

**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	2016-2017 Proposed	2016-2017 Nov Revised	2016-2017 March Revised	2016-2017 June Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,618,993	\$1,750,292	\$1,750,292	\$1,750,292	
<u>REVENUE</u>						
100	Local	\$2,831,892	\$2,750,993	\$2,759,699	\$2,766,834	\$7,135
300	State	\$3,055,903	\$3,549,875	\$3,570,947	\$4,062,832	\$491,885
400	Federal	\$352,098	\$331,322	\$363,300	\$363,300	\$0
500	Incoming Transfers - Other	\$153,927	\$153,819	\$163,100	\$168,302	\$5,202
	TOTAL REVENUES	\$6,393,820	\$6,786,009	\$6,857,046	\$7,361,268	\$504,222
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$3,357,452	\$3,396,054	\$3,394,185	\$3,836,599	\$442,414
120	Added Needs	\$977,339	\$1,003,494	\$1,067,965	\$1,107,060	\$39,095
Support Services						
210	Pupil Support Services	\$118,465	\$118,426	\$119,326	\$118,643	-\$683
220	Instructional Staff	\$152,166	\$133,433	\$118,195	\$116,670	-\$1,525
230	General Administration	\$129,128	\$126,962	\$132,177	\$116,156	-\$16,021
240	School Administration	\$430,705	\$439,422	\$455,753	\$449,473	-\$6,280
250	Business	\$146,759	\$153,361	\$153,386	\$147,861	-\$5,525
260	Operation/Maintenance	\$653,135	\$689,651	\$690,260	\$627,967	-\$62,293
270	Pupil Transportation	\$374,882	\$404,260	\$403,229	\$375,089	-\$28,140
280	Central Support/Technology	\$107,109	\$105,909	\$107,540	\$102,264	-\$5,276
290	Athletics	\$259,815	\$259,786	\$267,969	\$260,241	-\$7,728
330	Community Services	\$1,450	\$1,450	\$2,950	\$2,450	-\$500
400	Outgoing Transfers	\$1,598	\$1,598	\$1,598	\$1,598	\$0
500	Debt Service	\$19,471	\$19,471	\$19,471	\$19,471	\$0
	TOTAL EXPENDITURES	\$6,729,474	\$6,853,277	\$6,934,004	\$7,281,542	\$347,538
	CHANGE IN FUND BALANCE	-\$335,654	-\$67,268	-\$76,958	\$79,726	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$1,283,339	\$1,683,024	\$1,673,334	\$1,830,018	
	Less Committed Fund Balance	\$597,930	\$597,930	\$597,930	\$597,930	
	Less Assigned Fund Balance	\$7,590	\$7,590	\$7,590	\$7,590	
	UNASSIGNED FUND BALANCE	\$677,819	\$1,077,504	\$1,067,814	\$1,224,498	
	Fund Balance to Total Expense	10.07%	15.72%	15.40%	16.82%	

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>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	2017-2018 <u>June Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$92,123	\$112,457	\$112,457	\$112,457	
Local	\$106,068	\$106,068	\$102,164	\$104,010	\$1,846
State	\$14,775	\$14,775	\$15,147	\$16,070	\$923
Federal	\$410,848	\$410,848	\$370,913	\$370,913	\$0
Other	\$0	\$0	\$0		\$0
Total Revenues	\$531,691	\$531,691	\$488,224	\$490,993	\$2,769
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$253,331	\$253,331	\$253,331	\$241,970	-\$11,361
Supplies	\$205,643	\$205,643	\$205,643	\$235,521	\$29,878
Capital Outlay	\$21,161	\$21,161	\$26,636	\$26,636	\$0
Expenditures	\$480,135	\$480,135	\$485,610	\$504,127	\$18,517
Revenue Over (Under) Expenditures	\$51,556	\$51,556	\$2,614	-\$13,134	
Fund Equity - <u>End of Year</u>	\$143,679	\$164,013	\$115,071	\$99,323	

**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>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	2016-2017 <u>June Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,310,918	\$1,312,956	\$1,312,956	\$1,312,956	
Local	\$5,000	\$5,000	\$5,000	\$11,850	\$6,850
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,000	\$5,000	\$5,000	\$11,850	\$6,850
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$312,339	\$312,339	\$312,339	\$312,200	-\$139
Expenditures	\$312,339	\$312,339	\$312,339	\$312,200	-\$139
Revenue Over (Under) Expenditures	-\$307,339	-\$307,339	-\$307,339	-\$300,350	
Fund Equity - <u>End of Year</u>	\$1,003,579	\$1,005,617	\$1,005,617	\$1,012,606	

**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>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	2017-2018 <u>June Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,007,268	\$772,761	\$772,761	\$772,761	
Local	\$961,574	\$960,547	\$960,547	\$1,004,467	\$43,920
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$961,574	\$960,547	\$960,547	\$1,004,467	\$43,920
Purchased Services	\$1,850	\$1,630	\$1,630	\$1,630	\$0
Supplies & Other	\$500	\$500	\$500	\$563	\$63
Capital Outlay	\$1,733,702	\$1,600,000	\$1,600,000	\$1,548,449	-\$51,551
Debt Service	\$4,400	\$6,630	\$6,630	\$4,680	-\$1,950
Expenditures	\$1,740,452	\$1,608,760	\$1,608,760	\$1,555,322	-\$53,438
Revenue Over (Under) Expenditures	-\$778,878	-\$648,213	-\$648,213	-\$550,855	
Fund Equity - <u>End of Year</u>	\$228,390	\$124,548	\$124,548	\$221,906	

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>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	2016-2017 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$48,049	\$47,581	\$47,581	\$47,581	
Local	\$320,473	\$320,132	\$336,255	\$342,857	\$6,602
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$320,473	\$320,132	\$336,255	\$342,857	\$6,602
Purchased Services	\$500	\$500	\$500	\$500	\$0
Supplies & Other	\$500	\$500	\$500	\$296	-\$204
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$361,400	\$361,400	\$361,400	\$361,400	\$0
Expenditures	\$362,400	\$362,400	\$362,400	\$362,196	-\$204
Revenue Over (Under) Expenditures	-\$41,927	-\$42,268	-\$26,145	-\$19,339	
Fund Equity - <u>End of Year</u>	\$6,122	\$5,313	\$21,436	\$28,242	

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>	2016-2017 <u>Proposed</u>	2016-2017 <u>Nov Revised</u>	2016-2017 <u>March Revised</u>	2016-2017 <u>June Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$177,811	\$174,045	\$174,045	\$174,045	
Local	\$50	\$50	\$50	\$24	-\$26
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Incoming Transfers-Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$50	\$50	\$50	\$24	-\$26
Purchased Services	\$0	\$500	\$500	\$0	-\$500
Supplies & Other	\$500	\$0	\$0	\$0	\$0
Capital Outlay	\$155,000	\$153,500	\$153,500	\$174,069	\$20,569
Debt Service	\$0	\$0	\$0		\$0
Outgoing Transfers-Other	\$0	\$0	\$0		\$0
Expenditures	\$155,500	\$154,000	\$154,000	\$174,069	\$20,069
Revenue Over (Under) Expenditures	-\$155,450	-\$153,950	-\$153,950	-\$174,045	
Fund Equity - <u>End of Year</u>	\$22,361	\$20,095	\$20,095	\$0	