

WHITEHALL DISTRICT SCHOOLS
MEETING OF THE BOARD OF EDUCATION
Monday, May 20, 2024 - VAC 6:30 p.m.

Agenda

1. Call to order/Pledge of Allegiance
2. Approval of Agenda
Suggested motion: "I move to approve the agenda as presented."
3. Public Comment
Communication from the audience for anything on or off the agenda. Limited to 3 minutes.
4. Consent Action Agenda.....3
Minutes for meetings on [April 15, 2024](#)
Disbursements for the Month of April, 2024
[Teacher tenure notifications](#): Anderson, Buntley, DeMaria, Fagan, Jasperse, McGrew, Reese, Risedorph, Baffi, Sheaffer, Zoellmer, Kleaveland, Jones, Tumele, A. Webb, Z. Webb, Smith, Daniels
[New Hire Recommendation - Wilson](#)
[New Hire Recommendation - Lazo](#)
[24-25 School Year Calendar](#)
[Out-of-State Trip Request - NHD](#)
Suggested motion: "I move to approve the consent agenda as presented."
5. Committee Meeting Reports and any Board Discussion
Personnel – chairperson report
Facilities –
Policy –
Finance – chairperson report
6. White Lake Community Library Board [Annual Update](#) and [Audit Report](#).....30
7. MiTEL Phone Purchase.....61
Suggested motion: "I move to approve the phone purchase from MiTEL phones off the REMC bid list in the amount of up to \$170,000."
8. [Technology - Storage - Server Capacity](#).....62
Suggested Motion: "I move to continue working with the MAISD to transition to them hosting our servers."
9. Monthly Financials.....64
10. [Budget Amendment #2](#).....80
Suggested Motion: "I resolve to approve Budget Amendment #2 as presented." (Roll Call Vote)
11. Support Staff Agreement.....104
Suggested Motion: "I move to approve the modifications to the support staff agreement and salary schedule as presented."
12. Superintendent Contract
Suggested Motion: "I move to approve the modifications to the Superintendent's Contract as presented."

13. MAISD 24-25 Budget Resolution.....108
Suggested Motion, "I resolve that we adopt / not adopt (choose one) the resolution for the MAISD 2024-25 operating budget presented at the April 25, 2024 MAISD budget review meeting." (Roll Call Vote)
14. Resolution for June Budget Hearing.....113
Suggested Motion: "I resolve to adopt the resolution to hold a budget hearing for the 24-25 budget on June 17, 2024, at 6:30 p.m. prior to the approval of the regular board meeting agenda." (Roll Call Vote)
15. Superintendent Report - Graduation Update
16. Adjourn
Suggested motion: "I move to adjourn."

Item 4 Consent Action Agenda

Information/Discussion

Action

SUGGESTED MOTION:

...to approve the consent action agenda as presented.

Minutes for meetings on April 15, 2024

Disbursements for the Month of April, 2024

Teacher tenure notifications: Anderson, Buntley, DeMaria, Fagan, Jasperse, McGrew, Reese, Risedorph, Baffi, Sheaffer, Zoellmer, Kleaveland, Jones, Tumele, A. Webb, Z. Webb, Smith, Daniels

New Hire Recommendation - Wilson

New Hire Recommendation - Lazo

24-25 School Year Calendar

Out-of-State Trip Request - NHD

WDS Board of Education Monthly Meeting Minutes

DATE: April 15, 2024

PLACE: VAC

MEMBERS PRESENT: Chris Mahoney, Melissa Moore, Shannon McGoran, Tim Cross, Rachel Fekken, Jimmy TenBrink, Paula Martin

MEMBERS ABSENT:

OTHERS PRESENT: Jerry McDowell, Kirsten Bolles, other staff and community members

Ms. Fekken called the meeting to order at 6:30 p.m. with the Pledge of Allegiance.

Approval of Agenda

Motion Mahoney/Cross to approve agenda as presented.

Ayes (7) Mahoney, Cross, Martin, Moore, TenBrink, McGoran, Fekken

Nays (0)

Motion Carried

Public Comment

N/A

Consent Action Agenda

Motion Martin/Moore to approve the consent agenda as presented.

Ayes (7) Martin, Moore, Cross, TenBrink, Mahoney, McGoran, Fekken

Nays (0)

Motion Carried

Items Approved: Minutes of meetings dated March 15, 2024; disbursements for the month of March 2024: general fund \$652,821.74, community education \$49,914.90, food service \$21,157.46, technology and security fund \$3,119.55, activity accounts \$17,860.34, common debt \$0, capital projects \$0.

Committee Reports

N/A

Unfinished Business

N/A

Chromebook Purchase

Motion TenBrink/Cross to approve the purchase of 375 chromebooks and licenses from HP at a cost of \$93,750.00.

Ayes (7) TenBrink, Cross, Martin, Mahoney, McGoran, Moore, Fekken

Nays (0)

Motion Carried

Monthly Financials

Dr. McDowell thanked retiring Finance Director Steve Aardema for his service and commitment to Whitehall District Schools. Dr. McDowell shared monthly financials with the Board. He indicated there would be an opportunity to apply for e-rate funding in the 24-25 school year. He mentioned we are investigating the transition of our phone systems to MiTel as ours are outdated.

Adjournment

Motion McGoran/TenBrink to adjourn.

Ayes (7) McGoran, TenBrink, Moore, Martin, Mahoney, Cross, Fekken

Nays (0)

Motion Carried

Adjourned at 6:43 p.m.

Board Secretary or Designee

**WHITEHALL DISTRICT SCHOOLS
ACCOUNTS PAYABLE DISBURSEMENTS BY FUNDS
FOR THE MONTH OF April 2024**

NAME	FUND	AMOUNT
General Fund	11 & 13	456,297.47
Community Education Fund	23	283,494.67
Food Service Fund	25	19,283.35
Technology & Security Fund	27	2,743.71
Activity Accounts Fund	29	13,393.11
Common Debt Fund	31	
Capital Projects Fund	41	
<i>TOTAL CASH DISBURSEMENTS</i>		<i>\$775,212.31</i>

**WHITEHALL DISTRICT SCHOOLS
GENERAL FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
MONTH OF April 2024**

CASH BALANCE April 1, 2024	\$ 5,668,803.71
CASH RECEIPTS	
Athletic Admissions	285.00
Athletic Fees	875.00
Building Rent	111.00
Donations	-
Duck Creek Adult Ed State	13,152.24
Duck Creek Alt Ed Other Districts	68,297.00
Due to Activity Fund	-
Due to Community Ed - GSRP	-
Due to Community Ed - Headstart	125,696.78
Due to Community Ed - LightHouse	27,034.50
Due to Community Ed - LOAS	-
Due to Community Ed - McMillan	716.11
Due to Food Service	127,174.47
Due to Tech-Security	51,884.89
Federal ESSER/COVID	166,177.26
Federal IDEA Flowthrough	86,324.00
Federal IDEA PreSchool	4,718.00
Federal Medicaid Outreach	5,867.00
Federal Medicaid Reimbursement	3,030.00
Federal Other (County Road Grant)	-
Federal Title I	37,521.15
Federal Title II	-
Federal Title III	-
Federal Title IV	4,958.84
Federal WIOA	6,380.97
Hilts Landing Funding	-
Interest Earnings	17,450.18
MAISD Act 18	-
MAISD 31N	-
MAISD McKinney Vento	-
Miscellaneous (ORS Credit -> Capital)	22,538.06
Property Tax	31,817.44
Property Tax Due to Debt	-
SET SEG	-
State Aid	1,925,316.57
Transfer from Activity Fund	49,276.30
Transfer from Community Ed Fund	300,000.00
Transfer from Debt Fund	-
Transfer from Food Service Fund	-
Transfer from Tech-Security Fund	51,667.36
Transportation Billing	-
VAC - Rental	1,500.00
VAC - Sales	4,658.52
VAC - Senior Millage	-
VAC - Silver Sneakers	1,115.00
TOTAL RECEIPTS	\$ 3,135,543.64
CASH DISBURSEMENTS	
Accounts Payable	775,212.31
Arbiter (athletic officials)	10,000.00
Bank Charges	-
Edustaff (subs/coaches)	41,574.17
Fuelman/WESCO (gas purchase)	8,447.65
ORS payment to State	283,197.19
Payroll	1,939,547.47
Purchasing Cards	24,863.20
Sales Tax	-
Transfer to Capital Projects Fund	22,463.06
Transfer to Community Ed Fund	-
Transfer to Debt Fund	-
Transfer to Food Service Fund	75,000.00
Transfer to Tech Fund	-
Voided Checks & Returned Deposits	(5,105.03)
TOTAL DISBURSEMENTS	\$ 3,175,200.02
CASH BALANCE April 30, 2024	\$ 5,629,147.33
State Aid Borrowing	-
CASH BALANCE WITH BORROWING	\$5,629,147.33

Whitehall District Schools

541 East Slocum Street • Whitehall, MI 49461 • (231) 893-1010

M E M O R A N D U M

TO: Josh Anderson

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

Effective at the close of the 2023-2024 school year, you will have successfully completed your probationary period and will earn tenure with Whitehall District Schools. The Board of Education has been notified of your achievement and approved your tenure at their Monday, May 20th Board of Ed meeting.

You should be very proud of your accomplishment. We are proud to have individuals like you working with the young people of our great community.

Congratulations! I challenge you to continue to grow to be the best educator that you can be. It is very rewarding to watch our students succeed!

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M E M O R A N D U M

TO: Dean Buntley

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Kevin DeMaria

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Heidi Fagan

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Tyson Jasperse

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Kyle McGrew

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Nicole Reese

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Rebecca Risedorph

DATE: May 20, 2024

**CC: Building Principal
Personnel File**

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Elaina Baffi

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: **Jeremy Sheaffer**

DATE: **May 20, 2024**

CC: **Building Principal**
 Personnel File

SUBJECT: **Tenure**

FROM: **Jerry McDowell**

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M E M O R A N D U M

TO: Emily Zoellmer

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Britton Kleaveland

DATE: May 20, 2024

**CC: Building Principal
Personnel File**

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Michael Jones

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Alicia Tumele

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Amanda Webb

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Zachary Webb

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Sarah Smith

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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M E M O R A N D U M

TO: Eugene Daniels

DATE: May 20, 2024

CC: Building Principal
Personnel File

SUBJECT: Tenure

FROM: Jerry McDowell

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MEMO

To: Jerry McDowell, Kirsten Bolles

From: Brett Westerlund - Whitehall High School Principal

Date: 5-9-2024

RE: Hiring Recommendation - Alexis Wilson (Chemistry/Biology)

1. Screened Letters of recommendation - Westerlund/Oldenburg
2. Interview 1 - Westerlund/Oldenburg/Westerman/Verbanic
3. Interview 2 - Westerlund/Oldenburg
4. Reference Checking - Westerlund
5. Administrative decision to recommend Alexis Willson for the Science position

We welcome Mrs. Alexis Wilson to Whitehall District Schools as a Science teacher at Whitehall High School. Alexis is receiving her Bachelor's Degree from Grand Valley State University. Alexis is an alum of Whitehall District Schools. In addition, she has recently completed a long term sub and Soccer coaching position at Whitehall High School. We are excited to welcome Alexis back to WDS!

To: Jerry McDowell, Superintendent
From: Craig Thompson, Whitehall Middle School Principal
Date: 5/13/2024
RE: Hiring Recommendation - Emily Lazo

1. Rd 1: Screen letters of recommendation and made phone calls - Thompson
2. Rd 2: Interview Panel: Thompson, Zeerip, Ragan
3. Rd 3: Interview Panel: Christensen, Chamberlain, Sholty, Hershey, Zeerip, Thompson

Whitehall Middle School is excited to welcome Emily Lazo to Whitehall District Schools as the new Whitehall Middle School Counselor. Emily is a Western Michigan graduate and has been working at Riley Street Middle School in Hudsonville for the past three years. Emily is passionate about working with middle school students and looks forward to starting in Whitehall next year.

Whitehall District Schools 2024 – 2025 (4.29.24)

July 2024							August 2024							September 2024							teacher day credit		
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	1st Day/Open House		
	1	2	3	4	5	6					1	2	3	1	2	3	4	5	6	7	teacher pd		
7	8	9	10	11	12	13	4	5	6	7	8	9	10	8	9	10	11	12	13	14	no school		
14	15	16	17	18	19	20	11	12	13	14	15	16	17	15	16	17	18	19	20	21			
21	22	23	24	25	26	27	18	19	20	21	22	23	24	22	23	24	25	26	27	28			
28	29	30	31				25	26	27	28	29	30	31	29	30								
							7	7	9	20	27	29											
October 2024							November 2024							December 2024									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
		1	2	3	4	5						1	2	1	2	3	4	5	6	7			
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14			
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21			
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28			
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31							
							21	48	51	15	81	84											
January 2025							February 2025							March 2025									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3	4							1							1			
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8			
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15			
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22			
26	27	28	29	30	31		23	24	25	26	27	28		23/30	24/31	25	26	27	28	29			
							20	101	104	15	116	119	21	137	141								
April 2025							May 2025							June 2025									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7			
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14			
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21			
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28			
27	28	29	30				25	26	27	28	29	30	31	29	30								
							16	153	158	21	174	178	6	180	186								

WHITEHALL DISTRICT SCHOOLS

STUDENT TRIP REQUEST

IN-STATE OVERNIGHT REQUEST:

OUT-OF-STATE REQUEST:

DATE: MAY 3, 2024

EDUCATIONAL/ATHLETIC PURPOSE: NATIONAL HISTORY DAY NATIONAL CONTEST

TEACHER(S) RESPONSIBLE: JAN MELLI KLEO

DATE OF TRIP: JUNE 7 - 15, 2024

DESTINATION: UNIVERSITY OF MARYLAND, COLLEGE PARK

NUMBER OF STUDENTS: 4

METHOD OF TRANSPORTATION: VARIED - 2X FLIGHT, 2X CAR/VANS (PERSONAL)

DATE/TIME LEAVING: JUNE 7, 2024 / AFTERNOON

DATE/TIME RETURNING: JUNE 15, 2024 / AFTERNOON AT THE LATEST

NUMBER OF CHAPERONES: 7 - JAN MELLI KLEO + 2 PARENTS EACH FOR STUDENTS IN 3 FAMILIES

COST OF TRIP PER STUDENT: TRANSPORT TO COLLEGE PARK - FAMILIES #0 FOR REG + ROOM & BOARD ON CAMPUS

SOURCE OF REVENUE: DONATIONS + FUNDRAISERS

NUMBER OF SUBSTITUTES REQUIRED: 0

Jan Melli Kleo
Teacher's Signature

May 3, 2024
Date

Brett Whitten
Principal's Signature

5/6/24
Date

Superintendent's Signature

Date

Board Approval

Date

Item 6
White Lake Community Library Annual Update

Information/Discussion

Action

Background:

Annlyn McKenzie and Brian Hosticka share White Lake Library annual report.



WHITE LAKE COMMUNITY LIBRARY

2023 Annual Report

Director's Message

Two memories stand out as I look back on 2023. One is a conversation I had with the contractor who was here pouring the cement pad for our solar hub picnic table. He was amazed to see the number of people coming and going at the library all day long. He had no idea so many people took advantage of what the library offers. It was a pleasure to share that we are indeed alive and well, and our attendance and circulation numbers continue to grow.

The other memory is of walking up and down the long row of tables at our Good Neighbor Day dinner, just listening to dozens and dozens of people chatting, laughing, and getting to know each other over a good meal on a beautiful fall evening in West Michigan. It was so refreshing in these divided times, and such a good feeling knowing that I played even a small part in making it happen.

I look forward to the coming year of working with an outstanding staff, a supportive board, and a community that values its library.

Virginia DeMumbrum

Board Members

Brian Hosticka, Pres.
Annlyn McKenzie, V.P.
Bobbie Allred, Sec.
Norm Kittleson, Treas.
Charles Ayres
Ruth Grenell
Lynnette Johnson
Ray Veeder

Director

Virginia DeMumbrum

Contact Info

White Lake Comm. Library
3900 White Lake Drive
Whitehall MI 49461
231-894-9531
info@wlclib.org
WLCLIB.ORG

2023 Highlights

- We hosted the first annual **Good Neighbor Day dinner** in September, serving more than 75 area residents at one long table. This community-building event was made possible by the generous support of the Community Foundation for Muskegon County, with help from the City of Whitehall and the Playhouse at White Lake.
- The new **permanent story trail** was installed on the bike path, thanks to the efforts of the City of Whitehall's DPW team. The trail was created in memory of Maria Poma Herbert, a local educator.
- The **HVAC upgrades** were all completed. In addition to lower energy bills, we also received nearly \$1800 in energy efficiency incentives.

Financial Information

In 2023, the library received \$621,066 in revenues and incurred \$554,977 in expenses. This increased the library's net position by \$66,089. At year's end, the unassigned fund balance available to cover unexpected emergencies was just over \$160,577, or enough to cover about 4 months of normal library operating costs. An additional \$59,929 in fund balance is designated for specific projects.

The Capital Projects fund - a direct result of the millage passed in 2020 - continues to be a lifesaver for the library. In 2023, we were able to install security cameras and to replace the 25-year-old carpeting. We also learned that there was serious damage to the towers at the front entrance. Water had been seeping through the wall surfaces for many years, gradually destroying some of the wood beneath. To repair the damage and correct the problem will be a costly undertaking. Thankfully, the funds are available so long as we postpone other planned projects by a year.



WHITE LAKE COMMUNITY LIBRARY

2023 by the Numbers

42,294 people came through our doors from January thru December. That's more than **141** visitors per day!



WHITE LAKE
COMMUNITY LIBRARY



2,848 people have an active account at our library, including

432

new borrowers registered in 2023.

They borrowed

88,283

items in 2023.

That's an average of

1,698 checkouts per week!



18,228 titles were downloaded by our registered cardholders. That's a whopping **22%** increase over 2022, & **20%** of total borrowing.

You can use your library card to borrow books from libraries all over the state, including college libraries!

We shared our items with other libraries

7012 times,



and brought in items for our patrons **5757** times.



The library's Wi-Fi was used

14,214 times last year.

That's an increase of almost **20%** over last year, & **60%** higher than 2021!

More than **170** adults, teens, and children participated in our Summer

Reading Challenge. All told, they logged more than



97,192 minutes of reading.



Our website had **46,606** visitors, or nearly **900** each week!

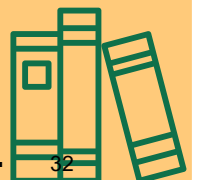
We expect that number to grow even higher when we launch our new website!

There were **47,177** items on our shelves, plus more than **1 MILLION** digital items available to our patrons.

That's more than

84 titles

for every person living in our district.



Our Facebook page reach was **52,203**, up nearly **20%**! Our page interactions jumped by a full **75%** in just one year.



MUSKEGON COUNTY, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023



Vredeveld Haefner LLC
CPAs and Consultants

WHITE LAKE COMMUNITY LIBRARY

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Vredeveld Haefner LLC

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INDEPENDENT AUDITORS' REPORT

February 27, 2024

Members of the Library Board
White Lake Community Library
Muskegon County, Michigan

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of White Lake Community Library, Whitehall Michigan (the Library), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Library, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with Generally Accepted Auditing Standards, we

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged in governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management and the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

Urodeuxeld Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

About the Library

White Lake Community Library (the "Library") serves the City of Whitehall and all or portions of the Townships of Blue Lake, Dalton, Fruitland and Whitehall in Muskegon County, Michigan. The Library was established as a District Library under the District Library Establishment Act in 1997. The Library is governed by an eight member board with members appointed by participating entities.

Financial Highlights

- In fiscal year 2023, the Library received \$621,066 in revenues and incurred \$554,977 in expenses, resulting in an increase in net position of \$66,089.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$160,577 or 32.7% of the general fund's total annual expenditures, and 26.5% of expenditures and transfers to other funds.
- The Capital Projects fund ended the year with a balance of \$94,074, which will likely be needed to repair some recently-discovered structural damage to the towers at the front entrance of the building. Projects completed in 2023 include new carpeting, final boiler installation, and a concrete pad for the solar picnic table. New meeting room furniture was slated to be purchased in 2023, but has been delayed to 2024 while we await estimates on tower repair.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Library's basic financial statements. The Library's basic financial statements comprise three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains an internal control and compliance report issued in connection with an audit conducted following *Government Auditing Standards* in addition to the basic financial statements themselves.

Government-wide financial statements

The *Government-wide financial statements* are designed to provide readers with a broad overview of the Library's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Library's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Library is improving or deteriorating.

The *statement of activities* presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (accrued interest on debt).

Both of the government-wide financial statements distinguish functions of the Library that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Library currently has no business-type activities.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Library, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Library only utilizes governmental funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a Library’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Library’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances, provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Library maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General and Capital Funds which are both considered major funds.

The Library adopts an annual appropriations budget for its general fund as required by state law. A budgetary comparison statement has been provided as required supplementary information for the General Fund to demonstrate legal compliance.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes this discussion and analysis as well as a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget.

Government-wide Financial Analysis

The following table presents condensed information about the Library’s financial position for the past two fiscal years. Total net position includes the investment in capital assets. Capital assets represent the capital assets held by the Library, net of related accumulated depreciation.

	<u>2023</u>	<u>2022</u>
Current and other assets	\$866,536	\$ 776,534
Capital assets	1,429,735	1,414,276
Total assets	2,296,271	2,190,810
Current and other liabilities	19,439	16,272
Long-term liabilities	4,209	3,532
Total liabilities	23,648	19,804
Deferred inflows	532,517	496,989
Net position		
Investment in capital assets	1,429,735	1,414,276
Unrestricted	310,371	259,741
Total net position	\$1,740,106	\$1,674,017

Income and Expenses

The Library has maintained a stable financial position during the year ended December 31, 2023. Net position increased \$66,089 during the year. Revenues exceeded expenses due to planned net position increases to fund future capital needs. A summary of revenues and expenses for the past two (2) fiscal years is presented below.

	<u>2023</u>	<u>2022</u>
Program revenues		
Charges for services	\$ 14,804	\$ 13,188
Grants and contributions	18,822	84,025
General revenues		
Property taxes	532,620	504,114
Penal fines	23,969	20,900
Other general revenues	30,851	22,679
Total revenues	<u>621,066</u>	<u>644,906</u>
Functions/program expenses		
Library	554,977	526,404
Total expenses	<u>554,977</u>	<u>526,404</u>
Change in net position	66,089	118,502
Net position, beginning of year	1,674,017	1,555,515
Net position, end of year	<u>\$1,740,106</u>	<u>\$1,674,017</u>

General Fund Budgetary Highlights

- With actual revenue exceeding budgeted revenue by upwards of \$40,000, we were able to establish some new Library of Things collections late in the year and still transfer an additional \$26,000 to the capital projects fund to help with the tower project mentioned above.
- Several unexpected gifts and grants helped us with programs and services ranging from a public bike repair station to a new Books for Babies early literacy initiative, to a Good Neighbor Day Dinner event that proved wildly popular.
- Collection spending continues to increase each year, fueled in part by the growing popularity (and high cost) of digital collection.

Capital Asset and Long-Term Liability Activities

During the year, capital asset activities consisted primarily of purchasing new books, a boiler, a new roof, and grant funded items. Long-term liability activity consisted of changes in compensated absences. Additional information on capital assets and long-term debt can be found in notes 3 and 4, respectively.

Economic Factors and Next Year's Budget

Total property value continues to rise in our district. With much of the increase resulting from new construction, the recent increase did not trigger a Headlee rollback of our millage rate. Because of this, we anticipate our property tax revenue will increase by more than 4%, or \$20,000, over 2023.

State and federal appropriations for libraries are expected to remain stable for at least the next year or two. Penal fines, on the other hand, are highly variable and may not reach the budgeted amount in 2024. Our projected TIFA passthrough from the City of Whitehall has also dropped by nearly half.

The 2024 operating budget is largely the same as the previous year, except for the addition of health insurance benefits for fulltime staff. The capital expense budget is a little more challenging to look at, since we do not yet have a solid estimate for the necessary tower repairs. We may need to rely on our General Fund fund balance if repairs exceed the available balance in Capital Projects.

Contacting the Library Management

This management discussion and analysis provides an overview of the current and prospective financial condition of the Library's operations and financial position. If there are questions concerning this report or if additional information is desired, please contact White Lake Community Library, 3900 White Lake Drive, Whitehall, MI 49461.

BASIC FINANCIAL STATEMENTS

WHITE LAKE COMMUNITY LIBRARY

STATEMENT OF NET POSITION

DECEMBER 31, 2023

	Primary Government Governmental Activities
Assets	
Cash and certificates of deposit	\$ 340,019
Accounts receivable	28
Due from other governments	520,158
Prepaid items	6,331
Capital assets, net	
Land	24,480
Buildings and equipment	<u>1,405,255</u>
Total assets	<u>2,296,271</u>
Liabilities	
Accounts payable and accrued expenses	19,439
Noncurrent liabilities	
Compensated absences	<u>4,209</u>
Total liabilities	<u>23,648</u>
Deferred inflows of resources	
Taxes levied for subsequent period	<u>532,517</u>
Net Position	
Investment in capital assets	1,429,735
Unrestricted	<u>310,371</u>
Total net position	<u>\$ 1,740,106</u>

The accompanying notes are an integral part of these financial statements.

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WHITE LAKE COMMUNITY LIBRARY

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Functions/Programs</u>	Program Revenues			<u>Net (Expense)</u>
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue</u>
Primary government				
Governmental activities				
Library	\$ 554,977	\$ 14,804	\$ 9,599	\$ 9,223
				\$ (521,351)
Total primary government	<u>\$ 554,977</u>	<u>\$ 14,804</u>	<u>\$ 9,599</u>	<u>\$ 9,223</u>
General revenues				
Property taxes				
General operating				532,620
County penal fines				23,969
State revenues				12,555
Other				10,496
Interest earnings				7,800
				<u>587,440</u>
Total general revenues				<u>587,440</u>
Change in net position				66,089
Net position, beginning of year				<u>1,674,017</u>
Net position, end of year				<u>\$ 1,740,106</u>

The accompanying notes are an integral part of these financial statements.

WHITE LAKE COMMUNITY LIBRARY

GOVERNMENTAL FUNDS BALANCE SHEET

DECEMBER 31, 2023

	<u>General</u>	<u>Capital</u>	<u>Total</u>
Assets			
Cash and certificates of deposit	\$ 340,019	\$ -	\$ 340,019
Accounts receivable	28	-	28
Due from other funds	-	94,074	94,074
Due from other governments	520,158	-	520,158
Prepaid items	6,331	-	6,331
	\$ 866,536	\$ 94,074	\$ 960,610
Total assets	<u>\$ 866,536</u>	<u>\$ 94,074</u>	<u>\$ 960,610</u>
 Liabilities, deferred inflows of resources and fund balance			
Liabilities			
Accounts payable and accrued liabilities	\$ 19,439	\$ -	\$ 19,439
Due to other funds	94,074	-	94,074
	113,513	-	113,513
Total liabilities	<u>113,513</u>	<u>-</u>	<u>113,513</u>
 Deferred inflows of resources			
Taxes levied for subsequent period	532,517	-	532,517
	532,517	-	532,517
Deferred inflows of resources	<u>532,517</u>	<u>-</u>	<u>532,517</u>
 Fund balances			
Nonspendable			
Prepaid items	6,331	-	6,331
Assigned			
Capital projects	-	94,074	94,074
Designated projects	53,598	-	53,598
Unassigned	160,577	-	160,577
	220,506	94,074	314,580
Total fund balances	<u>220,506</u>	<u>94,074</u>	<u>314,580</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 866,536</u>	<u>\$ 94,074</u>	<u>\$ 960,610</u>

The accompanying notes are an integral part of these financial statements.

WHITE LAKE COMMUNITY LIBRARY

RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

DECEMBER 31, 2023

Fund balances - total governmental funds	\$ 314,580
Amounts reported for <i>governmental activities</i> in the statement of net position are different because	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Add - capital assets (net)	1,429,735
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences	<u>(4,209)</u>
Net position of governmental activities	<u>\$ 1,740,106</u>

The accompanying notes are an integral part of these financial statements.

WHITE LAKE COMMUNITY LIBRARY

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General</u>	<u>Capital</u>	<u>Total</u>
Revenues			
Taxes	\$ 532,620	\$ -	\$ 532,620
Intergovernmental			
State revenues	12,555	-	12,555
County penal fees	23,969	-	23,969
Fees and charges	18,200	-	18,200
Interest	7,800	-	7,800
Donations and miscellaneous	<u>25,922</u>	<u>-</u>	<u>25,922</u>
Total revenues	<u>621,066</u>	<u>-</u>	<u>621,066</u>
Expenditures			
Current			
Library			
Personnel	310,479	-	310,479
Contractual	44,951	-	44,951
Supplies and other	74,349	-	74,349
Utilities	24,690	-	24,690
Capital outlay	<u>36,099</u>	<u>79,191</u>	<u>115,290</u>
Total expenditures	<u>490,568</u>	<u>79,191</u>	<u>569,759</u>
Revenues over (under) expenditures	<u>130,498</u>	<u>(79,191)</u>	<u>51,307</u>
Other financing sources (uses)			
Transfers in	-	115,000	115,000
Transfers out	<u>(115,000)</u>	<u>-</u>	<u>(115,000)</u>
Total other financing sources (uses)	<u>(115,000)</u>	<u>115,000</u>	<u>-</u>
Net changes in fund balances	15,498	35,809	51,307
Fund balances, beginning of year	<u>205,008</u>	<u>58,265</u>	<u>263,273</u>
Fund balances, end of year	<u>\$ 220,506</u>	<u>\$ 94,074</u>	<u>\$ 314,580</u>

The accompanying notes are an integral part of these financial statements.

WHITE LAKE COMMUNITY LIBRARY

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

Net changes in fund balances - total governmental funds	\$ 51,307
Amounts reported for <i>governmental activities</i> in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.	
Add - capital outlay	110,014
Deduct - depreciation expense	(94,555)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.	
Deduct - increase in compensated absences	<u>(677)</u>
Change in net position of governmental activities	<u>\$ 66,089</u>

The accompanying notes are an integral part of these financial statements.

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WHITE LAKE COMMUNITY LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of White Lake Community Library (the “Library”) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of White Lake Community Library. There are no component units to be included. The criteria for including a component unit include significant operational or financial relationships with the Library.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues are reported in total. The Library has no business-type or fiduciary activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. County penal fines are recognized when received. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

WHITE LAKE COMMUNITY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except grant revenues which are recognized when grant requirements are met, County penal fines and other revenues are recognized when received, and interest revenue which is recorded when earned. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. Property taxes, state revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

All individual governmental funds are reported as separate columns in the fund financial statements.

The Library reports the following major governmental funds

The *General Fund* is the general operating fund of the Library. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Capital Fund* is a capital project fund and is used to set aside amounts to be used on future capital items.

Budgets and Budgetary Accounting

Comparisons to budget are presented for the general fund. The Library follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December 1, the Library Director submits to the Library Board a proposed operating budget for the fiscal year commencing the following January 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year for the general funds.
5. The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Adoption and amendments of all budgets used by the Library are governed by Michigan Law. The appropriations ordinances are based on the projected expenditures budget of the various objects of the Library. Any amendment to the original budget must meet the requirements of Michigan Law. The Library did amend its budget for the current year. Any revisions that alter the expenditures at the object level within the general fund must be approved by the Library Board.

WHITE LAKE COMMUNITY LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

Deposits and Investments

State statutes authorize the Library to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

The Library's investment policy is more restrictive than state requirements. The Library's investment policy authorizes the same types of investments as those authorized by state requirements, however, investments in commercial paper must be rated at the time of purchase within the two highest classifications by not less than two standard rating services. The Library's investment policy also states that not more than 50% of any fund may be invested in commercial paper at any time.

Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

WHITE LAKE COMMUNITY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

Depreciation on capital assets is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	10-50
Land improvements	20
Furniture and equipment	3-5
Collections	7

Property Taxes

Property taxes are levied by the Library and become an enforceable lien on December 1 and are payable by February 15. Taxes are collected by participating governmental units. Real property taxes not collected as of March 1 are turned over to the County for collection, which advances the Library 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the participating units. Property tax revenues are recognized as revenue in the year for which they are levied.

Grants and Other Intergovernmental Revenues

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers. Due to other funds and due from other funds at year end represent short term borrowing between the funds.

Net Position and Fund Balance Reporting

Governmental funds report fund balance in the following five categories:

1. Non-spendable – the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted – the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed – the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned – the related assets can only be spent for a specific purpose identified by management as authorized by the governing board.
5. Unassigned – is the residual classification and includes all spendable amounts not contained in the other classifications.

Fund Balance can only be committed by formal resolution of the Library Board.

WHITE LAKE COMMUNITY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

Restricted net position represents those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Net Position and Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Long-Term Obligations

In the government-wide financial statements the long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures/expense regardless of fund or activity.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Library has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Library has only one type of item that qualifies for reporting in this category. The governmental funds and governmental activities report unearned revenues from property taxes levied for the following year. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied.

Risk Management

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2023, the Library carried commercial insurance to cover risks of losses. The Library has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

WHITE LAKE COMMUNITY LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. CASH AND CERTIFICATES OF DEPOSIT

The balance of cash and certificates of deposit on the financial statements is \$340,019.

This balance is in financial institutions located in Michigan. State policy limits the Treasurer's investing options to financial institutions located in Michigan. All accounts are in the name of the Library and a specific fund or common account. They are recorded in Library records at fair value.

Deposit risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned. As of year-end, none of the Library's bank balance of \$341,141 was exposed to custodial credit risk due to being uninsured and uncollateralized.

3. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 24,480	\$ -	\$ -	\$ 24,480
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	24,480	-	-	24,480
Capital assets, being depreciated				
Building and improvements	2,062,661	65,255	-	2,127,916
Land improvements	40,008	3,000	-	43,008
Books, periodicals, and videos	486,461	25,116	48,042	463,535
Equipment and furniture	275,393	16,643	-	292,036
Total capital assets, being depreciated	2,864,523	110,014	48,042	2,926,495
Less accumulated depreciation for				
Building and improvements	846,372	53,399	-	899,771
Land improvements	36,249	235	-	36,484
Books, periodicals, and videos	394,433	27,801	48,042	374,192
Equipment and furniture	197,673	13,120	-	210,793
Total accumulated depreciation	1,474,727	94,555	48,042	1,521,240
Net capital assets, being depreciated	1,389,796	15,459	-	1,405,255
Governmental activities capital assets, net	\$1,414,276	\$15,549	\$ -	\$1,429,735

Depreciation expense of \$94,555 was charged to the Library function on the statement of activities.

WHITE LAKE COMMUNITY LIBRARY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

4. COMPENSATED ABSENCES

The following is a summary of the compensated absences transactions of the Library for the year ended December 31, 2023.

	Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023	Due Within One Year
Compensated absences	\$3,532	\$ 677	\$ -	\$4,209	\$ -

5. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

PA. 621 of 1978, as amended, provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Library's actual and budgeted expenditures for the budgetary fund have been shown at the object level, the same level at which the budget of the Library was adopted.

During the year ended December 31, 2023, the Library did not incur expenditures in its budgetary fund in excess of the amounts appropriated.

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REQUIRED SUPPLEMENTARY INFORMATION

WHITE LAKE COMMUNITY LIBRARY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 514,431	\$ 532,620	\$ 532,620	\$ -
Intergovernmental				
State revenues	12,000	12,555	12,555	-
County penal fees	20,000	23,969	23,969	-
Fees and charges	10,725	16,526	18,200	1,674
Interest	1,200	7,700	7,800	100
Donations and miscellaneous	<u>5,950</u>	<u>22,054</u>	<u>25,922</u>	<u>3,868</u>
Total revenues	<u>564,306</u>	<u>615,424</u>	<u>621,066</u>	<u>5,642</u>
Expenditures				
Current				
Library				
Personnel	315,445	315,652	310,479	5,173
Contractual	46,212	48,009	44,951	3,058
Supplies and other	53,666	79,843	74,349	5,494
Utilities	31,775	26,295	24,690	1,605
Capital outlay	<u>28,083</u>	<u>36,500</u>	<u>36,099</u>	<u>401</u>
Total expenditures	<u>475,181</u>	<u>506,299</u>	<u>490,568</u>	<u>15,731</u>
Revenues over (under) expenditures	89,125	109,125	130,498	21,373
Other financing sources (uses)				
Transfers out	<u>(89,000)</u>	<u>(115,000)</u>	<u>(115,000)</u>	<u>-</u>
Net changes in fund balance	125	(5,875)	15,498	21,373
Fund balance, beginning of year	<u>205,008</u>	<u>205,008</u>	<u>205,008</u>	<u>-</u>
Fund balance, end of year	<u>\$ 205,133</u>	<u>\$ 199,133</u>	<u>\$ 220,506</u>	<u>\$ 21,373</u>

Item 7 MiTEL Phone Purchase

Information/Discussion

Action

Background:

1 - Phone Server & Devices

MAISD ASSESSMENT

*Recommend a complete revamp of the VOIP system. Current system is extremely old.
Significant cost savings joining the Mitel phone consortium.
T1 no longer needed if dial tone is provided by ISD*

*End of Life Cisco 7912G Date 26-NOV-2006
SW Maintenance Date 26-MAY-2008*

*End Of Life Cisco 7940G and Cisco 7960G Date 22-JAN-2010
End of SW Maintenance Date 23-JUL-2011*

Last update to the phone system was July 2017. On version 11.0.1.23900-5

MAISD RECOMMENDATION

Replace as soon as possible before the system fails. More than one option is available.

SUGGESTED MOTION:

...to approve the phone purchase from MiTEL phones off the REMC bid list in the amount of up to \$170,000.

Item 8 Technology – Storage – Server Capacity

Information/Discussion

Action

BACKGROUND

MAISD can host Whitehall’s servers in a secure environment protected by CrowdStrike Managed Detection and Response service and immutable cloud backups. MAISD has a scalable infrastructure that allows for growth, and onsite expertise to manage Whitehall’s server environment. Whitehall will not have to invest in software licensing, software and hardware support, equipment, and needed infrastructure repairs to properly host their own server environment, while maintaining access to their servers as needed. Some infrastructure and equipment repairs that are needed are the replacement of a non-functional air conditioning unit, replacement or repair of a generator, and a functional uninterrupted power supply (UPS). Server hosting through the MAISD is free for the duration of the current Lakeshore Technology Consortium (LTC) contract (expires 7/1/25). Upon renewal of the LTC contract, Whitehall will receive a 50% server hosting discount. Estimated annual cost, after the discount, is \$5000.

The process to move the server environment is a two-step process. The first step includes migrating Whitehall’s current servers to the MAISD server infrastructure, which will be a seamless process for Whitehall staff. At this point MAISD will host and manage Whitehall’s servers. The second step will be to integrate Whitehall’s network with MAISD’s network, which will enhance management capabilities on MAISD’s end. This will not happen until the summer of 2025, as it is not necessary to complete it at the time the servers are moved, and due to conflicts with other IT projects within the district. Login credentials will change at this time.

RECOMMENDATION:

...to continue working with the MAISD to transition to them hosting our servers.

MAISD Server Hosting Pros and Cons for Whitehall

Pros

- **Access** - You have access to your servers.
- **Scalability** - We can add/remove servers as needed.
- **Backups** - We backup our servers at an offsite location, as well as immutable cloud backups.
- **Infrastructure** - We provide the infrastructure, which means you don't have to invest in servers, air conditioning, power supplies, generators, etc.
- **Security** - As mentioned above we provide backups for all your critical data. The servers we host are also covered by Managed Detection and Response services through CrowdStrike, and are kept up to date by our staff.
- **Cost** - For the duration of the current LTC contract the server hosting is free. Upon renewal of the LTC contract for FY 26, LTC districts will receive a 50% discount for server hosting. Estimated annual cost for Whitehall at this time is \$5000. Cost considerations not only include infrastructure, but software and hardware support, software licensing, and staffing costs.
- **Expertise** - You do not have to invest in staff, or hire a 3rd party, to manage your servers. This is provided by our staff as part of the server hosting agreement.

Cons

- There is a turnaround time and coordination of efforts necessary when making system level changes and additions.
- You don't have total control over the environment.

Item 9 Monthly Financial Reports

Information/Discussion

Action

BACKGROUND INFORMATION:

Tayler Zweigle has prepared the monthly financial reports for review.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

General Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Local Taxes	3,769,106	3,425,180	90.88%	3,527,259	3,245,891	92.02%	179,289
Other Local	243,000	340,193	140.00%	231,000	233,053	100.89%	107,141
Athletics	111,000	113,693	102.43%	116,000	112,780	97.22%	913
State Foundation	14,524,184	9,518,740	65.54%	14,178,498	9,221,249	65.04%	297,490
State Categorical	7,944,997	5,170,401	65.08%	6,132,264	5,565,316	90.75%	(394,915)
Federal Grants	2,206,860	1,653,579	74.93%	2,061,936	1,156,498	56.09%	497,081
ISD Special Ed	800,000	473,463	59.18%	800,000	275,094	34.39%	198,369
Other LEA/ISD	20,000	11,100	55.50%	20,000	10,419	52.10%	681
Transfers	221,800	121,694	54.87%	216,800	69,661	32.13%	52,033
Fund Total	29,840,947	20,828,044	69.80%	27,283,757	19,889,961	72.90%	938,083

Local revenue is up due to interest earnings, athletics, and VAC revenue.

State Aid payments begin on October 20 each year and should be 63.63% of the year at this time.

Current year revenue is up \$938,000 compared to last year at this time.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

General Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Basic Instruction	14,023,902	9,333,413	66.55%	13,407,711	9,580,863	71.46%	(247,450)
Added Needs	3,172,420	1,898,551	59.85%	3,010,156	1,908,668	63.41%	(10,117)
Adult Education	167,602	82,652	49.31%	193,792	87,118	44.95%	(4,466)
Pupil Services	2,548,928	1,575,596	61.81%	2,175,077	1,580,712	72.67%	(5,116)
Instructional Staff	1,372,812	926,367	67.48%	1,147,805	845,792	73.69%	80,575
General Admin	677,427	568,159	83.87%	573,961	485,387	84.57%	82,771
Principals Office	1,544,088	1,169,115	75.72%	1,449,937	1,222,099	84.29%	(52,984)
Business Services	496,614	389,620	78.46%	468,048	362,982	77.55%	26,638
Operations	2,109,698	1,842,706	87.34%	1,878,671	1,705,868	90.80%	136,839
Transportation	1,411,748	1,175,162	83.24%	1,283,169	1,138,837	88.75%	36,325
Central Support	561,390	399,242	71.12%	525,957	350,242	66.59%	48,999
Athletics	769,328	647,173	84.12%	747,530	692,056	92.58%	(44,884)
Community Services	281,689	128,384	45.58%	174,455	142,110	81.46%	(13,726)
Cap, Trans, Other	580,559	224,026	38.59%	354,000	232,786	65.76%	(8,760)
Fund Total	29,718,205	20,360,166	68.51%	27,390,269	20,335,522	74.24%	24,645

Payroll should be 66.67% for school year employees and 83.33% for full-year employees.

Operations expenses are up due to building maintenance costs.

Instructional expenses are up due to technology supply replacements (\$50,000) and math consulting (\$37,000).

Basic instruction is down because last year we had a one time retirement expense.

Expenses are up \$24,000 compared to last year.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

General Fund Expense By Object . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Wages	13,710,876	9,480,449	69.15%	13,251,912	9,177,782	69.26%	302,668
Benefits	10,797,717	7,059,559	65.38%	9,594,766	7,563,965	78.83%	(504,406)
Contracted Serv	966,006	851,674	88.16%	783,774	692,782	88.39%	158,892
Purchased Serv	1,247,259	1,233,308	98.88%	1,079,014	952,850	88.31%	280,457
Supplies	1,569,297	1,277,547	81.41%	1,480,242	1,414,653	95.57%	(137,106)
Capital	798,335	374,831	46.95%	516,776	390,311	75.53%	(15,480)
Miscellaneous	95,285	54,228	56.91%	135,785	53,483	39.39%	745
Transfers	533,430	28,569	5.36%	548,000	89,693	16.37%	(61,124)
Fund Total	29,718,205	20,360,166	68.51%	27,390,269	20,335,522	74.24%	24,645

Wages are up due to new rates.

Purchased Services are up \$280,000 due to building and equipment maintenance costs (\$125,000), tech, communication, and software services (\$79,000) and Custodial Services (\$53,000)



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Community Services Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
General	15,000	28,979	193.19%	-	9,915	0.00%	19,064
HeadStart	1,319,248	916,606	69.48%	1,156,119	896,730	77.56%	19,876
GSRP	1,971,748	1,140,037	57.82%	1,948,795	1,408,051	72.25%	(268,014)
Lighthouse Learn	1,345,000	1,496,232	111.24%	1,587,000	1,762,080	111.03%	(265,848)
Lights After School	20,000	15,295	76.48%	24,000	18,000	75.00%	(2,705)
Enrich/Rec Activity	17,500	17,500	100.00%	16,000	16,400	102.50%	1,100
Fund Total	4,688,496	3,614,650	77.10%	4,731,914	4,111,177	86.88%	(496,527)

Lighthouse revenue is down as we shift from the prior year federal funding to more state and local funding.
Head Start & GSRP grants show a 1 month lag due to an outstanding request.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Community Services Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
General	82,800	75,163	90.78%	82,800	59,670	72.07%	15,493
HeadStart	1,319,248	960,549	72.81%	1,156,119	961,285	83.15%	(736)
GSRP	1,941,581	1,424,877	73.39%	1,948,795	1,470,364	75.45%	(45,487)
Lighthouse Learn	1,631,235	1,446,319	88.66%	1,543,888	1,283,740	83.15%	162,580
Lights After School	20,000	-	0.00%	24,000	24,000	100.00%	(24,000)
Enrich/Rec Activity	28,890	28,066	97.15%	23,720	19,336	81.52%	8,730
Fund Total	5,023,754	3,934,974	78.33%	4,779,322	3,818,395	79.89%	116,580

Compensation expenses are down in the GSRP program compared to last year.

The Lighthouse expense increase is due to the grant funded work done this summer on the room at the WLCC.

Lights on After School was allocated at this point in 2022-23, accounting for the \$24,000 difference.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Food Service Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Sales	45,000	31,606	70.24%	33,000	43,033	130.40%	(11,427)
Other Local	18,500	5,166	27.92%	-	6,956	0.00%	(1,790)
State Revenue	284,241	253,335	89.13%	56,598	36,014	63.63%	217,322
Federal Revenue	1,314,500	862,655	65.63%	2,139,000	907,117	42.41%	(44,462)
Transfers/Other	1,000	-	0.00%	1,000	-	0.00%	-
Fund Total	1,663,241	1,152,762	69.31%	2,229,598	993,119	44.54%	159,643

Community Eligibility Pricing (CEP) has been approved by MDE for the 2023-24 year.

We are seeing an increase in State revenue line as we go through the year for universal free breakfast and lunch.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Food Service Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Wages	418,000	358,944	85.87%	587,000	417,670	71.15%	(58,726)
Benefits	257,598	193,674	75.18%	327,681	220,700	67.35%	(27,025)
Contracted Serv	9,500	-	0.00%	20,000	9,500	47.50%	(9,500)
Other Purch Serv	158,200	140,028	88.51%	33,000	40,114	121.56%	99,914
Food & Paper	567,500	637,406	112.32%	560,000	646,281	115.41%	(8,875)
Other Supplies	361,000	340,114	94.21%	205,500	264,890	128.90%	75,224
Capital	280,000	304,937	108.91%	750,000	21,355	2.85%	283,582
Miscellaneous	21,000	6,147	29.27%	321,000	17,824	5.55%	(11,677)
Transfers	70,000	-	0.00%	65,000	-	0.00%	-
Fund Total	2,142,798	1,981,250	92.46%	2,869,181	1,638,334	57.10%	342,917

The Purchased Services, Supplies, and Capital expenses are up as the Ealy project was paid in this fiscal year.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Technology & Security Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Other Local	-	-	0.00%	-	-	0.00%	-
ISD Revenue	475,000	459,917	96.82%	450,000	429,422	95.43%	30,494
Transfers/Other	-	-	0.00%	-	-	0.00%	-
Fund Total	475,000	459,917	96.82%	450,000	429,422	95.43%	30,494

The Technology & Security Fund revenue comes as taxes are paid to the ISD.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Technology & Security Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Educ Technology	421,124	119,994	28.49%	345,685	160,413	46.40%	(40,419)
Innovation	1,000	-	0.00%	1,000	-	0.00%	-
Security	50,000	50,944	101.89%	100,000	90,128	90.13%	(39,185)
Fund Total	472,124	170,938	36.21%	446,685	250,542	56.09%	(79,604)

Last year we had expenses in Security for the bus camera project.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Activity Fund Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
District	15,800	21,152	133.87%	16,700	17,046	102.07%	4,105
WLACE	8,400	7,266	86.50%	6,500	7,429	114.28%	(162)
Shoreline	19,500	12,324	63.20%	19,100	14,161	74.14%	(1,838)
Ealy	24,880	21,304	85.63%	9,100	13,973	153.55%	7,331
Middle School	23,563	17,885	75.90%	31,920	20,276	63.52%	(2,391)
High School	78,700	68,265	86.74%	61,200	55,299	90.36%	12,965
Athletics	204,900	194,858	95.10%	186,880	175,315	93.81%	19,543
Classes	14,700	5,799	39.45%	9,200	5,421	58.92%	378
Scholarships	39,250	29,758	75.82%	50,550	49,482	97.89%	(19,725)
Fund Total	429,693	378,609	88.11%	391,150	358,402	91.63%	20,207

Ealy revenue is up due to a STEM grant.

High School revenue is up due to sales from the Construction class and in the Coffee Shop in addition to funds raised by Hope Squad and Close Up.

Revenue for Athletics was up due to the Vikings First fundraiser.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Activity Fund Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
District	37,876	14,968	39.52%	35,200	18,825	53.48%	(3,857)
WLACE	11,300	7,764	68.71%	11,450	7,096	61.97%	668
Shoreline	18,000	15,308	85.04%	19,000	11,544	60.76%	3,764
Ealy	22,400	3,568	15.93%	14,620	16,440	112.45%	(12,872)
Middle School	41,900	26,203	62.54%	45,900	24,061	52.42%	2,142
High School	92,545	59,885	64.71%	63,000	57,992	92.05%	1,893
Athletics	200,300	195,545	97.63%	168,100	150,484	89.52%	45,061
Classes	9,989	4,621	46.26%	15,340	6,166	40.20%	(1,545)
Scholarships	50,000	2,500	5.00%	50,300	2,131	4.24%	369
Fund Total	484,310	330,362	68.21%	422,910	294,739	69.69%	35,623

Expenses in Athletics are up primarily due to the Vikings First fundraiser and various team expenses.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Debt Funds Revenue By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Taxes	3,136,010	3,001,307	95.70%	4,032,643	3,877,711	96.16%	(876,404)
Interest	22,000	20,953	95.24%	1,000	-	0.00%	20,953
Other Local	-	-	0.00%	-	-	0.00%	-
State Revenue	257,100	191,779	74.59%	241,000	257,139	106.70%	(65,360)
Federal Revenue	-	-	0.00%	-	-	0.00%	-
Bond Proceeds	-	-	0.00%	-	-	0.00%	-
Fund Total	3,415,110	3,214,039	94.11%	4,274,643	4,134,850	96.73%	(920,811)

Tax revenue will be down this year as we levy 5 mills instead of 7 mills.
Interest was from a CD we had.



FINANCIAL COMPARISONS

ALL FUNDS

APRIL 2023-24, 2022-23

Debt Funds Expense By Category . . .

Category	2023-24			2022-23			Actual Difference
	Budget	YearToDate	Percent	Budget	YearToDate	Percent	
Principal	2,250,000	2,250,000	100.00%	2,160,000	2,160,000	100.00%	90,000
Interest	1,002,950	1,002,950	100.00%	1,089,350	1,089,350	100.00%	(86,400)
Refund Costs	-	-	0.00%	-	-	0.00%	-
Fees & Other	22,500	1,500	6.67%	12,500	1,500	12.00%	-
Fund Total	3,275,450	3,254,450	99.36%	3,261,850	3,250,850	99.66%	3,600

The first payment is due November 1 and is for interest only and must be wired 5 business days before due.

The second payment, for interest and principal, is due May 1 and must be wired 5 business days before due.



**FINANCIAL COMPARISONS
ALL FUNDS
APRIL 2023-24, 2022-23**

Capital Fund Balances

Category	2023-24 Year-to-Date		Total
	Fund 41	Fund 42	
Beginning Balance	118,118	-	118,118
Interest	-	-	-
Other	26,368	-	26,368
Available	144,486	-	144,486
Prof Services	-	-	-
Site Improvements	-	-	-
Buildings	-	-	-
Equipment	-	-	-
Technology	-	-	-
Buses	-	-	-
Fees	-	-	-
Issue Costs	-	-	-
Ending Balance	144,486	-	144,486
Projects in Progress	-	-	-
Available Balance	144,486	-	144,486

Fund 41 has become a permanent capital fund with revenue from donations, sales of capital, & state refunds
 Fund 42 was finished with the 2019-20 fiscal year and will be used when voters approve a bond issue.



FINANCIAL COMPARISONS

WLACE PROGRAMS

APRIL 2023-24

Program	Revenue		Expense		Surplus/(Deficit)	
	2023-24 Budget	2023-24 Actual	2023-24 Budget	2023-24 Actual	2023-24 Budget	2023-24 Actual
01-General	97,800	111,779	82,800	75,163	15,000	36,616
03-HeadStart (grant)	1,319,248	916,606	1,319,248	960,549	0	(43,943)
04-GSRP (grant)	1,971,748	1,140,037	1,941,581	1,424,877	30,167	(284,839)
05-Lighthouse	1,345,000	1,496,232	1,631,235	1,446,319	(286,235)	49,913
06-Lights After (grant)	20,000	15,295	20,000	0	0	15,295
07-Enrich/Rec	17,500	17,500	28,890	28,066	(11,390)	(10,566)
13-Altern Ed (billed)	1,141,940	683,613	1,189,564	844,576	(47,624)	(160,963)
14-Adult Ed (state aid)	247,186	165,689	256,764	149,112	(9,578)	16,577
Grand Total	6,160,422	4,546,752	6,470,082	4,928,662	(309,660)	(381,910)

The HeadStart and GSRP grants are typically reimbursed a month after the expenses which start in September. State Aid and billed payments begin in October and follow the state payment cycle for Alternative and Adult Education.

Item 10
Budget Amendment #2

Information/Discussion

Action

Background:

Enclosed is the Executive Summary of Budget Amendment #2 for review and approval. The Finance Committee met on Monday, May 13, to review.

Recommendation:

...to approve Budget Amendment #2 as presented.



Whitehall District Schools

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

**2023-24 Budget Amendment #2
General Fund**

**White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Monday, May 13, 2024
(Finance Committee)
Monday, May 20, 2024
(Board of Education)**

Whitehall District Schools

Budget Adoption 2023-24 Fiscal Year

Board of Education

Rachel Fekken
President

Christopher G. Mahoney
Vice President

James A. TenBrink
Treasurer

Paula Martin
Secretary

Shannon R. McGoran
Trustee

Melissa Moore
Trustee

Tim Cross
Trustee

Administration

Jerry McDowell
Superintendent

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2023-24 Budget Executive Summary
May 20, 2024

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

All Funds:

Revenue and expense lines were adjusted based on current year activity to date or looking at balances the previous two years. Funding levels for state aid and grants were updated to the most current allocations. Compensation was adjusted based on staffing in place, and continuing with the small class size program.

General Fund:

For revenue some of the significant changes are:

- ◆ The student count information for the K-12 is down 0.20 students from the December amendment. The foundation grant is \$9,608.

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 Adopt	1887.49	33.39	109.00	2029.88	\$9,608
2023-24 Amend #1	<u>1878.60</u>	<u>34.55</u>	<u>115.20</u>	<u>2028.35</u>	<u>\$9,608</u>
Difference	<u>-8.89</u>	<u>1.16</u>	<u>6.20</u>	<u>-1.53</u>	0
2023-24 Amend #2	<u>1878.60</u>	<u>34.55</u>	<u>115.00</u>	<u>2028.15</u>	<u>\$9,608</u>
Difference	<u>0.00</u>	<u>0.00</u>	<u>-0.20</u>	<u>-0.20</u>	0

The budget impact is \$1,734 less for the enrollment change.

- ◆ Local revenue is up approximately \$80,000 due to VAC, rent, and athletics revenue.
- ◆ State categorical grants were updated along with their corresponding expenses which resulted in a positive impact of \$263,000. This includes the new enrollment stabilization categorical of \$141,000.

- ◆ The federal grants were set to the initial allocations for the current year. Below is the current plan for the significant funding sources due to the pandemic.

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	\$104,317
Total	\$1,018,919	\$1,047,072	\$814,233	\$1,422,924	\$104,317

On the expense side:

- ◆ Moved a technology position to the Tech and Security Fund which saved the General Fund \$75,000.
- ◆ The bus purchase account remains the same at \$155,000 and capital expenditures remains at \$300,000.
- ◆ Expense additions include:
 - \$25,000 for building maintenance,
 - \$13,000 for athletic officials and fees,
 - \$5,000 per building budget,
 - \$35,000 for district math curriculum

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

2023-24 Budget	2023-24 Adoption	2023-24 Amend #1	2023-24 Amend #2
Beginning Fund Balance	\$4,819,936	\$4,930,893	\$4,930,893
Revenue	28,896,248	29,840,947	29,789,394
Expense	28,798,102	29,718,205	29,750,254
Surplus/(Deficit)	+98,146	+122,742	+39,140
Ending Fund Balance	\$4,918,082	\$5,053,635	\$4,970,033
Percent of Expenditures	17.1%	17.0%	16.7%

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 budget was updated for staffing and expected revenues. The GSRP and Head Start grants break even and Lighthouse (daycare) is currently operating with a deficit of about \$24,781 due to the discontinuation of the federal childcare grants and the disbursement to participating districts.

Food Service Fund:

Revenue was updated to include the state community eligibility program funding. Capital were increased \$17,000 to handle the completion of the Ealy projects. We expect to end with a fund balance of \$122,000.

Technology & Security Fund:

Expenses were increased \$70,000 for security projects throughout the district. The budget 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 revenue was set based on 5 mills.

Budget Planning:

This is the second amendment for the 2023-24 school year. This budget serves as the starting point for next year's (2024-25) budget which must be adopted in June.

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 May 20, 2024 regular meeting.

Jerry McDowell
Superintendent of Schools

Taylor 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, 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	\$ 4,202,406
State Sources	22,212,638
Federal Sources	2,289,390
Intermediate Sources	895,000
Incoming Transfers & Other	191,694
Total Revenue	<u>\$ 29,791,128</u>
 Fund Balance, July 1	 \$ 4,930,893
 Total Available Funds	 <u><u>\$ 34,722,021</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	\$ 14,105,502
Added Needs	3,146,452
Adult Education	136,366
Support Services	
Pupil Services	2,560,585
Instructional Support	1,322,031
General Administration	692,651
School Administration	1,544,344
Business Services	487,902
Operations & Maintenance	2,135,730
Pupil Transportation	1,404,032
Central Support	560,976
Athletics	782,026
Community Services	
Direction & Recreation	291,098
Outgoing Transfers, Capital, & Other	580,559
Total Appropriated	<u>\$ 29,750,254</u>

**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	\$ 28,150
Headstart	1,221,394
Great Start Readiness Program	1,984,064
Lighthouse Learning	1,652,552
Enrichment & Other	17,500
Total Revenue	\$ 4,903,660
Fund Balance, July 1	\$ 610,777
Total Available Funds	\$ 5,514,437

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	1,221,394
Great Start Readiness Program	1,984,064
Lighthouse Learning	1,677,333
Enrichment & Other	28,890
Total Appropriated	\$ 4,959,904

**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	\$ 59,500
State Sources	347,208
Federal Sources	1,257,435
Other Sources	1,000
Total Revenue	\$ 1,665,143
Fund Balance, July 1	\$ 737,001
Total Available Funds	\$ 2,402,144

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	280,243
Purchased Services	182,700
Supplies & Materials, incl Food & Drink	974,935
Equipment	297,000
Miscellaneous	9,000
Outgoing Transfers & Other	80,000
Total Appropriated	\$ 2,279,878

**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>\$</u>	<u>475,000</u>
Fund Balance, July 1	\$	416,735
Total Available Funds	<u>\$</u>	<u>891,735</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	\$	315,924
Instruction Improvement		1,000
Educational Technology		200
Other Capital		225,000
Total Appropriated	<u>\$</u>	<u>542,124</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	\$	448,965
Total Revenue	<u>\$</u>	<u>448,965</u>
Fund Balance, July 1	\$	295,563
Total Available Funds	<u>\$</u>	<u>744,528</u>

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

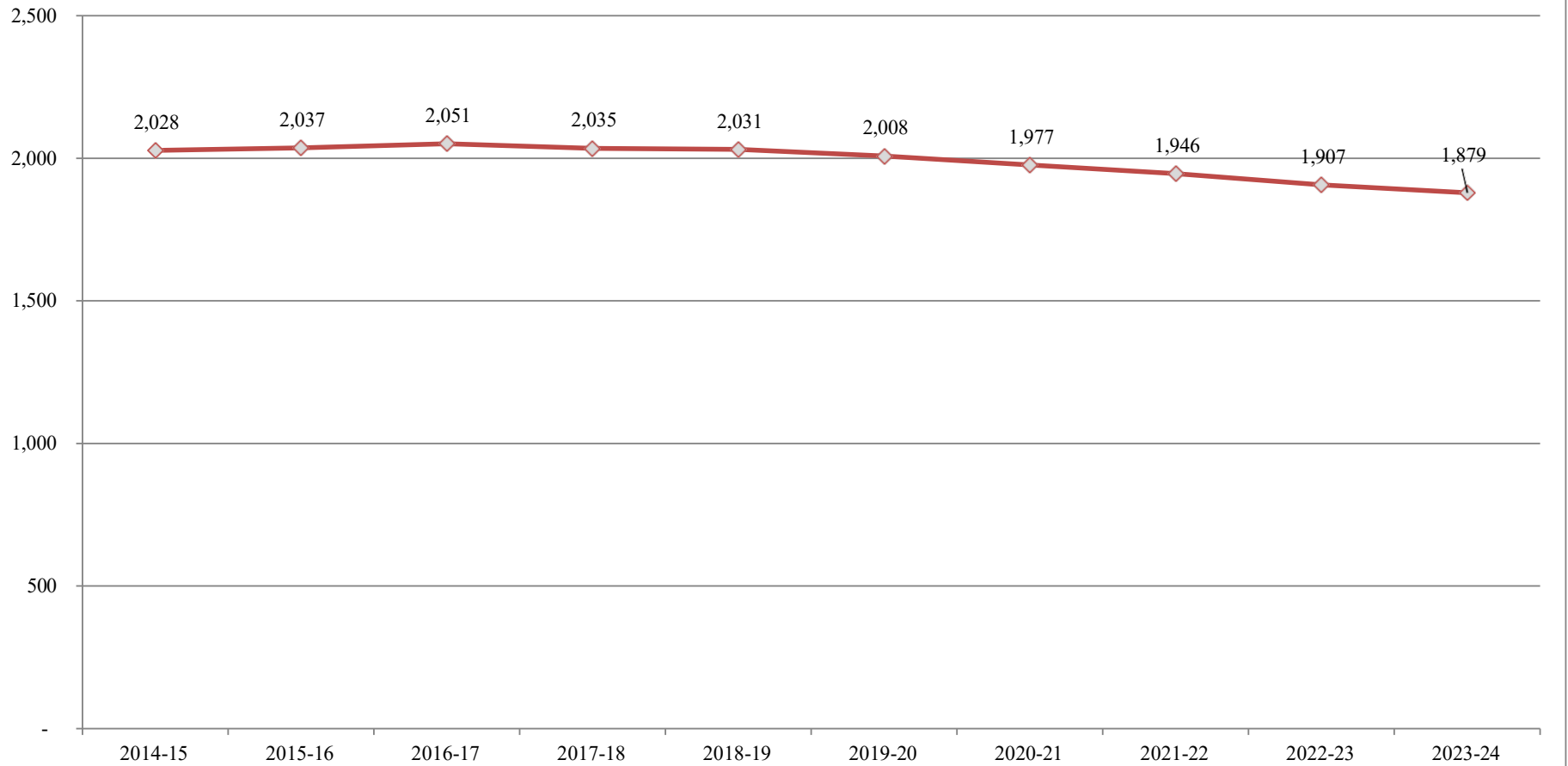
Expenditures:		
Activities	\$	438,456
Total Appropriated	<u>\$</u>	<u>438,456</u>

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

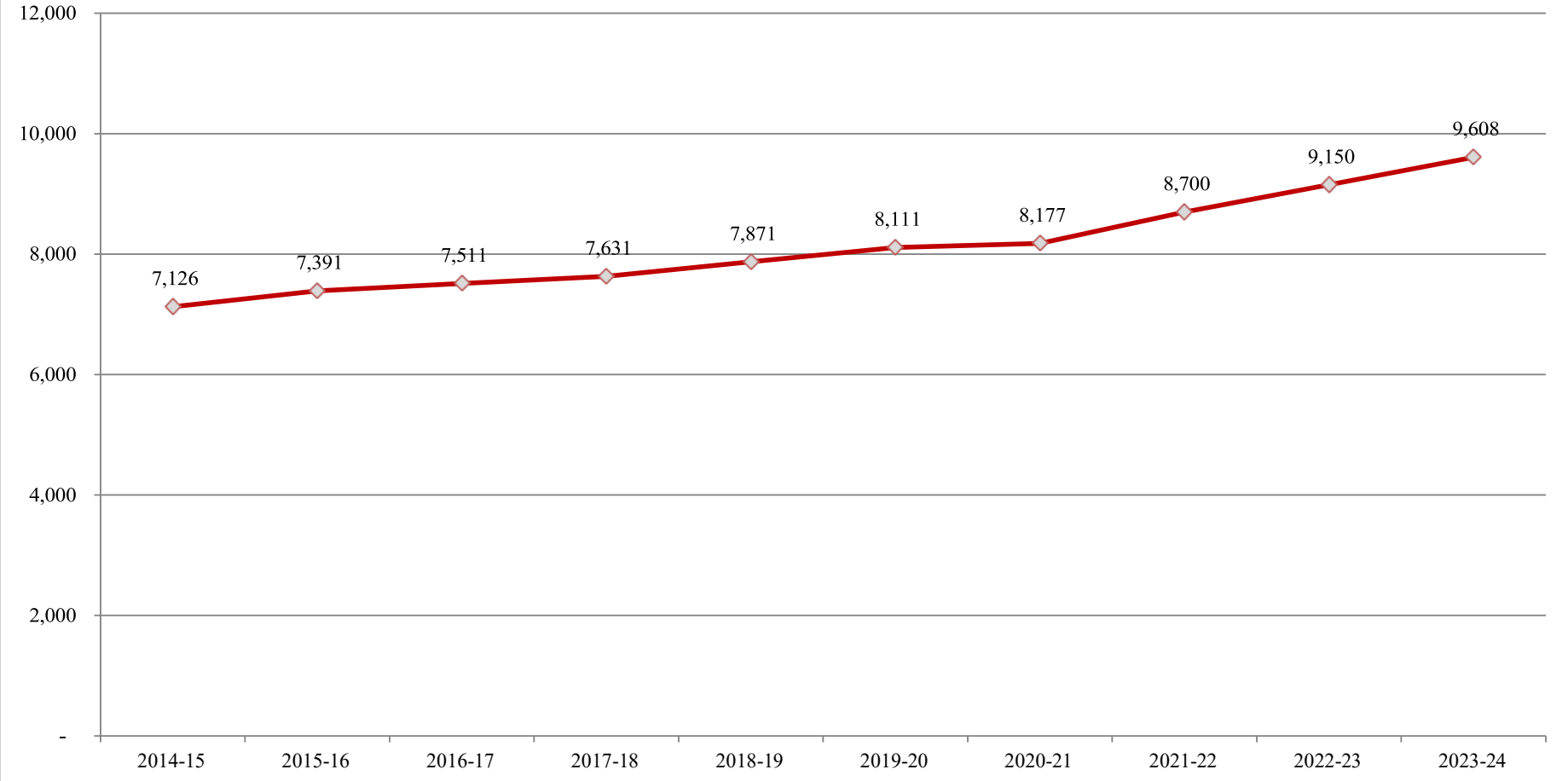
This resolution is effective May 20, 2024.

Signature & Date: _____
 Secretary, Board of Education Date

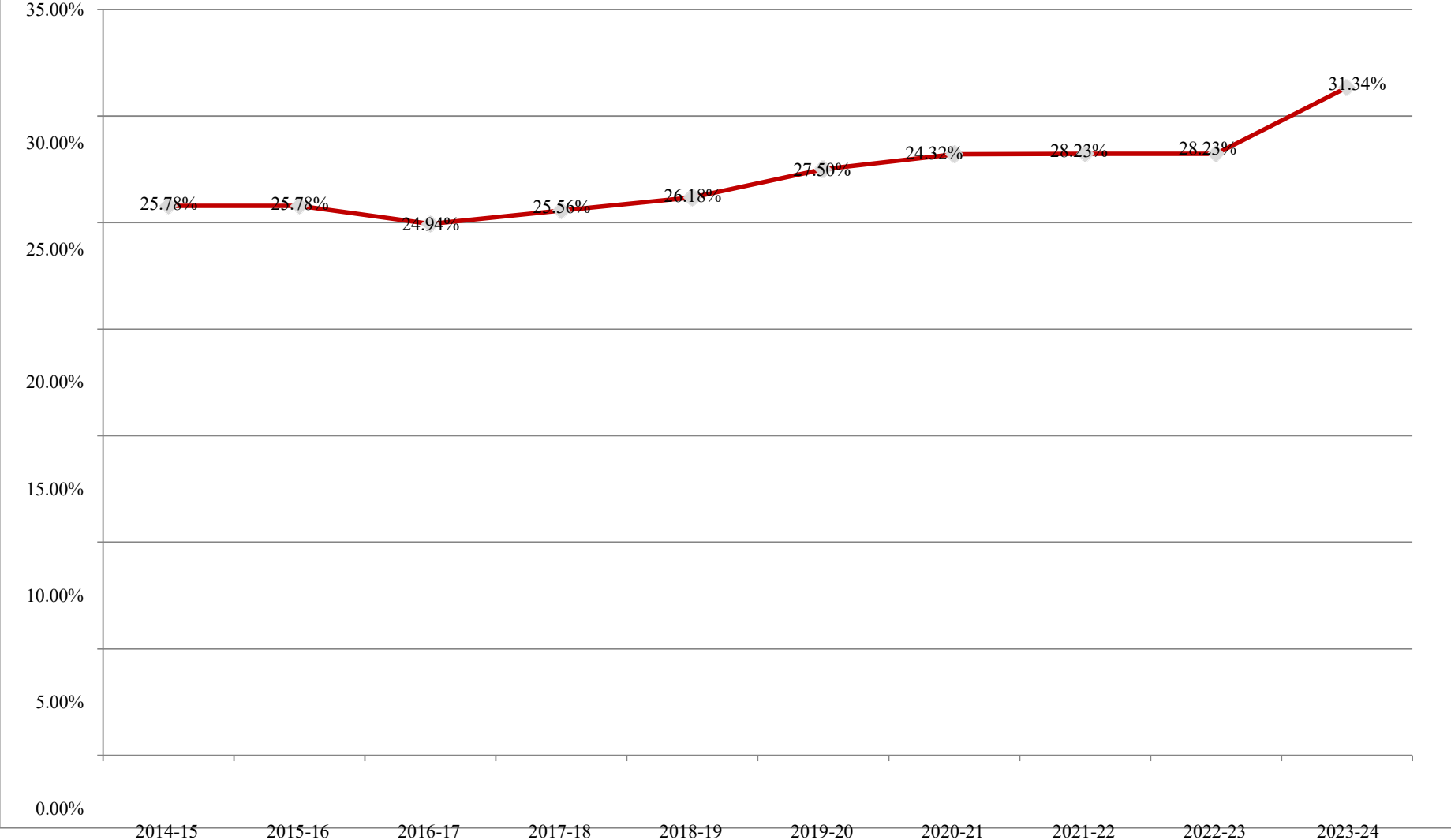
Whitehall District Schools K-12 Blended Pupil Count



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 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1	2023-24 Amend #2
Revenues							
Local	3,398,669	3,450,148	3,818,876	3,884,293	4,055,209	4,123,106	4,202,406
State	17,648,189	18,484,333	19,401,983	22,539,239	21,678,266	22,469,181	22,210,904
Federal	949,583	1,921,502	1,992,098	1,762,302	2,125,973	2,206,860	2,289,390
Intermediate	964,581	707,319	832,660	791,555	820,000	820,000	895,000
Other	47,114	59,023	55,531	236,927	216,800	221,800	191,694
Total Revenues	23,008,136	24,622,325	26,101,148	29,214,316	28,896,248	29,840,947	29,789,394
Expenditures							
Instruction							
Basic Program	10,680,683	10,898,094	12,675,015	14,574,895	13,720,924	14,023,902	14,105,502
Added Needs	3,266,765	3,166,032	2,811,603	3,063,071	3,383,958	3,172,420	3,146,452
Adult Education	216,247	188,901	137,883	115,911	188,369	154,599	136,366
Support Services							
Pupil Services	1,584,470	1,716,190	1,909,015	2,323,257	2,453,647	2,561,531	2,560,585
Instructional Support	818,469	740,967	995,791	1,169,026	1,311,135	1,373,212	1,322,031
General Administration	465,558	484,441	513,623	590,000	581,457	677,427	692,651
School Administration	1,175,545	1,341,651	1,521,951	1,625,408	1,510,770	1,544,088	1,544,344
Business Services	522,552	448,652	420,230	513,409	474,342	496,614	487,902
Operations & Maintenance	1,450,364	1,755,586	1,880,158	2,150,510	2,000,073	2,109,698	2,135,730
Pupil Transportation	1,048,304	1,027,747	1,082,384	1,433,017	1,340,044	1,411,748	1,404,032
District Support	389,536	399,110	458,346	436,009	554,837	561,390	560,976
Athletics	476,509	511,658	755,679	920,705	729,221	769,328	782,026
Community Services	31,731	39,338	155,460	205,548	185,325	281,689	291,098
Transfers, Capital, & Other	554,170	373,918	453,546	375,544	364,000	580,559	580,559
Total Expenditures	22,680,903	23,092,285	25,770,684	29,496,310	28,798,102	29,718,205	29,750,254
Surplus/Deficit	327,233	1,530,040	330,464	(281,994)	98,146	122,742	39,140
Beginning Fund Balance	3,025,150	3,352,383	4,882,423	5,212,887	4,819,936	4,930,893	4,930,893
Ending Fund Balance	3,352,383	4,882,423	5,212,887	4,930,893	4,918,082	5,053,635	4,970,033
Percentage of Expenditures	14.8%	21.1%	20.2%	16.7%	17.1%	17.0%	16.7%

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		2023-24		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,398,669	14.8%	3,450,148	13.9%	3,818,876	13.5%	3,884,293	13.0%	4,055,209	14.0%	4,123,106	13.8%	4,202,406	14.1%
State	17,648,189	76.7%	18,484,333	74.8%	19,401,983	73.4%	22,539,239	76.0%	21,678,266	75.0%	22,469,181	75.3%	22,210,904	74.6%
Federal	949,583	4.1%	1,921,502	8.2%	1,992,098	9.9%	1,762,302	7.4%	2,125,973	7.4%	2,206,860	7.4%	2,289,390	7.7%
Intermediate	964,581	4.2%	707,319	2.8%	832,660	2.9%	791,555	2.8%	820,000	2.8%	820,000	2.7%	895,000	3.0%
Other	47,114	0.2%	59,023	0.3%	55,531	0.3%	236,927	0.7%	216,800	0.8%	221,800	0.7%	191,694	0.6%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	28,896,248	100.0%	29,840,947	100.0%	29,789,394	100.0%
Expenditures														
Instruction														
Basic Program	10,680,683	47.1%	10,898,094	46.9%	12,675,015	47.0%	14,574,895	49.1%	13,720,924	47.6%	14,023,902	47.2%	14,105,502	47.4%
Added Needs	3,266,765	14.4%	3,166,032	13.7%	2,811,603	14.5%	3,063,071	10.8%	3,383,958	11.8%	3,172,420	10.7%	3,146,452	10.6%
Adult Education	216,247	1.0%	188,901	0.8%	137,883	0.8%	115,911	0.6%	188,369	0.7%	154,599	0.5%	136,366	0.5%
Support Services														
Pupil Services	1,584,470	7.0%	1,716,190	7.2%	1,909,015	7.3%	2,323,257	7.9%	2,453,647	8.5%	2,561,531	8.6%	2,560,585	8.6%
Instructional Support	818,469	3.6%	740,967	3.5%	995,791	3.3%	1,169,026	4.3%	1,311,135	4.6%	1,373,212	4.6%	1,322,031	4.4%
General Administration	465,558	2.1%	484,441	2.1%	513,623	2.0%	590,000	2.1%	581,457	2.0%	677,427	2.3%	692,651	2.3%
School Administration	1,175,545	5.2%	1,341,651	5.5%	1,521,951	5.3%	1,625,408	5.4%	1,510,770	5.2%	1,544,088	5.2%	1,544,344	5.2%
Business Services	522,552	2.3%	448,652	2.1%	420,230	2.1%	513,409	1.7%	474,342	1.6%	496,614	1.7%	487,902	1.6%
Operations & Maintenance	1,450,364	6.4%	1,755,586	7.0%	1,880,158	6.7%	2,150,510	6.9%	2,000,073	6.9%	2,109,698	7.1%	2,135,730	7.2%
Pupil Transportation	1,048,304	4.6%	1,027,747	4.8%	1,082,384	4.5%	1,433,017	4.6%	1,340,044	4.7%	1,411,748	4.8%	1,404,032	4.7%
District Support	389,536	1.7%	399,110	2.2%	458,346	2.1%	436,009	1.9%	554,837	1.9%	561,390	1.9%	560,976	1.9%
Athletics	476,509	2.1%	511,658	2.2%	755,679	2.4%	920,705	2.8%	729,221	2.5%	769,328	2.6%	782,026	2.6%
Community Services	31,731	0.1%	39,338	0.4%	155,460	0.7%	205,548	0.7%	185,325	0.6%	281,689	0.9%	291,098	1.0%
Transfers, Capital, & Other	554,170	2.4%	373,918	1.7%	453,546	1.4%	375,544	1.2%	364,000	1.3%	580,559	2.0%	580,559	2.0%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	28,798,102	100.0%	29,718,205	100.0%	29,750,254	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742		39,140	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635		4,970,033	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%		16.7%	

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		2023-24		2023-24	
	Audited	Percent	Audited	Percent	Audited	Percent	Audited	Percent	Original	Percent	Amend #1	Percent	Amend #2	Percent
Revenues														
Local	3,398,669	14.8%	3,450,148	14.0%	3,818,876	14.6%	3,884,293	13.3%	4,055,209	14.0%	4,123,106	13.8%	4,202,406	14.1%
State	17,648,189	76.7%	18,484,333	75.1%	19,401,983	74.3%	22,539,239	77.2%	21,678,266	75.0%	22,469,181	75.3%	22,210,904	74.6%
Federal	949,583	4.1%	1,921,502	7.8%	1,992,098	7.6%	1,762,302	6.0%	2,125,973	7.4%	2,206,860	7.4%	2,289,390	7.7%
Intermediate	964,581	4.2%	707,319	2.9%	832,660	3.2%	791,555	2.7%	820,000	2.8%	820,000	2.7%	895,000	3.0%
Other	47,114	0.2%	59,023	0.2%	55,531	0.2%	236,927	0.8%	216,800	0.8%	221,800	0.7%	191,694	0.6%
Total Revenues	23,008,136	100.0%	24,622,325	100.0%	26,101,148	100.0%	29,214,316	100.0%	28,896,248	100.0%	29,840,947	100.0%	29,789,394	100.0%
Expenditures														
Wages	11,181,576	49.3%	11,071,476	47.9%	12,350,154	47.9%	13,141,846	44.6%	13,597,245	47.2%	13,710,876	46.1%	13,661,617	45.9%
Benefits	7,619,078	33.6%	7,912,718	34.3%	8,903,021	34.5%	11,089,090	37.6%	10,385,740	36.1%	10,797,717	36.3%	10,768,825	36.2%
Purchased Services	1,463,933	6.5%	1,586,586	6.9%	1,832,605	7.1%	2,079,843	7.1%	2,069,014	7.2%	2,213,265	7.4%	2,273,465	7.6%
Supplies	1,085,058	4.8%	1,375,618	6.0%	1,497,875	5.8%	1,980,596	6.7%	1,525,542	5.3%	1,569,297	5.3%	1,616,397	5.4%
Capital Outlay	288,534	1.3%	482,097	2.1%	510,330	2.0%	596,416	2.0%	528,776	1.8%	798,335	2.7%	795,835	2.7%
Other	1,042,724	4.6%	663,790	2.9%	676,699	2.6%	608,519	2.1%	691,785	2.4%	628,715	2.1%	634,115	2.1%
Total Expenditures	22,680,903	100.0%	23,092,285	100.0%	25,770,684	100.0%	29,496,310	100.0%	28,798,102	100.0%	29,718,205	100.0%	29,750,254	100.0%
Surplus/Deficit	327,233		1,530,040		330,464		(281,994)		98,146		122,742		39,140	
Beginning Fund Balance	3,025,150		3,352,383		4,882,423		5,212,887		4,819,936		4,930,893		4,930,893	
Ending Fund Balance	3,352,383		4,882,423		5,212,887		4,930,893		4,918,082		5,053,635		4,970,033	
Percentage of Expenditures	14.8%		21.1%		20.2%		16.7%		17.1%		17.0%		16.7%	

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 Audited	2023-24 Original	2023-24 Amend #1	2023-24 Amend #2
Revenues							
General WLACE	1,167	2	9	0	10,000	15,000	28,150
Headstart	983,347	1,008,351	997,768	1,319,744	1,267,866	1,319,248	1,221,394
Great Start Readiness Program	1,964,777	1,822,959	2,206,997	1,997,737	2,012,570	1,971,748	1,984,064
Lighthouse & After School	675,588	891,109	1,318,142	1,618,308	1,908,100	1,365,000	1,652,552
Enrichment & Other	27,065	4,944	20,065	32,685	16,000	17,500	17,500
Playgroups	2,376	0	0	0	0	0	0
Total Revenues	3,654,320	3,727,365	4,542,981	4,968,474	5,214,536	4,688,496	4,903,660
Expenditures							
General WLACE	(63,682)	(30,249)	44,231	90,371	52,633	52,633	48,223
Headstart	983,347	1,008,351	997,539	1,320,576	1,267,866	1,319,248	1,221,394
Great Start Readiness Program	1,969,405	1,830,695	2,206,997	1,997,737	2,012,570	1,971,748	1,984,064
Lighthouse & After School	641,418	851,852	847,666	1,600,946	1,982,683	1,651,235	1,677,333
Enrichment & Other	51,506	19,835	22,060	19,716	23,720	28,890	28,890
Playgroups	2,427	0	0	0	0	0	0
Total Expenditures	3,584,421	3,680,484	4,118,493	5,029,346	5,339,472	5,023,754	4,959,904
Surplus/(Deficit)							
General WLACE	64,849	30,251	(44,222)	(90,371)	(42,633)	(37,633)	(20,073)
Headstart	0	0	229	(832)	0	0	0
Great Start Readiness Program	(4,628)	(7,736)	0	0	0	0	0
Lighthouse & After School	34,170	39,257	470,476	17,362	(74,583)	(286,235)	(24,781)
Enrichment & Other	(24,441)	(14,891)	(1,995)	12,969	(7,720)	(11,390)	(11,390)
Playgroups	(51)	0	0	0	0	0	0
Total Surplus/(Deficit)	69,899	46,881	424,488	(60,872)	(124,936)	(335,258)	(56,244)
Beginning Fund Balance	130,381	200,280	247,161	671,649	564,984	610,777	610,777
Ending Fund Balance	200,280	247,161	671,649	610,777	440,048	275,519	554,533
Percentage of Expenditures	5.6%	6.7%	16.3%	12.1%	8.2%	5.5%	11.2%
Non-Grant Percent of Expense	31.7%	29.4%	73.5%	35.7%	21.4%	15.9%	31.6%

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 Audited	2023-24 Original	2023-24 Amend #1	2023-24 Amend #2
Revenues							
Local	243,521	31,778	50,153	64,652	154,000	63,500	59,500
State	43,101	54,548	182,774	33,530	56,598	284,241	347,208
Federal	1,361,485	2,742,903	2,265,536	1,287,900	1,329,000	1,314,500	1,257,435
Other	16,608	9,874	1,108	1,006	1,000	1,000	1,000
Total Revenues	1,664,715	2,839,103	2,499,571	1,387,088	1,540,598	1,663,241	1,665,143
Expenditures							
Wages	256,094	301,018	418,974	520,350	414,000	418,000	456,000
Benefits	129,771	164,322	221,038	293,679	252,922	257,598	280,243
Purchased Services	120,042	98,046	54,716	60,529	61,500	167,700	182,700
Supplies, incl Food & Drink	800,490	1,160,379	992,964	1,116,295	769,500	928,500	974,935
Capital Equipment	11,369	0	37,663	21,355	0	280,000	297,000
Miscellaneous	9,577	71	8,917	19,055	15,000	11,000	9,000
Outgoing Transfers	47,114	527,651	368,182	71,557	75,000	80,000	80,000
Total Expenditures	1,374,457	2,251,487	2,102,454	2,102,820	1,587,922	2,142,798	2,279,878
Surplus/Deficit	290,258	587,616	397,117	(715,732)	(47,324)	(479,557)	(614,735)
Beginning Fund Balance	177,742	468,000	1,055,616	1,452,733	152,688	737,001	737,001
Ending Fund Balance	468,000	1,055,616	1,452,733	737,001	105,364	257,444	122,266
Percentage of Expenditures	34.0%	46.9%	69.1%	35.0%	6.6%	12.0%	5.4%

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 Audited	2023-24 Original	2023-24 Amend #1	2023-24 Amend #2
Revenues							
ISD Levy	398,466	415,462	424,916	449,338	475,000	475,000	475,000
Other	542	1	0	0	0	0	0
Total Revenues	399,008	415,463	424,916	449,338	475,000	475,000	475,000
Expenditures							
Classroom Equip & Staff	184,533	190,759	231,481	294,000	253,916	315,924	315,924
Innovative Prof Dev	0	0	0	0	1,000	1,000	1,000
Educ Technology Support	160,048	75,460	0	0	200	200	200
Security Improvements	111,190	16,800	18,450	100,483	215,000	155,000	225,000
Total Expenditures	455,771	283,019	249,931	394,483	470,116	472,124	542,124
Surplus/Deficit	(56,763)	132,444	174,985	54,855	4,884	2,876	(67,124)
Beginning Fund Balance	111,214	54,451	186,895	361,880	365,474	416,735	416,735
Ending Fund Balance	54,451	186,895	361,880	416,735	370,358	419,611	349,611
Percentage of Expenditures	11.9%	66.0%	144.8%	105.6%	78.8%	88.9%	64.5%

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

Object	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Original	2023-24 Amend #1	2023-24 Amend #2
Revenues						
District	153,143	22,938	18,909	21,600	15,800	19,951
WLACE	8,346	3,238	9,702	8,000	8,400	8,320
Shoreline	5,497	19,144	17,095	12,100	19,500	24,500
Ealy	13,696	9,113	20,691	15,500	24,880	22,480
Middle School	64,147	39,952	25,860	27,000	23,563	21,584
High School	74,235	64,059	83,210	80,800	78,700	91,855
Athletics	163,157	189,322	222,420	197,100	204,900	215,500
Classes	2,610	8,688	14,647	9,250	14,700	10,500
Scholarships	23,875	66,311	52,674	81,050	39,250	34,275
Total Revenues	508,706	422,765	465,208	452,400	429,693	448,965
Expenditures						
District	13,394	15,015	21,857	37,100	37,876	30,628
WLACE	11,899	8,163	10,133	10,100	11,300	10,500
Shoreline	6,744	17,933	14,704	13,700	18,000	22,500
Ealy	10,618	15,089	26,004	17,400	22,400	15,500
Middle School	14,329	32,688	30,581	42,200	41,900	31,871
High School	34,791	51,208	85,000	86,000	92,545	96,518
Athletics	95,441	220,085	182,680	176,700	200,300	187,050
Classes	8,434	10,826	13,202	5,400	9,989	14,389
Scholarships	64,402	43,331	39,280	44,550	50,000	29,500
Total Expenditures	260,052	414,338	423,441	433,150	484,310	438,456
Surplus/Deficit	248,654	8,427	41,767	19,250	(54,617)	10,509
Beginning Fund Balance	(3,285)	245,369	253,796	213,986	295,563	295,563
Ending Fund Balance	245,369	253,796	295,563	233,236	240,946	306,072
Percentage of Expenditures	94.4%	61.3%	69.8%	53.8%	49.8%	69.8%

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.

Item 11 and 12 Support Staff Agreement and Superintendent Contract

Information/Discussion

Action

BACKGROUND:

Support Staff Agreement (include support staff wage agreement)

The support staff agreement is developed and improved where there are opportunities to improve. Support staff modifications include the following:

Language Change, Compensation, Sick Day Use Clarification -

- added President's day as a holiday (day falls during mid winter break)
- allow up to five sick days to be used to be paid for snow days (5)
- updated pay scale for support staff (see average increase over two years)
- consolidate special ed aide and intensive needs category to be one (now all special ed aide)
- eliminate daytime VAC monitor

RECOMMENDATION:

. . . to approve the modifications to the support staff agreement and salary schedule as presented.

BACKGROUND:

Superintendent Staff - Contract

This is the same salary increase as a Step 14 teacher on the WEA salary. This eliminates annuity increase. Superintendent contract modifications update:

- The contract shifts from a four-year contract to three-year contract. This provides Board flexibility. This contract will now expire June 30, 2027.
- 3% increase in base salary annually for the term of the contract (July 1, 2023 - June 30, 2027). This is the same salary increase as a Step 14 teacher on the WEA Masters Column salary.
- Evaluations - .. added "or as required by law". Evaluation ratings changed from four categories to three categories. Training will be offered in August 2024.

Language Change

It is hereby agreed by and between the **Board of Education** of the **Whitehall District Schools** (hereinafter "Board") and **Jerry McDowell** (hereinafter "Administrator") that pursuant to Section 1229(1) of the Revised School Code, the Board in accordance with its initial action found in the minutes of its meeting held on the **16th Day of May, 2022 and modified on this 20th Day of May, 2024** has and does hereby continue to employ the said Administrator for a ~~four (4)~~ **three (3)** year period from **July 1st, 2023~~4~~**, and **ending on June 30th, 2027**, according to the terms and conditions as described and set forth below.

Compensation

Base salary set at \$180,250 for 23-24 school year for Level 5 - Year 10.

The base salary rate will increase by 3% annually for the duration of this contract.

Evaluations

Administrator's performance shall be evaluated by the Board at least annually, **or as required by law,** using multiple rating categories that take into account data on student growth as a ~~significant~~ factor.

RECOMMENDATION:

. . . to approve the modifications to the Superintendent's Contract as presented.



SALARY SCHEDULE (2025 School Year)

SUPPORT SERVICES

ADMINISTRATIVE ASSISTANTS					
	22SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	18.00	18.50	19.25	6.94%	3.47%
Level 2	18.50	19.50	20.25	9.46%	4.73%
Level 3	19.00	20.50	21.25	11.84%	5.92%

BUILDING SECRETARY					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	16.00	17.00	18.00	12.50%	6.25%
Level 2	16.50	17.50	18.50	12.12%	6.06%
Level 3	17.00	18.00	19.00	11.76%	5.88%

SPECIAL PROJECTS COORDINATOR					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	15.00	15.50	16.00	6.67%	3.33%
Level 2	15.75	16.50	17.00	7.94%	3.97%
Level 3	16.50	17.50	18.00	9.09%	4.55%

MAINTENANCE					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Tech-technician	18.00	18.00	19.00	5.56%	2.78%
Technology-Lead	24.00	27.00	27.00	12.50%	6.25%
Building Cleaning	14.25	15.00	15.50	8.77%	4.39%
Maintenance Building	18.00	20.00	20.50	13.89%	6.94%
Maintenance District	20.00	20.00	20.50	2.50%	1.25%
Grounds Lead	24.00	27.00	27.00	12.50%	6.25%
Mechanic - Bus	24.00	27.00	27.00	12.50%	6.25%

BUS AIDE					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Step 1	14.00	15.00	15.50	10.71%	5.36%
Step 2	14.75	15.75	16.25	10.17%	5.08%
Step 3	15.50	16.50	17.00	9.68%	4.84%

PLAYGROUND/LUNCHROOM/VAC STUDENT WORKERS					
	22 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	12.50	13.00	13.50	8.00%	4.00%

TITLE/INTERVENTION AIDE					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	17.50	18.50	19.00	8.57%	4.29%
Level 2	18.00	19.25	19.75	9.72%	4.86%
Level 3	18.50	20.00	20.50	10.81%	5.41%

TITLE INTERVENTION CERTIFIED AIDE / BEHAVIOR INTERVENTION AIDE					
	MAR 22	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	18.50	20.00	23.00	24.32%	12.16%
Level 2	19.25	22.00	24.00	24.68%	12.34%
Level 3	20.00	24.00	25.00	25.00%	12.50%

SPECIAL ED AIDE					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	16.00	17.00	17.00	6.25%	3.13%
Level 2	16.50	17.50	17.75	7.58%	3.79%
Level 3	17.00	18.00	18.50	8.82%	4.41%

FOOD SERVICE LEAD					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	14.75	15.50	16.00	8.47%	4.24%
Level 2	15.25	16.00	16.50	8.20%	4.10%
Level 3	16.00	16.50	17.00	6.25%	3.13%

FOOD SERVICE TEAM MEMBER					
	22-23 SY	23-24 SY	24-25 SY	Total	2 Year Avg.
Level 1	13.00	14.00	14.50	11.54%	5.77%
Level 2	13.75	14.50	15.00	9.09%	4.55%
Level 3	14.50	15.00	15.50	6.90%	3.45%

Superintendent EVALUATION CHANGES



An overhaul of Michigan's educator evaluation system has been approved by the state Legislature and the governor is expected to sign it into law very soon. Here's what Michigan Superintendents can expect starting in the 2024-25 school year:

Quick Facts



A locally bargained 20% student growth metric must be included in all evaluations.

One of three ratings:

- ✓ Effective
- ✓ Developing
- ✓ Needing Support



Three consecutive Effective ratings? You could be moved to every other year evaluations.

Expect a Yearly Review If



You're new to the district, you must be evaluated annually for at least three years.



You were on a biennial evaluation plan but received a rating of Developing or Needing Support.

Measured Progress

If you haven't received consecutive Effective ratings, you must have a written mid-year progress report that outlines:



Specific performance goals for the remainder of the year



Recommended training designed to assist you in meeting these goals

No Evaluation for You



You've worked less than 60 days in that year

OR



Your evaluation results were vacated through the grievance procedure or arbitration

OR



There are extenuating circumstances

If you find yourself in one of the situations above, then your rating from the prior year should be applied. However, this only holds if you are still in the same role and district – you can't carry over a rating for a position you no longer occupy.



Due Process Protections

Your employment contract – whether it's new, extended, renewed, or modified on or after July 1, 2024 – must include an appeal process concerning the evaluation process and rating received.

Item 13
MAISD General Fund Budget Resolution for 24-25

Information/Discussion

Action

BACKGROUND

Section 624 of the Revised School Code, as amended, requires the Intermediate School Board to submit its proposed budget not later than May of each year to the Board of each constituent district for review. The MAISD delivered its proposed general fund operating budget for the 2024-25 school year at a budget review meeting held on April 25, 2024. Each local district's Board of Education must now adopt a resolution indicating the Board's support for or disapproval of the proposed budget no later than June 1, 2024.

RECOMMENDATION:

...to adopt/not adopt a resolution indicating approval/disapproval of the MAISD general fund operating budget for 2024-25.

**APPROVAL OF BUDGET
BUDGET RESOLUTION**

Adopted by Whitehall District Schools

A regular meeting of the board of education of the above-named District was held in the Viking Athletic Center in the District, on the 20th day of May, 2024, at 6:30 o'clock in the p.m.

The meeting was called to order by Rachel Fekken, President.

Present: Members _____

Absent: Members _____

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget; and
3. The Muskegon Area Intermediate School District Board of Education held a budget review on Thursday, April 25, 2024 to present its proposed 2024-2025 General Fund Operating Budget.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The Board of Education has reviewed the proposed MAISD General Fund Operating Budget for the 2024-25 school year in accordance with Section 624 of the Revised School Code, as amended, and by the adoption of this resolution, expresses its support for the proposed MAISD budget.

2. The Secretary of the Board of Education or his/her designee is hereby directed to submit a certified copy of this resolution to the MAISD Board or Superintendent no later than June 1, 2024.

3. All resolutions insofar as they conflict with this resolution be and the same are hereby rescinded.

Ayes: Members _____

Nays: Members _____

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Whitehall District Schools, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on May 20, 2024, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

**DISAPPROVAL OF BUDGET
BUDGET RESOLUTION**

Adopted by Whitehall District Schools

A regular meeting of the board of education of the above-named District was held in the Viking Athletic Center in the District, on the 20th day of May, 2024, at 6:30 o'clock in the p.m.

The meeting was called to order by Rachel Fekken, President.

Present: Members _____

Absent: Members _____

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and

2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget; and

3. The Muskegon Area Intermediate School District Board of Education held a budget review on Thursday, April 25, 2024 to present its proposed 2024-2025 General Fund Operating Budget.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The Board of Education has reviewed the proposed MAISD General Fund Operating Budget for the 2024-25 school year and has determined that it disapproves of certain portions of the proposed MAISD budget which objections, along with proposed changes, if any, are set forth on Exhibit A attached hereto and incorporated herein by reference.

2. The Secretary of the Board of Education or his/her designee is hereby directed to submit a certified copy of this resolution to the MAISD Board and/or Superintendent with specific objections and proposed changes that this board has to the budget, no later than June 1, 2024.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members _____

Nays: Members _____

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Whitehall District Schools, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on May 20, 2024, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

Item 14
Resolution to Hold June Budget Hearing

Information/Discussion

Action

BACKGROUND:

We are required by law to conduct a budget hearing before the adoption of a new budget for the upcoming fiscal year. The 2024-25 budget must be passed by the Board of Education prior to the start of the fiscal year, which begins on July 1. The new budget will be part of the June 17 Board meeting.

Attached is a resolution calling for the hearing and a sample of the notice that will be published in the local newspaper.

RECOMMENDATION:

...to adopt the attached resolution authorizing publication of the notice to hold a budget hearing on the 2024-25 budget on June 17, 2024 at 6:30 p.m.

WHITEHALL DISTRICT SCHOOLS
NOTICE OF A PUBLIC HEARING
ON PROPOSED 2024-2025 BUDGET

PLEASE TAKE NOTICE that on Monday, June 17, 2024, at 6:30 o'clock p.m., at Whitehall District Schools, Whitehall, Michigan, the Board of Education of Whitehall District Schools will hold a public hearing to consider the District's proposed 2024-2025 budget.

The Board may not adopt its proposed 2024-2025 budget until after a public hearing. A copy of the proposed 2024-2025 budget, including the proposed property tax millage rate, is available for public inspection during normal business hours at the Community Services Building, 541 East Slocum Street, Whitehall, Michigan.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.¹

This notice is given by order of the Board of Education.

Secretary, Board of Education or Designee

¹ This sentence must be printed in 11-point boldfaced type as shown.