

**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 revised as follows.**

ACCOUNT CODE	DESCRIPTION	2016-2017 Audited Final	2017-2018 Proposed	2017-2018 Nov Revised	2017-2018 Jun Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,750,292	\$1,830,018	\$1,977,231	\$1,977,231	
<u>REVENUE</u>						
100	Local	\$2,776,346	\$2,914,734	\$2,911,965	\$2,881,969	-\$29,996
300	State	\$4,067,511	\$3,333,548	\$3,618,858	\$4,185,950	\$567,092
400	Federal	\$335,126	\$342,849	\$314,446	\$351,991	\$37,545
500	Incoming Transfers - Other	\$165,585	\$162,277	\$162,277	\$201,007	\$38,730
	TOTAL REVENUES	\$7,344,568	\$6,753,408	\$7,007,546	\$7,620,917	\$613,371
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$3,791,448	\$3,426,720	\$3,374,378	\$3,904,826	\$530,448
120	Added Needs	\$1,080,353	\$1,096,549	\$1,159,660	\$1,200,732	\$41,072
Support Services						
210	Pupil Support Services	\$118,294	\$123,087	\$123,294	\$121,923	-\$1,371
220	Instructional Staff	\$106,049	\$116,180	\$116,391	\$117,935	\$1,544
230	General Administration	\$111,187	\$127,740	\$129,417	\$120,476	-\$8,941
240	School Administration	\$448,067	\$449,323	\$475,095	\$475,882	\$787
250	Business	\$146,522	\$162,913	\$165,730	\$151,774	-\$13,956
260	Operation/Maintenance	\$595,920	\$689,362	\$694,381	\$672,682	-\$21,699
270	Pupil Transportation	\$352,744	\$385,509	\$382,962	\$366,355	-\$16,607
280	Central Support/Technology	\$96,145	\$109,055	\$109,705	\$102,879	-\$6,826
290	Athletics	\$247,721	\$266,780	\$265,464	\$267,238	\$1,774
330	Community Services	\$2,113	\$1,450	\$1,450	\$1,400	-\$50
400	Outgoing Transfers	\$1,598	\$970	\$2,235	\$2,235	\$0
500	Debt Service	\$19,468	\$20,241	\$20,241	\$20,241	\$0
	TOTAL EXPENDITURES	\$7,117,629	\$6,975,879	\$7,020,403	\$7,526,578	\$506,175
	CHANGE IN FUND BALANCE	\$226,939	-\$222,471	-\$12,857	\$94,339	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$1,977,231	\$1,607,547	\$1,964,374	\$2,071,570	
	Less Committed Fund Balance	\$597,930	\$652,494	\$702,494	\$702,494	
	Less Assigned Fund Balance	\$7,590	\$7,590	\$7,590	\$31,940	
	UNASSIGNED FUND BALANCE	\$1,371,711	\$947,463	\$1,254,290	\$1,337,136	
	Fund Balance to Total Expense	19.27%	13.58%	17.87%	17.77%	

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 revised as follows:

Food Service

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Proposed</u>	2017-2018 <u>Nov Revised</u>	2017-2018 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$112,457	\$99,323	\$106,719	\$106,719	
Local	\$104,157	\$104,054	\$104,054	\$110,170	\$6,116
State	\$16,073	\$15,900	\$15,900	\$16,316	\$416
Federal	\$391,157	\$377,023	\$377,023	\$346,542	-\$30,481
Other	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$511,387	\$496,977	\$496,977	\$473,028	-\$23,949
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$242,168	\$273,497	\$273,497	\$230,046	-\$43,451
Supplies	\$248,320	\$237,608	\$237,608	\$234,473	-\$3,135
Capital Outlay	\$26,637	\$0	\$0	\$0	\$0
Expenditures	\$517,125	\$511,105	\$511,105	\$464,519	-\$46,586
Revenue Over (Under) Expenditures	-\$5,738	-\$14,128	-\$14,128	\$8,509	
Fund Equity - <u>End of Year</u>	\$106,719	\$85,195	\$92,591	\$115,228	

**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 revised as follows:

Sinking Fund-A: 2007-2011

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Proposed</u>	2017-2018 <u>Nov Revised</u>	2017-2018 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,312,956	\$1,012,606	\$1,012,606	\$1,012,606	
Local	\$11,850	\$5,000	\$5,000	\$9,839	\$4,839
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$11,850	\$5,000	\$5,000	\$9,839	\$4,839
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$312,200	\$312,876	\$312,876	\$312,756	-\$120
Expenditures	\$312,200	\$312,876	\$312,876	\$312,756	-\$120
Revenue Over (Under) Expenditures	-\$300,350	-\$307,876	-\$307,876	-\$302,917	
Fund Equity - <u>End of Year</u>	\$1,012,606	\$704,730	\$704,730	\$709,689	

Note: Final QZAB payment scheduled for May 2023

**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 revised as follows:

Sinking Fund-B: 2012-2016

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Proposed</u>	2017-2018 <u>Nov Revised</u>	2017-2018 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$772,761	\$221,906	\$230,106	\$230,106	
Local	\$980,171	\$10	\$690	\$735	\$45
State	\$24,308	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,004,479	\$10	\$690	\$735	\$45
Purchased Services	\$1,628	\$0	\$0	\$0	\$0
Supplies & Other	\$5,243	\$0	\$0	\$0	\$0
Capital Outlay	\$1,540,263	\$185,000	\$185,000	\$125,000	-\$60,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,547,134	\$185,000	\$185,000	\$125,000	-\$60,000
Revenue Over (Under) Expenditures	<u>-\$542,655</u>	<u>-\$184,990</u>	<u>-\$184,310</u>	<u>-\$124,265</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$230,106</u></u>	<u><u>\$36,916</u></u>	<u><u>\$45,796</u></u>	<u><u>\$105,841</u></u>	

**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 revised as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	2017-2018 <u>Proposed</u>	2017-2018 <u>Nov Revised</u>	2017-2018 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	\$0	
Local	\$996,563	\$996,860	\$1,042,194	\$45,334
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$996,563	\$996,860	\$1,042,194	\$45,334
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$234,000	\$234,000	\$725,000	\$491,000
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$234,000	\$234,000	\$725,000	\$491,000
Revenue Over (Under) Expenditures	<u>\$762,563</u>	<u>\$762,860</u>	<u>\$317,194</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$762,563</u></u>	<u><u>\$762,860</u></u>	<u><u>\$317,194</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 revised as follows:

2014 Debt Retirement Fund

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Proposed</u>	2017-2018 <u>Nov Revised</u>	2017-2018 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$47,581	\$28,242	\$28,281	\$28,281	
Local	\$342,896	\$372,085	\$372,195	\$379,340	\$7,145
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$342,896	\$372,085	\$372,195	\$379,340	\$7,145
Purchased Services	\$500	\$500	\$500	\$500	\$0
Supplies & Other	\$296	\$500	\$500	\$0	-\$500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$361,400	\$374,600	\$374,600	\$374,600	\$0
Expenditures	\$362,196	\$375,600	\$375,600	\$375,100	-\$500
Revenue Over (Under) Expenditures	-\$19,300	-\$3,515	-\$3,405	\$4,240	
Fund Equity - <u>End of Year</u>	\$28,281	\$24,727	\$24,876	\$32,521	

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