

Whitehall District Schools

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

2025-26 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund

Friday, June 13, 2025
(Finance Committee)
Monday, June 16, 2025
(Board of Education)

Whitehall District Schools

Budget Adoption

2025-26 Fiscal Year

Board of Education

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WLACE Director

Whitehall District Schools Board of Education
2025-26 Budget Executive Summary
June 16, 2025

What follows is a brief summary of the items included in this packet covering the adoption of the 2025-26 fiscal year budget.

All Funds:

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

General Fund:

For revenue some of the significant changes are:

The student count information for the K-12 is projected to be down 17.03 students, homeschool down 3.23, and Duck Creek down 9.51 for a total decrease of 29.77 FTE. The foundation grant is anticipated to be $10,000 for an increase of $392.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
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	1878.60	34.55	115.20	2028.35	$9,608
2024-25	1884.60	37.78	129.51	2051.89	$9,608
2025-26 Budget	1867.57	34.55	120.00	2022.12	$10,000
Difference	-17.03	-3.23	-9.51	-29.77	+392

The budget impact is a net increase of $551,000 for the change in enrollment and foundation allowance.

- Local tax revenue was set to reflect the impact of levying an operating millage of 17.4975 mills which resulted in a decrease in revenue of $121,000.

- State categorical grants were updated based on the information currently available, removing one-time funding.
  - 147a(4) one-time 5.75% retirement offset loss resulted in a $914,000 decrease in revenue.
  - 147g revenue set with minimized expenses resulting in a positive net impact of $250,000.
  - FY24 22L & 27L recognized in FY25 removed resulting in a decrease of $352,000.
  - Other allocations update resulting in an increase of $483,000.

- Federal grants were updated along with their corresponding expenses.
  - Filter First revenue with corresponding expenses
  - COPS revenue with corresponding expenses
  - ESSER revenue - $136,000 decrease

On the expense side:

- Teacher wages were updated to reflect experience and pay scale updates at a cost of $643,000.
- Admin and hourly staff rates were updated at a cost of $218,000.
- Other staffing changes resulted in a savings of $368,000 including retirements for a $558,000 savings, new positions for a cost of $130,000 and position transitions costing $60,000.
- Insurance rates were increased 5% for a cost of $90,000.
- Retirement rates were updated to reflect new rates and transitioning to weighted budgeting for a savings of $622,000.
- The bus purchase account decreased from $300,000 to $100,000 to remove the additional FY25 purchases.
- Other expense updates resulted in a $153,000 savings.

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

2025-26 Budget	**2024-25 Final**	**2025-26 Adoption**
Beginning Fund Balance	$6,364,661	$5,875,847
Revenue	30,676,913	29,706,052
Expense	31,165,727	30,041,762
Surplus/(Deficit)	-488,814	-335,710
Ending Fund Balance	$5,875,847	$5,540,137
Percent of Expenditures	18.85%	18.44%

The first budget must be adopted by law before July 1 of each fiscal year. At this time, the funding for the 2025-26 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 figured from 2024-25.

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 while everything else was carried over from the May Amendment. The GSRP and Head Start grants break even and Lighthouse (daycare) is currently operating with a deficit of about $196,000. Including general operations, the fund is operating at a deficit of $119,000.

Food Service Fund:

Revenue was updated to include the state community eligibility program funding. We expect to end with a fund balance of $86,000.

Technology & Security Fund:

Expenses were increased to fund non-grant security projects throughout the district. The budget includes one teacher, one tech support specialist, and the Chromebook program for students. We expect to end with a fund balance of $482,000.

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 3.2 mills.

Budget Planning:

This is the adoption budget for the 2025-26 year. The state hasn't passed a budget for 2025-26, we will include the impacts of that in the first amendment this winter. We will update grants, funding, enrollment, and staffing in the winter as well. That amendment will be used throughout the spring in planning for the following year. A final amendment will be proposed in May which will capture the year to date information and serve as 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 16, 2025 regular meeting.

CJ Van Wieren
Superintendent of Schools

Tayler Zweigle
Business Manager

Whitehall District Schools
General Appropriations Act

RESOLVED, that this resolution shall be the General Appropriations of the Whitehall District Schools for the fiscal year ending June 30, 2026, 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 17.4975 mills on non-homestead and non-qualified agricultural property for operating purposes.

General Fund
2025-26

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, 2026 is:

Revenue:	
Local Revenue	$ 4,286,921
State Sources	23,609,842
Federal Sources	911,789
Intermediate Sources	827,500
Incoming Transfers & Other	70,000
Total Revenue	$ 29,706,052
Fund Balance, July 1	$ 5,875,847
Total Available Funds	$ 35,581,899

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

Expenditures:	
Instruction	
Basic Program	$ 13,691,566
Added Needs	4,135,603
Adult Education	180,570
Support Services	
Pupil Services	2,635,111
Instructional Support	1,241,968
General Adminstration	577,057
School Administration	1,558,851
Business Services	359,483
Operations & Maintenance	2,473,769
Pupil Transportation	1,333,643
Central Support	515,385
Athletics	888,714
Community Services	
Direction & Recreation	221,940
Outgoing Transfers, Capital, & Other	228,102
Total Appropriated	$ 30,041,762

White Lake Area Community Education Fund
2025-26

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, 2026 is:

Revenue:		
General WLACE	$	64,252
Headstart		1,374,482
Great Start Readiness Program		2,105,234
Lighthouse Learning		1,195,172
Enrichment & Other		16,400
Total Revenue	$	4,755,540
Fund Balance, July 1	$	432,715
Total Available Funds	$	5,188,255

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

Expenditures:		
General WLACE	$	(21,828)
Headstart		1,374,482
Great Start Readiness Program		2,105,234
Lighthouse Learning		1,391,940
Enrichment & Other		24,920
Total Appropriated	$	4,874,748

Food Service Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	44,700
State Sources		327,755
Federal Sources		1,307,000
Other Sources		1,000
Total Revenue	$	1,680,455
Fund Balance, July 1	$	73,062
Total Available Funds	$	1,753,517

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

Expenditures:		
Wages	$	441,180
Benefits		235,733
Purchased Services		50,025
Supplies & Materials, incl Food & Drink		845,750
Equipment		7,500
Miscellaneous		7,000
Outgoing Transfers & Other		80,000
Total Appropriated	$	1,667,188

Technology - Security Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	500,000
Total Revenue	$	500,000
Fund Balance, July 1	$	529,928
Total Available Funds	$	1,029,928

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	$	254,334
Instruction Improvement		1,000
Educational Technology		53,816
Other Capital		238,100
Total Appropriated	$	547,250

Activity Fund
2025-26

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, 2026 is:

Revenue:		
Local Sources	$	444,255
Total Revenue	$	444,255
Fund Balance, July 1	$	335,109
Total Available Funds	$	779,364

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

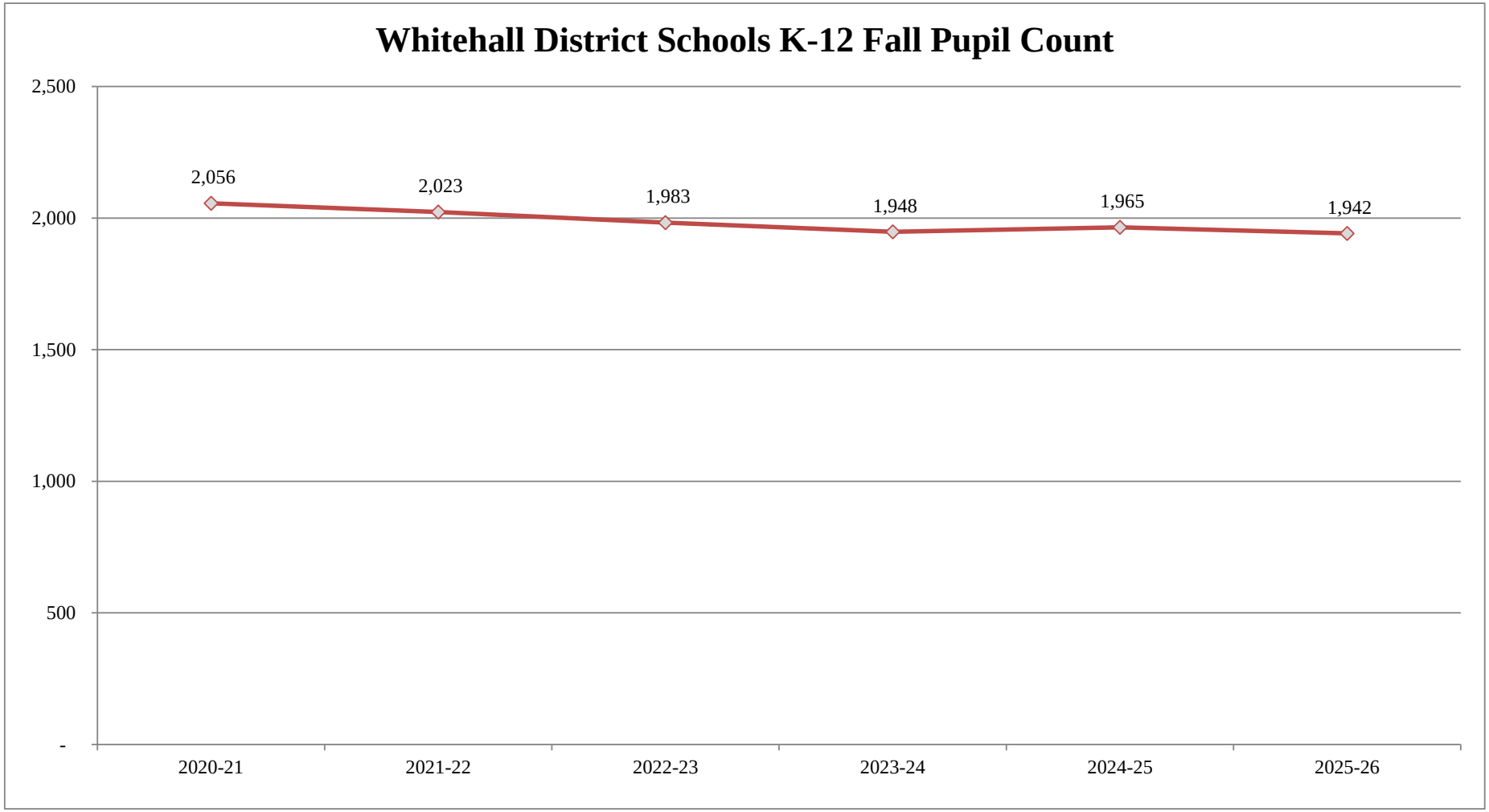
Expenditures:		
Activities	$	431,830
Total Appropriated	$	431,830

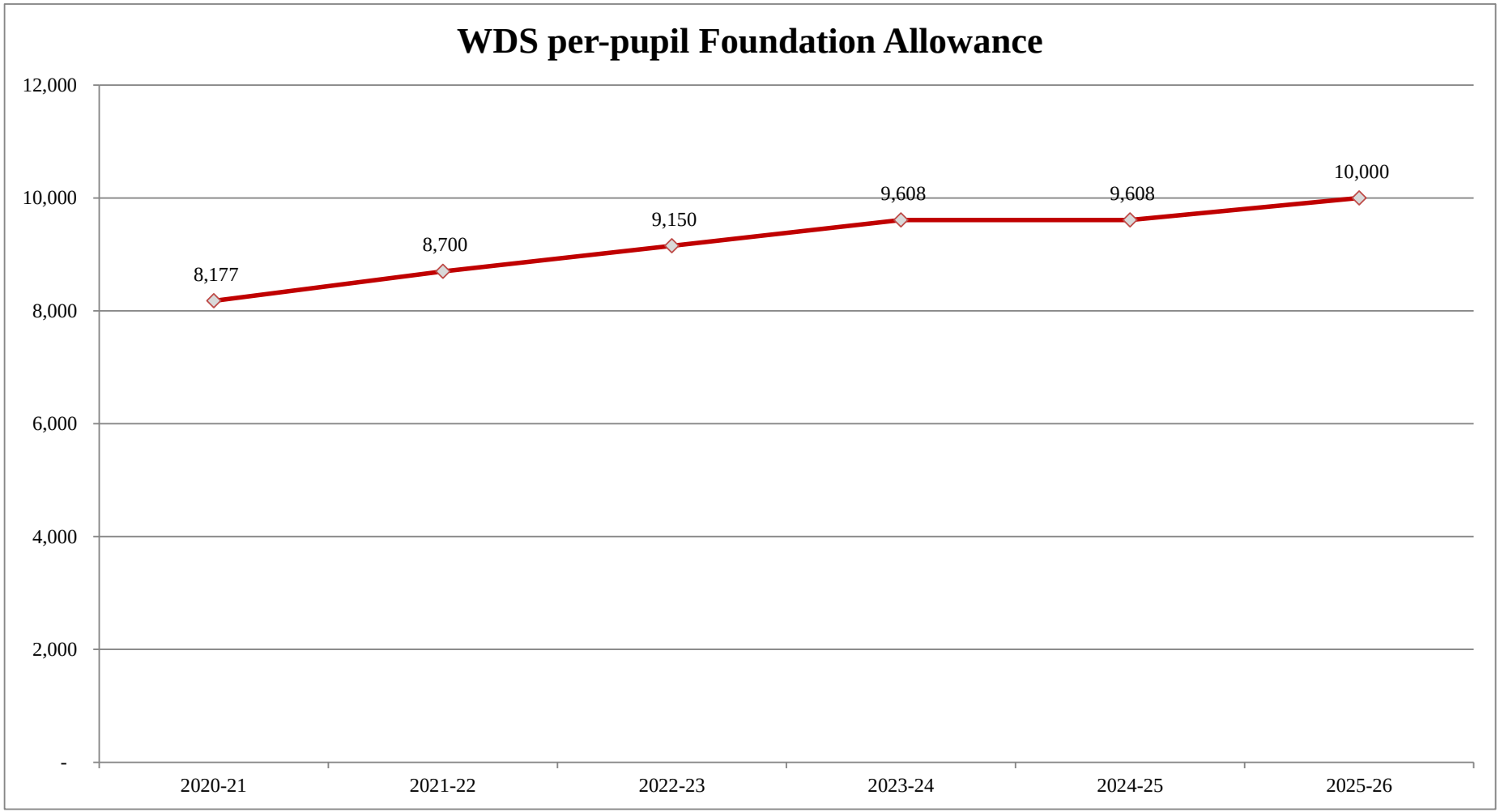
The Superintendent and Business Manager are charged with the general supervision of the execution of the above identified revenues and expenditures.

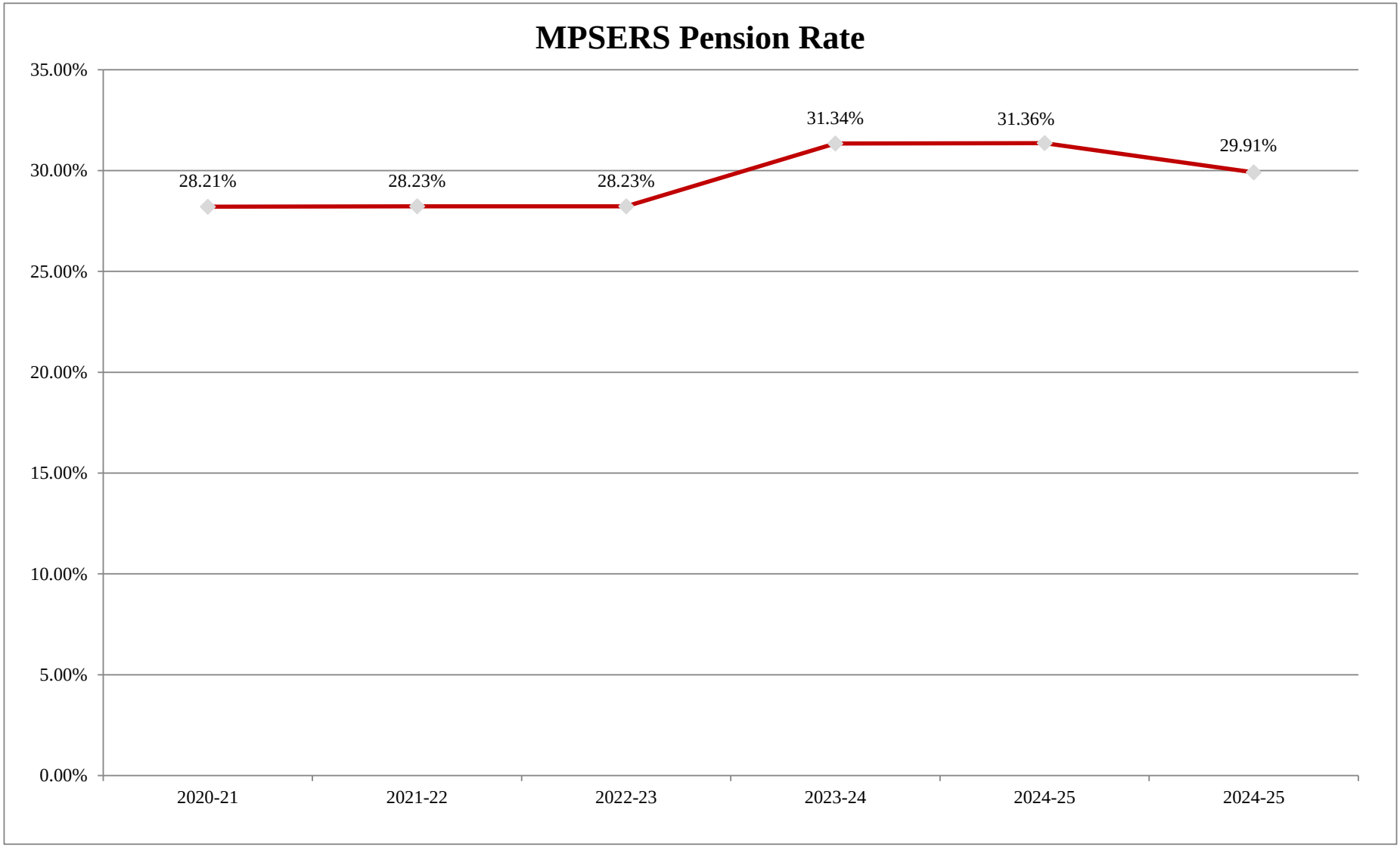
This resolution is effective June 16, 2025.

Signature & Date: Paula Martin 6-16-25

Secretary, Board of Education — Date


Whitehall District Schools K-12 Fall Pupil Count
2,500
2,000
1,500
1,000
500
-
2,056
2,023
1,983
1,948
1,965
1,942
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26


WDS per-pupil Foundation Allowance
12,000
10,000
8,000
6,000
4,000
2,000
-
8,177
8,700
9,150
9,608
9,608
10,000
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26


MPSERS Pension Rate
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
28.21%
28.23%
28.23%
31.34%
31.36%
29.91%
2020-21
2021-22
2022-23
2023-24
2024-25
2024-25

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

Function	2021-22 Audited	2021-22 Percent	2022-23 Audited	2022-23 Percent	2023-24 Audited	2023-24 Percent	2024-25 Amend #2	2024-25 Percent	2025-26 Original	2025-26 Percent
Revenues										
Local	3,818,876	13.5%	3,884,293	13.0%	4,212,728	13.8%	4,598,504	15.0%	4,286,921	14.4%
State	19,401,983	73.4%	22,539,239	76.0%	22,717,366	74.4%	23,501,767	76.6%	23,609,842	79.5%
Federal	1,992,098	9.9%	1,762,302	7.4%	2,413,156	7.9%	1,679,142	5.5%	911,789	3.1%
Intermediate	832,660	2.9%	791,555	2.8%	952,137	3.1%	827,500	2.7%	827,500	2.8%
Other	55,531	0.3%	236,927	0.7%	218,582	0.7%	70,000	0.2%	70,000	0.2%
Total Revenues	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	30,676,913	100.0%	29,706,052	100.0%
Expenditures										
Instruction										
Basic Program	12,675,015	47.0%	14,574,895	49.1%	13,976,426	48.1%	13,725,937	44.0%	13,691,566	45.6%
Added Needs	2,811,603	14.5%	3,063,071	10.8%	2,950,637	10.1%	3,879,677	12.4%	4,135,603	13.8%
Adult Education	137,883	0.8%	115,911	0.6%	137,838	0.5%	176,879	0.6%	180,570	0.6%
Support Services										
Pupil Services	1,909,015	7.3%	2,323,257	7.9%	2,423,591	8.3%	2,576,487	8.3%	2,635,111	8.8%
Instructional Support	995,791	3.3%	1,169,026	4.3%	1,226,239	4.2%	1,270,290	4.1%	1,241,968	4.1%
General Administration	513,623	2.0%	590,000	2.1%	704,675	2.4%	793,102	2.5%	577,057	1.9%
School Administration	1,521,951	5.3%	1,625,408	5.4%	1,577,261	5.4%	1,571,544	5.0%	1,558,851	5.2%
Business Services	420,230	2.1%	513,409	1.7%	498,697	1.7%	305,050	1.0%	359,483	1.2%
Operations & Maintenance	1,880,158	6.7%	2,150,510	6.9%	2,261,592	7.8%	3,171,126	10.2%	2,473,769	8.2%
Pupil Transportation	1,082,384	4.5%	1,433,017	4.6%	1,461,172	5.0%	1,549,800	5.0%	1,333,643	4.4%
District Support	458,346	2.1%	436,009	1.9%	461,294	1.6%	513,496	1.6%	515,385	1.7%
Athletics	755,679	2.4%	920,705	2.8%	892,492	3.1%	979,391	3.1%	888,714	3.0%
Community Services	155,460	0.7%	205,548	0.7%	258,104	0.9%	219,846	0.7%	221,940	0.7%
Transfers, Capital, & Other	453,546	1.4%	375,544	1.2%	250,183	0.9%	433,102	1.4%	228,102	0.8%
Total Expenditures	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	31,165,727	100.0%	30,041,762	100.0%
Surplus/Deficit	330,464		(281,994)		1,433,768		(488,814)		(335,710)	
Beginning Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		5,875,847	
Ending Fund Balance	5,212,887		4,930,893		6,364,661		5,875,847		5,540,137	
Percentage of Expenditures	20.2%		16.7%		21.9%		18.9%		18.4%	

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

Object	2021-22 Audited	2021-22 Percent	2022-23 Audited	2022-23 Percent	2023-24 Audited	2023-24 Percent	2024-25 Amend #2	2024-25 Percent	2025-26 Original	2025-26 Percent
Revenues										
Local	3,818,876	14.6%	3,884,293	13.3%	4,212,728	13.8%	4,598,504	15.0%	4,286,921	14.4%
State	19,401,983	74.3%	22,539,239	77.2%	22,717,366	74.4%	23,501,767	76.6%	23,609,842	79.5%
Federal	1,992,098	7.6%	1,762,302	6.0%	2,413,156	7.9%	1,679,142	5.5%	911,789	3.1%
Intermediate	832,660	3.2%	791,555	2.7%	952,137	3.1%	827,500	2.7%	827,500	2.8%
Other	55,531	0.2%	236,927	0.8%	218,582	0.7%	70,000	0.2%	70,000	0.2%
Total Revenues	26,101,148	100.0%	29,214,316	100.0%	30,513,969	100.0%	30,676,913	100.0%	29,706,052	100.0%
Expenditures										
Wages	12,350,154	47.9%	13,141,846	44.6%	13,507,410	46.4%	14,132,994	45.3%	14,302,150	47.6%
Benefits	8,903,021	34.5%	11,089,090	37.6%	10,599,907	36.5%	10,373,728	33.3%	10,315,253	34.3%
Purchased Services	1,832,605	7.1%	2,079,843	7.1%	2,536,500	8.7%	2,619,435	8.4%	2,673,462	8.9%
Supplies	1,497,875	5.8%	1,980,596	6.7%	1,587,856	5.5%	1,706,051	5.5%	1,654,895	5.5%
Capital Outlay	510,330	2.0%	596,416	2.0%	402,150	1.4%	1,784,017	5.7%	546,500	1.8%
Other	676,699	2.6%	608,519	2.1%	446,378	1.5%	549,502	1.8%	549,502	1.8%
Total Expenditures	25,770,684	100.0%	29,496,310	100.0%	29,080,201	100.0%	31,165,727	100.0%	30,041,762	100.0%
Surplus/Deficit	330,464		(281,994)		1,433,768		(488,814)		(335,710)	
Beginning Fund Balance	4,882,423		5,212,887		4,930,893		6,364,661		5,875,847	
Ending Fund Balance	5,212,887		4,930,893		6,364,661		5,875,847		5,540,137	
Percentage of Expenditures	20.2%		16.7%		21.9%		18.9%		18.4%	

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Revenues					
Local Revenue					
Property Taxes	3,329,685	3,440,714	3,636,267	4,028,634	3,717,051
Investment Earnings	154	44,493	118,520	120,000	120,000
Athletics	101,378	96,349	107,044	81,000	81,000
Charges for Services	169,287	197,634	218,539	133,000	133,000
Other	152,952	105,103	132,358	235,870	235,870
Total Local Revenue	3,753,456	3,884,293	4,212,728	4,598,504	4,286,921
State Revenue					
Foundation Allowance	13,861,445	14,664,510	15,116,201	14,374,762	15,140,121
Grants	4,885,855	6,957,692	6,657,686	8,046,915	7,396,067
Other	0	0	0	0	0
Total State Revenue	18,747,300	21,622,202	21,773,887	22,421,677	22,536,188
Federal Revenue					
Title Grants	417,754	362,623	340,580	360,379	360,379
IDEA Grants	441,205	488,664	459,649	447,878	447,878
Other	1,133,139	980,924	1,612,927	870,885	103,532
Total Federal Revenue	1,992,098	1,832,211	2,413,156	1,679,142	911,789
Intermediate Revenue					
Act 18	672,143	660,683	612,788	580,000	580,000
Medicaid	137,389	97,134	303,568	200,000	200,000
Other	23,128	100,108	35,781	47,500	47,500
WLACE - Adult & Alt Ed	654,683	917,037	943,479	1,080,090	1,073,654
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,487,343	1,774,962	1,895,616	1,907,590	1,901,154
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Duck Creek	55,531	48,977	82,800	0	0
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	69,661	38,894	0	0
Food Service	65,420	71,557	70,711	70,000	70,000
Other	0	0	26,177	0	0
Total Transfers & Other	120,951	190,195	218,582	70,000	70,000
Total Revenues	**26,101,148**	**29,303,863**	**30,513,969**	**30,676,913**	**29,706,052**

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	3,111,630	3,323,223	3,309,139	3,333,726	3,360,039
Benefits	2,321,922	2,961,752	2,758,923	2,627,137	2,611,391
Purchased Services	76,227	93,375	101,969	80,600	80,600
Supplies	116,462	336,232	173,856	311,825	299,825
Capital Outlay	0	0	0	0	0
Other	90	120	290	500	500
Total Elementary	5,626,331	6,714,702	6,344,177	6,353,788	6,352,355
Middle School (112)					
Wages	1,771,360	1,775,188	1,771,142	1,771,295	1,708,450
Benefits	1,310,929	1,536,511	1,467,536	1,328,954	1,272,508
Purchased Services	31,508	22,165	33,255	37,350	37,350
Supplies	46,218	65,507	69,934	68,500	68,500
Capital Outlay	1,499	0	190	1,500	1,500
Other	7,255	1,829	2,047	6,000	6,000
Total Middle School	3,168,769	3,401,200	3,344,104	3,213,599	3,094,308
High School (113)					
Wages	1,899,722	2,059,288	2,072,703	2,020,459	2,093,459
Benefits	1,469,089	1,792,234	1,681,687	1,526,291	1,559,644
Purchased Services	256,542	259,064	296,396	314,500	314,500
Supplies	94,046	184,249	138,169	141,450	121,450
Capital Outlay	207	6,756	0	7,000	7,000
Other	11,025	11,372	10,370	12,300	12,300
Total High School	3,730,631	4,312,963	4,199,325	4,022,000	4,108,353
Summer School (119)					
Wages	70,386	70,884	53,946	81,500	81,500
Benefits	36,386	45,934	28,929	38,550	38,550
Purchased Services	19,243	7,170	4,899	6,000	6,000
Supplies	23,269	22,041	1,041	10,500	10,500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	149,284	146,029	88,815	136,550	136,550
Total Basic Instruction	12,675,015	14,574,894	13,976,420	13,725,937	13,691,566

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Added Needs					
Special Education (122)					
Wages	1,264,626	1,270,657	1,286,746	1,422,742	1,497,791
Benefits	841,778	1,005,937	945,839	1,011,837	1,043,301
Purchased Services	9,194	8,224	31,382	17,350	17,350
Supplies	13,756	11,095	7,753	11,300	11,300
Capital Outlay	0	0	0	0	0
Other	431,648	372,858	219,618	330,000	330,000
Total Special Education	2,561,002	2,668,771	2,491,338	2,793,229	2,899,742
Compensatory Education (125)					
Wages	139,404	211,120	255,897	642,237	743,265
Benefits	105,855	160,660	185,152	434,991	483,376
Purchased Services	3,192	14,740	13,300	5,000	5,000
Supplies	1,626	7,138	3,684	1,220	1,220
Capital Outlay	0	0	0	0	0
Other	524	642	1,267	3,000	3,000
Total Comp. Education	250,601	394,300	459,300	1,086,448	1,235,861
Vocational Education (127)					
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	0	0	0	0	0
Other	0	0	0	0	0
Total Voc. Education	0	0	0	0	0
Total Added Needs	2,811,603	3,063,071	2,950,638	3,879,677	4,135,603
Adult Education					
Basic Adult Ed (131)					
Wages	35,468	49,637	63,005	70,246	70,246
Benefits	25,710	20,521	22,666	37,167	39,880
Purchased Services	1,727	1,416	3,602	2,500	2,500
Supplies	59	417	146	500	500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	62,964	71,991	89,419	110,413	113,126

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Secondary Adult Ed (132)					
Wages	39,832	27,334	31,795	30,261	30,261
Benefits	26,134	12,348	12,788	23,479	24,457
Purchased Services	1,107	3,245	2,363	3,976	3,976
Supplies	7,371	993	1,473	2,500	2,500
Capital Outlay	0	0	0	0	0
Other	475	0	0	250	250
Total Secondary Adult Ed.	74,919	43,920	48,419	60,466	61,444
Occupational Training Adult Ed (135)					
Purchased Services	0	0	0	6,000	6,000
Total Occ. Train. Adult Ed				6,000	6,000
Total Adult Education	137,883	115,911	137,838	176,879	180,570
Support Services					
Pupil Support					
Attendance (211)					
Wages	4,207	3,391	7,428	22,367	21,276
Benefits	4,567	3,042	5,453	14,718	15,402
Total Attendance	8,774	6,433	12,881	37,085	36,678
Guidance (212)					
Wages	355,632	370,525	372,729	392,704	403,270
Benefits	249,874	320,954	308,593	304,118	304,558
Purchased Services	0	0	449	11,550	11,550
Supplies	410	1,174	2,276	5,750	5,750
Total Guidance	605,916	692,653	684,047	714,122	725,128
Health Services (213)					
Wages	57,342	96,078	111,579	157,704	162,439
Benefits	36,040	78,609	78,154	124,305	124,760
Purchased Services	285	0	0	450	450
Supplies	1,970	2,605	2,986	3,000	3,000
Total Health Services	95,637	177,292	192,719	285,459	290,649
Psychologist (214)					
Wages	95,900	105,000	120,383	141,250	149,750
Benefits	84,489	115,246	109,333	123,989	126,775
Purchased Services	351	541	235	750	750
Supplies	3,902	798	2,472	2,700	2,700
Capital Outlay	0	0	0	0	0
Other	0	0	0	200	200
Total Psychologist	184,642	221,585	232,423	268,889	280,175

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Speech Therapy (215)					
Wages	231,360	247,394	232,185	269,850	283,118
Benefits	166,810	211,576	186,949	201,804	204,961
Purchased Services	0	1,141	1,801	1,500	1,500
Supplies	3,156	3,391	3,601	3,000	3,000
Total Speech Therapy	401,326	463,502	424,536	476,154	492,579
Social Work (216)					
Wages	258,120	307,917	371,817	371,499	389,804
Benefits	197,588	274,078	312,745	312,078	320,607
Purchased Services	7,357	1,298	8,457	5,100	5,100
Supplies	1,800	3,722	11,188	16,156	5,000
Capital Outlay	0	0	0	0	0
Other	150	400	0	200	200
Total Social Work	465,015	587,415	704,207	705,033	720,711
Student Supervision (219)					
Wages	93,362	104,615	107,282	57,994	57,823
Benefits	54,343	69,762	65,496	31,751	31,368
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	147,705	174,377	172,778	89,745	89,191
Total Pupil Services	1,909,015	2,323,257	2,423,591	2,576,487	2,635,111
Instructional Staff Support					
Improve Instruction (221)					
Wages	164,912	218,817	243,833	195,491	179,222
Benefits	121,836	165,569	180,903	132,312	107,618
Purchased Services	8,873	13,496	66,096	53,500	53,500
Supplies	0	0	995	0	0
Capital Outlay	0	0	0	0	0
Other	23,211	18,007	19,890	25,000	25,000
Total Improvement	318,832	415,889	511,717	406,303	365,340
Library-Media (222)					
Wages	62,871	71,901	74,400	88,165	87,424
Benefits	35,758	51,824	45,054	57,956	55,783
Purchased Services	3,100	10,400	3,576	4,000	4,000
Supplies	4,322	8,024	3,819	7,600	7,600
Total Library-Media	106,051	142,149	126,849	157,721	154,807

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Educational Technology (225)					
Wages		0	0	0	0
Benefits		0	0	0	0
Purchased Services	81,226	43,027	44,640	83,484	83,484
Supplies	0	0	19,929	40,000	40,000
Capital Outlay	0	6,546	26,177	10,000	10,000
Total Library-Media	81,226	49,573	90,746	133,484	133,484
Program Direction (226)					
Wages	270,204	295,205	267,854	320,440	326,142
Benefits	187,340	224,643	190,560	207,967	217,820
Purchased Services	9,088	18,965	8,801	15,000	15,000
Supplies	1,801	3,492	3,133	2,000	2,000
Capital Outlay	0	0	0	0	0
Other	749	665	0	500	500
Total Program Direction	469,182	542,970	470,348	545,907	561,462
Assessment (227)					
Purchased Services	20,500	16,800	22,657	23,875	23,875
Supplies	0	1,644	3,923	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Assessment	20,500	18,444	26,580	26,875	26,875
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Suppport	995,791	1,169,025	1,226,240	1,270,290	1,241,968
General Administration					
Board of Education (231)					
Purchased Services	66,137	68,294	99,758	133,000	133,000
Supplies	1,821	2,765	2,840	3,000	3,000
Capital Outlay	0	0	0	0	0
Other	10	4,845	370	1,000	1,000
Total Board of Education	67,968	75,904	102,968	137,000	137,000
Superintendent (232)					
Wages	252,879	268,904	338,183	330,671	207,500
Benefits	170,108	224,934	236,597	240,991	145,604
Purchased Services	9,954	8,208	7,892	12,625	12,625
Supplies	9,328	7,847	9,829	8,500	8,500
Capital Outlay	0	0	0	0	0
Other	3,386	4,203	9,208	10,000	10,000
Total Superintendent	445,655	514,096	601,709	602,787	384,229

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Grant Administration (233)					
Wages				22,000	23,000
Benefits	0	0	0	31,315	32,828
Total Grant Admin.				53,315	55,828
Total General Administration	513,623	590,000	704,677	793,102	577,057
School Administration					
Principals Office (241)					
Wages	826,655	831,998	854,164	909,844	907,072
Benefits	637,855	727,361	667,964	607,080	597,159
Purchased Services	15,712	16,419	10,018	11,970	11,970
Supplies	25,964	31,883	29,062	21,450	21,450
Capital Outlay	0	0	0	0	0
Other	3,711	6,145	2,729	4,200	4,200
Total Principals Office	1,509,897	1,613,806	1,563,937	1,554,544	1,541,851
Other School Admin (249)					
Graduation Services	5,434	6,611	5,885	7,000	7,000
Graduation Supplies	6,619	4,991	7,439	10,000	10,000
Total Other School Admin.	12,053	11,602	13,324	17,000	17,000
Total School Administration	1,521,950	1,625,408	1,577,261	1,571,544	1,558,851
Business Services					
Fiscal Services (252)					
Wages	213,800	227,350	237,256	147,500	185,000
Benefits	149,391	205,085	226,280	108,550	125,483
Purchased Services	7,937	6,279	6,545	10,000	10,000
Supplies	1,272	1,144	11,491	7,500	7,500
Capital Outlay	0	46,732	0	0	0
Other	10,748	1,258	0	5,000	5,000
Total Fiscal Services	383,148	487,848	481,572	278,550	332,983
Other Business Serv (259)					
Purchased Services	8,387	0	0	0	0
Other	28,695	25,561	17,125	26,500	26,500
Total Other Business	37,082	25,561	17,125	26,500	26,500
Total Business Services	420,230	513,409	498,697	305,050	359,483

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Operations & Maintenance					
Operations (261)					
Wages	174,363	212,610	225,634	228,120	233,359
Benefits	131,433	177,522	178,476	161,974	160,868
Purchased Services	874,388	1,013,899	1,149,287	1,182,860	1,267,292
Supplies	673,524	679,639	640,450	629,000	629,000
Capital Outlay	19,250	0	21,233	20,000	20,000
Other	365	280	15	250	250
Total Operations	1,873,323	2,083,950	2,215,095	2,222,204	2,310,769
Security Services (266)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	6,835	48,163	39,192	41,405	11,000
Supplies	0	18,398	7,305	10,000	2,000
Capital Outlay	0	0	0	897,517	150,000
Other	0	0	0	0	0
Total Security	6,835	66,561	46,497	948,922	163,000
Total Operations & Maint	1,880,158	2,150,511	2,261,592	3,171,126	2,473,769
Pupil Transportation (271)					
Wages	463,029	542,053	582,546	584,531	578,462
Benefits	289,656	393,218	374,423	344,679	334,591
Purchased Services	71,544	78,309	110,116	80,490	80,490
Supplies	209,912	259,575	240,203	214,600	214,600
Capital Outlay	47,300	159,747	152,987	325,000	125,000
Other	943	115	898	500	500
Total Transportation	1,082,384	1,433,017	1,461,173	1,549,800	1,333,643
Central Support					
Public Relations (282)					
Purchased Services	2,861	3,329	37,933	81,000	81,000
Supplies	0	0	0	0	0
Capital Outlay	0	9,491	0	0	0
Total Public Relations	2,861	12,820	37,933	81,000	81,000
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	22,055	16,004	22,940	20,750	20,750
Supplies	0	0	0	0	0
Other	0	90	90	0	0
Total Human Resources	22,055	16,094	23,030	20,750	20,750

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Technology (284)					
Wages	71,123	76,245	78,236	60,360	60,360
Benefits	59,783	74,768	73,329	55,864	55,616
Purchased Services	54,236	23,424	64,917	49,500	49,500
Supplies	80,238	59,972	26,350	40,100	40,100
Capital Outlay	0	17,776	0	20,000	20,000
Other	63,629	51,020	50,093	55,500	55,500
Total Technology	329,009	303,205	292,925	281,324	281,076
Registrar (285)					
Wages	30,780	29,724	31,744	68,378	68,378
Benefits	16,752	16,073	17,306	39,428	41,663
Purchased Services	0	0	24,485	12,000	12,000
Other	49,797	50,305	27,295	0	0
Total Registrar	97,329	96,102	100,830	119,806	122,041
Other Central Support (289)					
Wages	1,022	3,815	3,318	5,000	5,000
Benefits	214	2,588	1,809	2,616	2,518
Purchased Services	3,734	0	0	1,000	1,000
Supplies	2,120	1,386	1,450	2,000	2,000
Capital Outlay	0	0	0	0	0
Total Other Central	7,090	7,789	6,577	10,616	10,518
Total Central Support	455,483	423,190	461,295	432,496	434,385
Athletics (293)					
Wages	323,547	254,522	268,020	287,500	287,500
Benefits	143,251	166,814	164,396	169,641	163,964
Purchased Services	146,849	244,187	294,027	287,350	287,350
Supplies	114,623	223,060	131,137	97,400	97,400
Capital Outlay	7,495	0	0	100,000	15,000
Other	19,914	32,122	34,912	37,500	37,500
Total Athletics	755,679	920,705	892,492	979,391	888,714
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

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

Function	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Community Serv - Recr (321)					
Wages	66,616	86,450	134,440	99,160	101,240
Benefits	28,131	49,528	72,569	72,186	72,200
Purchased Services	7,022	31,651	19,631	16,000	16,000
Supplies	52,286	37,412	29,923	31,500	31,500
Capital Outlay	0	0	0	0	0
Other	1,405	507	1,541	1,000	1,000
Total Community Activities	155,460	205,548	258,104	219,846	221,940
Total Community Services	155,460	205,548	258,104	219,846	221,940
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	434,580	349,369	201,563	403,000	198,000
Other	18,969	26,175	48,620	30,102	30,102
Total Transfers & Capital	453,549	375,544	250,183	433,102	228,102
Total Payments and Transfers	453,549	375,544	250,183	433,102	228,102
Total Expenditures	**25,770,684**	**29,496,310**	**29,080,201**	**31,165,727**	**30,041,762**
Surplus/Deficit	**330,464**	**(192,447)**	**1,433,768**	**(488,814)**	**(335,710)**

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

Program	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Revenues					
General WLACE	9	0	47,311	64,252	64,252
Headstart	997,768	1,319,744	1,354,692	1,350,018	1,374,482
Great Start Readiness Program	2,206,997	1,997,737	1,941,059	2,083,581	2,105,234
Lighthouse & After School	1,318,142	1,618,308	1,698,153	1,195,172	1,195,172
Enrichment & Other	20,065	32,685	17,500	16,400	16,400
Playgroups	0	0	0	0	0
Total Revenues	4,542,981	4,968,474	5,058,715	4,709,423	4,755,540
Expenditures					
General WLACE	44,231	90,371	525,364	(21,828)	(21,828)
Headstart	997,539	1,320,576	1,355,208	1,350,018	1,374,482
Great Start Readiness Program	2,206,997	1,997,737	1,954,432	2,083,581	2,105,234
Lighthouse & After School	847,666	1,600,946	1,266,784	1,379,553	1,391,940
Enrichment & Other	22,060	19,716	28,168	24,920	24,920
Playgroups	0	0	0	0	0
Total Expenditures	4,118,493	5,029,346	5,129,956	4,816,244	4,874,748
Surplus/(Deficit)					
General WLACE	(44,222)	(90,371)	(478,053)	86,080	86,080
Headstart	229	(832)	(516)	0	0
Great Start Readiness Program	0	0	(13,373)	0	0
Lighthouse & After School	470,476	17,362	431,369	(184,381)	(196,768)
Enrichment & Other	(1,995)	12,969	(10,668)	(8,520)	(8,520)
Playgroups	0	0	0	0	0
Total Surplus/(Deficit)	424,488	(60,872)	(71,241)	(106,821)	(119,208)
Beginning Fund Balance	247,161	671,649	610,777	539,536	432,715
Ending Fund Balance	671,649	610,777	539,536	432,715	313,507
Percentage of Expenditures	16.3%	12.1%	10.5%	9.0%	6.4%
Non-Grant Percent of Expense	73.5%	35.7%	29.6%	31.3%	22.5%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Revenues					
Local	50,153	64,652	47,581	44,700	44,700
State	182,774	33,530	458,636	329,605	327,755
Federal	2,265,536	1,287,900	1,237,950	1,307,000	1,307,000
Other	1,108	1,006	978	1,000	1,000
Total Revenues	2,499,571	1,387,088	1,745,145	1,682,305	1,680,455
Expenditures					
Wages	418,974	520,350	449,056	438,714	441,180
Benefits	221,038	293,679	242,003	237,889	235,733
Purchased Services	54,716	60,529	166,380	50,025	50,025
Supplies, incl Food & Drink	992,964	1,116,295	1,184,744	845,750	845,750
Capital Equipment	37,663	21,355	304,937	7,500	7,500
Miscellaneous	8,917	19,055	6,680	7,000	7,000
Outgoing Transfers	368,182	71,557	70,711	80,000	80,000
Total Expenditures	2,102,454	2,102,820	2,424,511	1,666,878	1,667,188
Surplus/Deficit	397,117	(715,732)	(679,366)	15,427	13,267
Beginning Fund Balance	1,055,616	1,452,733	737,001	57,635	73,062
Ending Fund Balance	1,452,733	737,001	57,635	73,062	86,329
Percentage of Expenditures	69.1%	35.0%	2.4%	4.4%	5.2%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Revenues					
ISD Levy	424,916	449,338	469,874	500,000	500,000
Other	0	0	0	0	0
Total Revenues	424,916	449,338	469,874	500,000	500,000
Expenditures					
Classroom Equip & Staff	231,481	294,000	259,409	252,832	254,334
Innovative Prof Dev	0	0	0	1,000	1,000
Educ Technology Support	0	0	0	54,396	53,816
Security Improvements	18,450	100,483	50,944	238,100	238,100
Total Expenditures	249,931	394,483	310,353	546,328	547,250
Surplus/Deficit	174,985	54,855	159,521	(46,328)	(47,250)
Beginning Fund Balance	186,895	361,880	416,735	576,256	529,928
Ending Fund Balance	361,880	416,735	576,256	529,928	482,678
Percentage of Expenditures	144.8%	105.6%	185.7%	97.0%	88.2%

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

Object	2021-22 Audited	2022-23 Audited	2023-24 Audited	2024-25 Amend #2	2025-26 Original
Revenues					
District	22,938	18,909	23,116	21,000	21,000
WLACE	3,238	9,702	9,571	12,850	12,850
Shoreline	19,144	17,095	21,703	34,500	34,500
Ealy	9,113	20,691	33,323	24,000	24,000
Middle School	39,952	25,860	19,598	18,050	18,050
High School	64,059	83,210	99,517	69,965	69,965
Athletics	189,322	222,420	238,266	226,580	226,580
Classes	8,688	14,647	13,800	9,100	9,100
Scholarships	66,311	52,674	42,033	28,210	28,210
Total Revenues	422,765	465,208	500,927	444,255	444,255
Expenditures					
District	15,015	21,857	14,935	27,050	27,050
WLACE	8,163	10,133	9,350	17,450	17,450
Shoreline	17,933	14,704	21,919	19,000	19,000
Ealy	15,089	26,004	31,600	13,000	13,000
Middle School	32,688	30,581	29,185	23,500	23,500
High School	51,208	85,000	84,695	84,800	84,800
Athletics	220,085	182,680	238,160	199,580	199,580
Classes	10,826	13,202	13,312	6,700	6,700
Scholarships	43,331	39,280	30,650	40,750	40,750
Total Expenditures	414,338	423,441	473,806	431,830	431,830
Surplus/Deficit	8,427	41,767	27,121	12,425	12,425
Beginning Fund Balance	245,369	253,796	295,563	322,684	335,109
Ending Fund Balance	253,796	295,563	322,684	335,109	347,534
Percentage of Expenditures	61.3%	69.8%	68.1%	77.6%	80.5%

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 used, 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 are 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 of 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.