

**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 2011-2012 be adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2010-2011 <u>Audited Final</u>	2011-2012 <u>Proposed</u>	2011-2012 <u>Nov Revised</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$913,442	\$1,022,625	\$1,060,468	
<u>REVENUE</u>					
100	Local	\$2,621,409	\$2,994,516	\$3,039,184	\$44,668
300	State	\$3,504,870	\$2,806,567	\$2,845,115	\$38,548
400	Federal	\$603,913	\$520,184	\$520,184	\$0
500	Incoming Transfers - Other	\$146,841	\$99,463	\$99,463	\$0
	<b>TOTAL REVENUES</b>	<b>\$6,877,033</b>	<b>\$6,420,730</b>	<b>\$6,503,946</b>	<b>\$83,216</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,422,225	\$3,517,302	\$3,360,612	-\$156,690
120	Added Needs	\$1,039,374	\$1,004,699	\$962,637	-\$42,062
Support Services					
210	Pupil Support Services	\$93,046	\$102,652	\$97,512	-\$5,140
220	Instructional Staff	\$212,627	\$99,437	\$111,785	\$12,348
230	General Administration	\$199,248	\$223,604	\$220,525	-\$3,079
240	School Administration	\$405,953	\$483,286	\$430,769	-\$52,517
250	Business	\$146,506	\$187,307	\$196,266	\$8,959
260	Operation/Maintenance	\$542,679	\$554,755	\$567,795	\$13,040
270	Pupil Transportation	\$372,782	\$443,605	\$448,064	\$4,459
280	Central Support/Technology	\$96,795	\$99,003	\$99,003	\$0
290	Athletics	\$168,063	\$173,198	\$173,371	\$173
330	Community Services	\$3,386	\$3,500	\$3,500	\$0
400	Outgoing Transfers	\$4,024	\$9,794	\$9,794	\$0
500	Debt Service	\$23,299	\$23,093	\$23,093	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$6,730,007</b>	<b>\$6,925,235</b>	<b>\$6,704,726</b>	<b>-\$220,509</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$147,026</b>	<b>-\$504,505</b>	<b>-\$200,780</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$1,060,468</u>	<u>\$518,120</u>	<u>\$859,688</u>	
	Less Committed Fund Balance	\$205,062	\$271,615	\$258,615	
	Less Assigned Fund Balance	\$78,365	\$78,365	\$78,365	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$777,041</b>	<b>\$168,140</b>	<b>\$522,708</b>	
	Fund Balance to Total Expense	11.55%	2.43%	7.80%	

**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 2011-2012 be adopted as follows:

**Food Service**

<u>Description</u>	2010-2011 <u>Audited Final</u>	2011-2012 <u>Proposed</u>	2011-2012 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$34,455	\$32,870	\$41,775	
Local	\$81,518	\$69,730	\$69,730	\$0
State	\$14,252	\$12,725	\$12,725	\$0
Federal	\$301,154	\$310,523	\$310,523	\$0
Other	\$313	\$500	\$500	\$0
<b>Total Revenues</b>	<b>\$397,237</b>	<b>\$393,478</b>	<b>\$393,478</b>	<b>\$0</b>
Salaries	\$111,878	\$120,155	\$121,270	\$1,115
Benefits	\$52,879	\$64,475	\$53,707	-\$10,768
Purchased Services	\$6,556	\$9,835	\$9,835	\$0
Supplies	\$212,061	\$222,853	\$222,853	\$0
Capital Outlay	\$6,543	\$0	\$3,115	\$3,115
<b>Expenditures</b>	<b>\$389,917</b>	<b>\$417,318</b>	<b>\$410,780</b>	<b>-\$6,538</b>
Revenue Over (Under) Expenditures	\$7,320	-\$23,840	-\$17,302	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$41,775</b>	<b>\$9,030</b>	<b>\$24,473</b>	

**Resolution for Adoption By the  
Board of Education of White Pigeon Community Schools**  
Resolved, that the school Sinking Fund budget for White Pigeon Community Schools  
for the fiscal year 2011-2012 be adopted as follows:

**Sinking Fund**

<u>Description</u>	2010-2011 <u>Audited Final</u>	2011-2012 <u>Proposed</u>	2011-2012 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,148,741	\$1,788,883	\$1,802,696	
Local	\$960,745	\$989,043	\$986,716	-\$2,327
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$960,745</b>	<b>\$989,043</b>	<b>\$986,716</b>	<b>-\$2,327</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$23	\$500	\$500	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$306,767	\$307,870	\$307,870	\$0
<b>Expenditures</b>	<b>\$306,790</b>	<b>\$308,370</b>	<b>\$308,370</b>	<b>\$0</b>
Revenue Over (Under) Expenditures	<u>\$653,955</u>	<u>\$680,673</u>	<u>\$678,346</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$1,802,696</u></b>	<b><u>\$2,469,556</u></b>	<b><u>\$2,481,042</u></b>	

**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 servicing the payment of principal and interest on Qualified Zone Academy Bond borrowing.**