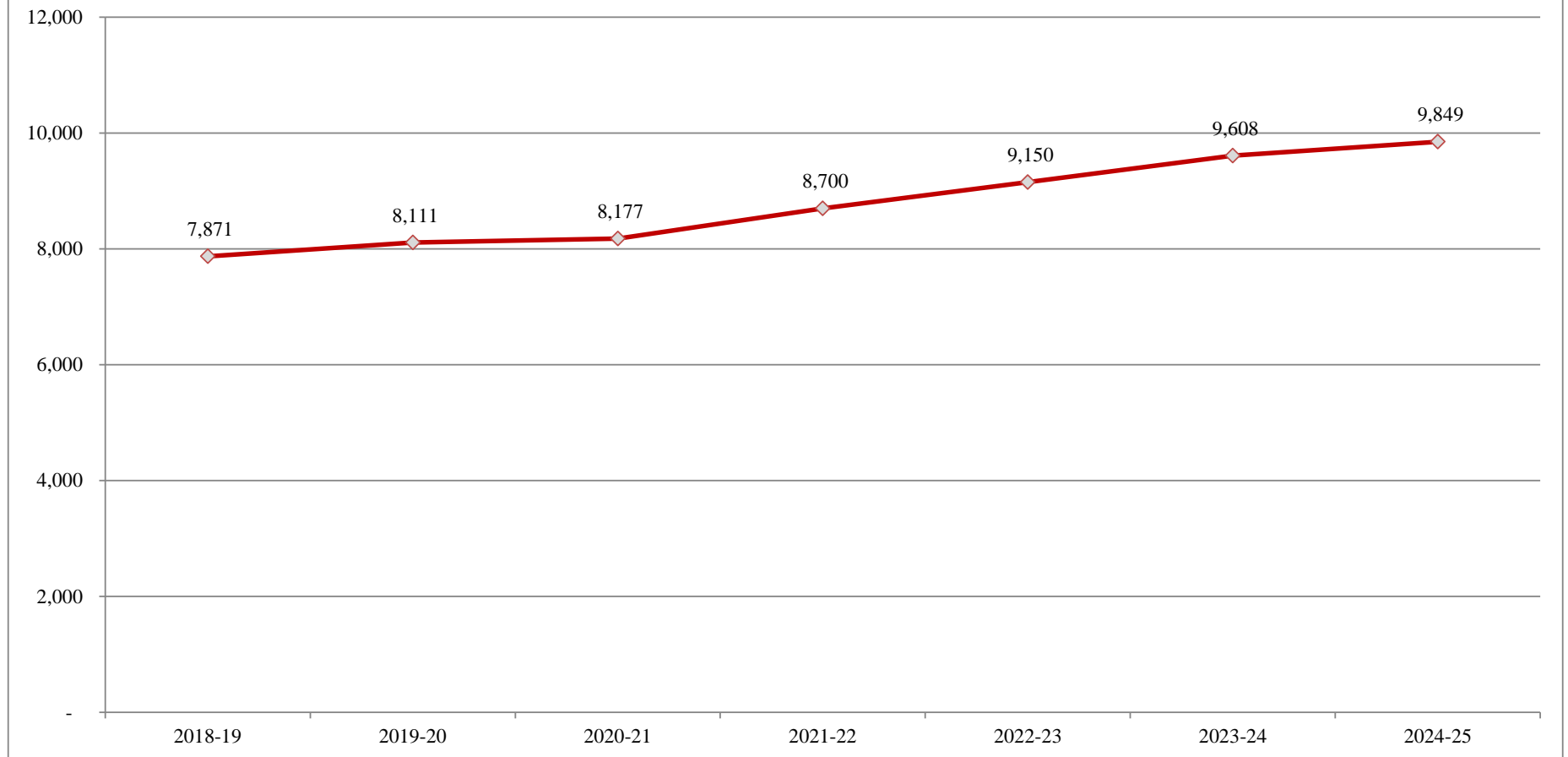
This resolution is effective June 17, 2024.

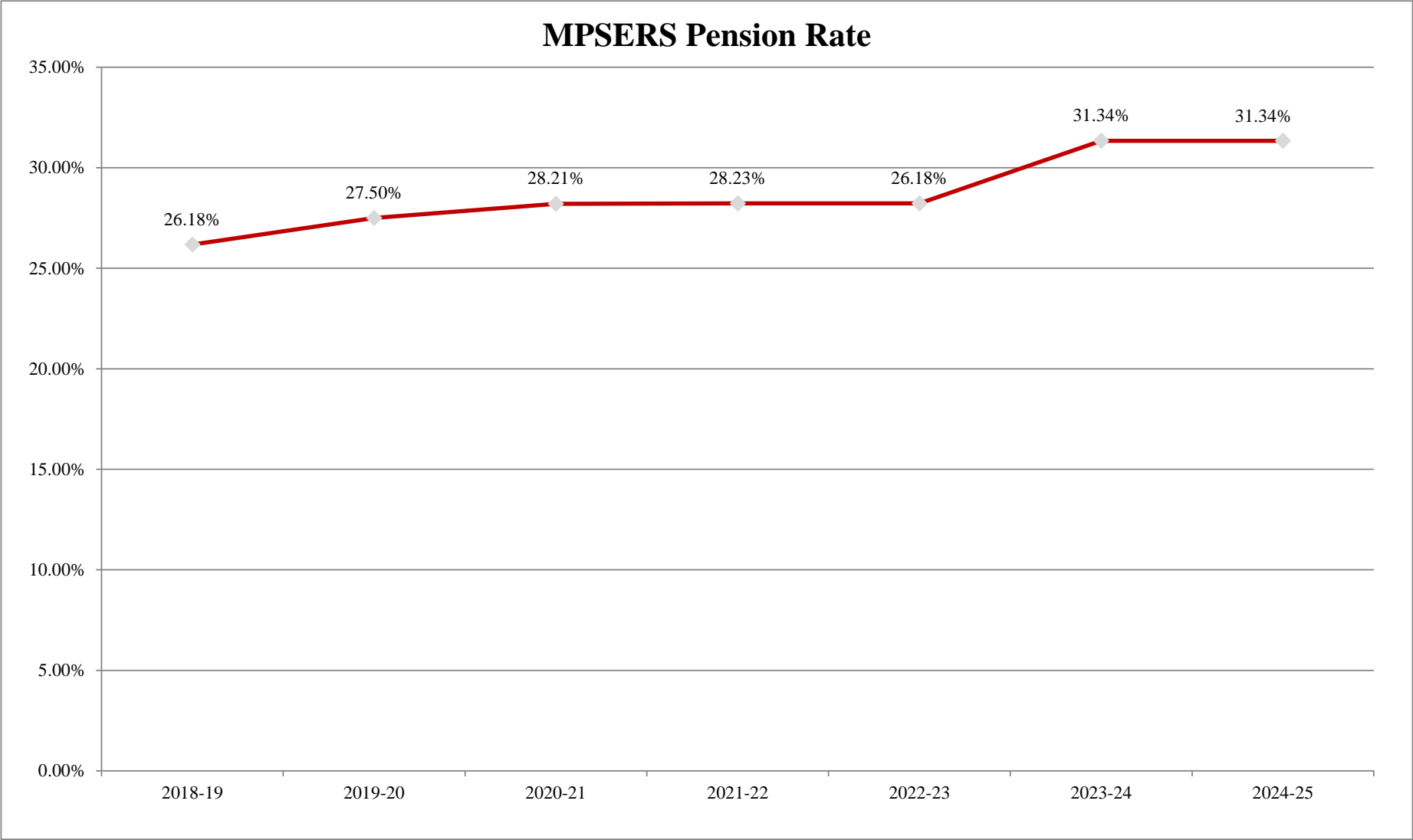
Signature & Date: _____
Secretary, Board of Education Date

Whitehall District Schools K-12 Fall Pupil Count



WDS per-pupil Foundation Allowance





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

Function	2020-21 Audited Percent		2021-22 Audited Percent		2022-23 Audited Percent		2023-24 Amend #2 Percent		2024-25 Original Percent	
Revenues										
Local	3,450,148	13.9%	3,818,876	13.5%	3,884,293	13.0%	4,202,406	14.1%	4,419,771	14.9%
State	18,484,333	74.8%	19,401,983	73.4%	22,539,239	76.0%	22,210,904	74.6%	23,157,084	78.1%
Federal	1,921,502	8.2%	1,992,098	9.9%	1,762,302	7.4%	2,289,390	7.7%	970,753	3.3%
Intermediate	707,319	2.8%	832,660	2.9%	791,555	2.8%	895,000	3.0%	895,000	3.0%
Other	59,023	0.3%	55,531	0.3%	236,927	0.7%	191,694	0.6%	191,694	0.6%
Total Revenues	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	29,789,394	100.0%	29,634,302	100.0%
Expenditures										
Instruction										
Basic Program	10,898,094	46.9%	12,675,015	47.0%	14,574,895	49.1%	14,105,502	47.4%	13,724,362	46.3%
Added Needs	3,166,032	13.7%	2,811,603	14.5%	3,063,071	10.8%	3,146,452	10.6%	3,918,716	13.2%
Adult Education	188,901	0.8%	137,883	0.8%	115,911	0.6%	136,366	0.5%	182,437	0.6%
Support Services										
Pupil Services	1,716,190	7.2%	1,909,015	7.3%	2,323,257	7.9%	2,560,585	8.6%	2,644,987	8.9%
Instructional Support	740,967	3.5%	995,791	3.3%	1,169,026	4.3%	1,322,031	4.4%	1,278,767	4.3%
General Administration	484,441	2.1%	513,623	2.0%	590,000	2.1%	692,651	2.3%	762,918	2.6%
School Administration	1,341,651	5.5%	1,521,951	5.3%	1,625,408	5.4%	1,544,344	5.2%	1,607,691	5.4%
Business Services	448,652	2.1%	420,230	2.1%	513,409	1.7%	487,902	1.6%	305,636	1.0%
Operations & Maintenance	1,755,586	7.0%	1,880,158	6.7%	2,150,510	6.9%	2,135,730	7.2%	2,108,037	7.1%
Pupil Transportation	1,027,747	4.8%	1,082,384	4.5%	1,433,017	4.6%	1,404,032	4.7%	1,330,009	4.5%
District Support	399,110	2.2%	458,346	2.1%	436,009	1.9%	560,976	1.9%	445,025	1.5%
Athletics	511,658	2.2%	755,679	2.4%	920,705	2.8%	782,026	2.6%	799,419	2.7%
Community Services	39,338	0.4%	155,460	0.7%	205,548	0.7%	291,098	1.0%	208,460	0.7%
Transfers, Capital, & Other	373,918	1.7%	453,546	1.4%	375,544	1.2%	580,559	2.0%	314,000	1.1%
Total Expenditures	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	29,750,254	100.0%	29,630,464	100.0%
Surplus/Deficit	1,530,040		330,464		(281,994)		39,140		3,838	
Beginning Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,970,033	
Ending Fund Balance	4,882,423		5,212,887		4,930,893		4,970,033		4,973,871	
Percentage of Expenditures	21.1%		20.2%		16.7%		16.7%		16.8%	

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

Object	2020-21 Audited Percent		2021-22 Audited Percent		2022-23 Audited Percent		2023-24 Amend #2 Percent		2024-25 Original Percent	
Revenues										
Local	3,450,148	14.0%	3,818,876	14.6%	3,884,293	13.3%	4,202,406	14.1%	4,419,771	14.9%
State	18,484,333	75.1%	19,401,983	74.3%	22,539,239	77.2%	22,210,904	74.6%	23,157,084	78.1%
Federal	1,921,502	7.8%	1,992,098	7.6%	1,762,302	6.0%	2,289,390	7.7%	970,753	3.3%
Intermediate	707,319	2.9%	832,660	3.2%	791,555	2.7%	895,000	3.0%	895,000	3.0%
Other	59,023	0.2%	55,531	0.2%	236,927	0.8%	191,694	0.6%	191,694	0.6%
Total Revenues	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	29,789,394	100.0%	29,634,302	100.0%
Expenditures										
Wages	11,071,476	47.9%	12,350,154	47.9%	13,141,846	44.6%	13,661,617	45.9%	13,814,410	46.6%
Benefits	7,912,718	34.3%	8,903,021	34.5%	11,089,090	37.6%	10,768,825	36.2%	10,838,206	36.6%
Purchased Services	1,586,586	6.9%	1,832,605	7.1%	2,079,843	7.1%	2,273,465	7.6%	2,278,060	7.7%
Supplies	1,375,618	6.0%	1,497,875	5.8%	1,980,596	6.7%	1,616,397	5.4%	1,616,397	5.5%
Capital Outlay	482,097	2.1%	510,330	2.0%	596,416	2.0%	795,835	2.7%	449,276	1.5%
Other	663,790	2.9%	676,699	2.6%	608,519	2.1%	634,115	2.1%	634,115	2.1%
Total Expenditures	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	29,750,254	100.0%	29,630,464	100.0%
Surplus/Deficit	1,530,040		330,464		(281,994)		39,140		3,838	
Beginning Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,970,033	
Ending Fund Balance	4,882,423		5,212,887		4,930,893		4,970,033		4,973,871	
Percentage of Expenditures	21.1%		20.2%		16.7%		16.7%		16.8%	

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Revenues					
Local Revenue					
Property Taxes	3,257,028	3,329,685	3,440,714	3,769,106	3,986,471
Investment Earnings	1,177	154	44,493	80,000	80,000
Athletics	55,095	101,378	96,349	98,300	98,300
Charges for Services	71,088	169,287	197,634	92,000	92,000
Other	65,760	152,952	105,103	163,000	163,000
Total Local Revenue	3,450,148	3,753,456	3,884,293	4,202,406	4,419,771
State Revenue					
Foundation Allowance	13,468,981	13,861,445	14,664,510	14,522,450	14,427,726
Grants	4,373,782	4,885,855	6,957,692	6,738,350	7,760,408
Other	0	0	0	0	0
Total State Revenue	17,842,763	18,747,300	21,622,202	21,260,800	22,188,134
Federal Revenue					
Title Grants	369,648	417,754	362,623	328,935	328,935
IDEA Grants	407,469	441,205	488,664	441,483	441,483
Other incl. Pandemic	1,144,385	1,133,139	891,377	1,518,972	200,335
Total Federal Revenue	1,921,502	1,992,098	1,742,664	2,289,390	970,753
Intermediate Revenue					
Act 18	539,745	672,143	660,683	675,000	675,000
Medicaid	125,019	137,389	97,134	200,000	200,000
Other	42,555	23,128	100,108	20,000	20,000
WLACE - Adult & Alt Ed	641,570	654,683	917,037	950,104	968,950
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,348,889	1,487,343	1,774,962	1,845,104	1,863,950
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Duck Creek	0	55,531	48,977	82,800	82,800
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	69,661	38,894	38,894
Food Service	59,023	65,420	71,557	70,000	70,000
Other	0	0	0	0	0
Total Transfers & Other	59,023	120,951	190,195	191,694	191,694
Total Revenues	24,622,325	26,101,148	29,214,316	29,789,394	29,634,302

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,645,920	3,111,630	3,323,223	3,304,841	3,286,149
Benefits	1,984,615	2,321,922	2,961,752	2,837,786	2,836,698
Purchased Services	41,836	76,227	93,375	72,150	72,150
Supplies	147,057	116,462	336,232	182,223	182,223
Capital Outlay		0	0	0	0
Other	32	90	120	500	500
Total Elementary	4,819,460	5,626,331	6,714,702	6,397,500	6,377,720
Middle School (112)					
Wages	1,665,785	1,771,360	1,775,188	1,780,520	1,711,040
Benefits	1,212,240	1,310,929	1,536,511	1,441,799	1,364,272
Purchased Services	17,746	31,508	22,165	24,415	24,415
Supplies	37,792	46,218	65,507	95,376	95,376
Capital Outlay	0	1,499	0	1,500	1,500
Other	1,248	7,255	1,829	5,620	5,620
Total Middle School	2,934,811	3,168,769	3,401,200	3,349,230	3,202,223
High School (113)					
Wages	1,539,521	1,899,722	2,059,288	2,113,667	1,972,635
Benefits	1,163,398	1,469,089	1,792,234	1,709,328	1,636,007
Purchased Services	287,038	256,542	259,064	273,115	273,115
Supplies	61,157	94,046	184,249	114,758	114,758
Capital Outlay	0	207	6,756	8,276	8,276
Other	2,229	11,025	11,372	6,778	6,778
Total High School	3,053,343	3,730,631	4,312,963	4,225,922	4,011,569
Summer School (119)					
Wages	41,823	70,386	70,884	61,000	61,000
Benefits	20,929	36,386	45,934	33,850	33,850
Purchased Services	0	19,243	7,170	12,000	12,000
Supplies	27,728	23,269	22,041	26,000	26,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	90,480	149,284	146,029	132,850	132,850
Total Basic Instruction	10,898,094	12,675,015	14,574,894	14,105,502	13,724,362

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Added Needs					
Special Education (122)					
Wages	1,119,590	1,264,626	1,270,657	1,292,354	1,430,819
Benefits	748,210	841,778	1,005,937	985,565	1,074,830
Purchased Services	7,562	9,194	8,224	14,500	14,500
Supplies	11,540	13,756	11,095	12,724	12,724
Capital Outlay	0	0	0	0	0
Other	422,223	431,648	372,858	400,000	400,000
Total Special Education	2,309,125	2,561,002	2,668,771	2,705,143	2,932,873
Compensatory Education (125)					
Wages	436,876	139,404	211,120	247,876	572,024
Benefits	289,692	105,855	160,660	176,179	396,565
Purchased Services	0	3,192	14,740	15,000	15,000
Supplies	739	1,626	7,138	1,824	1,824
Capital Outlay	0	0	0	0	0
Other	477	524	642	430	430
Total Comp. Education	727,784	250,601	394,300	441,309	985,843
Vocational Education (127)					
Wages	74,250	0	0	0	0
Benefits	54,661	0	0	0	0
Purchased Services	212	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	129,123	0	0	0	0
Total Added Needs	3,166,032	2,811,603	3,063,071	3,146,452	3,918,716
Adult Education					
Basic Adult Ed (131)					
Wages	49,832	35,468	49,637	37,393	65,205
Benefits	41,692	25,710	20,521	31,778	39,794
Purchased Services	5,660	1,727	1,416	2,000	2,000
Supplies	2	59	417	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	97,186	62,964	71,991	71,671	107,499

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Secondary Adult Ed (132)					
Wages	46,324	39,832	27,334	25,608	34,020
Benefits	39,596	26,134	12,348	24,761	26,592
Purchased Services	2,637	1,107	3,245	11,326	11,326
Supplies	2,958	7,371	993	2,500	2,500
Capital Outlay	72	0	0	0	0
Other	128	475	0	500	500
Total Secondary Adult Ed.	91,715	74,919	43,920	64,695	74,938
Total Adult Education	188,901	137,883	115,911	136,366	182,437
Support Services					
Pupil Support					
Attendance (211)					
Wages	37,112	4,207	3,391	6,812	6,973
Benefits	37,944	4,567	3,042	4,425	5,140
Total Attendance	75,056	8,774	6,433	11,237	12,113
Guidance (212)					
Wages	245,096	355,632	370,525	373,378	391,585
Benefits	189,243	249,874	320,954	296,234	331,813
Purchased Services	0	0	0	885	885
Supplies	649	410	1,174	1,985	1,985
Total Guidance	434,988	605,916	692,653	672,482	726,268
Health Services (213)					
Wages	61,303	57,342	96,078	121,509	124,009
Benefits	37,315	36,040	78,609	87,559	89,862
Purchased Services	138	285	0	1,200	1,200
Supplies	1,080	1,970	2,605	2,800	2,800
Total Health Services	99,836	95,637	177,292	213,068	217,871
Psychologist (214)					
Wages	137,500	95,900	105,000	196,750	165,875
Benefits	95,259	84,489	115,246	157,829	148,924
Purchased Services	473	351	541	1,200	1,200
Supplies	1,483	3,902	798	3,400	3,400
Capital Outlay	0	0	0	0	0
Other	520	0	0	400	400
Total Psychologist	235,235	184,642	221,585	359,579	319,799
Speech Therapy (215)					
Wages	187,750	231,360	247,394	250,000	267,500
Benefits	134,667	166,810	211,576	203,736	216,769
Purchased Services	0	0	1,141	300	300
Supplies	2,429	3,156	3,391	2,700	2,700
Total Speech Therapy	324,846	401,326	463,502	456,736	487,269

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Social Work (216)					
Wages	278,109	258,120	307,917	372,650	389,243
Benefits	197,407	197,588	274,078	312,443	326,384
Purchased Services	178	7,357	1,298	8,600	8,600
Supplies	1,978	1,800	3,722	3,500	3,500
Capital Outlay	0	0	0	0	0
Other	300	150	400	400	400
Total Social Work	477,972	465,015	587,415	697,593	728,127
Student Supervision (219)					
Wages	42,120	93,362	104,615	91,296	94,099
Benefits	26,138	54,343	69,762	58,594	59,441
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	68,258	147,705	174,377	149,890	153,540
Total Pupil Services	1,716,191	1,909,015	2,323,257	2,560,585	2,644,987
Instructional Staff Support Improve Instruction (221)					
Wages	10,962	164,912	218,817	222,861	227,860
Benefits	7,649	121,836	165,569	173,253	178,564
Purchased Services	6,517	8,873	13,496	93,977	93,977
Supplies	0	0	0		
Capital Outlay	0	0	0	0	0
Other	0	23,211	18,007	25,000	25,000
Total Improvement	25,128	318,832	415,889	515,091	525,401
Library-Media (222)					
Wages	58,474	62,871	71,901	71,856	75,736
Benefits	31,847	35,758	51,824	48,416	50,450
Purchased Services	6,111	3,100	10,400	2,366	2,366
Supplies	6,873	4,322	8,024	8,376	8,376
Total Library-Media	103,305	106,051	142,149	131,014	136,928
Educational Technology (225)					
Wages			0	0	0
Benefits			0	0	0
Purchased Services	43,418	81,226	43,027	55,000	45,000
Supplies	110,508	0	0	20,000	20,000
Capital	0	0	6,546	10,000	10,000
Total Library-Media	153,926	81,226	49,573	85,000	75,000

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Program Direction (226)					
Wages	259,028	270,204	295,205	322,988	293,977
Benefits	189,212	187,340	224,643	226,388	205,911
Purchased Services	7,392	9,088	18,965	13,250	13,250
Supplies	2,686	1,801	3,492	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	290	749	665	500	500
Total Program Direction	458,608	469,182	542,970	565,126	515,638
Assessment (227)					
Purchased Services	0	20,500	16,800	24,000	24,000
Supplies	0	0	1,644	1,800	1,800
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Assessment	0	20,500	18,444	25,800	25,800
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Support	740,967	995,791	1,169,025	1,322,031	1,278,767
General Administration					
Board of Education (231)					
Purchased Services	48,187	66,137	68,294	94,500	94,500
Supplies	565	1,821	2,765	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	12,192	10	4,845	5,000	5,000
Total Board of Education	60,944	67,968	75,904	101,500	101,500
Superintendent (232)					
Wages	240,178	252,879	268,904	346,220	412,362
Benefits	158,622	170,108	224,934	213,931	218,056
Purchased Services	5,928	9,954	8,208	10,000	10,000
Supplies	9,995	9,328	7,847	11,000	11,000
Capital Outlay	0	0	0	0	0
Other	8,773	3,386	4,203	10,000	10,000
Total Superintendent	423,496	445,655	514,096	591,151	661,418
Total General Administration	484,440	513,623	590,000	692,651	762,918

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
School Administration					
Principals Office (241)					
Wages	746,347	826,655	831,998	850,360	890,339
Benefits	550,689	637,855	727,361	636,410	659,778
Purchased Services	10,963	15,712	16,419	14,476	14,476
Supplies	24,475	25,964	31,883	21,511	21,511
Capital Outlay	0	0	0	0	0
Other	2,250	3,711	6,145	1,587	1,587
Total Principals Office	1,334,724	1,509,897	1,613,806	1,524,344	1,587,691
Other School Admin (249)					
Graduation Services	0	5,434	6,611	10,000	10,000
Graduation Supplies	6,926	6,619	4,991	10,000	10,000
Total Other School Admin.	6,926	12,053	11,602	20,000	20,000
Total School Administration	1,341,650	1,521,950	1,625,408	1,544,344	1,607,691
Business Services					
Fiscal Services (252)					
Wages	214,138	213,800	227,350	239,000	132,500
Benefits	158,297	149,391	205,085	183,902	108,136
Purchased Services	3,542	7,937	6,279	10,000	10,000
Supplies	2,142	1,272	1,144	12,000	12,000
Capital Outlay	0	0	46,732	0	0
Other	9,972	10,748	1,258	10,000	10,000
Total Fiscal Services	388,091	383,148	487,848	454,902	272,636
Other Business Serv (259)					
Purchased Services	8,173	8,387	0	0	0
Other	52,388	28,695	25,561	33,000	33,000
Total Other Business	60,561	37,082	25,561	33,000	33,000
Total Business Services	448,652	420,230	513,409	487,902	305,636
Operations & Maintenance					
Operations (261)					
Wages	139,083	174,363	212,610	233,104	235,244
Benefits	98,302	131,433	177,522	178,201	178,773
Purchased Services	817,198	874,388	1,013,899	986,700	986,700
Supplies	685,082	673,524	679,639	657,820	657,820
Capital Outlay	0	19,250	0	25,000	25,000
Other	510	365	280	500	500
Total Operations	1,740,175	1,873,323	2,083,950	2,081,325	2,084,037

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Security Services (266)					
Wages	142	0	0	0	0
Benefits	413	0	0	0	0
Purchased Services	12,578	6,835	48,163	52,405	22,000
Supplies	2,278	0	18,398	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	15,411	6,835	66,561	54,405	24,000
Total Operations & Maint	1,755,586	1,880,158	2,150,511	2,135,730	2,108,037
Pupil Transportation (271)					
Wages	436,513	463,029	542,053	568,355	572,558
Benefits	278,110	289,656	393,218	377,477	379,251
Purchased Services	45,781	71,544	78,309	81,100	81,100
Supplies	119,871	209,912	259,575	216,600	216,600
Capital Outlay	147,378	47,300	159,747	160,000	80,000
Other	94	943	115	500	500
Total Transportation	1,027,747	1,082,384	1,433,017	1,404,032	1,330,009
Central Support					
Public Relations (282)					
Purchased Services	3,560	2,861	3,329	31,000	81,000
Supplies	0	0	0	0	0
Capital Outlay	0	0	9,491	0	0
Total Public Relations	3,560	2,861	12,820	31,000	81,000
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	25,871	22,055	16,004	27,500	27,500
Supplies	0	0	0	0	0
Other	0	0	90	0	0
Total Human Resources	25,871	22,055	16,094	27,500	27,500
Technology (284)					
Wages	68,079	71,123	76,245	82,520	0
Benefits	56,090	59,783	74,768	74,301	4,000
Purchased Services	72,476	54,236	23,424	58,500	53,500
Supplies	26,151	80,238	59,972	60,500	60,500
Capital Outlay	0	0	17,776	20,000	20,000
Other	60,933	63,629	51,020	61,000	61,000
Total Technology	283,729	329,009	303,205	356,821	199,000

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Registrar (285)					
Wages	30,150	30,780	29,724	32,737	33,513
Benefits	16,555	16,752	16,073	18,236	18,667
Purchased Services	0	0	0	11,000	11,000
Other	36,644	49,797	50,305	37,000	37,000
Total Registrar	83,349	97,329	96,102	98,973	100,180
Other Central Support (289)					
Wages	917	1,022	3,815	26,400	20,500
Benefits	13	214	2,588	15,282	11,845
Purchased Services	523	3,734	0	3,000	3,000
Supplies	1,148	2,120	1,386	2,000	2,000
Capital Outlay	0	0	0	0	0
Total Other Central	2,601	7,090	7,789	46,682	37,345
Total Central Support	395,550	455,483	423,190	529,976	364,025
Athletics (293)					
Wages	239,935	323,547	254,522	254,250	265,500
Benefits	85,892	143,251	166,814	156,376	162,519
Purchased Services	101,785	146,849	244,187	237,000	237,000
Supplies	70,730	114,623	223,060	111,500	111,500
Capital Outlay	1,624	7,495	0	1,500	1,500
Other	11,692	19,914	32,122	21,400	21,400
Total Athletics	511,658	755,679	920,705	782,026	799,419
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	18,617	66,616	86,450	135,312	82,145
Benefits	8,021	28,131	49,528	104,786	75,315
Purchased Services	3,104	7,022	31,651	21,000	21,000
Supplies	9,596	52,286	37,412	27,000	27,000
Capital Outlay	0	0	0	0	0
Other	0	1,405	507	3,000	3,000
Total Community Activities	39,338	155,460	205,548	291,098	208,460
Total Community Services	39,338	155,460	205,548	291,098	208,460

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

Function	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	333,023	434,580	349,369	569,559	303,000
Other	40,896	18,969	26,175	11,000	11,000
Total Transfers & Capital	373,919	453,549	375,544	580,559	314,000
Total Payments and Transfers	373,919	453,549	375,544	580,559	314,000
Total Expenditures	23,092,285	25,770,684	29,496,310	29,750,254	29,630,464
Surplus/Deficit	1,530,040	330,464	(281,994)	39,140	3,838

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

Program	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Revenues					
General WLACE	2	9	0	28,150	28,150
Headstart	1,008,351	997,768	1,319,744	1,221,394	1,244,776
Great Start Readiness Program	1,822,959	2,206,997	1,997,737	1,984,064	2,020,909
Lighthouse & After School	891,109	1,318,142	1,618,308	1,652,552	1,652,552
Enrichment & Other	4,944	20,065	32,685	17,500	17,500
Playgroups	0	0	0	0	0
Total Revenues	3,727,365	4,542,981	4,968,474	4,903,660	4,963,887
Expenditures					
General WLACE	(30,249)	44,231	90,371	48,223	48,223
Headstart	1,008,351	997,539	1,320,576	1,221,394	1,244,776
Great Start Readiness Program	1,830,695	2,206,997	1,997,737	1,984,064	2,020,909
Lighthouse & After School	851,852	847,666	1,600,946	1,677,333	1,680,431
Enrichment & Other	19,835	22,060	19,716	28,890	28,890
Playgroups	0	0	0	0	0
Total Expenditures	3,680,484	4,118,493	5,029,346	4,959,904	5,023,229
Surplus/(Deficit)					
General WLACE	30,251	(44,222)	(90,371)	(20,073)	(20,073)
Headstart	0	229	(832)	0	0
Great Start Readiness Program	(7,736)	0	0	0	0
Lighthouse & After School	39,257	470,476	17,362	(24,781)	(27,879)
Enrichment & Other	(14,891)	(1,995)	12,969	(11,390)	(11,390)
Playgroups	0	0	0	0	0
Total Surplus/(Deficit)	46,881	424,488	(60,872)	(56,244)	(59,342)
Beginning Fund Balance	200,280	247,161	671,649	610,777	554,533
Ending Fund Balance	247,161	671,649	610,777	554,533	495,191
Percentage of Expenditures	6.7%	16.3%	12.1%	11.2%	9.9%
Non-Grant Percent of Expense	29.4%	73.5%	35.7%	31.6%	28.2%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Revenues					
Local	31,778	50,153	64,652	59,500	54,500
State	54,548	182,774	33,530	347,208	375,000
Federal	2,742,903	2,265,536	1,287,900	1,257,435	1,272,435
Other	9,874	1,108	1,006	1,000	1,000
Total Revenues	2,839,103	2,499,571	1,387,088	1,665,143	1,702,935
Expenditures					
Wages	301,018	418,974	520,350	456,000	456,000
Benefits	164,322	221,038	293,679	280,243	280,163
Purchased Services	98,046	54,716	60,529	182,700	182,700
Supplies, incl Food & Drink	1,160,379	992,964	1,116,295	974,935	764,935
Capital Equipment	0	37,663	21,355	297,000	40,000
Miscellaneous	71	8,917	19,055	9,000	9,000
Outgoing Transfers	527,651	368,182	71,557	80,000	80,000
Total Expenditures	2,251,487	2,102,454	2,102,820	2,279,878	1,812,798
Surplus/Deficit	587,616	397,117	(715,732)	(614,735)	(109,863)
Beginning Fund Balance	468,000	1,055,616	1,452,733	737,001	122,266
Ending Fund Balance	1,055,616	1,452,733	737,001	122,266	12,403
Percentage of Expenditures	46.9%	69.1%	35.0%	5.4%	0.7%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Revenues					
ISD Levy	415,462	424,916	449,338	475,000	500,000
Other	1	0	0	0	0
Total Revenues	415,463	424,916	449,338	475,000	500,000
Expenditures					
Classroom Equip & Staff	190,759	231,481	294,000	315,924	255,324
Innovative Prof Dev	0	0	0	1,000	1,000
Educ Technology Support	75,460	0	0	200	152,723
Security Improvements	16,800	18,450	100,483	225,000	225,000
Total Expenditures	283,019	249,931	394,483	542,124	634,047
Surplus/Deficit	132,444	174,985	54,855	(67,124)	(134,047)
Beginning Fund Balance	54,451	186,895	361,880	416,735	349,611
Ending Fund Balance	186,895	361,880	416,735	349,611	215,564
Percentage of Expenditures	66.0%	144.8%	105.6%	64.5%	34.0%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Amend #2	2024-25 Original
Revenues					
District	153,143	22,938	18,909	19,951	19,951
WLACE	8,346	3,238	9,702	8,320	8,320
Shoreline	5,497	19,144	17,095	24,500	24,500
Ealy	13,696	9,113	20,691	22,480	22,480
Middle School	64,147	39,952	25,860	21,584	21,584
High School	74,235	64,059	83,210	91,855	91,855
Athletics	163,157	189,322	222,420	215,500	215,500
Classes	2,610	8,688	14,647	10,500	10,500
Scholarships	23,875	66,311	52,674	34,275	34,275
Total Revenues	508,706	422,765	465,208	448,965	448,965
Expenditures					
District	13,394	15,015	21,857	30,628	30,628
WLACE	11,899	8,163	10,133	10,500	10,500
Shoreline	6,744	17,933	14,704	22,500	22,500
Ealy	10,618	15,089	26,004	15,500	15,500
Middle School	14,329	32,688	30,581	31,871	31,871
High School	34,791	51,208	85,000	96,518	96,518
Athletics	95,441	220,085	182,680	187,050	187,050
Classes	8,434	10,826	13,202	14,389	14,389
Scholarships	64,402	43,331	39,280	29,500	29,500
Total Expenditures	260,052	414,338	423,441	438,456	438,456
Surplus/Deficit	248,654	8,427	41,767	10,509	10,509
Beginning Fund Balance	(3,285)	245,369	253,796	295,563	306,072
Ending Fund Balance	245,369	253,796	295,563	306,072	316,581
Percentage of Expenditures	94.4%	61.3%	69.8%	69.8%	72.2%

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.