

WHITEFISH TOWNSHIP COMMUNITY SCHOOLS

2025-2026
Amendment 3-Final

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	$	1,038,243
400	Federal	$	57,219
500-600	Other Financing Sources	$	360,378
	Total Revenue	$	2,738,029
	Total Fund Balance, July 1 Available to Appropriate	$	760,165
	Total Available to Appropriate	$	3,498,194

BE IF FURTHER RESOLVED that $2,858,138 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	$	879,071
120	Added Needs	$	197,197
	Support Services		
210	Pupil	$	24,900
220	Instructional Staff	$	11,630
230	General Administration	$	246,946
240	School Administration	$	146,159
250	Business Services	$	78,125
260	Operations and Maintenance	$	361,720
270	Transportation	$	201,544
280	Central Services	$	113,621
290	Other Support	$	68,263
300	Community Activities	$	550
400-600	Other Financing Uses	$	528,412
	Total Appropriated	$	2,858,138
	Fund Balance June 30	$	640,056

WHITEFISH TOWNSHIP COMMUNITY SCHOOLS
GENERAL FUND
BUDGET DETAIL
2025-2026

		2025-2026 Proposed June 19, 2025	Adjustments	2025-2026 Amend 1 Dec 18, 2025	Amendments	2025-2026 Amend 2 April 16, 2026	Amendments	2025-2026 Final Amend June 18, 2026
REVENUE								
Local Sources	(x1/2)	$ 1,293,498	$ -	$ 1,293,498	$ -	$ 1,293,498	$ (11,309)	$ 1,282,189
State Sources	(x3)	979,821	27,322	$ 1,007,143	34,113	1,041,256	(3,013)	1,038,243
Federal Sources	(x4)	36,517	(3,673)	$ 32,844	24,375	57,219	-	57,219
Incoming Transfers	(x5/6)	99,601	(2,763)	$ 96,838	263,540	360,378	-	360,378
TOTAL GENERAL FUND REVENUES		$ 2,409,437	$ 20,886	$ 2,430,323	$ 322,028	$ 2,752,351	$ (14,322)	$ 2,738,029
Unappropriated Fund Balance at July 1		538,567	221,598	760,165	-	760,165	-	760,165
TOTAL AVAILABLE TO APPROPRIATE		2,948,004	242,484	3,190,488	322,028	3,512,516	(14,322)	3,498,194
EXPENDITURES								
Basic Instruction	(11x)	$ 877,747	$ 8,793	$ 886,540	$ 4	$ 886,544	(7,473)	879,071
Added Needs	(12x)	198,212	(3,069)	195,143	(2,671)	192,472	4,725	197,197
TOTAL INSTRUCTION		1,075,959	5,724	1,081,683	(2,667)	1,079,016	(2,748)	1,076,268
Pupil Support	(21x)	24,900	-	24,900	-	24,900	-	24,900
Instruction Staff	(22x)	9,200	1,510	10,710	620	11,330	300	11,630
General Administration	(23x)	241,009	(3,525)	237,484	10,901	248,385	(1,439)	246,946
School Administration	(24x)	142,896	3,263	146,159	-	146,159	-	146,159
Business Services	(25x)	74,642	288	74,930	900	75,830	2,295	78,125
Operations/Maintenance	(26x)	158,367	51,353	209,720	100,000	309,720	52,000	361,720
Transportation	(27x)	229,446	(27,902)	201,544	-	201,544	-	201,544
Central Services	(28x)	112,745	1,405	114,150	(379)	113,771	(150)	113,621
Other Support	(29x)	66,037	2,226	68,263	-	68,263	-	68,263
Community Activities	(31x)	500	-	500	(300)	200	350	550
TOTAL SUPPORT		$ 1,059,742	$ 28,618	$ 1,088,360	$ 111,742	$ 1,200,102	53,356	1,253,458
Other Financing Uses	(4xx-6xx)	$ 96,000	$ 306,000	$ 402,000	$ 126,412	$ 528,412	-	528,412
TOTAL EXPENDITURES		$ 2,231,701	$ 340,342	$ 2,572,043	$ 235,487	$ 2,807,530	50,608	2,858,138
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		$ 177,736	$ (319,456)	$ (141,720)	$ 86,541	$ (55,179)	(64,930)	(120,109)
Fund Balance June 30		$ 716,303	$ (97,858)	$ 618,445	$ 86,541	$ 704,986	$ (64,930)	$ 640,056

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 2025-2026 is as follows:

		2025-2026 Proposed June 19, 2025	Adjustments	2025-2026 Amend 1 Dec 18, 2025	Adjustments	2025-2026 Amend 2 April 16, 2026	Adjustments	2025-2026 Amend 3-Final
REVENUE								
Local Sources	(x1/2)	$ 6,350	$ -	$ 6,350	$ (300)	6,050	$ -	6,050
State Sources	(x3)	4,393	$ 649	5,042	$ 388	5,430	$ (280)	5,150
Federal Sources	(x4)	35,262	$ -	35,262	$ -	35,262	$ (5,580)	29,682
Incoming Transfers	(x5/6)	96,000	$ 6,000	102,000	$ -	102,000	$ -	102,000
TOTAL REVENUES		$ 142,005	$ 6,649	$ 148,654	$ 88	$ 148,742	$ (5,860)	$ 142,882
Fund Balance July 1		1,866	6,066	7,932	0	7,932	-	7,932
TOTAL AVAILABLE TO APPROPRIATE		$ 143,871	$ 12,715	$ 156,586	$ 88	$ 156,674	$ (5,860)	$ 150,814
EXPENDITURES								
Food Service		$ 142,968	$ 4,867	$ 147,835	$ 2,400	$ 150,235	$ (420)	$ 149,815
TOTAL APPROPRIATED		$ 142,968	$ 4,867	$ 147,835	$ 2,400	$ 150,235	$ (420)	$ 149,815
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES		$ (963)	$ 1,782	$ 819	$ (2,312)	$ (1,493)	$ (5,440)	$ (6,933)
Restricted Fund Balance June 30		$ 903	$ 7,848	$ 8,751	$ (2,312)	$ 6,439	$ (5,440)	$ 999

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 2025-2026 is as follows:

	2025-2026 Approved June 19, 2025	Adjustments	2025-2026 Final June 18, 2026
REVENUE			
Local Sources	84,289	(7,857)	76,432
TOTAL REVENUES	84,289	(7,857)	76,432
Fund Balance at July 1	63,162	35	63,197
TOTAL AVAILABLE TO APPROPRIATE	147,451	(7,822)	139,629
EXPENDITURES			
Expenditures	95,849	(1,599)	94,250
TOTAL APPROPRIATED	95,849	(1,599)	94,250
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	(11,560)	(6,258)	(17,818)
Restricted Fund Balance June 30	$ 51,602	$ (6,223)	$ 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 2025-2026 is as follows:

	2025-2026 Approved June 19, 2025	Adjustments	2025-2026 Final June 18, 2026
REVENUE			
Local Sources	-	426,704	426,704
TOTAL REVENUES	-	426,704	426,704
Fund Balance at July 1	80,802	228	81,030
TOTAL AVAILABLE TO APPROPRIATE	80,802	426,932	507,734
EXPENDITURES			
Capital Expenditures	80,802	226,932	307,734
TOTAL APPROPRIATED	80,802	226,932	307,734
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	(80,802)	199,772	118,970
Restricted Fund Balance June 30	$ -	$ 200,000	$ 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 2025-2026 is as follows:

	2025-2026 Proposed June 19, 2025	Adustments	2025-2026 Amend 2- Final 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

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND-BOND 2021 of the Whitefish Township Community Schools for the fiscal year 2025-2026 is as follows:

	2024-2025 Amend 2 (Final) June 19, 2025	Adjustments	2024-2025 Amend 2 (Final) June 19, 2025
REVENUE			
Local Sources	9,546	(9,546)	-
TOTAL REVENUES	9,546	(9,546)	-
Fund Balance at July 1	178,132	(178,132)	-
TOTAL AVAILABLE TO APPROPRIATE	187,678	(187,678)	-
EXPENDITURES			
Capital Expenditures	187,678	(187,678)	-
	-		-
TOTAL APPROPRIATED	187,678	(187,678)	-
DIFFERENCE BETWEEN REVENUES AND EXPENDITURES	(178,132)	178,132	-
Restricted Fund Balance June 30	$ -	$ -	$ -