

WHITEFISH TOWNSHIP COMMUNITY SCHOOLS

2026-2027
Proposed Budget

June 18, 2026

Resolution for Adoption by the Board of Education
Whitefish Township Community Schools
June 18, 2026

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	$	1,282,189
300	State	$	1,013,241
400	Federal	$	57,036
500-600	Other Financing Sources	$	60,378
	Total Revenue	$	2,412,844
Total Fund Balance, July 1 Available to Appropriate		$	640,056
Total Available to Appropriate		$	3,052,900

BE IF FURTHER RESOLVED that $2,499,411 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	$	900,755
120	Added Needs	$	206,756
	Support Services		
210	Pupil	$	25,500
220	Instructional Staff	$	13,780
230	General Administration	$	252,482
240	School Administration	$	147,845
250	Business Services	$	85,500
260	Operations and Maintenance	$	372,930
270	Transportation	$	201,544
280	Central Services	$	114,250
290	Other Support	$	68,519
300	Community Activities	$	550
400-600	Other Financing Uses	$	109,000
	Total Appropriated	$	2,499,411
	Fund Balance June 30	$	553,489

WHITEFISH TOWNSHIP COMMUNITY SCHOOLS
GENERAL FUND
BUDGET DETAIL
2026-2027

		2025-2026 Final Amend June 18, 2026	Adjustments	2026-2027 Proposed Budget June 18, 2026
REVENUE				
Local Sources	(x1/2)	$ 1,282,189	$ -	$ 1,282,189
State Sources	(x3)	1,038,243	(25,002)	$ 1,013,241
Federal Sources	(x4)	57,219	(183)	$ 57,036
Incoming Transfers	(x5/6)	360,378	(300,000)	$ 60,378
TOTAL GENERAL FUND REVENUES		$ 2,738,029	$ (325,185)	$ 2,412,844
Unappropriated Fund Balance at July 1		760,165	(120,109)	640,056
TOTAL AVAILABLE TO APPROPRIATE		3,498,194	(445,294)	3,052,900
EXPENDITURES				
Basic Instruction	(11x)	879,071	$ 21,684	$ 900,755
Added Needs	(12x)	197,197	9,559	206,756
TOTAL INSTRUCTION		1,076,268	31,243	1,107,511
Pupil Support	(21x)	24,900	600	25,500
Instruction Staff	(22x)	11,630	2,150	13,780
General Administration	(23x)	246,946	5,536	252,482
School Administration	(24x)	146,159	1,686	147,845
Business Services	(25x)	78,125	7,375	85,500
Operations/Maintenance	(26x)	361,720	11,210	372,930
Transportation	(27x)	201,544	-	201,544
Central Services	(28x)	113,621	629	114,250
Other Support	(29x)	68,263	256	68,519
Community Activities	(31x)	550	-	550
TOTAL SUPPORT		1,253,458	$ 29,442	$ 1,282,900
Other Financing Uses	(4xx-6xx)	528,412	$ (419,412)	$ 109,000
TOTAL EXPENDITURES		2,858,138	$ (358,727)	$ 2,499,411
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		(120,109)	$ 33,542	$ (86,567)
Fund Balance June 30		$ 640,056	$ (86,567)	$ 553,489

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the FOOD SERVICE FUNDS of the Whitefish Township Community Schools for the fiscal year 2026-2027 is as follows:

		2025-2026 Amend 3-Final June 18, 2026	Adjustments	2026-2027 Proposed Budget June 18, 2026
REVENUE				
Local Sources	(x1/2)	6,050	$ -	$ 6,050
State Sources	(x3)	5,150	$ -	$ 5,150
Federal Sources	(x4)	29,682	$ -	$ 29,682
Incoming Transfers	(x5/6)	102,000	$ 7,000	$ 109,000
TOTAL REVENUES		$ 142,882	$ 7,000	$ 149,882
Fund Balance July 1		7,932	(6,933)	999
TOTAL AVAILABLE TO APPROPRIATE		$ 150,814	$ 67	$ 150,881
EXPENDITURES				
Food Service		$ 149,815	$ 240	$ 150,055
TOTAL APPROPRIATED		$ 149,815	$ 240	$ 150,055
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		$ (6,933)	$ 6,760	$ (173)
Restricted Fund Balance June 30		$ 999	$ (173)	$ 826

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the DEBT FUND-2021 Bond of the Whitefish Township Community Schools for the fiscal year 2026-2027 is as follows:

	2025-2026 Final June 18, 2026	Adjustments	2026-2027 Proposed Budget June 18, 2026
REVENUE			
Local Sources	76,432	-	76,432
TOTAL REVENUES	76,432	-	76,432
Fund Balance at July 1	63,197	-	63,197
TOTAL AVAILABLE TO APPROPRIATE	139,629	-	139,629
EXPENDITURES			
Expenditures	94,250	-	94,250
TOTAL APPROPRIATED	94,250	-	94,250
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	(17,818)	-	(17,818)
Restricted Fund Balance June 30	$ 45,379	$ -	$ 45,379

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the Whitefish Township Community Schools for the fiscal year 2026-2027 is as follows:

	2025-2026 Final June 18, 2026	Adjustments	2026-2027 Proposed Budget June 18, 2026
REVENUE			
Local Sources	426,704	(426,704)	-
TOTAL REVENUES	426,704	(426,704)	-
Fund Balance at July 1	81,030	118,970	200,000
TOTAL AVAILABLE TO APPROPRIATE	507,734	(307,734)	200,000
EXPENDITURES			
Capital Expenditures	307,734	(307,734)	-
TOTAL APPROPRIATED	307,734	(307,734)	-
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	118,970	(118,970)	-
Restricted Fund Balance June 30	$ 200,000	$ (0)	$ 200,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SCHOOL AND STUDENT ACTIVITY FUNDS of the Whitefish Township Community Schools for the fiscal year 2026-2027 is as follows:

	2025-2026 Amend 2- Final June 18, 2026	Adustments	2026-2027 Proposed Budget June 18, 2026
REVENUE			
Local Sources	-	-	-
TOTAL REVENUES	-	-	-
Fund Balance at July 1	33,312	-	33,312
TOTAL AVAILABLE TO APPROPRIATE	33,312	-	33,312
EXPENDITURES			
School and Student Activities	-	-	-
TOTAL APPROPRIATED	-	-	-
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	-	-	-
Restricted Fund Balance June 30	$ 33,312	$ -	$ 33,312