

**General Fund Appropriation
Resolution for Adoption By The
Board of Education of White Pigeon Community Schools**

**Resolved, that the General Fund Budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows.**

ACCOUNT CODE	DESCRIPTION	2015-2016 Audited Final	2016-2017 Proposed	2016-2017 Nov Revised	2016-2017 March Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,709,700	\$1,618,993	\$1,750,292	\$1,750,292	
<u>REVENUE</u>						
100	Local	\$2,833,325	\$2,831,892	\$2,750,993	\$2,759,699	\$8,706
300	State	\$3,746,833	\$3,055,903	\$3,549,875	\$3,570,947	\$21,072
400	Federal	\$316,601	\$352,098	\$331,322	\$363,300	\$31,978
500	Incoming Transfers - Other	\$165,714	\$153,927	\$153,819	\$163,100	\$9,281
	TOTAL REVENUES	\$7,062,473	\$6,393,820	\$6,786,009	\$6,857,046	\$71,037
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$3,935,559	\$3,357,452	\$3,396,054	\$3,394,185	-\$1,869
120	Added Needs	\$897,942	\$977,339	\$1,003,494	\$1,067,965	\$64,471
Support Services						
210	Pupil Support Services	\$114,897	\$118,465	\$118,426	\$119,326	\$900
220	Instructional Staff	\$142,557	\$152,166	\$133,433	\$118,195	-\$15,238
230	General Administration	\$113,332	\$129,128	\$126,962	\$132,177	\$5,215
240	School Administration	\$440,972	\$430,705	\$439,422	\$455,753	\$16,331
250	Business	\$145,717	\$146,759	\$153,361	\$153,386	\$25
260	Operation/Maintenance	\$557,073	\$653,135	\$689,651	\$690,260	\$609
270	Pupil Transportation	\$299,142	\$374,882	\$404,260	\$403,229	-\$1,031
280	Central Support/Technology	\$93,261	\$107,109	\$105,909	\$107,540	\$1,631
290	Athletics	\$249,009	\$259,815	\$259,786	\$267,969	\$8,183
330	Community Services	\$584	\$1,450	\$1,450	\$2,950	\$1,500
400	Outgoing Transfers	\$1,640	\$1,598	\$1,598	\$1,598	\$0
500	Debt Service	\$30,196	\$19,471	\$19,471	\$19,471	\$0
	TOTAL EXPENDITURES	\$7,021,881	\$6,729,474	\$6,853,277	\$6,934,004	\$80,727
	CHANGE IN FUND BALANCE	\$40,592	-\$335,654	-\$67,268	-\$76,958	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$1,750,292	\$1,283,339	\$1,683,024	\$1,673,334	
	Less Committed Fund Balance	\$541,028	\$597,930	\$597,930	\$597,930	
	Less Assigned Fund Balance	\$7,590	\$7,590	\$7,590	\$7,590	
	UNASSIGNED FUND BALANCE	\$1,201,674	\$677,819	\$1,077,504	\$1,067,814	
	Fund Balance to Total Expense	17.11%	10.07%	15.72%	15.40%	

The total number of mills of ad valorem property taxes to be levied will be 18 mills on all non-homestead qualified property for continuance of educational program.

**Resolution for Adoption By the
Board of Education of White Pigeon Community Schools**
Resolved, that the school Food Service Fund budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows:

Food Service

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$92,410	\$92,123	\$112,457	\$112,457	
Local	\$90,302	\$106,068	\$106,068	\$102,164	-\$3,904
State	\$15,563	\$14,775	\$14,775	\$15,147	\$372
Federal	\$365,328	\$410,848	\$410,848	\$370,913	-\$39,935
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$471,193	\$531,691	\$531,691	\$488,224	-\$43,467
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$217,700	\$253,331	\$253,331	\$253,331	\$0
Supplies	\$212,285	\$205,643	\$205,643	\$205,643	\$0
Capital Outlay	\$21,161	\$21,161	\$21,161	\$26,636	\$5,475
Expenditures	\$451,146	\$480,135	\$480,135	\$485,610	\$5,475
Revenue Over (Under) Expenditures	<u>\$20,047</u>	<u>\$51,556</u>	<u>\$51,556</u>	<u>\$2,614</u>	
Fund Equity - <u>End of Year</u>	<u>\$112,457</u>	<u>\$143,679</u>	<u>\$164,013</u>	<u>\$115,071</u>	

**Resolution for Adoption By the
Board of Education of White Pigeon Community Schools**
Resolved, that the Sinking Fund - A budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows:

Sinking Fund-A: 2007-2011

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,610,276	\$1,310,918	\$1,312,956	\$1,312,956	
Local	\$13,264	\$5,000	\$5,000	\$5,000	\$0
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$13,264	\$5,000	\$5,000	\$5,000	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$310,584	\$312,339	\$312,339	\$312,339	\$0
Expenditures	\$310,584	\$312,339	\$312,339	\$312,339	\$0
Revenue Over (Under) Expenditures	-\$297,320	-\$307,339	-\$307,339	-\$307,339	
Fund Equity - <u>End of Year</u>	<u>\$1,312,956</u>	<u>\$1,003,579</u>	<u>\$1,005,617</u>	<u>\$1,005,617</u>	

**Resolution for Adoption By the
Board of Education of White Pigeon Community Schools**
Resolved, that the Sinking Fund - B budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows:

Sinking Fund-B: 2012-2016

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$173,187	\$1,007,268	\$772,761	\$772,761	
Local	\$1,004,956	\$961,574	\$960,547	\$960,547	\$0
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,004,956	\$961,574	\$960,547	\$960,547	\$0
Purchased Services	\$0	\$1,850	\$1,630	\$1,630	\$0
Supplies & Other	\$3,167	\$500	\$500	\$500	\$0
Capital Outlay	\$402,215	\$1,733,702	\$1,600,000	\$1,600,000	\$0
Debt Service	\$0	\$4,400	\$6,630	\$6,630	\$0
Expenditures	\$405,382	\$1,740,452	\$1,608,760	\$1,608,760	\$0
Revenue Over (Under) Expenditures	<u>\$599,574</u>	<u>-\$778,878</u>	<u>-\$648,213</u>	<u>-\$648,213</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$772,761</u></u>	<u><u>\$228,390</u></u>	<u><u>\$124,548</u></u>	<u><u>\$124,548</u></u>	

The total number of mills of ad valorem property taxes to be levied will be 3.00 mills on all property including homestead/qualified agricultural and non-homestead properties and equivalent Industrial Facilities Tax valuations for the purpose of the construction or repair of school buildings; developing and improving sites; and all other purposes authorized by law.

**Resolution for Adoption By the
Board of Education of White Pigeon Community Schools**
Resolved, that the 2014 Debt Retirement Fund budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows:

2014 Debt Retirement Fund

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$53,672	\$48,049	\$47,581	\$47,581	
Local	\$334,948	\$320,473	\$320,132	\$336,255	\$16,123
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$334,948	\$320,473	\$320,132	\$336,255	\$16,123
Purchased Services	\$0	\$500	\$500	\$500	\$0
Supplies & Other	\$489	\$500	\$500	\$500	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$340,550	\$361,400	\$361,400	\$361,400	\$0
Expenditures	\$341,039	\$362,400	\$362,400	\$362,400	\$0
Revenue Over (Under) Expenditures	-\$6,091	-\$41,927	-\$42,268	-\$26,145	
Fund Equity - <u>End of Year</u>	\$47,581	\$6,122	\$5,313	\$21,436	

The total number of mills of ad valorem property taxes to be levied will be 1.05 mill on all property including homestead/qualified agricultural and non-homestead properties and equivalent Industrial Facilities Tax valuations for the purpose of servicing the payment of principal and interest on bonds.

Note: Final payment scheduled for May 2019

**Resolution for Adoption By the
Board of Education of White Pigeon Community Schools**
Resolved, that the 2014 Capital Projects Fund budget for White Pigeon Community Schools
for the fiscal year 2016-2017 be revised as follows:

2014 Capital Projects Fund

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>		Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,042,761	\$177,811	\$174,045	\$174,045	
Local	\$265	\$50	\$50	\$50	\$0
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Incoming Transfers-Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$265	\$50	\$50	\$50	\$0
Purchased Services	\$0	\$0	\$500	\$500	\$500
Supplies & Other	\$0	\$500	\$0	\$0	-\$500
Capital Outlay	\$868,981	\$155,000	\$153,500	\$153,500	-\$1,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Outgoing Transfers-Other	\$0	\$0	\$0	\$0	\$0
Expenditures	\$868,981	\$155,500	\$154,000	\$154,000	-\$1,500
Revenue Over (Under) Expenditures	-\$868,716	-\$155,450	-\$153,950	-\$153,950	
Fund Equity - <u>End of Year</u>	\$174,045	\$22,361	\$20,095	\$20,095	