



***WHITEFISH TOWNSHIP  
COMMUNITY SCHOOLS***

2016-2017  
Budget Amendment #3

**June 19, 2017**

**Resolution for Adoption by the Board of Education  
Whitefish Township Community Schools  
June 19, 2017**

RESOLVED, that this resolution shall be the general appropriation of Whitefish Township Community Schools for the fiscal year 2016-2017; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Whitefish Township Community Schools

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND are as follows:

<b>REVENUE</b>	
100 Local	\$ 945,930
300 State	315,055
400 Federal	55,105
500-600 Other Financing Sources	<u>4,000</u>
Total Revenue	\$ 1,320,090
Total Fund Balance, July 1 Available to Appropriate	\$ 975,107
Total Available to Appropriate	<u><u>\$ 2,295,197</u></u>

BE IF FURTHER RESOLVED that \$1,597,149 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES	<u>Adopted Budget</u>
Instruction	
110 Basic Instruction	\$ 634,844
120 Added Needs	33,521
Support Services	
210 Pupil	15,747
220 Instructional Staff	22,235
230 General Administration	199,410
240 School Administration	69,250
250 Business Services	45,300
260 Operations and Maintenance	316,000
270 Transportation	114,300
280 Central Services	45,401
290 Other Support	40,735
300 Community Activities	-
400-600 Other Financing Uses	<u>60,406</u>
Total Appropriated	<u>\$ 1,597,149</u>
Fund Balance June 30, 2017	<u><u>\$ 698,048</u></u>

**WHITEFISH TOWNSHIP COMMUNITY SCHOOLS  
GENERAL FUND  
BUDGET DETAIL  
2016-2017**

	2016-2017 Appropriated June 20, 2016	Amendments	2016-2017 Amendment #1 October 17, 2016	Amendments	2016-2017 Amendment March 20, 2017	Amendments	2016-2017 Amendment June 19, 2017
<b>REVENUE</b>							
Local Sources	\$ 930,600	\$ -	\$ 930,600	2,278	\$ 932,878	\$ 13,052	\$ 945,930
State Sources	319,191	(4,291)	314,900	(85)	314,815	240	315,055
Federal Sources	54,673	(8,045)	46,628	9,409	56,037	(932)	55,105
Incoming Transfers	4,000	-	4,000	-	4,000	-	4,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,308,464</b>	<b>\$ (12,336)</b>	<b>\$ 1,296,128</b>	<b>\$ 11,602</b>	<b>\$ 1,307,730</b>	<b>\$ 12,360</b>	<b>\$ 1,320,090</b>
Unappropriated Fund Balance at July 1	\$ 773,595	\$ 201,512	\$ 975,107	-	975,107	-	975,107
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$ 2,082,059</b>	<b>\$ 189,176</b>	<b>\$ 2,271,235</b>	<b>11,602</b>	<b>2,282,837</b>	<b>12,360</b>	<b>2,295,197</b>
<b>EXPENDITURES</b>							
Basic Instruction (11x)	\$ 617,366	\$ 20,368	\$ 637,734	(2,000)	635,734	(890)	634,844
Added Needs (12x)	59,155	(20,311)	38,844	(5,773)	33,071	450	33,521
<b>TOTAL INSTRUCTION</b>	<b>\$ 676,521</b>	<b>\$ 57</b>	<b>\$ 676,578</b>	<b>(7,773)</b>	<b>668,805</b>	<b>(440)</b>	<b>668,365</b>
Pupil Support (21x)	13,385	2,215	15,600	147	15,747	-	15,747
Instruction Staff (22x)	5,990	58	6,048	16,080	22,128	107	22,235
General Administration (23x)	211,529	(319)	211,210	-	211,210	(11,800)	199,410
School Administration (24x)	76,683	(8,233)	68,450	-	68,450	800	69,250
Business Services (25x)	37,100	28,000	65,100	200	65,300	(20,000)	45,300
Operations/Maintenance (26x)	538,000	(125,000)	413,000	-	413,000	(97,000)	316,000
Transportation (27x)	63,466	23,000	86,466	27,834	114,300	-	114,300
Central Services (28x)	38,121	-	38,121	350	38,471	6,930	45,401
Other Support (29x)	23,985	2,000	25,985	13,850	39,835	900	40,735
<b>TOTAL SUPPORT</b>	<b>\$ 1,008,259</b>	<b>\$ (78,279)</b>	<b>\$ 929,980</b>	<b>58,461</b>	<b>988,441</b>	<b>(120,063)</b>	<b>868,378</b>
Community Activities (3xx)	\$ -	\$ -	\$ -	-	-	-	-
<b>TOTAL COMMUNITY ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Uses (4xx-6xx)	\$ 50,000	\$ 6,000	\$ 56,000	-	56,000	4,406	60,406
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,734,780</b>	<b>\$ (72,222)</b>	<b>\$ 1,662,558</b>	<b>50,688</b>	<b>1,713,246</b>	<b>(116,097)</b>	<b>1,597,149</b>
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<b>\$ (426,316)</b>	<b>\$ 59,886</b>	<b>\$ (366,430)</b>	<b>(39,086)</b>	<b>(405,516)</b>	<b>128,457</b>	<b>(277,059)</b>
<b>Fund Balance June 30 - Proposed</b>	<b>\$ 347,279</b>	<b>\$ 261,398</b>	<b>\$ 608,677</b>	<b>\$ (39,086)</b>	<b>\$ 569,591</b>	<b>\$ 128,457</b>	<b>\$ 698,048</b>

**WHITEFISH TOWNSHIP COMMUNITY SCHOOLS**  
**2016-2017 BUDGET CHANGES - GENERAL FUND**

**Changes in Revenues**

DISCRETIONARY	
Local Property Revenue	\$ 7,122
AFHK Grant	250
Early Literacy Grant	107
National Forrest	(932)
TRIG	133
Misc Revenue	100
USF Revenue	5,580
	<u>\$ 12,360</u>

REVENUES						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget
\$ 1,308,463	\$ (12,335)	\$ 1,296,128	\$ 11,602	\$ 1,307,730	\$ 12,360	\$ 1,320,090

**Notes:**

Increase in Property Tax Revenue, Increase in Interest on Investments and Misc Athletic Revenue  
 Grant Funds  
 Grant Funds  
 Decrease in In Lieu of Taxes  
 TRIG Funding from PY  
 Misc Revenue  
 2016-2017 USF

**Changes in Expenditures**

DISCRETIONARY	
Elem/HS Principal	800
Elementary/Secondary	(890)
Early Literacy Grant	107
Legal Services	(5,000)
Admin Costs	(6,800)
Other Business Services	(20,000)
Operations/Maintenance	(97,000)
Technology	1,350
AFHK Grant	900
Transfer to Lunch Fund	4,406
Wellness Program	450
USF Expenditure	5,580
	<u>\$ (116,097)</u>

EXPENDITURES						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Expenditure Change	Revised Budget	Expense Change	Revised Budget	Expense Change	Revised Budget
\$ 1,734,780	\$ (72,222)	\$ 1,662,558	\$ 50,688	\$ 1,713,246	\$ (116,097)	\$ 1,597,149

Increase in payroll liability costs  
 Increase in Unemployment costs due to increase in payroll this year versus last year, Decrease in Para cost  
 Grant Funds  
 Decrease Legal costs for school year  
 Decrease in Misc Admin costs  
 Decreasing Tax Abatement to 2016-2017 Estimate  
 Propane -\$35,000, Other Energy Uses -\$11,000, Building Improvements -\$55,000, Equipment \$4000  
 Increase in New Equipment and Contracted Labor Services  
 Grant Funds  
 Transfer to Lunch Fund  
 Increase to Wellness Program  
 2016-2017 USF

Fund Balance 6/30/2016  
 Excess Revenues (Expenditures) 16-17  
 Fund Balance 6/30/2017

FUND BALANCE						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Budget Change	Revised Budget	Budget Change	Revised Budget	Budget Change	Revised Budget
\$ 975,107		\$ 975,107		\$ 975,107		\$ 975,107
(426,317)	59,887	(366,430)	(39,086)	(405,516)	128,457	(277,059)
\$ 548,790		\$ 608,677		\$ 569,591		\$ 698,048

47.0% Fund Balance as a % of Revenues  
 36.6% Fund Balance as a % of Expenditures

**WHITEFISH TOWNSHIP COMMUNITY SCHOOLS  
FOOD SERVICE FUND  
BUDGET DETAIL  
2016-2017**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SCHOOL SERVICE FUNDS of the Whitefish Township Community Schools for the fiscal year 2016-2017 is as follows:

	2016-2017 Appropriated June 20, 2016	Amendments	2016-2017 Amendment #1 October 17, 2016	Amendments	2016-2017 Amendment #2 June 19, 2017
<b>REVENUE</b>					
Local Sources	\$ 1,505	\$ -	\$ 1,505	\$ -	\$ 1,505
Non-Educational Entity Sources	-	6,228	6,228	-	6,228
State Sources	1,712	-	1,712	-	1,712
Federal Sources	15,016	1,955	16,971	1,000	17,971
Incoming Transfers	50,000	6,000	56,000	4,406	60,406
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 68,233</b>	<b>\$ 14,183</b>	<b>\$ 82,416</b>	<b>\$ 5,406</b>	<b>\$ 87,822</b>
Unappropriated Fund Balance at July 1	\$ 3,616	\$ -	\$ 3,616	-	3,616
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$ 71,849</b>	<b>\$ 14,183</b>	<b>\$ 86,032</b>	<b>5,406</b>	<b>91,438</b>
<b>EXPENDITURES</b>					
Food Service Activities (29x)	\$ 68,233	\$ 14,183	\$ 82,416	5,406	87,822
<b>TOTAL APPROPRIATED</b>	<b>\$ 68,233</b>	<b>\$ 14,183</b>	<b>\$ 82,416</b>	<b>\$ 5,406</b>	<b>\$ 87,822</b>
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Fund Balance June 30 - Proposed</b>	<b>\$ 3,616</b>	<b>\$ -</b>	<b>\$ 3,616</b>	<b>\$ -</b>	<b>\$ 3,616</b>

**WHITEFISH TOWNSHIP COMMUNITY SCHOOLS**  
**2016-2017 BUDGET CHANGES - GENERAL FUND**

**Changes in Revenues**

**DISCRETIONARY**

Fed Lunch Reimb	\$	1,000	
GF Transfer		4,406	
	\$		5,406

REVENUES						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget
\$ 68,233	\$ 14,183	\$ 82,416	\$ -	\$ 82,416	\$ 5,406	\$ 87,822

**Notes:**

Increase to accommodate for increase in meals served  
 Adjust Transfer from GF

**Changes in Expenditures**

**DISCRETIONARY**

FS Breakfast	(3,000)	
FS Lunch	7,776	
Lunch Commodity	630	
	\$	5,406

EXPENDITURES						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Expenditure Change	Revised Budget	Expense Change	Revised Budget	Expense Change	Revised Budget
\$ 68,233	\$ 14,183	\$ 82,416	\$ -	\$ 82,416	\$ 5,406	\$ 87,822

Decrease in Breakfast Costs  
 Increase in Lunch Costs  
 Increase in Commodity Costs

Fund Balance 6/30/2016  
 Excess Revenues (Expenditures) 16-17  
 Fund Balance 6/30/2017

FUND BALANCE						
June 2016	October 2016		March 2017		June 2017	
Adopted Budget	Budget Change	Revised Budget	Budget Change	Revised Budget	Budget Change	Revised Budget
\$ 3,616		\$ 3,616		\$ 3,616		\$ 3,616
\$ -	-	-	-	-	-	-
\$ 3,616		\$ 3,616		\$ 3,616		\$ 3,616

4.4% Fund Balance as a % of Revenues  
 4.4% Fund Balance as a % of Expenditures