

**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 adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2014-2015 <u>Audited Final</u>	2015-2016 <u>Projected Final</u>	2016-2017 <u>Proposed</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,111,975	\$1,709,700	\$1,618,993	
<u>REVENUE</u>					
100	Local	\$2,866,478	\$2,822,136	\$2,831,892	\$9,756
300	State	\$3,905,466	\$3,733,220	\$3,055,903	-\$677,317
400	Federal	\$273,662	\$360,398	\$352,098	-\$8,300
500	Incoming Transfers - Other	\$138,676	\$166,191	\$153,927	-\$12,264
	<b>TOTAL REVENUES</b>	<b>\$7,184,282</b>	<b>\$7,081,945</b>	<b>\$6,393,820</b>	<b>-\$688,125</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,685,772	\$3,974,692	\$3,357,452	-\$617,240
120	Added Needs	\$772,971	\$922,449	\$977,339	\$54,890
Support Services					
210	Pupil Support Services	\$104,984	\$115,299	\$118,465	\$3,166
220	Instructional Staff	\$75,602	\$162,194	\$152,166	-\$10,028
230	General Administration	\$120,760	\$116,454	\$129,128	\$12,674
240	School Administration	\$468,780	\$450,153	\$430,705	-\$19,448
250	Business	\$144,318	\$146,751	\$146,759	\$8
260	Operation/Maintenance	\$561,440	\$589,489	\$653,135	\$63,646
270	Pupil Transportation	\$330,881	\$321,068	\$374,882	\$53,814
280	Central Support/Technology	\$101,258	\$97,632	\$107,109	\$9,477
290	Athletics	\$193,403	\$252,821	\$259,815	\$6,994
330	Community Services	\$826	\$1,450	\$1,450	\$0
400	Outgoing Transfers	\$2,138	\$2,500	\$1,598	-\$902
500	Debt Service	\$23,424	\$19,700	\$19,471	-\$229
	<b>TOTAL EXPENDITURES</b>	<b>\$6,586,557</b>	<b>\$7,172,652</b>	<b>\$6,729,474</b>	<b>-\$443,178</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$597,725</b>	<b>-\$90,707</b>	<b>-\$335,654</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$1,709,700</u>	<u>\$1,618,993</u>	<u>\$1,283,339</u>	
	Less Committed Fund Balance	\$442,058	\$541,028	\$597,930	
	Less Assigned Fund Balance	\$7,590	\$7,590	\$7,590	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$1,260,052</b>	<b>\$1,070,375</b>	<b>\$677,819</b>	
	Fund Balance to Total Expense	19.13%	14.92%	10.07%	

**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 adopted as follows:

**Food Service**

<u>Description</u>	2014-2015 <u>Audited Final</u>	2015-2016 <u>Projected Final</u>	2016-2017 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$43,693	\$92,410	\$92,123	
Local	\$89,713	\$89,107	\$106,068	\$16,961
State	\$17,398	\$15,563	\$14,775	-\$788
Federal	\$361,168	\$348,724	\$410,848	\$62,124
Other	\$0	\$100	\$0	-\$100
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Total Revenues	\$468,279	\$453,494	\$531,691	\$78,197
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$206,844	\$223,054	\$253,331	\$30,277
Supplies	\$212,718	\$209,566	\$205,643	-\$3,923
Capital Outlay	\$0	\$21,161	\$21,161	\$0
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Expenditures	\$419,562	\$453,781	\$480,135	\$26,354
Revenue Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	
	\$48,717	-\$287	\$51,556	
Fund Equity - <u>End of Year</u>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	\$92,410	\$92,123	\$143,679	

**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 adopted as follows:

**Sinking Fund-A: 2007-2011**

<u>Description</u>	2014-2015 <u>Audited Final</u>	2015-2016 <u>Projected Final</u>	2016-2017 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,905,185	\$1,610,276	\$1,310,918	
Local	\$15,011	\$11,226	\$5,000	-\$6,226
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$15,011	\$11,226	\$5,000	-\$6,226
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$309,920	\$310,584	\$312,339	\$1,755
Expenditures	\$309,920	\$310,584	\$312,339	\$1,755
Revenue Over (Under) Expenditures	-\$294,909	-\$299,358	-\$307,339	
Fund Equity - <u>End of Year</u>	<u>\$1,610,276</u>	<u>\$1,310,918</u>	<u>\$1,003,579</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 adopted as follows:

**Sinking Fund-B: 2012-2016**

<u>Description</u>	2014-2015 <u>Audited Final</u>	2015-2016 <u>Projected Final</u>	2016-2017 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$476,113	\$173,186	\$1,007,268	
Local	\$993,363	\$1,006,232	\$961,574	-\$44,658
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$993,363</b>	<b>\$1,006,232</b>	<b>\$961,574</b>	<b>-\$44,658</b>
Purchased Services	\$1,836	\$0	\$1,850	\$1,850
Supplies & Other	\$403	\$2,150	\$500	-\$1,650
Capital Outlay	\$1,288,663	\$170,000	\$1,733,702	\$1,563,702
Debt Service	\$5,388	\$0	\$4,400	\$4,400
<b>Expenditures</b>	<b>\$1,296,290</b>	<b>\$172,150</b>	<b>\$1,740,452</b>	<b>\$1,568,302</b>
Revenue Over (Under) Expenditures	<u>-\$302,927</u>	<u>\$834,082</u>	<u>-\$778,878</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$173,186</u></u>	<u><u>\$1,007,268</u></u>	<u><u>\$228,390</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 adopted as follows:

**2014 Debt Retirement Fund**

<u>Description</u>	<u>2014-2015 Audited Final</u>	<u>2015-2016 Projected Final</u>	<u>2016-2017 Proposed</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$53,672	\$48,049	
Local	\$360,676	\$335,427	\$320,473	-\$14,954
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$360,676</b>	<b>\$335,427</b>	<b>\$320,473</b>	<b>-\$14,954</b>
Purchased Services	\$0	\$1,000	\$500	-\$500
Supplies & Other	\$0	\$500	\$500	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$307,004	\$339,550	\$361,400	\$21,850
<b>Expenditures</b>	<b>\$307,004</b>	<b>\$341,050</b>	<b>\$362,400</b>	<b>\$21,350</b>
Revenue Over (Under) Expenditures	\$53,672	-\$5,623	-\$41,927	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$53,672</b>	<b>\$48,049</b>	<b>\$6,122</b>	

**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 adopted as follows:

**2014 Capital Projects Fund**

<u>Description</u>	2014-2015 <u>Audited Final</u>	2015-2016 <u>Projected Final</u>	2016-2017 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$1,042,761	\$177,811	
Local	\$1,631	\$260	\$50	-\$210
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Incoming Transfers-Other	\$1,714,966	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,716,597</b>	<b>\$260</b>	<b>\$50</b>	<b>-\$210</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$50	\$0	\$500	\$500
Capital Outlay	\$596,748	\$865,210	\$155,000	-\$710,210
Debt Service	\$47,247	\$0	\$0	\$0
Outgoing Transfers-Other	\$29,791	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$673,836</b>	<b>\$865,210</b>	<b>\$155,500</b>	<b>-\$709,710</b>
Revenue Over (Under) Expenditures	<u>\$1,042,761</u>	<u>-\$864,950</u>	<u>-\$155,450</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$1,042,761</u></b>	<b><u>\$177,811</u></b>	<b><u>\$22,361</u></b>	