Whitehall District Schools

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

2026-27 Budget Adoption
General Fund
White Lake Area Community Education Fund
Food Service Fund
Technology & Security Fund
Activity Fund

Friday, June 12, 2026
(Finance Committee)
Monday, June 15, 2026
(Board of Education)

Whitehall District Schools

Budget Adoption

2026-27 Fiscal Year

Board of Education

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WLACE Director

Whitehall District Schools Board of Education
2026-27 Budget Executive Summary
June 15, 2026

What follows is a brief summary of the items included in this packet covering the adoption of the 2026-27 fiscal year budget.

All Funds:

Since we updated the budget in May, most accounts were carried over into the new year. The current year budgeted ending 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 5.00 students, homeschool down .03, and Duck Creek down 1.86 for a total decrease of 6.89 FTE. The foundation grant is anticipated to be $10,300 for an increase of $250.

Year	K-12	Homeschool	Duck Creek	Total	Foundation Gant
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	1842.45	53.64	116.44	2012.53	$10,050
2026-27 Budget	1837.45	53.61	114.58	2005.64	$10,300
Difference	-5.00	-0.03	-1.86	-6.89	+250

The budget impact is a net increase of $438,000 for the change in enrollment and foundation allowance.

- Local tax revenue was set to reflect the impact of levying an operating millage of 18.0000 mills which resulted in an increase in revenue of $115,300.

- State categorical grants were updated based on the information currently available, removing one-time funding.
  - Removed 29(7) Enrollment Stabilization – decrease of $50,400
  - Removed 23g (September) – decrease of $8,200
  - Removed 31o (carryover) – decrease of $76,000
  - Other allocations updated resulting in a decrease of $8,800.

- Federal grants were updated along with their corresponding expenses.
  - E-Rate revenue with corresponding expenses

On the expense side:

- Teacher wages were updated to reflect experience and pay scale updates at a cost of $611,000.
- Admin and hourly staff rates were updated at a cost of $160,000.
- Other staffing changes resulted in a savings of $159,000 including a retirement and 2 FTE changes.
- Insurance rates were increased 4% for a cost of $94,000.
- Retirement rates were updated to reflect new rates for a savings of $187,000.
- The bus purchase account increased from $88,750 to $150,000.
- Other expense updates including the removal of E-Rate district share, excess ORS 3% reimbursements, and the addition of a camp partnership resulted in a $116,000 savings.

The beginning and ending fund balances are as follows.

2026-27 Budget	2025-26 Final	2026-27 Adoption
Beginning Fund Balance	$6,919,601	$6,642,289
Revenue	31,161,198	30,721,438
Expense	31,438,510	31,052,187
Surplus/(Deficit)	-277,312	-330,749
Ending Fund Balance	$6,642,289	$6,311,540
Percent of Expenditures	21.1%	20.3%

The first budget must be adopted by law before July 1 of each fiscal year. At this time, the funding for the 2026-27 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 2025-26.

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 surplus of about $115,000. Including general operations, the fund is operating at a surplus of $138,000.

Food Service Fund:

We will be beginning the 4th year of our 5-year Community Eligibility Program approval. We expect to end with a fund balance of $317,000.

Technology & Security Fund:

Revenue was increased in anticipation of increased taxable value. The budget includes one teacher and the Chromebook program for students. We expect to end with a fund balance of $671,000.

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 5.0 mills.

Budget Planning:

This is the adoption budget for the 2026-27 year. The state hasn't passed a budget for 2026-27, 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 15, 2026 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 18.0000 mills on non-homestead and non-qualified agricultural property for operating purposes.

General Fund
2026-27

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, 2027 is:

Revenue:		
Local Revenue	$	4,910,272
State Sources		23,912,202
Federal Sources		929,464
Intermediate Sources		899,500
Incoming Transfers & Other		70,000
Total Revenue	$	30,721,438
Fund Balance, July 1	$	6,642,289
Total Available Funds	$	37,363,727

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	$	13,824,970
Added Needs		4,745,556
Adult Education		209,027
Support Services		
Pupil Services		2,602,453
Instructional Support		1,129,347
General Adminstration		711,232
School Administration		1,598,642
Business Services		360,311
Operations & Maintenance		2,466,209
Pupil Transportation		1,541,534
Central Support		492,669
Athletics		939,575
Community Services		
Direction & Recreation		212,662
Outgoing Transfers, Capital, & Other		218,000
Total Appropriated	$	31,052,187

White Lake Area Community Education Fund
2026-27

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, 2027 is:

Revenue:		
General WLACE	$	13,150
Headstart		1,157,295
Great Start Readiness Program		2,057,756
Lighthouse Learning		1,707,600
Enrichment & Other		14,500
Total Revenue	$	4,950,301
Fund Balance, July 1	$	299,459
Total Available Funds	$	5,249,760

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

Expenditures:		
General WLACE	$	(22,622)
Headstart		1,157,295
Great Start Readiness Program		2,057,756
Lighthouse Learning		1,592,038
Enrichment & Other		26,915
Total Appropriated	$	4,811,382

Food Service Fund
2026-27

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, 2027 is:

Revenue:		
Local Sources	$	52,000
State Sources		392,384
Federal Sources		1,607,000
Other Sources		1,000
Total Revenue	$	2,052,384
Fund Balance, July 1	$	205,863
Total Available Funds	$	2,258,247

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

Expenditures:		
Wages	$	500,000
Benefits		276,981
Purchased Services		41,550
Supplies & Materials, incl Food & Drink		992,500
Equipment		20,000
Miscellaneous		15,000
Outgoing Transfers & Other		95,000
Total Appropriated	$	1,941,031

Technology - Security Fund
2026-27

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, 2027 is:

Revenue:		
Local Sources	$	550,500
Total Revenue	$	550,500
Fund Balance, July 1	$	618,941
Total Available Funds	$	1,169,441

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	$	267,350
Instruction Improvement		1,000
Educational Technology		23,892
Other Capital		206,100
Total Appropriated	$	498,342

Activity Fund
2026-27

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, 2027 is:

Revenue:		
Local Sources	$	470,910
Total Revenue	$	470,910
Fund Balance, July 1	$	359,586
Total Available Funds	$	830,496

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

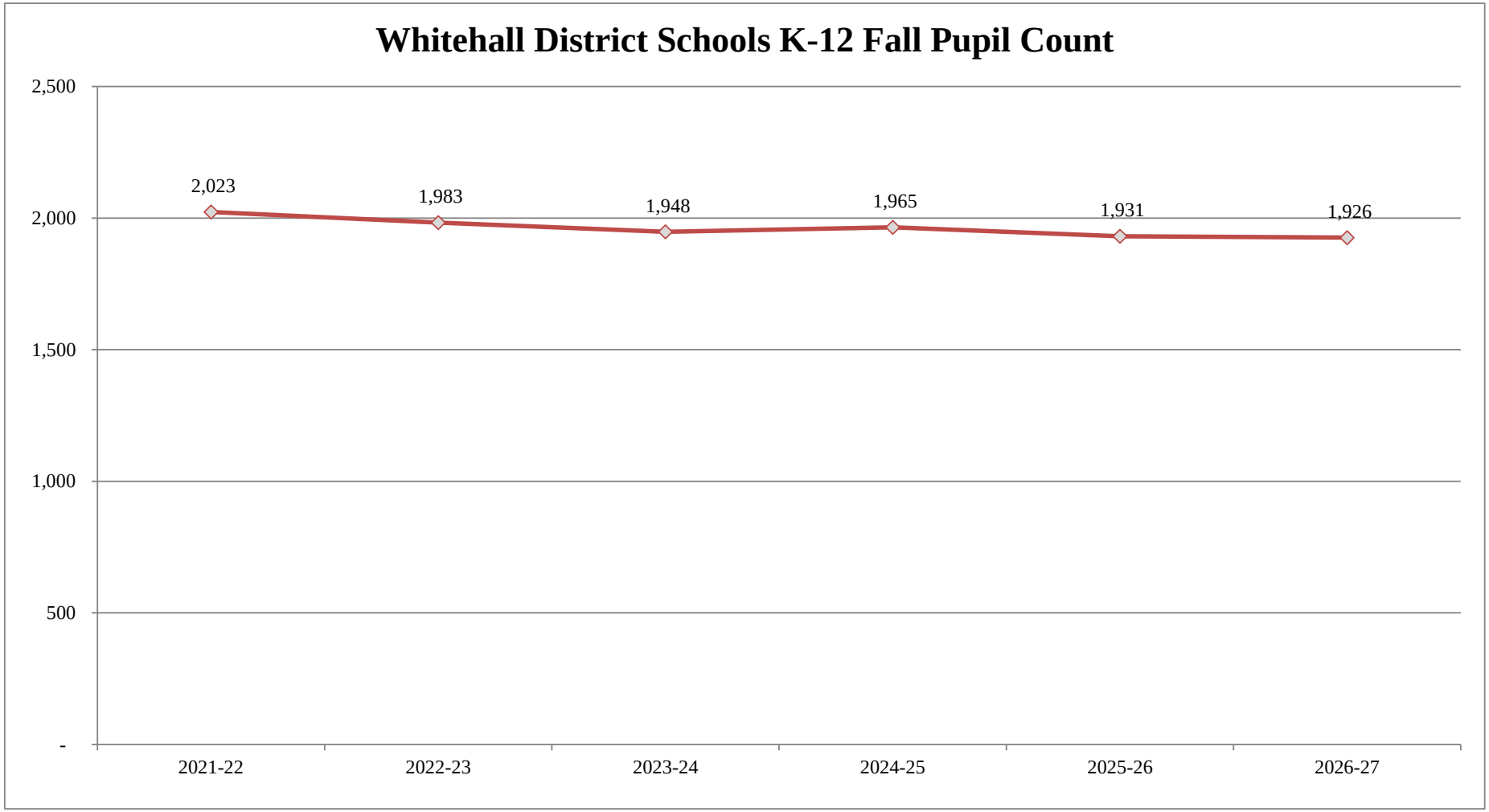
Expenditures:		
Activities	$	435,979
Total Appropriated	$	435,979

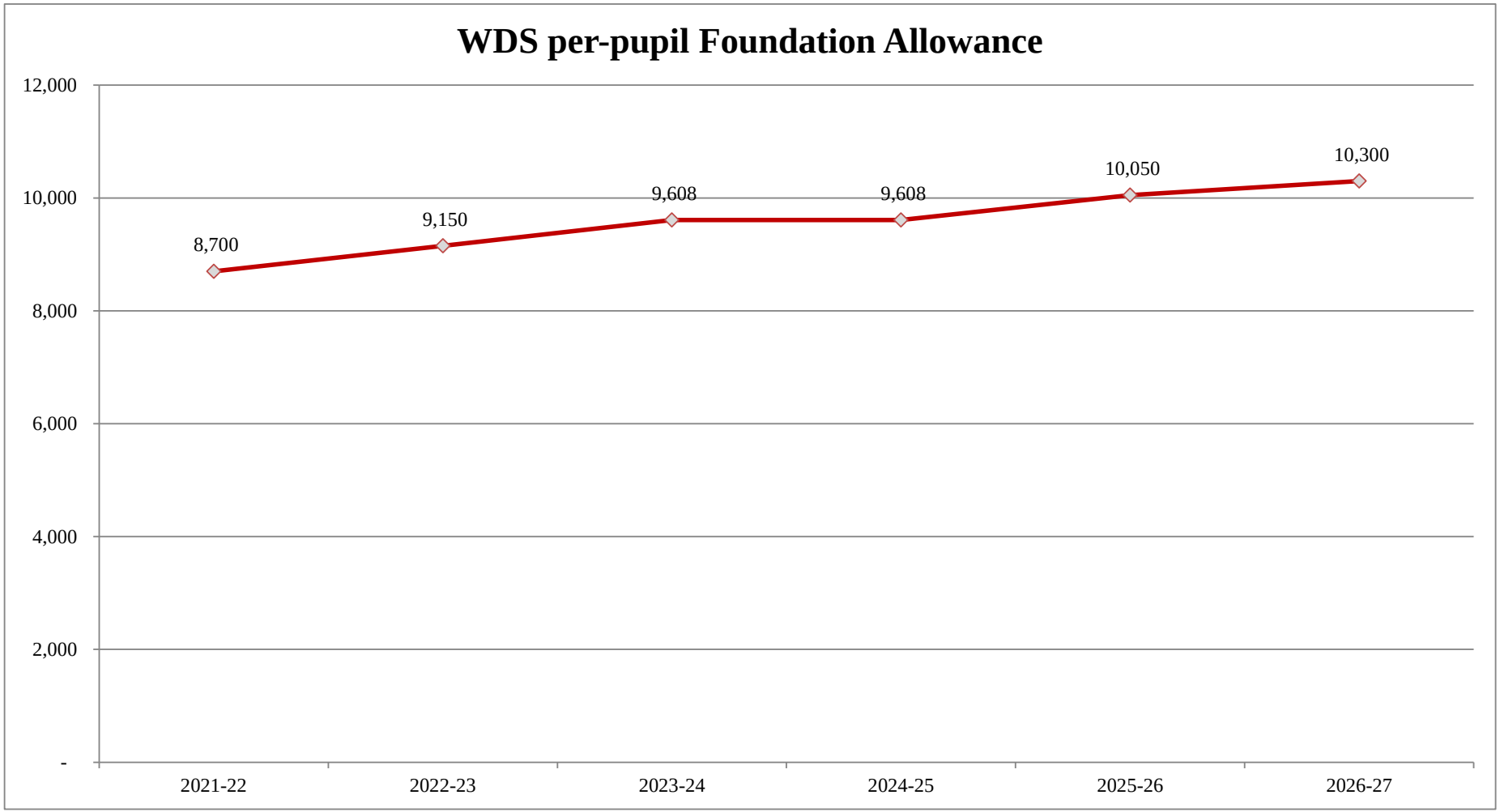
The Superintendent and Business Manager are charged with the general supervision of the execution of the above identified revenues and expenditures.

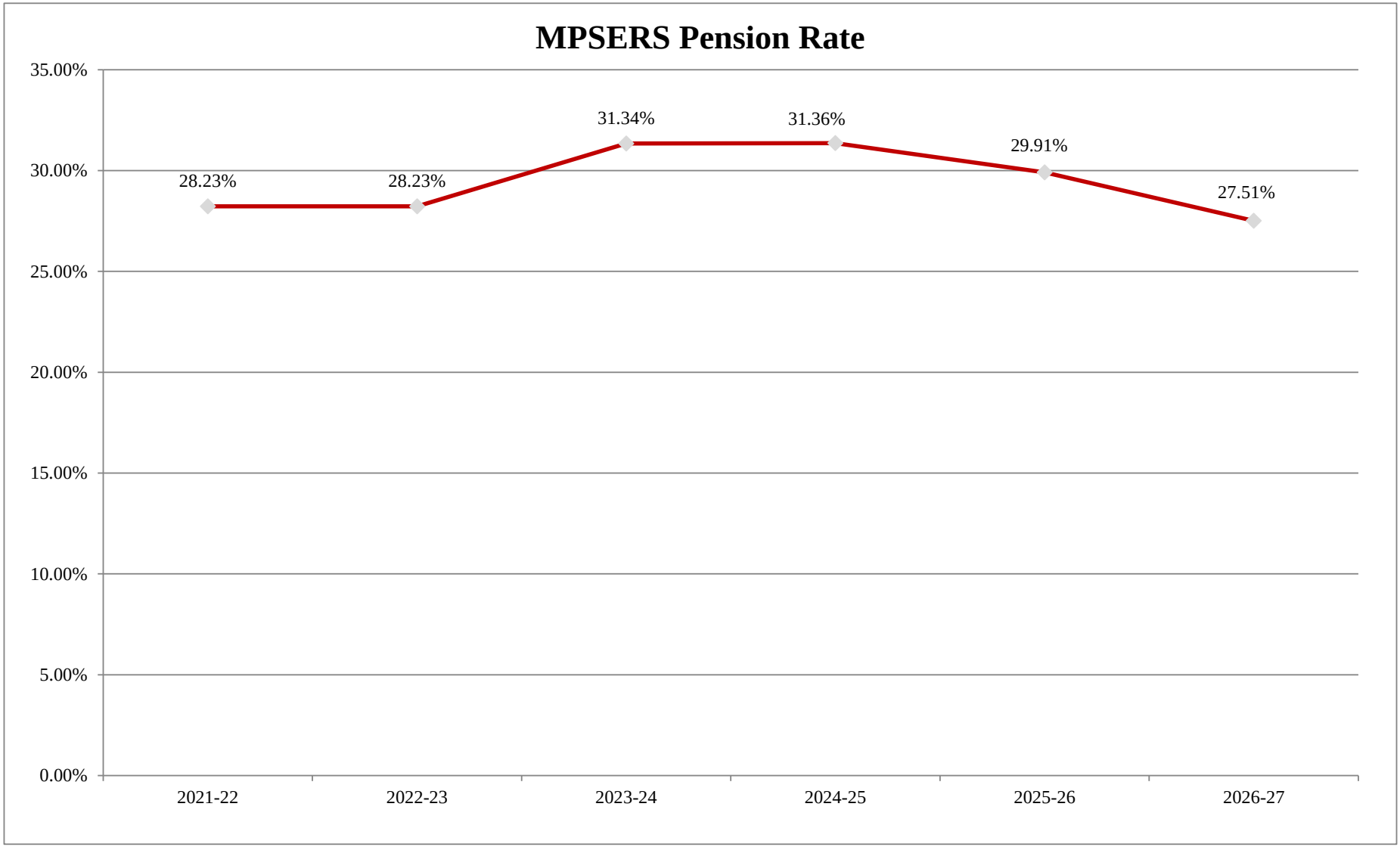
This resolution is effective June 15, 2026.

Signature & Date: Paula Martin 6-15-26

Secretary, Board of Education — Date


Whitehall District Schools K-12 Fall Pupil Count
2,500
2,000
1,500
1,000
500
-
2,023
1,983
1,948
1,965
1,931
1,926
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27


WDS per-pupil Foundation Allowance
12,000
10,000
8,000
6,000
4,000
2,000
-
8,700
9,150
9,608
9,608
10,050
10,300
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27


MPSERS Pension Rate
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
28.23%
28.23%
31.34%
31.36%
29.91%
27.51%
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27

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

Function	2022-23 Audited	2022-23 Percent	2023-24 Audited	2023-24 Percent	2024-25 Audited	2024-25 Percent	2025-26 Amend #2	2025-26 Percent	2026-27 Original	2026-27 Percent
Revenues										
Local	3,884,293	13.0%	4,212,728	13.8%	4,475,999	14.2%	4,590,142	14.7%	4,910,272	16.0%
State	22,539,239	76.0%	22,717,366	74.4%	24,346,543	77.5%	24,347,092	78.1%	23,912,202	77.8%
Federal	1,762,302	7.4%	2,413,156	7.9%	1,683,043	5.4%	1,254,464	4.0%	929,464	3.0%
Intermediate	791,555	2.8%	952,137	3.1%	825,842	2.6%	899,500	2.9%	899,500	2.9%
Other	236,927	0.7%	218,582	0.7%	79,094	0.3%	70,000	0.2%	70,000	0.2%
Total Revenues	29,214,316	100.0%	30,513,969	100.0%	31,410,521	100.0%	31,161,198	100.0%	30,721,438	100.0%
Expenditures										
Instruction										
Basic Program	14,574,895	49.1%	13,976,426	48.1%	13,317,674	43.2%	13,614,028	43.3%	13,824,970	44.5%
Added Needs	3,063,071	10.8%	2,950,637	10.1%	3,895,508	12.6%	4,580,549	14.6%	4,745,556	15.3%
Adult Education	115,911	0.6%	137,838	0.5%	151,783	0.5%	211,982	0.7%	209,027	0.7%
Support Services										
Pupil Services	2,323,257	7.9%	2,423,591	8.3%	2,620,089	8.5%	2,660,853	8.5%	2,602,453	8.4%
Instructional Support	1,169,026	4.3%	1,226,239	4.2%	1,255,841	4.1%	1,221,379	3.9%	1,129,347	3.6%
General Administration	590,000	2.1%	704,675	2.4%	800,445	2.6%	711,226	2.3%	711,232	2.3%
School Administration	1,625,408	5.4%	1,577,261	5.4%	1,602,803	5.2%	1,604,096	5.1%	1,598,642	5.1%
Business Services	513,409	1.7%	498,697	1.7%	277,424	0.9%	350,416	1.1%	360,311	1.2%
Operations & Maintenance	2,150,510	6.9%	2,261,592	7.8%	3,268,778	10.6%	2,785,695	8.9%	2,466,209	7.9%
Pupil Transportation	1,433,017	4.6%	1,461,172	5.0%	1,593,340	5.2%	1,477,637	4.7%	1,541,534	5.0%
District Support	436,009	1.9%	461,294	1.6%	465,042	1.5%	927,471	3.0%	492,669	1.6%
Athletics	920,705	2.8%	892,492	3.1%	1,010,166	3.3%	940,594	3.0%	939,575	3.0%
Community Services	205,548	0.7%	258,104	0.9%	219,717	0.7%	214,584	0.7%	212,662	0.7%
Transfers, Capital, & Other	375,544	1.2%	250,183	0.9%	376,971	1.2%	138,000	0.4%	218,000	0.7%
Total Expenditures	29,496,310	100.0%	29,080,201	100.0%	30,855,581	100.0%	31,438,510	100.0%	31,052,187	100.0%
Surplus/Deficit	(281,994)		1,433,768		554,940		(277,312)		(330,749)	
Beginning Fund Balance	5,212,887		4,930,893		6,364,661		6,919,601		6,642,289	
Ending Fund Balance	4,930,893		6,364,661		6,919,601		6,642,289		6,311,540	
Percentage of Expenditures	16.7%		21.9%		22.4%		21.1%		20.3%	

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

Object	2022-23 Audited	Percent	2023-24 Audited	Percent	2024-25 Audited	Percent	2025-26 Amend #2	Percent	2026-27 Original	Percent
Revenues										
Local	3,884,293	13.3%	4,212,728	13.8%	4,475,999	14.2%	4,590,142	14.7%	4,910,272	16.0%
State	22,539,239	77.2%	22,717,366	74.4%	24,346,543	77.5%	24,347,092	78.1%	23,912,202	77.8%
Federal	1,762,302	6.0%	2,413,156	7.9%	1,683,043	5.4%	1,254,464	4.0%	929,464	3.0%
Intermediate	791,555	2.7%	952,137	3.1%	825,842	2.6%	899,500	2.9%	899,500	2.9%
Other	236,927	0.8%	218,582	0.7%	79,094	0.3%	70,000	0.2%	70,000	0.2%
Total Revenues	29,214,316	100.0%	30,513,969	100.0%	31,410,521	100.0%	31,161,198	100.0%	30,721,438	100.0%
Expenditures										
Wages	13,141,846	44.6%	13,507,410	46.4%	14,165,599	45.9%	14,557,697	46.3%	14,822,771	47.7%
Benefits	11,089,090	37.6%	10,599,907	36.5%	10,186,114	33.0%	10,579,883	33.7%	10,575,736	34.1%
Purchased Services	2,079,843	7.1%	2,536,500	8.7%	2,635,088	8.5%	2,812,555	8.9%	2,818,555	9.1%
Supplies	1,980,596	6.7%	1,587,856	5.5%	1,564,780	5.1%	1,616,025	5.1%	1,571,525	5.1%
Capital Outlay	596,416	2.0%	402,150	1.4%	1,714,212	5.6%	1,208,750	3.8%	600,000	1.9%
Other	608,519	2.1%	446,378	1.5%	589,788	1.9%	663,600	2.1%	663,600	2.1%
Total Expenditures	29,496,310	100.0%	29,080,201	100.0%	30,855,581	100.0%	31,438,510	100.0%	31,052,187	100.0%
Surplus/Deficit	(281,994)		1,433,768		554,940		(277,312)		(330,749)	
Beginning Fund Balance	5,212,887		4,930,893		6,364,661		6,919,601		6,642,289	
Ending Fund Balance	4,930,893		6,364,661		6,919,601		6,642,289		6,311,540	
Percentage of Expenditures	16.7%		21.9%		22.4%		21.1%		20.3%	

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Revenues					
Local Revenue					
Property Taxes	3,440,714	3,636,267	3,818,134	3,978,142	4,298,272
Investment Earnings	44,493	118,520	144,232	140,000	140,000
Athletics	96,349	107,044	85,132	84,000	84,000
Charges for Services	197,634	218,539	228,257	160,000	160,000
Other	105,103	132,358	200,206	228,000	228,000
Total Local Revenue	3,884,293	4,212,728	4,475,961	4,590,142	4,910,272
State Revenue					
Foundation Allowance	14,664,510	15,116,201	15,059,685	15,368,948	15,601,273
Grants	6,957,692	6,657,686	8,258,794	7,953,286	7,284,771
Other	0	0	0	0	0
Total State Revenue	21,622,202	21,773,887	23,318,479	23,322,234	22,886,044
Federal Revenue					
Title Grants	362,623	340,580	360,056	357,214	357,214
IDEA Grants	488,664	459,649	447,878	463,635	463,635
Other	980,924	1,612,927	875,109	433,615	108,615
Total Federal Revenue	1,832,211	2,413,156	1,683,043	1,254,464	929,464
Intermediate Revenue					
Act 18	660,683	612,788	578,132	712,000	712,000
Medicaid	97,134	303,568	208,793	145,000	145,000
Other	100,108	35,781	56,620	42,500	42,500
WLACE - Adult & Alt Ed	917,037	943,479	1,028,102	1,024,858	1,026,158
WLACE - JTC	0	0	0	0	0
WLACE - Other	0	0	0	0	0
Total Intermediate Revenue	1,774,962	1,895,616	1,871,647	1,924,358	1,925,658
Incoming Transfers & Other					
Prior Period Adjustments	0	0	0	0	0
WLACE - Duck Creek	48,977	82,800	0	0	0
WLACE - JTC	0	0	0	0	0
WLACE - Other	69,661	38,894	0	0	0
Food Service	71,557	70,711	61,391	70,000	70,000
Other	0	26,177	0	0	0
Total Transfers & Other	190,195	218,582	61,391	70,000	70,000
Total Revenues	**29,303,863**	**30,513,969**	**31,410,521**	**31,161,198**	**30,721,438**

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Expenditures					
Basic Program					
Elementary (111)					
Wages	3,323,223	3,309,139	3,355,021	3,433,067	3,539,925
Benefits	2,961,752	2,758,923	2,486,944	2,664,459	2,687,464
Purchased Services	93,375	101,969	85,420	83,050	113,050
Supplies	336,232	173,856	251,163	192,825	148,325
Capital Outlay	0	0	0	0	0
Other	120	290	45	100	100
Total Elementary	6,714,702	6,344,177	6,178,593	6,373,501	6,488,864
Middle School (112)					
Wages	1,775,188	1,771,142	1,757,656	1,714,373	1,736,890
Benefits	1,536,511	1,467,536	1,252,093	1,281,175	1,277,724
Purchased Services	22,165	33,255	36,310	44,350	59,350
Supplies	65,507	69,934	53,231	56,000	56,000
Capital Outlay	0	190	0	1,500	1,500
Other	1,829	2,047	2,335	6,000	6,000
Total Middle School	3,401,200	3,344,104	3,101,625	3,103,398	3,137,464
High School (113)					
Wages	2,059,288	2,072,703	2,011,441	2,078,110	2,112,121
Benefits	1,792,234	1,681,687	1,452,451	1,559,604	1,562,106
Purchased Services	259,064	296,396	293,137	348,700	363,700
Supplies	184,249	138,169	144,708	92,750	92,750
Capital Outlay	6,756	0	0	11,500	21,500
Other	11,372	10,370	10,517	14,000	14,000
Total High School	4,312,963	4,199,325	3,912,254	4,104,664	4,166,177
Summer School (119)					
Wages	70,884	53,946	73,841	20,000	20,000
Benefits	45,934	28,929	40,274	7,465	7,465
Purchased Services	7,170	4,899	10,851	2,500	2,500
Supplies	22,041	1,041	246	2,500	2,500
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Summer School	146,029	88,815	125,212	32,465	32,465
Total Basic Instruction	14,574,894	13,976,420	13,317,684	13,614,028	13,824,970

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Added Needs					
Special Education (122)					
Wages	1,270,657	1,286,746	1,406,930	1,588,879	1,623,105
Benefits	1,005,937	945,839	1,008,827	1,070,449	1,074,955
Purchased Services	8,224	31,382	13,047	16,450	16,450
Supplies	11,095	7,753	8,377	30,500	30,500
Capital Outlay	0	0	0	0	0
Other	372,858	219,618	361,657	475,000	475,000
Total Special Education	2,668,771	2,491,338	2,798,838	3,181,278	3,220,010
Compensatory Education (125)					
Wages	211,120	255,897	631,743	738,921	809,801
Benefits	160,660	185,152	462,373	514,850	570,245
Purchased Services	14,740	13,300	0	5,000	5,000
Supplies	7,138	3,684	407	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	642	1,267	2,144	5,500	5,500
Total Comp. Education	394,300	459,300	1,096,667	1,269,271	1,395,546
Vocational Education (127)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	0	0	0	5,000	5,000
Supplies	0	0	0	5,000	5,000
Capital Outlay	0	0	0	120,000	120,000
Other	0	0	0	0	0
Total Voc. Education	0	0	0	130,000	130,000
Total Added Needs	3,063,071	2,950,638	3,895,505	4,580,549	4,745,556
Adult Education					
Basic Adult Ed (131)					
Wages	49,637	63,005	71,219	76,825	76,825
Benefits	20,521	22,666	23,182	70,796	68,669
Purchased Services	1,416	3,602	1,785	2,700	2,700
Supplies	417	146	279	100	100
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Basic Adult Ed.	71,991	89,419	96,465	150,421	148,294

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Secondary Adult Ed (132)					
Wages	27,334	31,795	31,264	29,877	29,877
Benefits	12,348	12,788	14,090	27,534	26,706
Purchased Services	3,245	2,363	1,917	2,850	2,850
Supplies	993	1,473	2,455	1,200	1,200
Capital Outlay	0	0	0	0	0
Other	0	0	55	100	100
Total Secondary Adult Ed.	43,920	48,419	49,781	61,561	60,733
Occupational Training Adult Ed (135)					
Purchased Services	0	0	5,534	0	0
Total Occ. Train. Adult Ed			5,534	0	0
Total Adult Education	115,911	137,838	151,780	211,982	209,027
Support Services					
Pupil Support					
Attendance (211)					
Wages	3,391	7,428	25,242	3,510	3,360
Benefits	3,042	5,453	17,259	2,417	2,324
Total Attendance	6,433	12,881	42,501	5,927	5,684
Guidance (212)					
Wages	370,525	372,729	386,403	397,532	414,041
Benefits	320,954	308,593	302,993	307,554	313,951
Purchased Services	0	449	12,322	3,450	3,450
Supplies	1,174	2,276	12,310	16,500	16,500
Total Guidance	692,653	684,047	714,028	725,036	747,942
Health Services (213)					
Wages	96,078	111,579	152,697	162,849	171,668
Benefits	78,609	78,154	131,030	132,835	136,631
Purchased Services	0	0	14	300	300
Supplies	2,605	2,986	2,020	3,000	3,000
Total Health Services	177,292	192,719	285,761	298,984	311,599
Psychologist (214)					
Wages	105,000	120,383	141,253	151,462	159,750
Benefits	115,246	109,333	132,414	127,254	130,958
Purchased Services	541	235	181	750	750
Supplies	798	2,472	1,635	2,200	2,200
Capital Outlay	0	0	0	0	0
Other	0	0	0	200	200
Total Psychologist	221,585	232,423	275,483	281,866	293,858

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Speech Therapy (215)					
Wages	247,394	232,185	270,318	286,654	294,750
Benefits	211,576	186,949	230,587	240,280	226,139
Purchased Services	1,141	1,801	1,776	1,500	1,500
Supplies	3,391	3,601	2,272	2,250	2,250
Total Speech Therapy	463,502	424,536	504,953	530,684	524,639
Social Work (216)					
Wages	307,917	371,817	368,857	337,812	292,028
Benefits	274,078	312,745	328,221	295,377	253,580
Purchased Services	1,298	8,457	521	2,800	2,800
Supplies	3,722	11,188	15,308	5,000	5,000
Capital Outlay	0	0	0	0	0
Other	400	0	0	200	200
Total Social Work	587,415	704,207	712,907	641,189	553,608
Student Supervision (219)					
Wages	104,615	107,282	53,697	113,626	107,305
Benefits	69,762	65,496	30,768	63,541	57,818
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Total Student Supervision	174,377	172,778	84,465	177,167	165,123
Total Pupil Services	2,323,257	2,423,591	2,620,098	2,660,853	2,602,453
Instructional Staff Support					
Improve Instruction (221)					
Wages	218,817	243,833	198,127	190,976	176,751
Benefits	165,569	180,903	150,366	105,341	96,278
Purchased Services	13,496	66,096	52,984	64,450	44,450
Supplies	0	995	0	0	0
Capital Outlay	0	0	0	0	0
Other	18,007	19,890	0	0	0
Total Improvement	415,889	511,717	401,477	360,767	317,479
Library-Media (222)					
Wages	71,901	74,400	92,485	85,018	82,470
Benefits	51,824	45,054	53,045	45,402	42,980
Purchased Services	10,400	3,576	4,646	4,000	4,000
Supplies	8,024	3,819	2,818	4,800	4,800
Total Library-Media	142,149	126,849	152,994	139,220	134,250

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Educational Technology (225)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	43,027	44,640	67,518	52,000	52,000
Supplies	0	19,929	20,935	36,000	36,000
Capital Outlay	6,546	26,177	17,703	15,000	15,000
Total Library-Media	49,573	90,746	106,156	103,000	103,000
Program Direction (226)					
Wages	295,205	267,854	329,614	330,738	328,152
Benefits	224,643	190,560	220,637	212,104	204,916
Purchased Services	18,965	8,801	14,433	12,400	12,400
Supplies	3,492	3,133	4,932	1,850	1,850
Capital Outlay	0	0	0	0	0
Other	665	0	600	500	500
Total Program Direction	542,970	470,348	570,216	557,592	547,818
Assessment (227)					
Purchased Services	16,800	22,657	38,714	58,000	24,000
Supplies	1,644	3,923	3,985	2,800	2,800
Capital Outlay	0	0	0	0	0
Other	0	0	0	0	0
Total Assessment	18,444	26,580	42,699	60,800	26,800
Other Instr Support (229)					
Wages					
Benefits					
Total Other Instr Support	0	0	0	0	0
Total Instruction Staff Suppport	1,169,025	1,226,240	1,273,542	1,221,379	1,129,347
General Administration					
Board of Education (231)					
Purchased Services	68,294	99,758	143,005	180,000	180,000
Supplies	2,765	2,840	4,467	3,050	3,050
Capital Outlay	0	0	0	0	0
Other	4,845	370	256	250	250
Total Board of Education	75,904	102,968	147,728	183,300	183,300
Superintendent (232)					
Wages	268,904	338,183	331,133	208,687	211,250
Benefits	224,934	236,597	246,897	142,422	142,287
Purchased Services	8,208	7,892	19,904	18,625	18,625
Supplies	7,847	9,829	5,740	6,000	6,000
Capital Outlay	0	0	0	0	0

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Other	4,203	9,208	14,356	19,000	19,000
Total Superintendent	514,096	601,709	618,030	394,734	397,162

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Grant Administration (233)					
Wages			19,813	81,356	80,500
Benefits	0	0	14,873	51,836	50,270
Total Grant Admin.			34,686	133,192	130,770
Total General Administration	590,000	704,677	800,444	711,226	711,232
School Administration					
Principals Office (241)					
Wages	831,998	854,164	924,739	916,567	917,908
Benefits	727,361	667,964	626,913	638,009	631,214
Purchased Services	16,419	10,018	7,434	12,070	12,070
Supplies	31,883	29,062	28,911	20,450	20,450
Capital Outlay	0	0	0		
Other	6,145	2,729	2,692	3,000	3,000
Total Principals Office	1,613,806	1,563,937	1,590,689	1,590,096	1,584,642
Other School Admin (249)					
Graduation Services	6,611	5,885	1,575	4,000	4,000
Graduation Supplies	4,991	7,439	10,537	10,000	10,000
Total Other School Admin.	11,602	13,324	12,112	14,000	14,000
Total School Administration	1,625,408	1,577,261	1,602,801	1,604,096	1,598,642
Business Services					
Fiscal Services (252)					
Wages	227,350	237,256	142,454	177,568	185,000
Benefits	205,085	226,280	102,185	127,348	129,811
Purchased Services	6,279	6,545	1,784	7,500	7,500
Supplies	1,144	11,491	4,934	7,500	7,500
Capital Outlay	46,732	0	0	0	0
Other	1,258	0	584	5,000	5,000
Total Fiscal Services	487,848	481,572	251,941	324,916	334,811
Other Business Serv (259)					
Purchased Services	0	0	0	0	0
Other	25,561	17,125	25,484	25,500	25,500
Total Other Business	25,561	17,125	25,484	25,500	25,500
Total Business Services	513,409	498,697	277,425	350,416	360,311

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Operations & Maintenance					
Operations (261)					
Wages	212,610	225,634	230,624	234,286	240,112
Benefits	177,522	178,476	164,968	169,759	169,447
Purchased Services	1,013,899	1,149,287	1,239,687	1,288,000	1,288,000
Supplies	679,639	640,450	670,560	720,400	720,400
Capital Outlay	0	21,233	9,201	10,000	20,000
Other	280	15	0	250	250
Total Operations	2,083,950	2,215,095	2,315,040	2,422,695	2,438,209
Security Services (266)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	48,163	39,192	22,811	11,000	11,000
Supplies	18,398	7,305	2,418	2,000	2,000
Capital Outlay	0	0	928,505	350,000	15,000
Other	0	0	0	0	0
Total Security	66,561	46,497	953,734	363,000	28,000
Total Operations & Maint	2,150,511	2,261,592	3,268,774	2,785,695	2,466,209
Pupil Transportation (271)					
Wages	542,053	582,546	617,028	655,991	663,737
Benefits	393,218	374,423	345,560	377,836	372,737
Purchased Services	78,309	110,116	82,347	110,510	110,510
Supplies	259,575	240,203	200,590	234,050	234,050
Capital Outlay	159,747	152,987	347,544	98,750	160,000
Other	115	898	268	500	500
Total Transportation	1,433,017	1,461,173	1,593,337	1,477,637	1,541,534
Central Support					
Public Relations (282)					
Purchased Services	3,329	37,933	56,162	16,000	16,000
Supplies	0	0	0	0	0
Capital Outlay	9,491	0	0	0	0
Total Public Relations	12,820	37,933	56,162	16,000	16,000
Human Resources (283)					
Wages	0	0	0	0	0
Benefits	0	0	0	0	0
Purchased Services	16,004	22,940	17,625	23,350	23,350
Supplies	0	0	0	0	0
Other	90	90	35	0	0
Total Human Resources	16,094	23,030	17,660	23,350	23,350

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

Function	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Technology (284)					
Wages	76,245	78,236	60,993	61,216	62,860
Benefits	74,768	73,329	54,575	52,756	53,475
Purchased Services	23,424	64,917	40,560	69,500	69,500
Supplies	59,972	26,350	4,484	22,100	22,100
Capital Outlay	17,776	0	34,966	455,000	20,000
Other	51,020	50,093	56,532	55,500	55,500
Total Technology	303,205	292,925	252,110	716,072	283,435
Registrar (285)					
Wages	29,724	31,744	67,941	75,605	75,605
Benefits	16,073	17,306	43,825	44,416	42,323
Purchased Services	0	24,485	24,954	22,500	22,500
Other	50,305	27,295	0	13,000	13,000
Total Registrar	96,102	100,830	136,720	155,521	153,428
Other Central Support (289)					
Wages	3,815	3,318	1,403	5,000	5,000
Benefits	2,588	1,809	757	2,528	2,456
Purchased Services	0	0	230	6,000	6,000
Supplies	1,386	1,450	0	3,000	3,000
Capital Outlay	0	0	0	0	0
Total Other Central	7,789	6,577	2,390	16,528	16,456
Total Central Support	423,190	461,295	465,042	911,471	476,669
Athletics (293)					
Wages	254,522	268,020	306,629	298,356	300,000
Benefits	166,814	164,396	170,261	168,988	166,325
Purchased Services	244,187	294,027	320,983	320,250	320,250
Supplies	223,060	131,137	84,034	105,000	105,000
Capital Outlay	0	0	90,455	10,000	10,000
Other	32,122	34,912	37,801	38,000	38,000
Total Athletics	920,705	892,492	1,010,163	940,594	939,575
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	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Community Serv - Recr (321)					
Wages	86,450	134,440	105,037	102,836	101,980
Benefits	49,528	72,569	77,739	75,548	74,482
Purchased Services	31,651	19,631	14,919	13,000	13,000
Supplies	37,412	29,923	21,025	22,200	22,200
Capital Outlay	0	0			
Other	507	1,541	998	1,000	1,000
Total Community Activities	205,548	258,104	219,718	214,584	212,662
Total Community Services	205,548	258,104	219,718	214,584	212,662
Transfers & Capital					
Purchased Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	349,369	201,563	316,829	137,000	217,000
Other	26,175	48,620	42,439	1,000	1,000
Total Transfers & Capital	375,544	250,183	359,268	138,000	218,000
Total Payments and Transfers	375,544	250,183	359,268	138,000	218,000
Total Expenditures	**29,496,310**	**29,080,201**	**30,855,581**	**31,438,510**	**31,052,187**
Surplus/Deficit	**(192,447)**	**1,433,768**	**554,940**	**(277,312)**	**(330,749)**

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

Program	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Revenues					
General WLACE	0	47,311	81,469	13,150	13,150
Headstart	1,319,744	1,354,692	1,371,140	1,173,409	1,157,295
Great Start Readiness Program	1,997,737	1,941,059	2,104,081	2,053,381	2,057,756
Lighthouse & After School	1,618,308	1,698,153	1,283,021	1,707,600	1,707,600
Enrichment & Other	32,685	17,500	20,900	14,500	14,500
Playgroups	0	0	0	0	0
Total Revenues	4,968,474	5,058,715	4,860,611	4,962,040	4,950,301
Expenditures					
General WLACE	90,371	525,364	844	(22,622)	(22,622)
Headstart	1,320,576	1,355,208	1,371,140	1,233,664	1,157,295
Great Start Readiness Program	1,997,737	1,954,432	2,182,730	2,090,762	2,057,756
Lighthouse & After School	1,600,946	1,266,784	1,536,531	1,617,570	1,592,038
Enrichment & Other	19,716	28,168	25,192	26,915	26,915
Playgroups	0	0	0	0	0
Total Expenditures	5,029,346	5,129,956	5,116,437	4,946,289	4,811,382
Surplus/(Deficit)					
General WLACE	(90,371)	(478,053)	80,625	35,772	35,772
Headstart	(832)	(516)	0	(60,255)	0
Great Start Readiness Program	0	(13,373)	(78,649)	(37,381)	0
Lighthouse & After School	17,362	431,369	(253,510)	90,030	115,562
Enrichment & Other	12,969	(10,668)	(4,292)	(12,415)	(12,415)
Playgroups	0	0	0	0	0
Total Surplus/(Deficit)	(60,872)	(71,241)	(255,826)	15,751	138,919
Beginning Fund Balance	671,649	610,777	539,534	283,708	299,459
Ending Fund Balance	610,777	539,534	283,708	299,459	438,378
Percentage of Expenditures	12.1%	10.5%	5.5%	6.1%	9.1%
Non-Grant Percent of Expense	35.7%	29.6%	18.2%	18.5%	27.5%

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

Object	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Revenues					
Local	64,652	47,581	47,789	52,000	52,000
State	33,530	458,636	366,710	392,384	392,384
Federal	1,287,900	1,237,950	1,335,694	1,607,000	1,607,000
Other	1,006	978	943	1,000	1,000
Total Revenues	1,387,088	1,745,145	1,751,136	2,052,384	2,052,384
Expenditures					
Wages	520,350	449,056	437,392	519,060	500,000
Benefits	293,679	242,003	238,013	308,343	276,981
Purchased Services	60,529	166,380	29,157	41,550	41,550
Supplies, incl Food & Drink	1,116,295	1,184,744	894,113	992,500	992,500
Capital Equipment	21,355	304,937	0	7,500	20,000
Miscellaneous	19,055	6,679	16,274	15,000	15,000
Outgoing Transfers	71,557	70,711	61,391	95,000	95,000
Total Expenditures	2,102,820	2,424,510	1,676,340	1,978,953	1,941,031
Surplus/Deficit	(715,732)	(679,365)	74,796	73,431	111,353
Beginning Fund Balance	1,452,733	737,001	57,636	132,432	205,863
Ending Fund Balance	737,001	57,636	132,432	205,863	317,216
Percentage of Expenditures	35.0%	2.4%	7.9%	10.4%	16.3%

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

Object	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Revenues					
ISD Levy	449,338	469,874	488,178	525,000	550,000
Other	0	0	0	500	500
Total Revenues	449,338	469,874	488,178	525,500	550,500
Expenditures					
Classroom Equip & Staff	294,000	259,409	256,653	265,964	267,350
Innovative Prof Dev	0	0	0	1,000	1,000
Educ Technology Support	0	0	0	50,236	23,892
Security Improvements	100,483	50,944	206,040	191,100	206,100
Total Expenditures	394,483	310,353	462,693	508,300	498,342
Surplus/Deficit	54,855	159,521	25,485	17,200	52,158
Beginning Fund Balance	361,880	416,735	576,256	601,741	618,941
Ending Fund Balance	416,735	576,256	601,741	618,941	671,099
Percentage of Expenditures	105.6%	185.7%	130.1%	121.8%	134.7%

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

Object	2022-23 Audited	2023-24 Audited	2024-25 Audited	2025-26 Amend #2	2026-27 Original
Revenues					
District	18,909	23,116	17,427	36,950	20,950
WLACE	9,702	9,571	13,536	13,710	14,210
Shoreline	17,095	21,703	35,087	12,500	12,500
Ealy	20,691	33,323	21,300	18,000	18,000
Middle School	25,860	19,598	16,505	18,500	17,800
High School	83,210	99,517	83,082	107,650	109,650
Athletics	222,420	238,266	287,555	245,900	247,400
Classes	14,647	13,800	12,465	5,100	7,100
Scholarships	52,674	42,033	37,057	22,800	23,300
Total Revenues	465,208	500,927	524,014	481,110	470,910
Expenditures					
District	21,857	14,939	21,958	34,500	34,500
WLACE	10,133	9,350	20,652	13,800	13,800
Shoreline	14,704	21,919	15,582	15,000	15,000
Ealy	26,004	31,600	15,749	11,500	11,500
Middle School	30,581	29,185	29,034	21,500	18,700
High School	85,000	84,695	100,819	111,397	102,447
Athletics	182,680	238,160	255,976	215,650	209,650
Classes	13,202	13,312	11,733	9,867	10,882
Scholarships	39,280	30,650	44,001	19,500	19,500
Total Expenditures	423,441	473,810	515,504	452,714	435,979
Surplus/Deficit	41,767	27,117	8,510	28,396	34,931
Beginning Fund Balance	253,796	295,563	322,680	331,190	359,586
Ending Fund Balance	295,563	322,680	331,190	359,586	394,517
Percentage of Expenditures	69.8%	68.1%	64.2%	79.4%	90.5%

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.