



*WHITEFISH TOWNSHIP
COMMUNITY SCHOOLS*

2017-2018
AMENDMENT #3

June 27, 2018

**Resolution for Adoption by the Board of Education
Whitefish Township Community Schools
June 27, 2018**

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

REVENUE

100 Local	\$	1,037,818
300 State	\$	350,802
400 Federal	\$	42,932
500-600 Other Financing Sources	\$	36,500
Total Revenue	\$	1,468,052
Total Fund Balance, July 1 Available to Appropriate-Audited		\$ 861,306
Total Available to Appropriate		\$ 2,329,358

BE IF FURTHER RESOLVED that \$1,485,797 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts for the purpose set forth below:

EXPENDITURES

Instruction		
110 Basic Instruction	\$	633,928
120 Added Needs	\$	40,042
Support Services		
210 Pupil	\$	-
220 Instructional Staff	\$	15,747
230 General Administration	\$	16,005
240 School Administration	\$	197,730
250 Business Services	\$	71,018
260 Operations and Maintenance	\$	46,000
270 Transportation	\$	142,767
280 Central Services	\$	160,800
290 Other Support	\$	70,800
300 Community Activities	\$	36,920
400-600 Other Financing Uses	\$	60,000
Total Appropriated	\$	1,491,757
Fund Balance June 30, 2018		\$ 837,601

**WHITEFISH TOWNSHIP COMMUNITY SCHOOLS
GENERAL FUND
BUDGET DETAIL
2017-2018**

	2017-2018 Appropriated June 19, 2017	Adjustments	2017-2018 Amendment #1 October 23, 2017	Amendments	2017-2018 Amendment #2 March 14, 2018	Amendments	2017-2018 Amendment #3 June 27, 2018
REVENUE							
Local Sources	\$ 941,330	\$ -	\$ 941,330	\$ 56,000	\$ 997,330	\$ 40,488	\$ 1,037,818
State Sources	316,994	5,119	322,113	28,768	350,881	(79)	350,802
Federal Sources	34,949	9,116	44,065	(1,133)	42,932	-	42,932
Incoming Transfers	4,000	-	4,000	-	4,000	32,500	36,500
TOTAL GENERAL FUND REVENUES	\$ 1,297,273	\$ 14,235	\$ 1,311,508	\$ 83,635	\$ 1,395,143	\$ 72,909	\$ 1,468,052
Unappropriated Fund Balance at July 1							
			\$ 861,306		\$ 861,306		\$ 861,306
TOTAL AVAILABLE TO APPROPRIATE			\$ 2,172,814	\$ 83,635	\$ 2,256,449	\$ 72,909	\$ 2,329,358
EXPENDITURES							
Basic Instruction	\$ 640,334	\$ (26,994)	\$ 613,340	\$ 22,779	\$ 636,119	\$ (2,191)	\$ 633,928
Added Needs	19,155	23,615	42,770	(1,432)	41,338	(1,296)	40,042
TOTAL INSTRUCTION	\$ 659,489	\$ (3,379)	\$ 656,110	\$ 21,347	\$ 677,457	\$ (3,487)	\$ 673,970
Pupil Support	15,747	-	15,747	-	15,747	-	15,747
Instruction Staff	12,435	(8,452)	3,983	12,022	16,005	-	16,005
General Administration	206,228	(1,282)	204,946	-	204,946	(7,216)	197,730
School Administration	68,450	2,568	71,018	-	71,018	-	71,018
Business Services	45,300	-	45,300	-	45,300	700	46,000
Operations/Maintenance	151,814	-	151,814	10,000	161,814	(19,047)	142,767
Transportation	109,300	-	109,300	55,000	164,300	(3,500)	160,800
Central Services	61,621	4,525	66,146	-	66,146	4,654	70,800
Other Support	23,510	650	24,160	5,600	29,760	7,160	36,920
TOTAL SUPPORT	\$ 694,405	\$ (1,991)	\$ 692,414	\$ 82,622	\$ 775,036	\$ (17,249)	\$ 757,787
Other Financing Uses	61,077	-	61,077	-	61,077	(1,077)	60,000
TOTAL EXPENDITURES	1,414,971	\$ (5,370)	\$ 1,409,601	103,969	1,513,570	(21,813)	1,491,757
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	(117,698)	\$ 19,605	\$ (98,093)	(20,334)	(118,427)	94,722	(23,705)
Fund Balance June 30	\$ 580,350	\$ 182,863	\$ 763,213	\$ (20,334)	\$ 742,879	\$ 94,722	\$ 837,601

(4xx-6xx)

WHITEFISH TOWNSHIP COMMUNITY SCHOOLS
2017-2018 BUDGET CHANGES - GENERAL FUND

Changes in Revenues
DISCRETIONARY

Misc Revenue	40,488	
State Revenue	(79)	
Sale of Bus	32,500	
	\$	72,909

Total Grants See Below

\$ 72,909

Changes in Expenditures
DISCRETIONARY

Basic Instruction	(2,191)	
Additional Needs	(1,296)	
General Admin	(7,216)	
Business Services	700	
Operations/Maintenance	(19,047)	
Transportation	(3,500)	
Central Services	4654	
Other Support	7,160	
Other Fiance Sources	(1,077)	
	\$	(21,813)

Total Grants See Below

\$ (21,813)

Fund Balance as a % of Revenues
Fund Balance as a % of Expenditures
Fund Balance 7/1/2017
Excess Revenues (Expenditures) 17-18
Fund Balance 6/30/2018

Grants

Title I	-
Title II/A	-
Title IV	-
REAP	-
Total Grants	-

REVENUES							
June 2017		October 2017		March 2018		June 2017	
Adopted Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget	Revenue Change	Revised Budget	Revenue Change
\$ 1,297,273	\$ 14,235	\$ 1,311,508	\$ 83,635	\$ 1,395,143	\$ 72,909	\$ 1,468,052	\$ 1,468,052

EXPENDITURES							
June 2017		October 2017		March 2018		June 2017	
Adopted Budget	Expenditure Change	Revised Budget	Expense Change	Revised Budget	Expense Change	Revised Budget	Expense Change
\$ 1,414,971	\$ (5,370)	\$ 1,409,601	\$ 103,969	\$ 1,513,570	\$ (21,813)	\$ 1,491,757	\$ 1,491,757

FUND BALANCE							
June 2017		October 2017		March 2016		June 2017	
Adopted Budget	Budget Change	Revised Budget	Budget Change	Revised Budget	Budget Change	Revised Budget	Budget Change
\$ 698,048	\$ 19,605	\$ 861,306	\$ (20,334)	\$ 861,306	\$ 94,722	\$ 861,306	\$ 94,722
(117,698)		(98,093)		(118,427)		(23,705)	
\$ 580,350		\$ 763,213		\$ 742,879		\$ 837,601	

58.2%
54.1%

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 2017-2018 is as follows:

	Approved June 19, 2017	Amendments	Amendment #3 June 27, 2018
REVENUE			
Local Sources	\$ 1,505	\$ (400)	1,105
State Sources	1,975	1,001	2,976
Federal Sources	16,971	5,029	22,000
Incoming Transfers	61,077	(1,077)	60,000
TOTAL REVENUES	\$ 81,528	\$ 4,553	\$ 86,081
Fund Balance at 7/1/2017	3,616	3,616	3,616
TOTAL AVAILABLE TO APPROPRIATE	<u>\$ 85,144</u>	<u>\$ 8,169</u>	<u>\$ 89,697</u>
EXPENDITURES			
Food Service	\$ 81,528	\$ 81,528	\$ 85,369
TOTAL APPROPRIATED	<u>\$ 81,528</u>	<u>\$ 81,528</u>	<u>\$ 85,369</u>
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	<u>\$ -</u>	<u>\$ (76,975)</u>	<u>\$ 712</u>
Restricted Fund Balance June 30, 2018	<u>\$ 3,616</u>	<u>\$ (73,359)</u>	<u>\$ 4,328</u>