



Whitehall District Schools

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

**2022-23 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund**

**Monday, June 6, 2022
(Finance Committee)
Monday, June 20, 2022
(Board of Education)**

Whitehall District Schools

Budget Adoption 2022-23 Fiscal Year

Board of Education

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Whitehall District Schools Board of Education
2022-23 Budget Executive Summary
June 3, 2022

What follows is a brief summary of the items included in this packet covering the adoption of the 2022-23 fiscal year.

All Funds:

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

General Fund:

For revenue some of the significant changes are:

- ◆ The student count information for the K-12 is projected to be down 15 students. No changes were made to the homeschool & and alternative education programs. The foundation grant is projected to be \$9,135 for an increase of \$435. The governor has projected a \$435 increase, the House \$300, and the Senate \$450. The May revenue conference estimated more than the January conference.

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 Budget	<u>1931.30</u>	<u>34.36</u>	<u>93.50</u>	<u>2059.16</u>	<u>\$9,135</u>
Difference	<u>-15.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-15.00</u>	<u>+435</u>

The budget impacts are \$123,000 less for the enrollment change and \$856,000 more for the increase in foundation grant.

- ◆ Federal grants were carried over from the prior year with the exception of the pandemic funds. Below is the current plan for this significant funding source.

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

On the expense side:

- ◆ Staff wages were adjusted for experience and expected wage adjustments at a cost of \$295,000.
- ◆ Staffing changes for teachers increased by \$60,000 primarily due to the addition of a paid social worker position.
- ◆ New teaching materials budgets were increased by \$30,000 for reading and math and a conference account was increased by \$25,000 for math.
- ◆ The bus purchase account was increased by \$110,000 to handle the purchase of 2 used buses.
- ◆ No changes were made to utilities and fuel after the increase last month but these will be monitored for future budget amendments.

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

2021-23 Budgets	2021-22 Final	2022-23 Adoption
Beginning Fund Balance	\$4,882,423	\$4,602,447
Revenue	25,777,229	26,573,660
Expense	26,050,205	26,568,993
Surplus/(Deficit)	-279,976	+4,667
Ending Fund Balance	\$4,602,447	\$4,607,114
Percent of Expenditures	17.7%	17.3%

The first budget must be adopted by law before July 1 of each fiscal year. At this time, the funding for the 2022-23 school year has not been passed by the State. We plan to amend this budget in the winter when we should have actual enrollment and funding information and can update budgets based on the audited figures of 2021-22.

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 potential wage increases and reduced federal grants for daycare. The GSRP and Headstart grants break even and Lighthouse (daycare) is currently operating with a surplus of about \$23,000. We are working with the other districts on the allocation and use of those funds.

Food Service Fund:

Revenue was updated for year-to-date receipts in the current year. A significant budget for capital remains as we continue to work on reducing the fund balance.

Technology & Security Fund:

This is the ninth year of the ten-year Technology & Security Fund. We had budgeted to spend most of the fund balance in 2021-22. Those equipment lines were reduced for 2022-23 but may need increased again if we have fund balance at the end of the current year.

Activity Fund:

The Activity Fund continues with changes to keep each of the accounts positive. There are accounts for the district, community education, each of the schools, athletics, scholarships, and the graduating classes. Student activities are up this year and getting back to normal which affects both revenue and expense. Changes were updated based on year to date activity.

Debt Retirement Fund & Capital Projects Funds:

These funds are not part of the Appropriations Act because the Board of Education acts directly on the vast majority of expenses as they occur (issuances of bonds, awarding of contracts). The Debt Retirement Fund is in better shape due to taxable value growth (about 7%) and reduced principal payments.

Budget Planning:

This is the adoption budget for the 2022-23 school year. We are monitoring the state aid proposals from the State which include foundation grant proposals of \$435 from the Governor, \$450 from the Senate, and \$300 from the House. There are significant differences in categorical funding (specific programs, some new) in the proposals. We will update grants, funding, enrollment, and staffing in the winter as the first amendment. That amendment will be used throughout the spring in planning for the following year. A final amendment will be proposed in May which will capture the year to that time and be the starting point for the following year.

Budget Packet Appendix:

Also included in this Initial Budget packet are:

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

Immediately following is the appropriations resolution. We recommend approval at the June 20, 2022 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, 2023, 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
2022-23**

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, 2023 is:

Revenue:	
Local Revenue	\$ 3,879,644
State Sources	19,773,106
Federal Sources	2,052,488
Intermediate Sources	733,000
Incoming Transfers & Other	135,422
Total Revenue	<u>\$ 26,573,660</u>
 Fund Balance, July 1	 \$ 4,602,447
 Total Available Funds	 <u><u>\$ 31,176,107</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	\$ 12,855,494
Added Needs	2,940,599
Adult Education	193,317

Support Services

Pupil Services	2,065,384
Instructional Support	1,137,700
General Administration	541,645
School Administration	1,529,525
Business Services	482,284
Operations & Maintenance	1,805,489
Pupil Transportation	1,248,206
Central Support	517,259
Athletics	678,935

Community Services

Direction & Recreation	136,156
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Outgoing Transfers, Capital, & Other

Total Appropriated	<u>\$ 26,568,993</u>
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**White Lake Area Community Education Fund
2022-23**

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, 2023 is:

Revenue:	
General WLACE	\$ -
Headstart	975,865
Great Start Readiness Program	2,334,438
Lighthouse Learning	1,387,000
Enrichment & Other	19,000
Total Revenue	<u>\$ 4,716,303</u>
Fund Balance, July 1	\$ 621,687
Total Available Funds	<u><u>\$ 5,337,990</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	\$ 55,800
Headstart	975,865
Great Start Readiness Program	2,334,438
Lighthouse Learning	1,363,998
Enrichment & Other	17,480
Total Appropriated	<u><u>\$ 4,747,581</u></u>

Food Service Fund
2022-23

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, 2023 is:

Revenue:	
Local Sources	\$ 41,000
State Sources	31,721
Federal Sources	2,226,000
Other Sources	1,000
Total Revenue	<u>\$ 2,299,721</u>
Fund Balance, July 1	\$ 1,124,225
Total Available Funds	<u><u>\$ 3,423,946</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	\$ 443,000
Benefits	248,444
Purchased Services	67,000
Supplies & Materials, incl Food & Drink	1,075,800
Equipment	300,000
Miscellaneous	10,000
Outgoing Transfers & Other	335,000
Total Appropriated	<u><u>\$ 2,479,244</u></u>

Technology - Security Fund
2022-23

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, 2023 is:

Revenue:	
Local Sources	\$ 450,000
Total Revenue	<u>\$ 450,000</u>
Fund Balance, July 1	\$ 16,984
Total Available Funds	<u><u>\$ 466,984</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	\$ 241,190
Instruction Improvement	1,000
Educational Technology	23,277
Other Capital	180,000
Total Appropriated	<u><u>\$ 445,467</u></u>

Activity Fund
2022-23

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, 2023 is:

Revenue:	
Local Sources	\$ 407,783
Total Revenue	<u>\$ 407,783</u>
Fund Balance, July 1	\$ 227,712
Total Available Funds	<u><u>\$ 635,495</u></u>

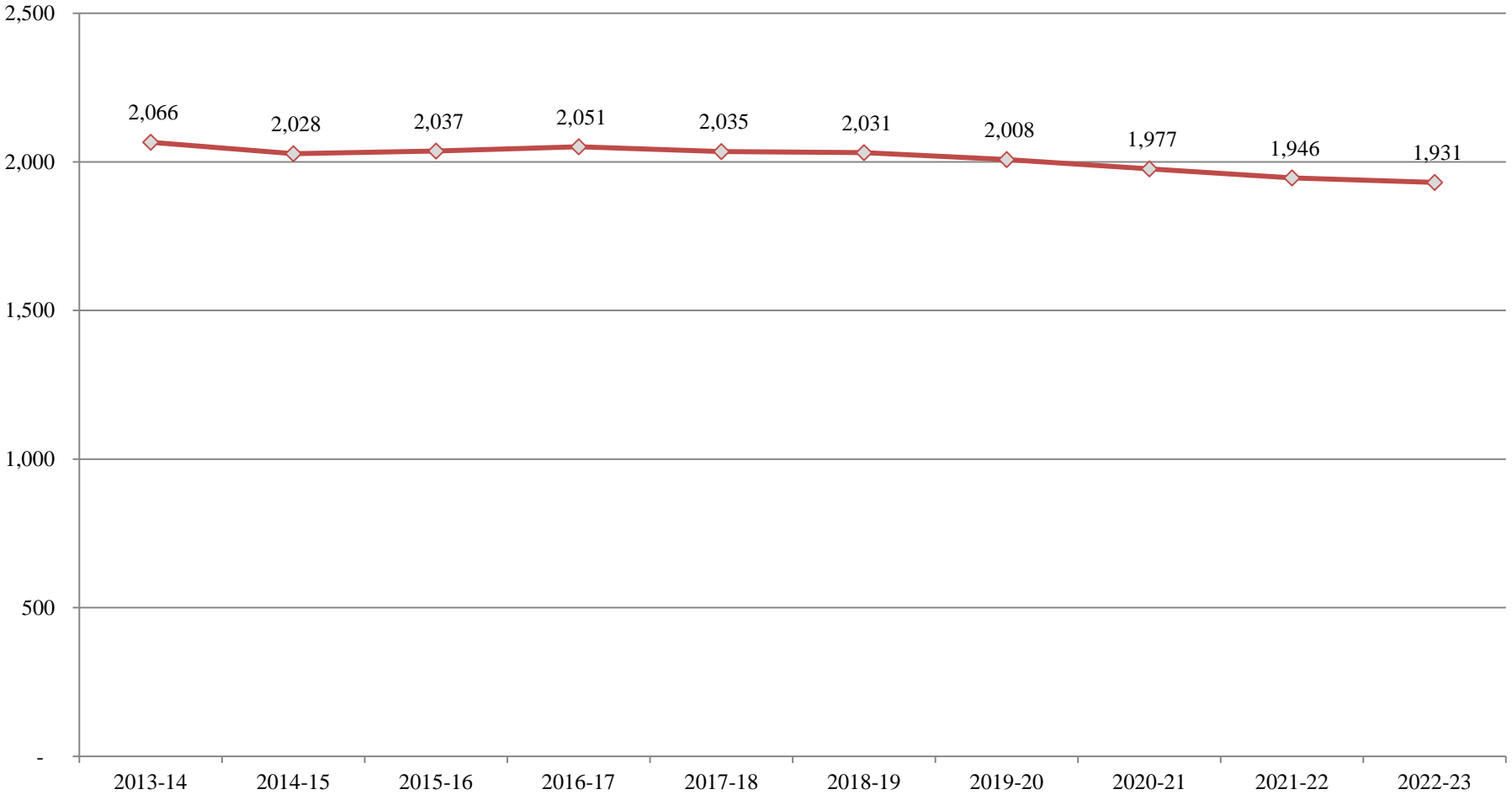
BE IT FURTHER RESOLVED, that the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Activities	\$ 477,374
Total Appropriated	<u><u>\$ 477,374</u></u>

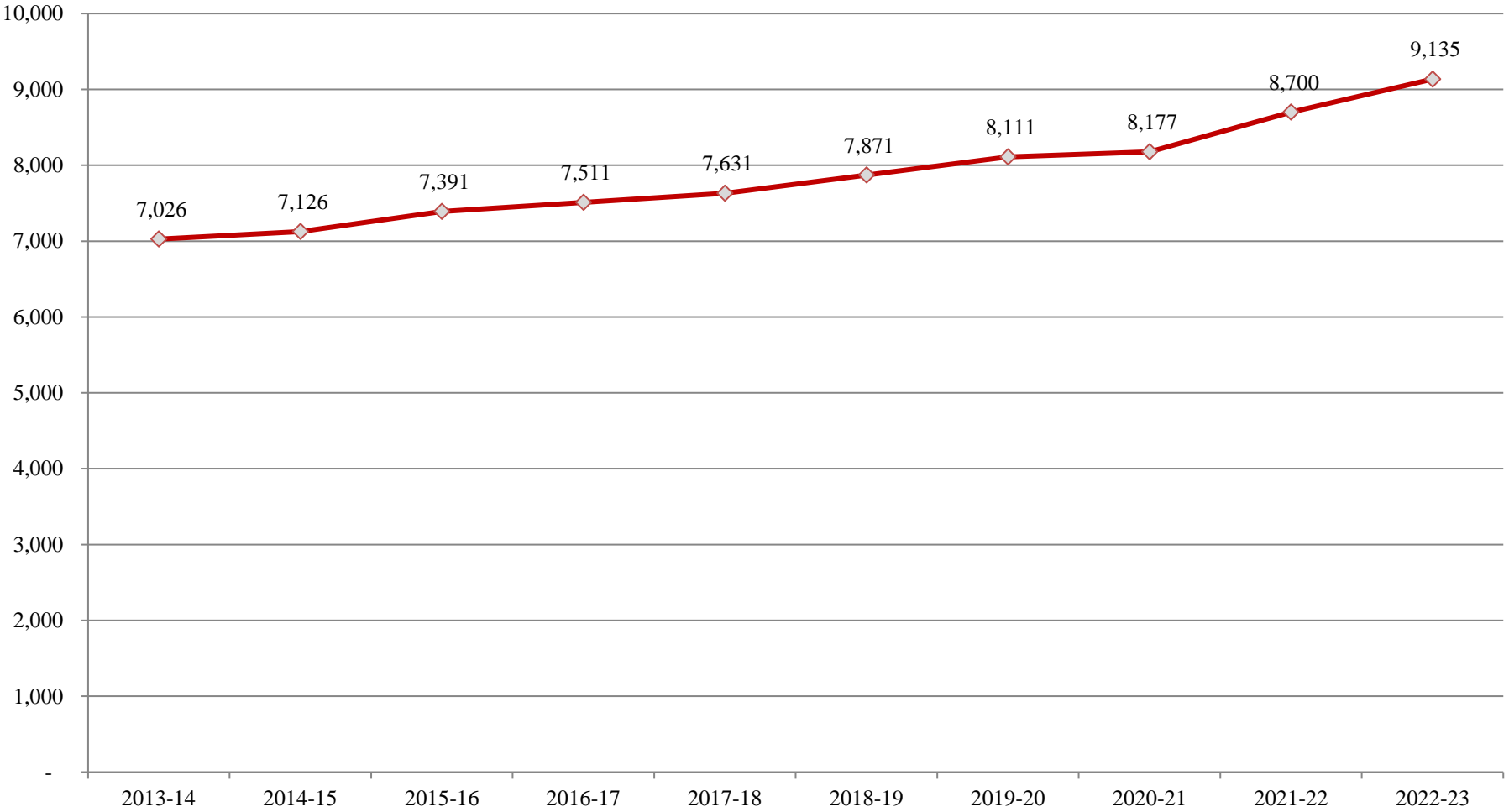
The Superintendent and Director of Finance are charged with the general supervision of the execution of the above identified revenues and expenditures.

This resolution is effective June 20, 2022.

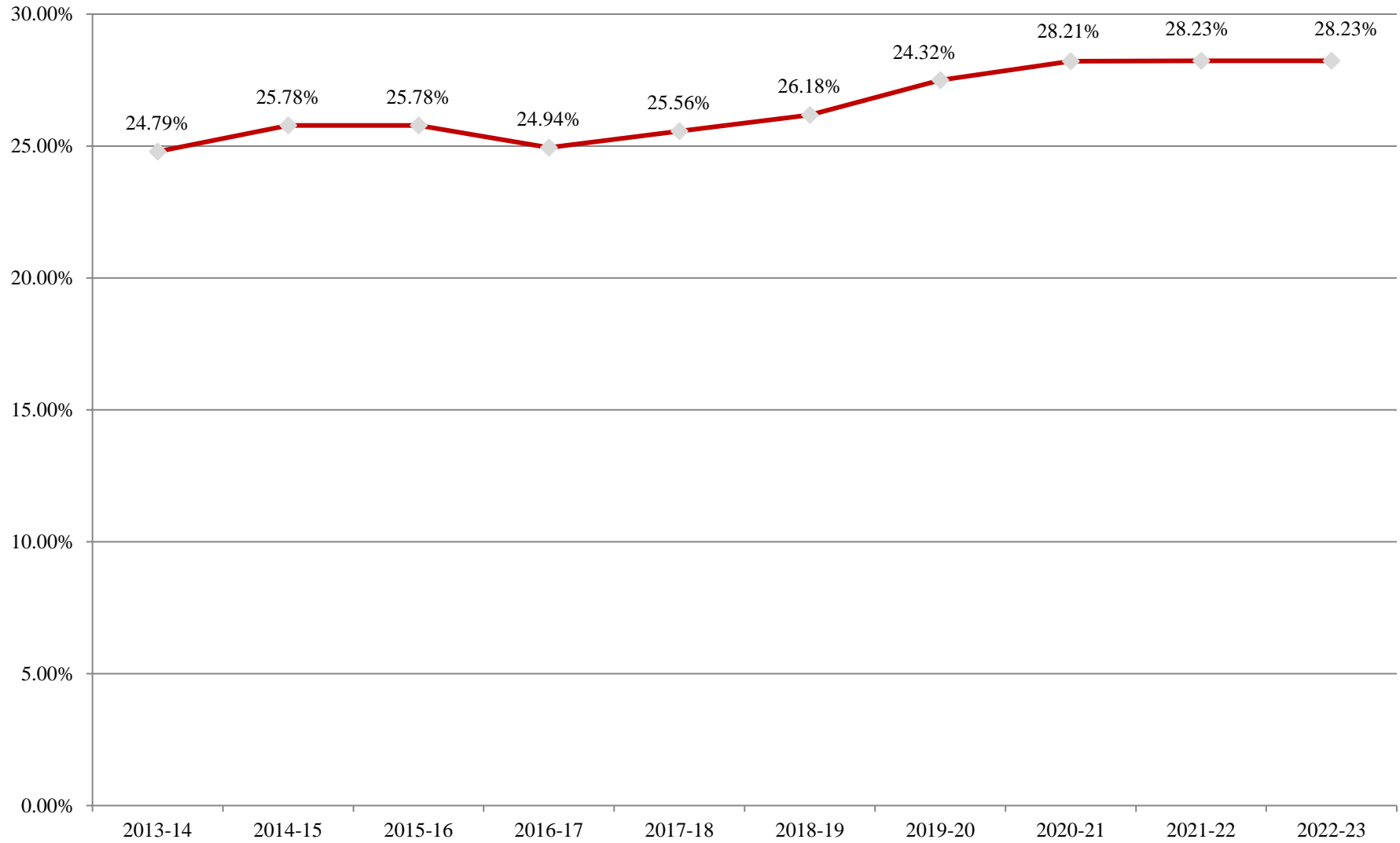
Whitehall District Schools K-12 Blended Pupil Count



WDS per-pupil Foundation Allowance



MPSERS Pension Rate



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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues					
Local	3,446,630	3,398,669	3,450,148	3,649,585	3,879,644
State	17,659,474	17,648,189	18,484,333	19,271,066	19,773,106
Federal	907,332	949,583	1,921,502	1,981,156	2,052,488
Intermediate	725,429	964,581	707,319	733,000	733,000
Other	37,348	47,114	59,023	135,422	135,422
Total Revenues	22,776,213	23,008,136	24,622,325	25,770,229	26,573,660
Expenditures					
Instruction					
Basic Program	10,633,596	10,680,683	10,898,094	12,698,102	12,855,494
Added Needs	3,226,892	3,266,765	3,166,032	2,972,115	2,940,599
Adult Education	228,435	216,247	188,901	193,317	193,317
Support Services					
Pupil Services	1,597,558	1,584,470	1,716,190	1,936,646	2,065,384
Instructional Support	891,456	818,469	740,967	1,062,944	1,137,700
General Administration	450,879	465,558	484,441	528,320	541,645
School Administration	1,089,133	1,175,545	1,341,651	1,512,695	1,529,525
Business Services	495,242	522,552	448,652	461,342	482,284
Operations & Maintenance	1,522,829	1,450,364	1,755,586	1,798,421	1,805,489
Pupil Transportation	1,119,001	1,048,304	1,027,747	1,124,403	1,248,206
District Support	489,814	389,536	399,110	501,103	517,259
Athletics	512,564	476,509	511,658	687,440	678,935
Community Services	498	31,731	39,338	136,357	136,156
Transfers, Capital, & Other	233,326	554,170	373,918	437,000	437,000
Total Expenditures	22,491,223	22,680,903	23,092,285	26,050,205	26,568,993
Surplus/Deficit	284,990	327,233	1,530,040	(279,976)	4,667
Beginning Fund Balance	2,740,160	3,025,150	3,352,383	4,882,423	4,602,447
Ending Fund Balance	3,025,150	3,352,383	4,882,423	4,602,447	4,607,114
Percentage of Expenditures	13.5%	14.8%	21.1%	17.7%	17.3%

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

Function	2018-19		2019-20		2020-21		2021-22		2022-23	
	Audited	Percent	Audited	Percent	Audited	Percent	Final	Percent	Original	Percent
Revenues										
Local	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,649,585	13.5%	3,879,644	14.6%
State	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	19,271,066	73.4%	19,773,106	74.4%
Federal	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	1,981,156	9.9%	2,052,488	7.7%
Intermediate	725,429	3.2%	964,581	4.2%	707,319	2.8%	733,000	2.9%	733,000	2.8%
Other	37,348	0.2%	47,114	0.2%	59,023	0.3%	135,422	0.3%	135,422	0.5%
Total Revenues	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	25,770,229	100.0%	26,573,660	100.0%
Expenditures										
Instruction										
Basic Program	10,633,596	47.3%	10,680,683	47.1%	10,898,094	46.9%	12,698,102	47.0%	12,855,494	48.4%
Added Needs	3,226,892	14.3%	3,266,765	14.4%	3,166,032	13.7%	2,972,115	14.5%	2,940,599	11.1%
Adult Education	228,435	1.0%	216,247	1.0%	188,901	0.8%	193,317	0.8%	193,317	0.7%
Support Services										
Pupil Services	1,597,558	7.1%	1,584,470	7.0%	1,716,190	7.2%	1,936,646	7.3%	2,065,384	7.8%
Instructional Support	891,456	4.0%	818,469	3.6%	740,967	3.5%	1,062,944	3.3%	1,137,700	4.3%
General Administration	450,879	2.0%	465,558	2.1%	484,441	2.1%	528,320	2.0%	541,645	2.0%
School Administration	1,089,133	4.8%	1,175,545	5.2%	1,341,651	5.5%	1,512,695	5.3%	1,529,525	5.8%
Business Services	495,242	2.2%	522,552	2.3%	448,652	2.1%	461,342	2.1%	482,284	1.8%
Operations & Maintenance	1,522,829	6.8%	1,450,364	6.4%	1,755,586	7.0%	1,798,421	6.7%	1,805,489	6.8%
Pupil Transportation	1,119,001	5.0%	1,048,304	4.6%	1,027,747	4.8%	1,124,403	4.5%	1,248,206	4.7%
District Support	489,814	2.2%	389,536	1.7%	399,110	2.2%	501,103	2.1%	517,259	1.9%
Athletics	512,564	2.3%	476,509	2.1%	511,658	2.2%	687,440	2.4%	678,935	2.6%
Community Services	498	0.0%	31,731	0.1%	39,338	0.4%	136,357	0.7%	136,156	0.5%
Transfers, Capital, & Other	233,326	1.0%	554,170	2.4%	373,918	1.7%	437,000	1.4%	437,000	1.6%
Total Expenditures	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	26,050,205	100.0%	26,568,993	100.0%
Surplus/Deficit	284,990		327,233		1,530,040		(279,976)		4,667	
Beginning Fund Balance	2,740,160		3,025,150		3,352,383		4,882,423		4,602,447	
Ending Fund Balance	3,025,150		3,352,383		4,882,423		4,602,447		4,607,114	
Percentage of Expenditures	13.5%		14.8%		21.1%		17.7%		17.3%	

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

Object	2018-19 Audited Percent		2019-20 Audited Percent		2020-21 Audited Percent		2021-22 Final Percent		2022-23 Original Percent	
Revenues										
Local	3,446,630	15.1%	3,398,669	14.8%	3,450,148	13.9%	3,649,585	13.5%	3,879,644	14.6%
State	17,659,474	77.5%	17,648,189	76.7%	18,484,333	74.8%	19,271,066	73.4%	19,773,106	74.4%
Federal	907,332	4.0%	949,583	4.1%	1,921,502	8.2%	1,981,156	9.9%	2,052,488	7.7%
Intermediate	725,429	3.2%	964,581	4.2%	707,319	2.8%	733,000	2.9%	733,000	2.8%
Other	37,348	0.2%	47,114	0.2%	59,023	0.3%	135,422	0.3%	135,422	0.5%
Total Revenues	22,776,213	100.0%	23,008,136	100.0%	24,622,325	100.0%	25,770,229	100.0%	26,573,660	100.0%
Expenditures										
Wages	11,076,722	49.2%	11,181,576	49.3%	11,071,476	47.0%	12,467,383	48.4%	12,736,463	47.9%
Benefits	7,417,924	33.0%	7,619,078	33.6%	7,912,718	34.4%	9,132,131	34.5%	9,216,839	34.7%
Purchased Services	1,675,389	7.4%	1,463,933	6.5%	1,586,586	6.9%	1,868,788	6.8%	1,888,788	7.1%
Supplies	1,289,744	5.7%	1,085,058	4.8%	1,375,618	6.5%	1,384,942	5.6%	1,419,942	5.3%
Capital Outlay	296,267	1.3%	288,534	1.3%	482,097	2.1%	472,776	1.7%	582,776	2.2%
Other	735,177	3.3%	1,042,724	4.6%	663,790	3.1%	724,185	3.0%	724,185	2.7%
Total Expenditures	22,491,223	100.0%	22,680,903	100.0%	23,092,285	100.0%	26,050,205	100.0%	26,568,993	100.0%
Surplus/Deficit	284,990		327,233		1,530,040		(279,976)		4,667	
Beginning Fund Balance	2,740,160		3,025,150		3,352,383		4,882,423		4,602,447	
Ending Fund Balance	3,025,150		3,352,383		4,882,423		4,602,447		4,607,114	
Percentage of Expenditures	13.5%		14.8%		21.1%		17.7%		17.3%	

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues					
Local Revenue					
Property Taxes	3,170,965	3,171,786	3,257,028	3,287,585	3,517,644
Investment Earnings	42,018	19,501	1,177	1,000	1,000
Athletics	74,615	75,042	55,095	91,000	91,000
Charges for Services	67,199	86,077	71,088	60,000	60,000
Other	91,833	46,264	65,760	210,000	210,000
Total Local Revenue	3,446,630	3,398,670	3,450,148	3,649,585	3,879,644
State Revenue					
Foundation Allowance	13,157,004	13,150,269	13,468,981	13,866,299	14,355,714
Grants	3,623,112	3,843,846	4,373,782	4,693,467	4,715,692
Other	0	0	0	0	0
Total State Revenue	16,780,116	16,994,115	17,842,763	18,559,766	19,071,406
Federal Revenue					
Title Grants	378,238	329,008	369,648	401,813	401,813
IDEA Grants	422,269	408,152	407,469	441,205	441,205
Other incl. Pandemic	106,825	212,422	1,144,385	1,138,138	1,209,470
Total Federal Revenue	907,332	949,582	1,921,502	1,981,156	2,052,488
Intermediate Revenue					
Act 18	542,263	471,440	539,745	540,000	540,000
Medicaid	164,703	139,735	125,019	125,000	125,000
Other	18,463	353,406	42,555	68,000	68,000
WLACE - Adult & Alt Ed	879,358	654,074	641,570	711,300	701,700
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,604,787	1,618,655	1,348,889	1,444,300	1,434,700
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Duck Creek	0	0	0	55,600	55,600
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	19,822	19,822
Food Service	37,348	47,114	59,023	60,000	60,000
Other	0	0	0	0	0
Total Transfers & Other	37,348	47,114	59,023	135,422	135,422
Total Revenues	22,776,213	23,008,136	24,622,325	25,770,229	26,573,660

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	2,679,694	2,716,622	2,645,920	3,115,882	3,206,174
Benefits	1,842,558	1,940,224	1,984,615	2,390,523	2,434,046
Purchased Services	112,679	74,191	41,836	61,600	59,600
Supplies	96,691	85,496	147,057	92,103	102,103
Capital Outlay	0	0	0	0	0
Other	39	156	32	100	100
Total Elementary	4,731,661	4,816,689	4,819,460	5,660,208	5,802,023
Middle School (112)					
Wages	1,509,305	1,515,805	1,665,785	1,760,125	1,688,060
Benefits	1,037,422	1,050,049	1,212,240	1,331,356	1,282,102
Purchased Services	29,529	22,755	17,746	33,415	33,415
Supplies	30,843	35,965	37,792	60,097	85,097
Capital Outlay	5,000	4,629	0	1,500	1,500
Other	3,601	4,678	1,248	5,620	5,620
Total Middle School	2,615,700	2,633,881	2,934,811	3,192,113	3,095,794
High School (113)					
Wages	1,655,873	1,627,544	1,539,521	1,875,280	1,940,875
Benefits	1,191,846	1,184,767	1,163,398	1,441,730	1,488,031
Purchased Services	253,319	276,857	287,038	337,565	337,565
Supplies	129,735	81,825	61,157	74,722	74,722
Capital Outlay	4,108	149	0	5,776	5,776
Other	14,588	9,108	2,229	11,778	11,778
Total High School	3,249,469	3,180,250	3,053,343	3,746,851	3,858,747
Summer School (119)					
Wages	17,103	16,970	41,823	41,000	41,000
Benefits	7,721	8,500	20,929	19,930	19,930
Purchased Services	2,529	623	0	12,000	12,000
Supplies	9,412	23,769	27,728	26,000	26,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	36,765	49,862	90,480	98,930	98,930
Total Basic Instruction	10,633,595	10,680,682	10,898,094	12,698,102	12,855,494

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Added Needs					
Special Education (122)					
Wages	1,155,931	1,210,415	1,119,590	1,313,846	1,325,322
Benefits	756,006	744,975	748,210	895,203	877,507
Purchased Services	11,010	11,388	7,562	14,500	14,500
Supplies	10,272	19,736	11,540	12,724	12,724
Capital Outlay	0	0	0	0	0
Other	367,760	408,642	422,223	430,000	430,000
Total Special Education	2,300,979	2,395,156	2,309,125	2,666,273	2,660,053
Compensatory Education (125)					
Wages	475,612	429,244	436,876	155,315	154,299
Benefits	305,350	273,416	289,692	144,103	119,823
Purchased Services	0	212	0	5,000	5,000
Supplies	2,609	3,154	739	1,424	1,424
Capital Outlay	0	0	0	0	0
Other	0	0	477	0	0
Total Comp. Education	783,571	706,026	727,784	305,842	280,546
Vocational Education (127)					
Wages	74,250	94,323	74,250	0	0
Benefits	52,039	67,572	54,661	0	0
Purchased Services	13,380	3,167	212	0	0
Supplies	2,673	521	0	0	0
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	142,342	165,583	129,123	0	0
Total Added Needs	3,226,892	3,266,765	3,166,032	2,972,115	2,940,599
Adult Education					
Basic Adult Ed (131)					
Wages	75,775	58,970	49,832	48,271	48,271
Benefits	40,899	47,031	41,692	32,741	32,741
Purchased Services	7,158	3,645	5,660	6,000	6,000
Supplies	1,243	485	2	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	125,075	110,131	97,186	87,512	87,512

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Secondary Adult Ed (132)					
Wages	54,014	53,696	46,324	54,990	54,990
Benefits	34,727	44,045	39,596	39,415	39,415
Purchased Services	9,196	5,515	2,637	3,400	3,400
Supplies	3,566	2,364	2,958	7,500	7,500
Capital Outlay	1,723	0	72	0	0
Other	134	496	128	500	500
Total Secondary Adult Ed.	103,360	106,116	91,715	105,805	105,805
Total Adult Education	228,435	216,247	188,901	193,317	193,317
Support Services					
Pupil Support					
Attendance (211)					
Wages	34,357	29,697	37,112	3,954	3,954
Benefits	35,353	49,608	37,944	2,710	2,710
Total Attendance	69,710	79,305	75,056	6,664	6,664
Guidance (212)					
Wages	224,808	225,866	245,096	356,928	360,678
Benefits	143,053	147,674	189,243	253,893	254,758
Purchased Services	88	0	0	885	885
Supplies	217	715	649	1,985	1,985
Total Guidance	368,166	374,255	434,988	613,691	618,306
Health Services (213)					
Wages	66,540	56,942	61,303	60,800	63,300
Benefits	38,928	33,341	37,315	38,331	39,440
Purchased Services	4,643	0	138	1,200	1,200
Supplies	3,079	3,164	1,080	2,800	2,800
Total Health Services	113,190	93,447	99,836	103,131	106,740
Psychologist (214)					
Wages	95,686	97,000	137,500	116,900	126,000
Benefits	71,335	66,323	95,259	78,814	83,160
Purchased Services	2,809	1,466	473	1,200	1,200
Supplies	1,842	1,794	1,483	3,400	3,400
Capital Outlay	0	0	0	0	0
Other	135	220	520	400	400
Total Psychologist	171,807	166,803	235,235	200,714	214,160
Speech Therapy (215)					
Wages	180,250	182,750	187,750	232,125	237,000
Benefits	120,918	124,356	134,667	172,239	174,059
Purchased Services	298	116	0	300	300
Supplies	1,493	1,037	2,429	2,700	2,700
Total Speech Therapy	302,959	308,259	324,846	407,364	414,059

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Social Work (216)					
Wages	265,740	273,271	278,109	244,855	298,355
Benefits	191,969	186,398	197,407	189,722	223,801
Purchased Services	4,409	422	178	8,100	8,100
Supplies	506	460	1,978	2,100	2,100
Capital Outlay	0	0	0	0	0
Other	150	300	300	300	300
Total Social Work	462,774	460,851	477,972	445,077	532,656
Student Supervision (219)					
Wages	73,366	64,276	42,120	100,529	108,977
Benefits	35,587	37,275	26,138	59,476	63,822
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	108,953	101,551	68,258	160,005	172,799
Total Pupil Services	1,597,559	1,584,471	1,716,191	1,936,646	2,065,384
Instructional Staff Support Improve Instruction (221)					
Wages	57,268	75,800	10,962	183,360	183,360
Benefits	39,788	53,844	7,649	134,865	134,314
Purchased Services	39,653	18,479	6,517	14,077	36,077
Supplies	0	1,473	0	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Improvement	136,709	149,596	25,128	332,802	354,251
Library-Media (222)					
Wages	69,839	61,302	58,474	68,959	87,050
Benefits	32,663	29,960	31,847	36,444	45,586
Purchased Services	7,464	6,111	6,111	2,170	2,170
Supplies	8,668	7,502	6,873	8,376	8,376
Total Library-Media	118,634	104,875	103,305	115,949	143,182
Educational Technology (225)					
Purchased Services			43,418	90,000	90,000
Supplies			110,508	5,000	5,000
Total Library-Media	0	0	153,926	95,000	95,000
Program Direction (226)					
Wages	357,970	325,377	259,028	289,295	306,695
Benefits	235,072	210,356	189,212	191,998	200,672
Purchased Services	14,357	9,992	7,392	10,800	10,800
Supplies	6,164	4,504	2,686	2,600	2,600
Capital Outlay	0	0	0	0	0
Other	595	172	290	500	500
Total Program Direction	614,158	550,401	458,608	495,193	521,267

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Assessment (227)					
Purchased Services	19,404	7,200	0	21,000	21,000
Supplies	2,550	6,397	0	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Assessment	21,954	13,597	0	24,000	24,000
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Support	891,455	818,469	740,967	1,062,944	1,137,700
General Administration					
Board of Education (231)					
Purchased Services	58,725	57,205	48,187	65,000	65,000
Supplies	1,293	793	565	1,500	1,500
Capital Outlay	0	0	0	0	0
Other	4,359	0	12,192	5,000	5,000
Total Board of Education	64,377	57,998	60,944	71,500	71,500
Superintendent (232)					
Wages	221,481	233,121	240,178	250,890	260,170
Benefits	138,697	146,182	158,622	169,930	173,975
Purchased Services	8,886	6,500	5,928	13,000	13,000
Supplies	7,127	13,610	9,995	11,000	11,000
Capital Outlay	0	0	0	0	0
Other	10,311	8,147	8,773	12,000	12,000
Total Superintendent	386,502	407,560	423,496	456,820	470,145
Total General Administration	450,879	465,558	484,440	528,320	541,645
School Administration					
Principals Office (241)					
Wages	624,647	655,737	746,347	824,604	837,333
Benefits	428,803	478,880	550,689	640,917	645,018
Purchased Services	6,315	4,689	10,963	14,076	14,076
Supplies	21,579	28,539	24,475	21,511	21,511
Capital Outlay	0	0	0	0	0
Other	2,890	2,910	2,250	1,587	1,587
Total Principals Office	1,084,234	1,170,755	1,334,724	1,502,695	1,519,525
Other School Admin (249)					
Graduation Services	0	0	0	0	0
Graduation Supplies	4,899	4,789	6,926	10,000	10,000
Total Other School Admin.	4,899	4,789	6,926	10,000	10,000
Total School Administration	1,089,133	1,175,544	1,341,650	1,512,695	1,529,525

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Business Services					
Fiscal Services (252)					
Wages	215,658	229,191	214,138	211,775	226,000
Benefits	138,770	169,959	158,297	145,667	152,384
Purchased Services	1,000	3,398	3,542	10,000	10,000
Supplies	1,188	2,926	2,142	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	587	172	9,972	10,000	10,000
Total Fiscal Services	357,203	405,646	388,091	379,442	400,384
Other Business Serv (259)					
Purchased Services	17,850	8,244	8,173	8,900	8,900
Other	120,190	108,662	52,388	73,000	73,000
Total Other Business	138,040	116,906	60,561	81,900	81,900
Total Business Services	495,243	522,552	448,652	461,342	482,284
Operations & Maintenance					
Operations (261)					
Wages	121,020	137,323	139,083	172,024	177,024
Benefits	76,059	90,019	98,302	120,997	123,065
Purchased Services	668,957	662,881	817,198	832,200	832,200
Supplies	637,393	518,595	685,082	645,700	645,700
Capital Outlay	679	11,728	0	15,000	15,000
Other	257	164	510	500	500
Total Operations	1,504,365	1,420,710	1,740,175	1,786,421	1,793,489
Security Services (266)					
Wages	3,074	13,095	142	0	0
Benefits	2,333	10,193	413	0	0
Purchased Services	13,044	4,281	12,578	10,000	10,000
Supplies	13	2,085	2,278	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Security	18,464	29,654	15,411	12,000	12,000
Total Operations & Maint	1,522,829	1,450,364	1,755,586	1,798,421	1,805,489
Pupil Transportation (271)					
Wages	441,392	453,554	436,513	488,596	498,596
Benefits	252,029	275,549	278,110	307,507	311,310
Purchased Services	104,683	85,440	45,781	71,600	71,600
Supplies	193,345	142,034	119,871	188,200	188,200
Capital Outlay	127,344	90,719	147,378	68,000	178,000
Other	208	1,008	94	500	500
Total Transportation	1,119,001	1,048,304	1,027,747	1,124,403	1,248,206

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Central Support					
Public Relations (282)					
Purchased Services	3,714	301	3,560	5,000	5,000
Supplies	0	0	0	0	0
Total Public Relations	3,714	301	3,560	5,000	5,000
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	36,697	26,891	25,871	29,600	29,600
Supplies	0	0	0	0	0
Other	0	0	0	0	0
Total Human Resources	36,697	26,891	25,871	29,600	29,600
Technology (284)					
Wages	76,517	77,247	68,079	72,972	74,472
Benefits	58,032	58,474	56,090	65,135	65,694
Purchased Services	63,149	30,595	72,476	58,500	58,500
Supplies	64,892	31,493	26,151	80,500	80,500
Capital Outlay	0	0	0	0	0
Other	68,913	62,308	60,933	61,000	61,000
Total Technology	331,503	260,117	283,729	338,107	340,166
Registrar (285)					
Wages	32,337	30,291	30,150	31,346	31,346
Benefits	16,235	16,211	16,555	17,963	17,963
Purchased Services	11,285	11,192	0	11,000	11,000
Other	36,240	37,036	36,644	37,000	37,000
Total Registrar	96,097	94,730	83,349	97,309	97,309
Other Central Support (289)					
Wages	17,674	4,455	917	17,000	26,400
Benefits	3,009	26	13	9,087	13,784
Purchased Services	223	2,742	523	3,000	3,000
Supplies	897	275	1,148	2,000	2,000
Capital Outlay	0	0	0	0	0
Total Other Central	21,803	7,498	2,601	31,087	45,184
Total Central Support	486,100	389,236	395,550	496,103	512,259

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

Function	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Athletics (293)					
Wages	199,540	215,488	239,935	308,000	303,000
Benefits	90,724	81,731	85,892	164,840	161,335
Purchased Services	148,937	110,528	101,785	107,700	107,700
Supplies	45,054	43,079	70,730	89,000	89,000
Capital Outlay	10,019	12,156	1,624	1,500	1,500
Other	18,290	13,527	11,692	16,400	16,400
Total Athletics	512,564	476,509	511,658	687,440	678,935
Community Services					
Community Serv - Direct (311)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Community Activities	0	0	0	0	0
Community Serv - Recr (321)					
Wages	0	5,907	18,617	67,762	67,762
Benefits	0	2,437	8,021	36,595	36,394
Purchased Services	0	6,942	3,104	6,000	6,000
Supplies	498	16,445	9,596	24,000	24,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	2,000	2,000
Total Community Activities	498	31,731	39,338	136,357	136,156
Total Community Services	498	31,731	39,338	136,357	136,156
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	147,395	168,984	333,023	433,000	433,000
Other	85,931	385,186	40,896	4,000	4,000
Total Transfers & Capital	233,326	554,170	373,919	437,000	437,000
Total Payments and Transfers	233,326	554,170	373,919	437,000	437,000
Total Expenditures	22,491,223	22,680,903	23,092,285	26,050,205	26,568,993
Surplus/Deficit	284,990	327,233	1,530,040	(279,976)	4,667

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

Program	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues					
General WLACE	86,238	1,167	2	0	0
Headstart	887,296	983,347	1,008,351	934,223	975,865
Great Start Readiness Program	1,920,695	1,964,777	1,822,959	2,236,297	2,334,438
Lighthouse & After School	663,702	675,588	891,109	1,721,010	1,387,000
Enrichment & Other	45,613	27,065	4,944	19,000	19,000
Credit Recovery	0	0	0	0	0
Playgroups	7,543	2,376	0	0	0
Total Revenues	3,611,087	3,654,320	3,727,365	4,910,530	4,716,303
Expenditures					
General WLACE	(59,151)	(63,682)	(30,249)	83,417	55,800
Headstart	887,296	983,347	1,008,351	934,223	975,865
Great Start Readiness Program	2,075,506	1,969,405	1,830,695	2,236,297	2,334,438
Lighthouse & After School	675,387	641,418	851,852	1,262,085	1,363,998
Enrichment & Other	62,376	51,506	19,835	19,982	17,480
Credit Recovery	0	0	0	0	0
Playgroups	3,455	2,427	0	0	0
Total Expenditures	3,644,869	3,584,421	3,680,484	4,536,004	4,747,581
Surplus/(Deficit)					
General WLACE	145,389	64,849	30,251	(83,417)	(55,800)
Headstart	0	0	0	0	0
Great Start Readiness Program	(154,811)	(4,628)	(7,736)	0	0
Lighthouse & After School	(11,685)	34,170	39,257	458,925	23,002
Enrichment & Other	(16,763)	(24,441)	(14,891)	(982)	1,520
Credit Recovery	0	0	0	0	0
Playgroups	4,088	(51)	0	0	0
Total Surplus/(Deficit)	(33,782)	69,899	46,881	374,526	(31,278)
Beginning Fund Balance	164,163	130,381	200,280	247,161	621,687
Ending Fund Balance	130,381	200,280	247,161	621,687	590,409
Percentage of Expenditures	3.6%	5.6%	6.7%	13.7%	12.4%
Non-Grant Percent of Expense	19.1%	31.7%	29.4%	45.5%	41.1%

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

Object	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues					
Local	265,091	243,521	31,778	34,000	41,000
State	62,405	43,101	54,548	37,974	31,721
Federal	632,440	1,361,485	2,742,903	2,421,000	2,226,000
Other	931	16,608	9,874	11,000	1,000
Total Revenues	960,867	1,664,715	2,839,103	2,503,974	2,299,721
Expenditures					
Wages	228,697	256,094	301,018	464,000	443,000
Benefits	111,528	129,771	164,322	255,565	248,444
Purchased Services	157,401	120,042	98,046	65,000	67,000
Supplies, incl Food & Drink	478,193	800,490	1,160,379	1,075,800	1,075,800
Capital Equipment	36,175	11,369	0	300,000	300,000
Miscellaneous	8,184	9,577	71	10,000	10,000
Outgoing Transfers	37,348	47,114	527,651	265,000	335,000
Total Expenditures	1,057,526	1,374,457	2,251,487	2,435,365	2,479,244
Surplus/Deficit	(96,659)	290,258	587,616	68,609	(179,523)
Beginning Fund Balance	274,401	177,742	468,000	1,055,616	1,124,225
Ending Fund Balance	177,742	468,000	1,055,616	1,124,225	944,702
Percentage of Expenditures	16.8%	34.0%	46.9%	46.2%	38.1%

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

Object	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues					
ISD Levy	383,914	398,466	415,462	425,000	450,000
Other	1,651	542	1	0	0
Total Revenues	385,565	399,008	415,463	425,000	450,000
Expenditures					
Classroom Equip & Staff	236,430	184,533	190,759	393,634	241,190
Innovative Prof Dev	0	0	0	1,000	1,000
Educ Technology Support	124,743	160,048	75,460	23,277	23,277
Security Improvements	21,400	111,190	16,800	177,000	180,000
Total Expenditures	382,573	455,771	283,019	594,911	445,467
Surplus/Deficit	2,992	(56,763)	132,444	(169,911)	4,533
Beginning Fund Balance	108,222	111,214	54,451	186,895	16,984
Ending Fund Balance	111,214	54,451	186,895	16,984	21,517
Percentage of Expenditures	29.1%	11.9%	66.0%	2.9%	4.8%

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

Object	2020-21 Audited	2021-22 Final	2022-23 Original
Revenues			
District	153,143	16,410	24,950
WLACE	8,346	1,000	4,530
Shoreline	5,497	17,750	18,330
Ealy	13,696	6,580	9,330
Middle School	64,147	25,950	31,300
High School	74,235	51,703	59,763
Athletics	163,157	143,950	173,630
Classes	2,610	1,130	10,560
Scholarships	23,875	62,730	75,390
Total Revenues	508,706	327,203	407,783
Expenditures			
District	13,394	45,000	42,750
WLACE	11,899	10,810	8,670
Shoreline	6,744	19,800	19,000
Ealy	10,618	12,400	13,280
Middle School	14,329	31,260	52,080
High School	34,791	33,960	69,830
Athletics	95,441	164,380	188,160
Classes	8,434	5,270	20,664
Scholarships	64,402	21,980	62,940
Total Expenditures	260,052	344,860	477,374
Surplus/Deficit	248,654	(17,657)	(69,591)
Beginning Fund Balance	(3,285)	245,369	227,712
Ending Fund Balance	245,369	227,712	158,121
Percentage of Expenditures	94.4%	66.0%	33.1%

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.