



Whitehall District Schools

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

**2020-21 Original Budget
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Tuesday, June 9, 2020
(Finance Committee)
Monday, June 15, 2020
(Board of Education)**

Whitehall District Schools

Original Budget 2020-21 Fiscal Year

Board of Education

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Steve Aardema
Director of Finance

Tom Moore
WLACE Director



Whitehall District Schools Board of Education
2020-21 Budget Executive Summary
June 9, 2020

What follows is a brief summary of the items included in this packet covering the original budget for the 2020-21 fiscal year.

All Funds:

We do not know much about the funding for the upcoming 2020-21 year. There has been little action since the revenue consensus hearing in May. Another estimating hearing is scheduled for late summer. The state must pass a budget prior to its fiscal year beginning October 1. Based on the information we have heard we have made significant estimates to plan for the new year.

General Fund:

For revenue:

- ◆ We have budgeted for a decrease of \$700 in the foundation grant from \$8,411 to \$7,411. The impact of this reduction is \$1,432,000.
- ◆ Enrollment is projected to be down 50 students in the fall (45 fte at 90%) which reduced revenue by \$333,000.
- ◆ The district will receive a federal grant for COVID-19 called ESSERS which helps the budget by \$209,000.

On the expense side:

- ◆ Expenses increased \$333,000 with experience levels for teachers, 2.5% estimated increase in health insurance, and an increase in the retirement rate from .0.2750 to 0.2821.
- ◆ By not replacing some retiring staff and replacing others with less experience, the district saved \$609,000.
- ◆ Several district accounts for capital, new curriculum, a bus, severance have been reduced for a savings of \$506,000.

The beginning and ending fund balance are as follows:

	2019-20 Final	2020-21 Original
Beginning Fund Balance	\$3,025,150	\$3,085,971
Revenue	23,587,329	21,529,829
Expense	23,526,508	22,091,203
Surplus/(Deficit)	60,821	-561,374
Ending Fund Balance	\$3,085,971	\$2,524,597
Percent of Expenditures	13.1%	11.4%

Community Education Fund:

The Community Education budget includes the pre-school 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. No changes were made since the amendments in

May other than there will not be a transfer to cover alternative education. The budget will be updated in the next budget amendment. It is projected to finish with a surplus of \$18,715 and a fund balance of \$43,829.

Food Service Fund:

No significant changes were made to the Food Service budget since the May update. It is expected to end with a fund balance of \$72,816.

Technology & Security Fund:

This is the seventh year of the ten-year Technology & Security Fund. Changes to this budget include the funding of the computer repair person from the General Fund, elimination of the police liaison funding, and reduced security equipment as we do not plan to expand cameras.

Activity Fund:

The relatively new Activity Fund was not updated but will continue to be converted from the old fund throughout the 2020-21 year.

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 capital projects fund for the 2017 bond issue is wrapping up in 2019-20.

Budget Planning:

This is the first budget for the 2020-21 year. We expect significant changes in the December amendment as we learn more about funding and enrollment throughout the summer and early fall.

Budget Packet Appendix:

Also included in this Initial Budget packet are:

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

Immediately following is the appropriations resolution. We recommend approval at the June 15, 2020 regular meeting.

Jerry McDowell
Superintendent of Schools

Steve Aardema
Director of Finance

**Whitehall District Schools
General Appropriations Act**

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2021, 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
2020-21**

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, 2021 is:

Revenue:	
Local Revenue	\$ 3,467,052
State Sources	16,130,626
Federal Sources	1,195,153
Intermediate Sources	677,000
Incoming Transfers & Other	59,998
Total Revenue	<u>\$ 21,529,829</u>
 Fund Balance, July 1	 \$ 3,085,971
 Total Available Funds	 <u><u>\$ 24,615,800</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	\$ 10,657,037
Added Needs	3,140,800
Adult Education	202,389

Support Services

Pupil Services	1,634,992
Instructional Support	784,285
General Administration	461,169
School Administration	1,023,417
Business Services	474,728
Operations & Maintenance	1,506,637
Pupil Transportation	980,444
Central Support	509,113
Athletics	492,126

Community Services

Direction & Recreation	100,166
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Outgoing Transfers, Capital, & Other	123,900
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Total Appropriated	<u>\$ 22,091,203</u>
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**White Lake Area Community Education Fund
2020-21**

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, 2021 is:

Revenue:	
General WLACE	\$ 1,000
Headstart	971,515
Great Start Readiness Program	1,920,691
Lighthouse Learning	632,000
Enrichment & Other	26,100
Total Revenue	<u>\$ 3,551,306</u>
Fund Balance, July 1	\$ 25,114
Total Available Funds	<u><u>\$ 3,576,420</u></u>

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

Expenditures:	
General WLACE	\$ (4,832)
Headstart	971,515
Great Start Readiness Program	1,920,691
Lighthouse Learning	599,405
Enrichment & Other	45,812
Total Appropriated	<u><u>\$ 3,532,591</u></u>

**Food Service Fund
2020-21**

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, 2021 is:

Revenue:		
Local Sources	\$	243,000
State Sources		39,335
Federal Sources		670,000
Other Sources		900
Total Revenue	\$	<u>953,235</u>
Fund Balance, July 1	\$	128,975
Total Available Funds	\$	<u><u>1,082,210</u></u>

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

Expenditures:		
Wages	\$	248,000
Benefits		135,294
Purchased Services		152,100
Supplies & Materials, incl Food & Drink		419,000
Equipment		6,000
Miscellaneous		11,000
Outgoing Transfers & Other		38,000
Total Appropriated	\$	<u><u>1,009,394</u></u>

**Technology - Security Fund
2020-21**

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, 2021 is:

Revenue:	
Local Sources	\$ 401,000
Total Revenue	<u>\$ 401,000</u>
Fund Balance, July 1	\$ 17,515
Total Available Funds	<u><u>\$ 418,515</u></u>

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

Expenditures:	
Basic Instruction	\$ 174,000
Instruction Improvement	1,000
Educational Technology	181,138
Other Capital	41,000
Total Appropriated	<u><u>\$ 397,138</u></u>

**Activity Fund
2020-21**

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, 2021 is:

Revenue:	
Local Sources	\$ 607,465
Total Revenue	<u>\$ 607,465</u>
Fund Balance, July 1	\$ 314,630
Total Available Funds	<u><u>\$ 922,095</u></u>

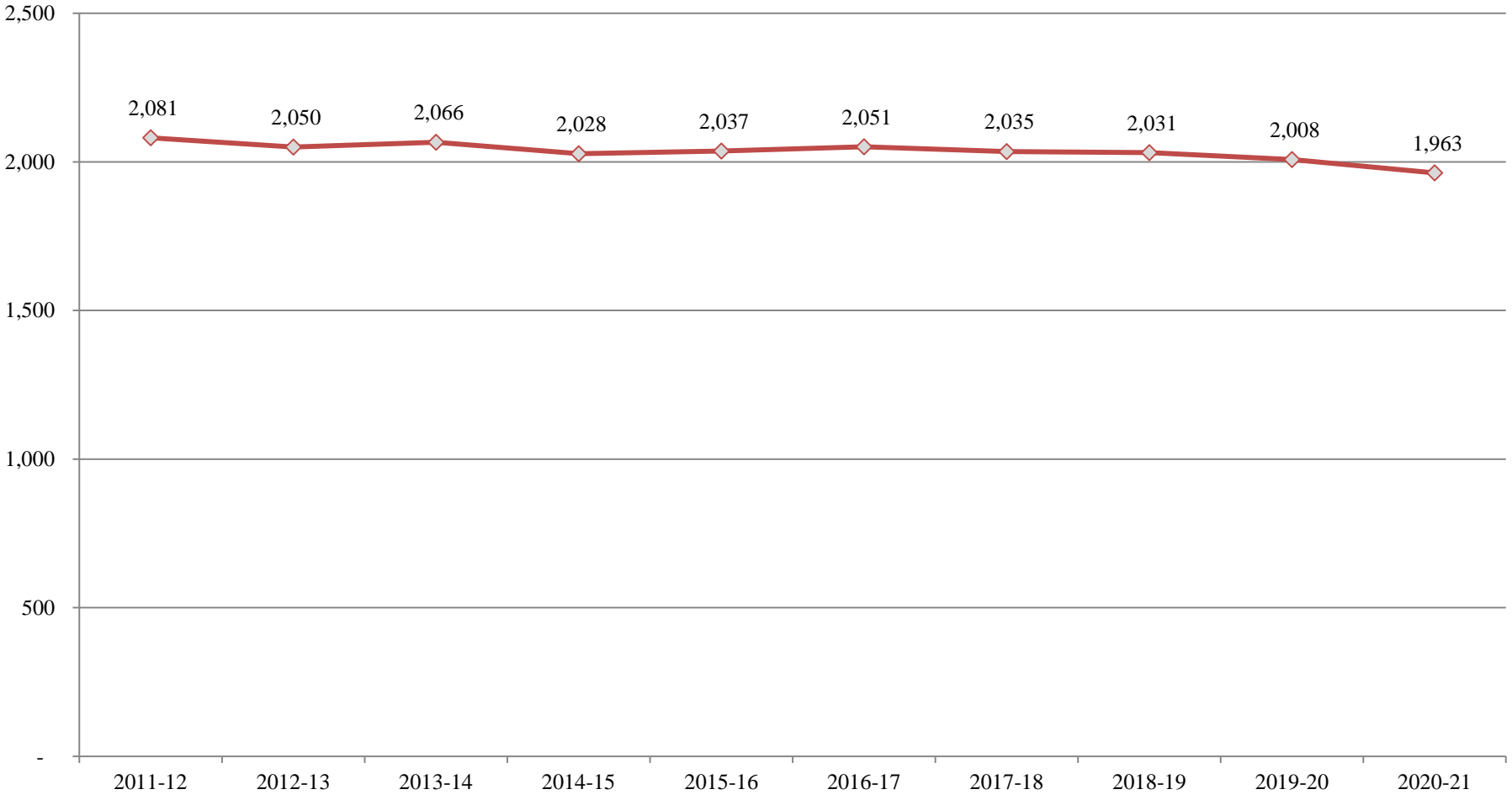
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 604,491
Total Appropriated	<u><u>\$ 604,491</u></u>

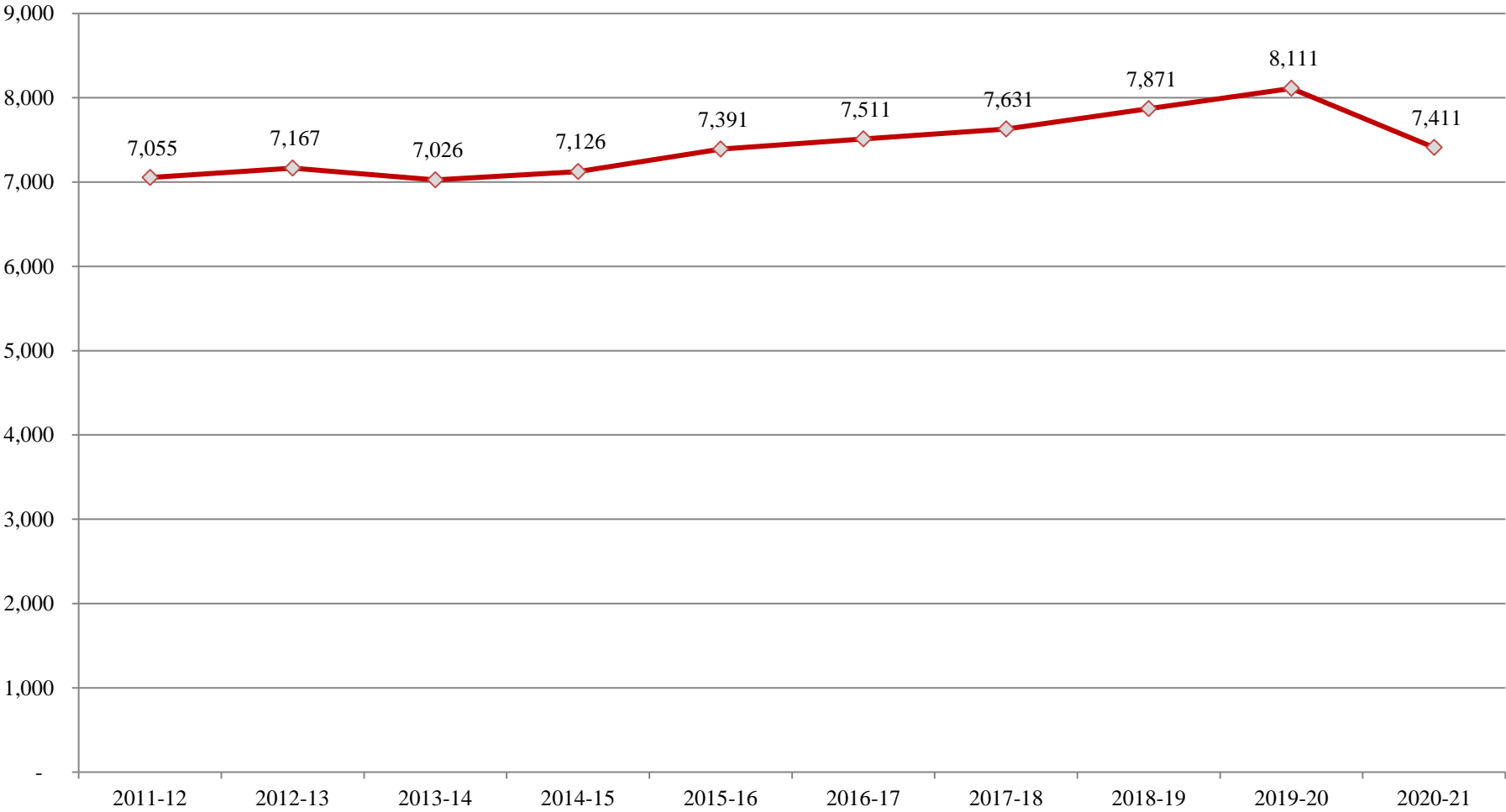
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective July 1, 2021.

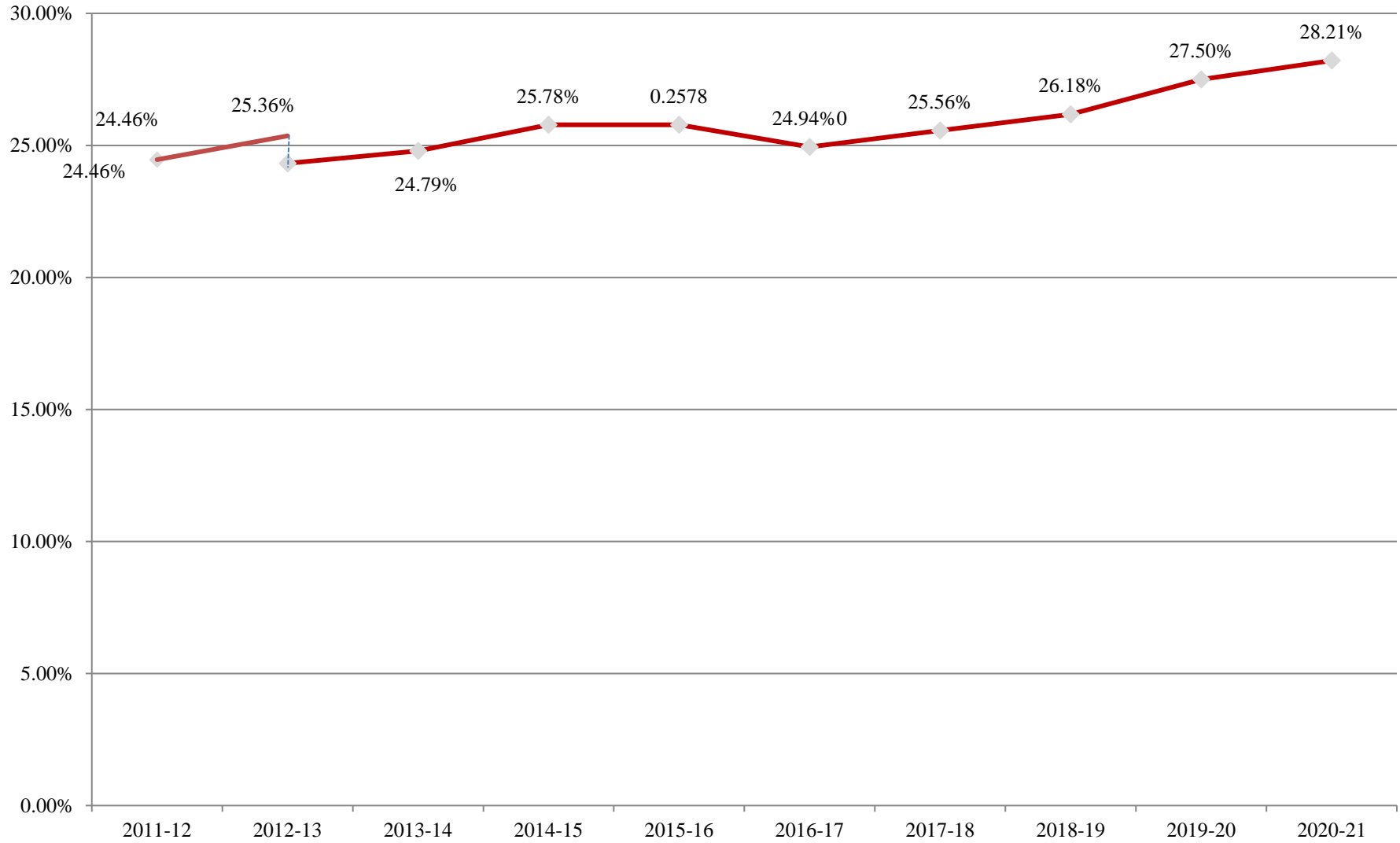
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Revenues					
Local	3,130,020	3,224,944	3,446,630	3,349,400	3,467,052
State	16,876,989	17,558,466	17,659,474	18,084,095	16,130,626
Federal	913,629	929,456	907,332	986,836	1,195,153
Intermediate	620,676	674,895	725,429	1,012,000	677,000
Other	57,384	39,451	37,348	154,998	59,998
Total Revenues	21,598,698	22,427,212	22,776,213	23,587,329	21,529,829
Expenditures					
Instruction					
Basic Program	10,604,462	10,628,683	10,633,596	10,962,415	10,657,037
Added Needs	3,238,072	3,444,121	3,226,892	3,347,010	3,140,800
Adult Education	231,455	213,929	228,435	202,389	202,389
Support Services					
Pupil Services	1,380,428	1,391,661	1,597,558	1,642,466	1,634,992
Instructional Support	960,020	872,892	891,456	868,704	784,285
General Administration	422,278	464,301	450,879	482,111	461,169
School Administration	1,045,989	1,083,194	1,089,133	1,128,328	1,023,417
Business Services	440,578	453,186	495,242	491,724	474,728
Operations & Maintenance	1,334,379	1,508,426	1,522,829	1,503,612	1,506,637
Pupil Transportation	710,889	844,426	1,119,001	1,137,321	980,444
District Support	419,028	461,408	489,814	526,050	509,113
Athletics	507,192	506,997	512,564	524,908	492,126
Community Services	0	518	498	99,570	100,166
Transfers, Capital, & Other	96,602	160,539	233,326	609,900	123,900
Total Expenditures	21,391,372	22,034,281	22,491,223	23,526,508	22,091,203
Surplus/Deficit	207,326	392,931	284,990	60,821	(561,374)
Beginning Fund Balance	2,139,903	2,347,229	2,740,160	3,025,150	3,085,971
Ending Fund Balance	2,347,229	2,740,160	3,025,150	3,085,971	2,524,597
Percentage of Expenditures	11.0%	12.4%	13.5%	13.1%	11.4%

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

Function	2016-17		2017-18		2018-19		2019-20		2020-21	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,130,020	14.3%	3,224,944	14.0%	3,446,630	15.1%	3,349,400	14.2%	3,467,052	16.1%
State	16,876,989	78.5%	17,558,466	78.6%	17,659,474	77.5%	18,084,095	76.7%	16,130,626	74.9%
Federal	913,629	4.2%	929,456	4.3%	907,332	4.0%	986,836	4.2%	1,195,153	5.6%
Intermediate	620,676	2.8%	674,895	3.0%	725,429	3.2%	1,012,000	4.3%	677,000	3.1%
Other	57,384	0.2%	39,451	0.2%	37,348	0.2%	154,998	0.7%	59,998	0.3%
Total Revenues	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,587,329	100.0%	21,529,829	100.0%
Expenditures										
Instruction										
Basic Program	10,604,462	48.8%	10,628,683	47.9%	10,633,596	47.3%	10,962,415	46.6%	10,657,037	48.2%
Added Needs	3,238,072	14.9%	3,444,121	15.8%	3,226,892	14.3%	3,347,010	14.2%	3,140,800	14.2%
Adult Education	231,455	1.1%	213,929	1.0%	228,435	1.0%	202,389	0.9%	202,389	0.9%
Support Services										
Pupil Services	1,380,428	6.6%	1,391,661	6.4%	1,597,558	7.1%	1,642,466	7.0%	1,634,992	7.4%
Instructional Support	960,020	4.7%	872,892	3.9%	891,456	4.0%	868,704	3.7%	784,285	3.6%
General Administration	422,278	2.0%	464,301	2.2%	450,879	2.0%	482,111	2.0%	461,169	2.1%
School Administration	1,045,989	4.9%	1,083,194	4.9%	1,089,133	4.8%	1,128,328	4.8%	1,023,417	4.6%
Business Services	440,578	2.0%	453,186	2.0%	495,242	2.2%	491,724	2.1%	474,728	2.1%
Operations & Maintenance	1,334,379	6.4%	1,508,426	6.5%	1,522,829	6.8%	1,503,612	6.4%	1,506,637	6.8%
Pupil Transportation	710,889	3.4%	844,426	3.9%	1,119,001	5.0%	1,137,321	4.8%	980,444	4.4%
District Support	419,028	2.1%	461,408	2.2%	489,814	2.2%	526,050	2.2%	509,113	2.3%
Athletics	507,192	2.3%	506,997	2.3%	512,564	2.3%	524,908	2.2%	492,126	2.2%
Community Services	0	0.0%	518	0.0%	498	0.0%	99,570	0.4%	100,166	0.5%
Transfers, Capital, & Other	96,602	0.7%	160,539	0.9%	233,326	1.0%	609,900	2.6%	123,900	0.6%
Total Expenditures	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	23,526,508	100.0%	22,091,203	100.0%
Surplus/Deficit	207,326		392,931		284,990		60,821		(561,374)	
Beginning Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		3,085,971	
Ending Fund Balance	2,347,229		2,740,160		3,025,150		3,085,971		2,524,597	
Percentage of Expenditures	11.0%		12.4%		13.5%		13.1%		11.4%	

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

Object	2016-17		2017-18		2018-19		2019-20		2020-21	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,130,020	14.5%	3,224,944	14.3%	3,446,630	15.1%	3,349,400	14.2%	3,467,052	16.1%
State	16,876,989	77.6%	17,558,466	78.5%	17,659,474	77.5%	18,084,095	76.7%	16,130,626	74.9%
Federal	913,629	4.7%	929,456	4.2%	907,332	4.0%	986,836	4.2%	1,195,153	5.6%
Intermediate	620,676	3.0%	674,895	2.8%	725,429	3.2%	1,012,000	4.3%	677,000	3.1%
Other	57,384	0.2%	39,451	0.2%	37,348	0.2%	154,998	0.7%	59,998	0.3%
Total Revenues	21,598,698	100.0%	22,427,212	100.0%	22,776,213	100.0%	23,587,329	100.0%	21,529,829	100.0%
Expenditures										
Wages	10,664,841	49.7%	10,807,556	48.8%	11,076,722	49.2%	11,380,450	48.4%	10,864,039	49.2%
Benefits	6,915,969	32.9%	7,385,524	33.8%	7,417,924	33.0%	7,919,828	33.7%	7,692,434	34.8%
Purchased Services	1,745,956	8.1%	1,699,202	7.6%	1,675,389	7.4%	1,637,138	7.0%	1,580,138	7.2%
Supplies	1,216,655	6.0%	1,110,098	4.8%	1,289,744	5.7%	1,216,231	5.2%	1,157,731	5.2%
Capital Outlay	73,082	0.8%	237,632	1.3%	296,267	1.3%	374,176	1.6%	98,176	0.4%
Other	774,869	2.6%	794,269	3.6%	735,177	3.3%	998,685	4.2%	698,685	3.2%
Total Expenditures	21,391,372	100.0%	22,034,281	100.0%	22,491,223	100.0%	23,526,508	100.0%	22,091,203	100.0%
Surplus/Deficit	207,326		392,931		284,990		60,821		(561,374)	
Beginning Fund Balance	2,139,903		2,347,229		2,740,160		3,025,150		3,085,971	
Ending Fund Balance	2,347,229		2,740,160		3,025,150		3,085,971		2,524,597	
Percentage of Expenditures	11.0%		12.4%		13.5%		13.1%		11.4%	

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Revenues					
Local Revenue					
Property Taxes	2,921,732	2,972,374	3,170,965	3,147,400	3,265,052
Investment Earnings	11,355	20,365	42,018	30,000	30,000
Athletics	80,584	90,039	74,615	72,000	72,000
Charges for Services	53,356	69,466	67,199	53,000	53,000
Other	62,993	72,700	91,833	47,000	47,000
Total Local Revenue	3,130,020	3,224,944	3,446,630	3,349,400	3,467,052
State Revenue					
Foundation Allowance	12,697,005	12,699,574	13,157,004	13,465,524	11,575,692
Grants	3,118,275	3,842,741	3,623,112	3,949,235	3,885,598
Other	0	0	0	0	0
Total State Revenue	15,815,280	16,542,315	16,780,116	17,414,759	15,461,290
Federal Revenue					
Title Grants	424,431	414,134	378,238	466,186	466,186
IDEA Grants	395,758	403,502	422,269	408,152	407,469
Other	93,441	111,820	106,825	112,498	321,498
Total Federal Revenue	913,630	929,456	907,332	986,836	1,195,153
Intermediate Revenue					
Act 18	535,254	605,339	542,263	540,000	540,000
Medicaid	64,167	51,756	164,703	120,000	120,000
Other	0	17,800	18,463	352,000	17,000
WLACE - Adult & Alt Ed	1,082,963	1,016,151	879,358	669,336	669,336
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,682,384	1,691,046	1,604,787	1,681,336	1,346,336
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Adult Ed	0	0	0	0	0
WLACE - JTC	0	0	0	0	0
WLACE - Other	20,936	0	0	116,998	21,998
Food Service	36,448	39,451	37,348	38,000	38,000
Other	0	0	0	0	0
Total Transfers & Other	57,384	39,451	37,348	154,998	59,998
Total Revenues	21,598,698	22,427,212	22,776,213	23,587,329	21,529,829

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,490,765	2,576,267	2,679,694	2,732,504	2,692,623
Benefits	1,689,410	1,828,017	1,842,558	2,027,054	2,015,069
Purchased Services	105,836	108,020	112,679	89,200	74,700
Supplies	213,831	89,007	96,691	82,303	57,303
Capital Outlay	0	0	0	2,500	2,500
Other	215	409	39	200	200
Total Elementary	4,500,057	4,601,720	4,731,661	4,933,761	4,842,395
Middle School (112)					
Wages	1,552,621	1,445,280	1,509,305	1,538,867	1,508,139
Benefits	1,077,640	1,029,909	1,037,422	1,134,407	1,128,472
Purchased Services	35,948	30,333	29,529	33,415	28,415
Supplies	61,822	31,770	30,843	59,097	54,097
Capital Outlay	11,220	2,605	5,000	14,000	14,000
Other	1,234	3,908	3,601	5,620	5,620
Total Middle School	2,740,485	2,543,805	2,615,700	2,785,406	2,738,743
High School (113)					
Wages	1,732,108	1,801,566	1,655,873	1,611,440	1,529,200
Benefits	1,233,513	1,289,674	1,191,846	1,224,609	1,177,000
Purchased Services	256,269	274,709	253,319	246,465	231,465
Supplies	68,626	79,738	129,735	84,222	61,722
Capital Outlay	4,925	8,238	4,108	5,976	5,976
Other	7,282	8,747	14,588	9,778	9,778
Total High School	3,302,723	3,462,672	3,249,469	3,182,490	3,015,141
Summer School (119)					
Wages	37,313	13,772	17,103	24,000	24,000
Benefits	18,862	5,979	7,721	10,808	10,808
Purchased Services	2,564	0	2,529	950	950
Supplies	2,457	735	9,412	25,000	25,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total High School	61,196	20,486	36,765	60,758	60,758
Total Basic Instruction	10,604,461	10,628,683	10,633,595	10,962,415	10,657,037

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Added Needs					
Special Education (122)					
Wages	1,110,442	1,111,113	1,155,931	1,236,208	1,210,841
Benefits	703,515	733,001	756,006	798,044	785,569
Purchased Services	21,889	23,396	11,010	30,000	14,500
Supplies	13,088	9,941	10,272	12,124	7,124
Capital Outlay	0	0	0	0	0
Other	512,263	505,855	367,760	385,000	385,000
Total Special Education	2,361,197	2,383,306	2,300,979	2,461,376	2,403,034
Compensatory Education (125)					
Wages	475,032	552,446	475,612	444,748	352,598
Benefits	268,998	346,571	305,350	258,459	201,199
Purchased Services	0	0	0	0	0
Supplies	6,942	660	2,609	1,713	1,713
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Comp. Education	750,972	899,677	783,571	704,920	555,510
Vocational Education (127)					
Wages	68,250	67,750	74,250	95,900	95,900
Benefits	37,497	75,025	52,039	66,814	68,356
Purchased Services	16,900	13,059	13,380	15,000	15,000
Supplies	3,256	5,304	2,673	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	125,903	161,138	142,342	180,714	182,256
Total Added Needs	3,238,072	3,444,121	3,226,892	3,347,010	3,140,800
Adult Education					
Basic Adult Ed (131)					
Wages	53,529	54,259	75,775	60,032	60,032
Benefits	26,325	26,371	40,899	40,543	40,543
Purchased Services	824	4,786	7,158	4,000	4,000
Supplies	0	1,552	1,243	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	80,678	86,968	125,075	105,075	105,075

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Secondary Adult Ed (132)					
Wages	69,593	68,689	54,014	53,019	53,019
Benefits	45,966	45,643	34,727	36,695	36,695
Purchased Services	15,561	6,612	9,196	5,500	5,500
Supplies	15,954	3,719	3,566	1,500	1,500
Capital Outlay	1,603	1,826	1,723	0	0
Other	2,100	472	134	600	600
Total Secondary Adult Ed.	150,777	126,961	103,360	97,314	97,314
Total Adult Education	231,455	213,929	228,435	202,389	202,389
Support Services					
Pupil Support					
Attendance (211)					
Wages	29,702	52,313	34,357	41,616	41,616
Benefits	26,463	41,910	35,353	37,710	38,476
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Attendance	56,165	94,223	69,710	79,326	80,092
Guidance (212)					
Wages	213,366	210,634	224,808	228,370	228,370
Benefits	136,574	140,648	143,053	148,529	151,933
Purchased Services	0	27	88	885	885
Supplies	163	538	217	1,985	1,985
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Guidance	350,103	351,847	368,166	379,769	383,173
Health Services (213)					
Wages	89,779	53,710	66,540	55,600	55,600
Benefits	46,382	32,401	38,928	32,818	33,462
Purchased Services	6,678	33,736	4,643	5,000	5,000
Supplies	2,124	2,499	3,079	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Health Services	144,963	122,346	113,190	98,418	99,062

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Psychologist (214)					
Wages	58,000	84,600	95,686	97,000	97,000
Benefits	36,727	58,745	71,335	69,159	70,746
Purchased Services	41,686	1,411	2,809	2,700	2,700
Supplies	2,721	1,304	1,842	2,900	2,900
Capital Outlay	0	0	0	0	0
Other	160	0	135	400	400
Total Psychologist	139,294	146,060	171,807	172,159	173,746
Speech Therapy (215)					
Wages	157,824	175,000	180,250	182,750	187,750
Benefits	96,693	115,224	120,918	126,930	132,236
Purchased Services	512	3,801	298	900	900
Supplies	1,938	578	1,493	2,100	2,100
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Speech Therapy	256,967	294,603	302,959	312,680	322,986
Social Work (216)					
Wages	223,064	204,540	265,740	273,609	278,609
Benefits	140,236	144,391	191,969	186,707	192,491
Purchased Services	2,788	845	4,409	2,400	2,400
Supplies	1,791	1,087	506	500	500
Capital Outlay	0	0	0	0	0
Other	150	300	150	300	300
Total Social Work	368,029	351,163	462,774	463,516	474,300
Student Supervision (219)					
Wages	44,458	21,293	73,366	75,242	54,102
Benefits	19,889	10,126	35,587	61,356	47,531
Purchased Services	561	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Student Supervision	64,908	31,419	108,953	136,598	101,633
Total Pupil Services	1,380,429	1,391,661	1,597,559	1,642,466	1,634,992
Instructional Staff Support Improve Instruction (221)					
Wages	36,953	1,426	57,268	81,000	81,000
Benefits	24,003	3,640	39,788	57,171	58,539
Purchased Services	67,074	42,882	39,653	27,877	25,877
Supplies	841	0	0	1,500	1,500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Improvement	128,871	47,948	136,709	167,548	166,916

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Library-Media (222)					
Wages	48,619	74,923	69,839	77,724	76,999
Benefits	25,295	39,051	32,663	36,900	37,454
Purchased Services	2,800	3,059	7,464	2,170	2,170
Supplies	4,616	4,178	8,668	8,376	8,376
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Library-Media	81,330	121,211	118,634	125,170	124,999
Program Direction (226)					
Wages	422,149	389,849	357,970	322,835	273,734
Benefits	231,024	244,935	235,072	210,151	188,136
Purchased Services	25,745	20,023	14,357	12,100	12,100
Supplies	8,936	4,905	6,164	2,900	2,900
Capital Outlay	0	0	0	0	0
Other	0	0	595	500	500
Total Program Direction	687,854	659,712	614,158	548,486	477,370
Assessment (227)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	61,633	42,082	19,404	20,000	7,500
Supplies	332	939	2,550	7,500	7,500
Capital Outlay	0	0	0	0	0
Other	0	1,000	0	0	0
Total Assessment	61,965	44,021	21,954	27,500	15,000
Other Instr Support (229)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Support	960,020	872,892	891,455	868,704	784,285
General Administration					
Board of Education (231)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	53,619	55,865	58,725	73,500	50,000
Supplies	1,660	205	1,293	2,500	1,500
Capital Outlay	0	0	0	0	0
Other	4,497	39,584	4,359	5,000	5,000
Total Board of Education	59,776	95,654	64,377	81,000	56,500

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Superintendent (232)					
Wages	215,456	212,854	221,481	225,250	225,250
Benefits	127,074	133,372	138,697	139,861	143,419
Purchased Services	8,078	8,999	8,886	13,000	13,000
Supplies	8,374	7,036	7,127	10,000	10,000
Capital Outlay	0	0	0	0	0
Other	3,520	6,386	10,311	13,000	13,000
Total Superintendent	362,502	368,647	386,502	401,111	404,669
Total General Administration	422,278	464,301	450,879	482,111	461,169
School Administration					
Principals Office (241)					
Wages	617,202	616,394	624,647	650,774	575,574
Benefits	392,580	430,075	428,803	440,788	411,077
Purchased Services	9,812	5,121	6,315	10,168	10,168
Supplies	18,851	23,731	21,579	20,011	20,011
Capital Outlay	0	0	0	0	0
Other	1,948	1,783	2,890	1,587	1,587
Total Principals Office	1,040,393	1,077,104	1,084,234	1,123,328	1,018,417
Other School Admin (249)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	5,596	6,090	4,899	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Other School Admin.	5,596	6,090	4,899	5,000	5,000
Total School Administration	1,045,989	1,083,194	1,089,133	1,128,328	1,023,417
Business Services					
Fiscal Services (252)					
Wages	214,687	220,362	215,658	227,969	219,300
Benefits	138,635	144,984	138,770	144,755	136,428
Purchased Services	1,062	0	1,000	4,000	4,000
Supplies	1,145	1,744	1,188	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	525	746	587	1,000	1,000
Total Fiscal Services	356,054	367,836	357,203	382,724	365,728

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Other Business Serv (259)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	8,799	8,610	17,850	9,000	9,000
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	75,725	76,740	120,190	100,000	100,000
Total Other Business	84,524	85,350	138,040	109,000	109,000
Total Business Services	440,578	453,186	495,243	491,724	474,728
Operations & Maintenance					
Operations (261)					
Wages	128,279	143,006	121,020	141,614	141,614
Benefits	78,647	102,609	76,059	92,174	94,727
Purchased Services	617,269	631,465	668,957	640,900	640,900
Supplies	488,891	561,308	637,393	592,900	592,900
Capital Outlay	0	62,361	679	0	0
Other	0	0	257	500	500
Total Operations	1,313,086	1,500,749	1,504,365	1,468,088	1,470,641
Security Services (266)					
Wages	0	0	3,074	14,477	14,477
Benefits	0	0	2,333	11,047	11,519
Purchased Services	16,235	5,657	13,044	8,000	8,000
Supplies	5,058	2,020	13	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	21,293	7,677	18,464	35,524	35,996
Total Operations & Maint	1,334,379	1,508,426	1,522,829	1,503,612	1,506,637
Pupil Transportation (271)					
Wages	309,937	352,664	441,392	510,303	464,493
Benefits	160,642	201,358	252,029	310,218	289,151
Purchased Services	88,657	97,010	104,683	81,500	81,500
Supplies	139,761	167,234	193,345	144,800	144,800
Capital Outlay	11,175	26,017	127,344	90,000	0
Other	717	143	208	500	500
Total Transportation	710,889	844,426	1,119,001	1,137,321	980,444

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Central Support					
Public Relations (282)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	3,714	1,100	1,100
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Public Relations	0	0	3,714	1,100	1,100
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	18,432	18,184	36,697	31,908	31,908
Supplies	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Human Resources	18,432	18,184	36,697	31,908	31,908
Technology (284)					
Wages	67,323	74,061	76,517	78,316	65,716
Benefits	46,341	56,199	58,032	62,774	58,222
Purchased Services	83,194	88,813	63,149	89,500	89,500
Supplies	75,927	53,542	64,892	69,500	69,500
Capital Outlay	0	0	0	0	0
Other	67,038	70,053	68,913	71,000	71,000
Total Technology	339,823	342,668	331,503	371,090	353,938
Registrar (285)					
Wages	0	21,297	32,337	30,740	30,740
Benefits	0	10,979	16,235	15,925	15,925
Purchased Services	10,216	11,374	11,285	12,000	12,000
Other	31,332	35,936	36,240	36,000	36,000
Total Registrar	41,548	79,586	96,097	94,665	94,665
Other Central Support (289)					
Wages	15,880	17,820	17,674	17,000	17,000
Benefits	2,777	2,698	3,009	8,287	8,502
Purchased Services	0	0	223	1,000	1,000
Supplies	568	452	897	1,000	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Other Central	19,225	20,970	21,803	27,287	27,502
Total Central Support	419,028	461,408	486,100	524,950	508,013

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

Function	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Athletics (293)					
Wages	182,511	189,668	199,540	204,300	161,500
Benefits	84,262	91,988	90,724	99,908	78,926
Purchased Services	165,311	159,322	148,937	156,000	187,000
Supplies	61,387	47,765	45,054	45,200	45,200
Capital Outlay	165	2,350	10,019	5,700	5,700
Other	13,556	15,904	18,290	13,800	13,800
Total Athletics	507,192	506,997	512,564	524,908	492,126
Community Services					
Community Serv - Direct (311)					
Wages	0	0	0	20,000	20,000
Benefits	0	0	0	16,350	16,602
Purchased Services	0	0	0	0	0
Supplies	0	0	0	1,000	1,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Community Activities	0	0	0	37,350	37,602
Community Serv - Recr (321)					
Wages	0	0	0	27,243	27,243
Benefits	0	0	0	12,877	13,221
Purchased Services	0	0	0	7,000	7,000
Supplies	0	518	498	15,100	15,100
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Community Activities	0	518	498	62,220	62,564
Total Community Services	0	518	498	99,570	100,166
Transfers & Capital					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	43,994	134,235	147,395	309,000	123,000
Other	52,608	26,304	85,931	300,900	900
Total Transfers & Capital	96,602	160,539	233,326	609,900	123,900
Total Payments and Transfers	96,602	160,539	233,326	609,900	123,900
Total Expenditures	21,391,372	22,034,281	22,491,223	23,526,508	22,091,203
Surplus/Deficit	207,326	392,931	284,990	60,821	(561,374)

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

Program	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Revenues					
General WLACE	454	703	86,238	1,000	1,000
Headstart	784,810	855,110	887,296	980,463	971,515
Great Start Readiness Program	2,128,476	2,227,636	1,920,695	1,930,466	1,920,691
Lighthouse & After School	619,568	681,182	663,702	632,000	632,000
Enrichment & Other	37,857	33,331	45,613	26,100	26,100
Credit Recovery	15,360	0	0	0	0
Playgroups	6,726	938	7,543	0	0
Total Revenues	3,593,251	3,798,900	3,594,130	3,570,029	3,551,306
Expenditures					
General WLACE	1,970	(55,287)	(59,151)	90,168	(4,832)
Headstart	856,910	852,370	887,296	980,463	971,515
Great Start Readiness Program	2,137,014	2,227,688	2,075,506	1,930,466	1,920,691
Lighthouse & After School	649,705	671,488	675,387	620,036	599,405
Enrichment & Other	60,798	58,349	62,376	54,163	45,812
Credit Recovery	11,366	5,455	0	0	0
Playgroups	3,963	4,575	3,455	0	0
Total Expenditures	3,721,726	3,764,638	3,644,869	3,675,296	3,532,591
Surplus/(Deficit)					
General WLACE	(1,516)	55,990	145,389	(89,168)	5,832
Headstart	(72,100)	2,740	0	0	0
Great Start Readiness Program	(8,538)	(52)	(154,811)	0	0
Lighthouse & After School	(30,137)	9,694	(11,685)	11,964	32,595
Enrichment & Other	(22,941)	(25,018)	(16,763)	(28,063)	(19,712)
Credit Recovery	3,994	(5,455)	0	0	0
Playgroups	2,763	(3,637)	4,088	0	0
Total Surplus/(Deficit)	(128,475)	34,262	(33,782)	(105,267)	18,715
Beginning Fund Balance	258,376	129,901	164,163	130,381	25,114
Ending Fund Balance	129,901	164,163	130,381	25,114	43,829
Percentage of Expenditures	3.5%	4.4%	3.6%	0.7%	1.2%
Non-Grant Percent of Expense	17.8%	24.0%	19.1%	3.3%	6.8%

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

Object	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Revenues					
Local	290,894	276,364	265,091	243,000	243,000
State	40,097	60,983	62,405	43,828	39,335
Federal	627,340	663,414	632,440	670,000	670,000
Other	0	0	931	900	900
Total Revenues	958,331	1,000,761	960,867	957,728	953,235
Expenditures					
Wages	218,167	234,568	228,697	248,000	248,000
Benefits	105,552	124,495	111,528	132,395	135,294
Purchased Services	99,040	122,869	157,401	152,100	152,100
Supplies, incl Food & Drink	503,310	502,796	478,193	419,000	419,000
Capital Equipment	9,542	4,704	36,175	6,000	6,000
Miscellaneous	10,158	13,953	8,184	11,000	11,000
Outgoing Transfers	36,448	39,451	37,348	38,000	38,000
Total Expenditures	982,217	1,042,836	1,057,526	1,006,495	1,009,394
Surplus/Deficit	(23,886)	(42,075)	(96,659)	(48,767)	(56,159)
Beginning Fund Balance	340,362	316,476	274,401	177,742	128,975
Ending Fund Balance	316,476	274,401	177,742	128,975	72,816
Percentage of Expenditures	32.2%	26.3%	16.8%	12.8%	7.2%

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

Object	2016-17 Audited	2017-18 Audited	2018-19 Audited	2019-20 Final	2020-21 Original
Revenues					
ISD Levy	345,506	350,749	383,914	390,000	400,000
Other	113	516	1,651	1,000	1,000
Total Revenues	345,619	351,265	385,565	391,000	401,000
Expenditures					
Classroom Equipment	175,071	105,788	236,430	199,000	174,000
Innovative Prof Dev	1,264	14,893	0	1,000	1,000
Educ Technology Support	154,832	122,476	124,743	160,699	181,138
Security Improvements	6,642	25,260	21,400	124,000	41,000
Total Expenditures	337,809	268,417	382,573	484,699	397,138
Surplus/Deficit	7,810	82,848	2,992	(93,699)	3,862
Beginning Fund Balance	17,564	25,374	108,222	111,214	17,515
Ending Fund Balance	25,374	108,222	111,214	17,515	21,377
Percentage of Expenditures	7.5%	40.3%	29.1%	3.6%	5.4%

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.