



***WHITEFISH TOWNSHIP  
COMMUNITY SCHOOLS***

**2017-2018  
AMENDMENT #2**

**March 14, 2018**

**Resolution for Adoption by the Board of Education  
Whitefish Township Community Schools  
March 14, 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	\$	997,330
300 State	\$	350,881
400 Federal	\$	42,932
500-600 Other Financing Sources	\$	4,000
Total Revenue	\$	1,395,143
Total Fund Balance, July 1 Available to Appropriate-Audited	\$	861,306
Total Available to Appropriate	\$	2,256,449

BE IF FURTHER RESOLVED that \$1,486,213 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	\$	636,119
120 Added Needs	\$	41,338
Support Services		
210 Pupil	\$	15,747
220 Instructional Staff	\$	16,005
230 General Administration	\$	204,946
240 School Administration	\$	71,018
250 Business Services	\$	45,300
260 Operations and Maintenance	\$	161,814
270 Transportation	\$	164,300
280 Central Services	\$	66,146
290 Other Support	\$	29,760
300 Community Activities	\$	-
400-600 Other Financing Uses	\$	61,077
Total Appropriated	\$	1,513,570
Fund Balance June 30, 2018	\$	742,879

**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
<b>REVENUE</b>					
Local Sources	\$ 941,330	\$ -	\$ 941,330	\$ 56,000	\$ 997,330
State Sources	316,994	5,119	322,113	28,768	350,881
Federal Sources	34,949	9,116	44,065	(1,133)	42,932
Incoming Transfers	4,000	-	4,000	-	4,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,297,273</b>	<b>\$ 14,235</b>	<b>\$ 1,311,508</b>	<b>\$ 83,635</b>	<b>\$ 1,395,143</b>
Unappropriated Fund Balance at July 1	698,048	\$ 163,258	\$ 861,306	-	861,306
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>1,995,321</b>	<b>\$ 177,493</b>	<b>\$ 2,172,814</b>	<b>83,635</b>	<b>2,256,449</b>
<b>EXPENDITURES</b>					
Basic Instruction (11x)	\$ 640,334	\$ (26,994)	\$ 613,340	22,779	636,119
Added Needs (12x)	19,155	23,615	42,770	(1,432)	41,338
<b>TOTAL INSTRUCTION</b>	<b>659,489</b>	<b>\$ (3,379)</b>	<b>\$ 656,110</b>	<b>21,347</b>	<b>677,457</b>
Pupil Support (21x)	15,747	-	15,747	-	15,747
Instruction Staff (22x)	12,435	(8,452)	3,983	12,022	16,005
General Administration (23x)	206,228	(1,282)	204,946	-	204,946
School Administration (24x)	68,450	2,568	71,018	-	71,018
Business Services (25x)	45,300	-	45,300	-	45,300
Operations/Maintenance (26x)	151,814	-	151,814	10,000	161,814
Transportation (27x)	109,300	-	109,300	55,000	164,300
Central Services (28x)	61,621	4,525	66,146	-	66,146
Other Support (29x)	23,510	650	24,160	5,600	29,760
<b>TOTAL SUPPORT</b>	<b>694,405</b>	<b>\$ (1,991)</b>	<b>\$ 692,414</b>	<b>82,622</b>	<b>775,036</b>
Other Financing Uses (4xx-6xx)	61,077	\$ -	\$ 61,077	-	61,077
<b>TOTAL EXPENDITURES</b>	<b>1,414,971</b>	<b>\$ (5,370)</b>	<b>\$ 1,409,601</b>	<b>103,969</b>	<b>1,513,570</b>
<b>DIFFERENCE BETWEEN REVENUES AND EXPENDITURES</b>	<b>(117,698)</b>	<b>\$ 19,605</b>	<b>\$ (98,093)</b>	<b>(20,334)</b>	<b>(118,427)</b>
<b>Fund Balance June 30</b>	<b>\$ 580,350</b>	<b>\$ 182,863</b>	<b>\$ 763,213</b>	<b>\$ (20,334)</b>	<b>\$ 742,879</b>

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

**Changes in Revenues**

**DISCRETIONARY**

Misc Revenue	56,000	
State Revenue	28,768	
		\$ 84,768
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Total Grants See Below	(1,133)	
		<u>\$ 83,635</u>

**Notes:**

Insurance Proceeds  
 Includes adjument for 147C, flowing through school

**Changes in Expenditures**

**DISCRETIONARY**

Basic Instruction	22,779	
Additional Needs	(299)	
Special Education	12,022	
Building	10,000	
Transportation	55,000	
Athletics	5,600	
		\$ 105,102
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Total Grants See Below	(1,133)	
		<u>\$ 103,969</u>

Increase in Dual Enrolled Tuition, and 147C to offset above  
 Adjustment for Title expenses moving to SE  
 Increase in SE Teaching Expenses  
 Increase for Gym Expenses to match insurance proceeds  
 New Bus Purchase  
 AD Salary, and assoicated costs

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

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

Grants	
Title I	(6,362)
Title IIA	5,229
Title IV	
REAP	
Total Grants	<u>(1,133)</u>

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

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

FUND BALANCE				
June 2017	October 2017		March 2018	
Adopted Budget	Budget Change	Revised Budget	Budget Change	Revised Budget
\$ 698,048		\$ 861,306		\$ 861,306
(117,698)	19,605	(98,093)	(20,334)	(118,427)
\$ 580,350		\$ 763,213		\$ 742,879

58.2%  
 54.1%