

**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 2017-2018 be adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2015-2016 <u>Audited Final</u>	2016-2017 <u>Projected Final</u>	2017-2018 <u>Proposed</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,709,700	\$1,750,292	\$1,830,018	
<u>REVENUE</u>					
100	Local	\$2,833,325	\$2,766,834	\$2,914,734	\$147,900
300	State	\$3,746,833	\$4,062,832	\$3,333,548	-\$729,284
400	Federal	\$316,601	\$363,300	\$342,849	-\$20,451
500	Incoming Transfers - Other	\$165,714	\$168,302	\$162,277	-\$6,025
	<b>TOTAL REVENUES</b>	<b>\$7,062,473</b>	<b>\$7,361,268</b>	<b>\$6,753,408</b>	<b>-\$607,860</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,935,559	\$3,836,599	\$3,426,720	-\$409,879
120	Added Needs	\$897,942	\$1,107,060	\$1,096,549	-\$10,511
Support Services					
210	Pupil Support Services	\$114,897	\$118,643	\$123,087	\$4,444
220	Instructional Staff	\$142,557	\$116,670	\$116,180	-\$490
230	General Administration	\$113,332	\$116,156	\$127,740	\$11,584
240	School Administration	\$440,972	\$449,473	\$449,323	-\$150
250	Business	\$145,717	\$147,861	\$162,913	\$15,052
260	Operation/Maintenance	\$557,073	\$627,967	\$689,362	\$61,395
270	Pupil Transportation	\$299,142	\$375,089	\$385,509	\$10,420
280	Central Support/Technology	\$93,261	\$102,264	\$109,055	\$6,791
290	Athletics	\$249,009	\$260,241	\$266,780	\$6,539
330	Community Services	\$584	\$2,450	\$1,450	-\$1,000
400	Outgoing Transfers	\$1,640	\$1,598	\$970	-\$628
500	Debt Service	\$30,196	\$19,471	\$20,241	\$770
	<b>TOTAL EXPENDITURES</b>	<b>\$7,021,881</b>	<b>\$7,281,542</b>	<b>\$6,975,879</b>	<b>-\$305,663</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$40,592</b>	<b>\$79,726</b>	<b>-\$222,471</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$1,750,292</u>	<u>\$1,830,018</u>	<u>\$1,607,547</u>	
	Less Committed Fund Balance	\$541,028	\$597,930	\$652,494	
	Less Assigned Fund Balance	\$7,590	\$7,590	\$7,590	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$1,201,674</b>	<b>\$1,224,498</b>	<b>\$947,463</b>	
	Fund Balance to Total Expense	17.11%	16.82%	13.58%	

**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 2017-2018 be adopted as follows:

**Food Service**

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Projected Final</u>	2017-2018 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$92,410	\$112,457	\$99,323	
Local	\$90,302	\$104,010	\$104,054	\$44
State	\$15,563	\$16,070	\$15,900	-\$170
Federal	\$365,328	\$370,913	\$377,023	\$6,110
Other	\$0			\$0
<b>Total Revenues</b>	<b>\$471,193</b>	<b>\$490,993</b>	<b>\$496,977</b>	<b>\$5,984</b>
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$217,700	\$241,970	\$273,497	\$31,527
Supplies	\$212,285	\$235,521	\$237,608	\$2,087
Capital Outlay	\$21,161	\$26,636	\$0	-\$26,636
<b>Expenditures</b>	<b>\$451,146</b>	<b>\$504,127</b>	<b>\$511,105</b>	<b>\$6,978</b>
Revenue Over (Under) Expenditures	<u>\$20,047</u>	<u>-\$13,134</u>	<u>-\$14,128</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$112,457</u></b>	<b><u>\$99,323</u></b>	<b><u>\$85,195</u></b>	

**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 2017-2018 be adopted as follows:

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

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Projected Final</u>	2017-2018 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,610,276	\$1,312,956	\$1,012,606	
Local	\$13,264	\$11,850	\$5,000	-\$6,850
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$13,264	\$11,850	\$5,000	-\$6,850
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$310,584	\$312,200	\$312,876	\$676
Expenditures	\$310,584	\$312,200	\$312,876	\$676
Revenue Over (Under) Expenditures	-\$297,320	-\$300,350	-\$307,876	
Fund Equity - <u>End of Year</u>	<u>\$1,312,956</u>	<u>\$1,012,606</u>	<u>\$704,730</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 2017-2018 be adopted as follows:

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

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Projected Final</u>	2017-2018 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$173,187	\$772,761	\$221,906	
Local	\$1,004,956	\$1,004,467	\$10	-\$1,004,457
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,004,956</b>	<b>\$1,004,467</b>	<b>\$10</b>	<b>-\$1,004,457</b>
Purchased Services	\$0	\$1,630	\$0	-\$1,630
Supplies & Other	\$3,167	\$563	\$0	-\$563
Capital Outlay	\$402,215	\$1,548,449	\$185,000	-\$1,363,449
Debt Service	\$0	\$4,680	\$0	-\$4,680
<b>Expenditures</b>	<b>\$405,382</b>	<b>\$1,555,322</b>	<b>\$185,000</b>	<b>-\$1,370,322</b>
Revenue Over (Under) Expenditures	<u>\$599,574</u>	<u>-\$550,855</u>	<u>-\$184,990</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$772,761</u></u>	<u><u>\$221,906</u></u>	<u><u>\$36,916</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 Sinking Fund - C budget for White Pigeon Community Schools  
for the fiscal year 2017-2018 be adopted as follows:

**Sinking Fund-C: 2017-2021**

<u>Description</u>	2017-2018 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	
Local	\$996,563	N/A
State	\$0	N/A
Federal	\$0	N/A
	<hr/>	
Total Revenues	\$996,563	\$0
Purchased Services	\$0	N/A
Supplies & Other	\$0	N/A
Capital Outlay	\$234,000	N/A
Debt Service	\$0	N/A
	<hr/>	
Expenditures	\$234,000	\$0
Revenue Over (Under) Expenditures	<u>\$762,563</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$762,563</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 2017-2018 be adopted as follows:

**2014 Debt Retirement Fund**

<u>Description</u>	2015-2016 <u>Audited Final</u>	2016-2017 <u>Projected Final</u>	2017-2018 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$53,672	\$47,581	\$28,242	
Local	\$334,948	\$342,857	\$372,085	\$29,228
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$334,948</b>	<b>\$342,857</b>	<b>\$372,085</b>	<b>\$29,228</b>
Purchased Services	\$0	\$500	\$500	\$0
Supplies & Other	\$489	\$296	\$500	\$204
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$340,550	\$361,400	\$374,600	\$13,200
<b>Expenditures</b>	<b>\$341,039</b>	<b>\$362,196</b>	<b>\$375,600</b>	<b>\$13,404</b>
Revenue Over (Under) Expenditures	-\$6,091	-\$19,339	-\$3,515	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$47,581</b>	<b>\$28,242</b>	<b>\$24,727</b>	

**The total number of mills of ad valorem property taxes to be levied will be 1.12 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**