

**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 2018-2019 be revised as follows.**

ACCOUNT CODE	DESCRIPTION	2017-2018 Audited Final	2018-2019 Proposed	2018-2019 Nov Revised	2018-2019 Jun Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,977,231	\$2,071,570	\$2,275,212	\$2,275,212	
<u>REVENUE</u>						
100	Local	\$2,928,608	\$2,948,109	\$2,947,592	\$2,902,181	-\$45,411
300	State	\$4,199,784	\$3,466,441	\$3,580,145	\$4,190,642	\$610,497
400	Federal	\$304,561	\$351,991	\$292,459	\$362,815	\$70,356
500	Incoming Transfers - Other	\$181,509	\$48,565	\$48,565	\$48,565	\$0
	<b>TOTAL REVENUES</b>	<b>\$7,614,462</b>	<b>\$6,815,106</b>	<b>\$6,868,761</b>	<b>\$7,504,203</b>	<b>\$635,442</b>
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$3,865,484	\$3,442,039	\$3,339,714	\$3,842,401	\$502,687
120	Added Needs	\$1,159,204	\$1,080,619	\$971,752	\$1,004,772	\$33,020
Support Services						
210	Pupil Support Services	\$122,242	\$126,257	\$183,720	\$183,414	-\$306
220	Instructional Staff	\$82,430	\$121,922	\$84,127	\$87,906	\$3,779
230	General Administration	\$108,630	\$155,000	\$158,520	\$125,133	-\$33,387
240	School Administration	\$472,510	\$461,280	\$472,611	\$466,829	-\$5,782
250	Business	\$149,030	\$158,436	\$160,082	\$162,372	\$2,290
260	Operation/Maintenance	\$637,534	\$701,622	\$713,495	\$697,450	-\$16,045
270	Pupil Transportation	\$336,005	\$411,201	\$408,785	\$361,590	-\$47,195
280	Central Support/Technology	\$100,430	\$117,226	\$123,202	\$120,962	-\$2,240
290	Athletics	\$252,758	\$266,567	\$266,558	\$258,969	-\$7,589
330	Community Services	\$883	\$2,900	\$3,600	\$2,825	-\$775
400	Outgoing Transfers	\$9,101	\$2,500	\$2,500	\$2,500	\$0
500	Debt Service	\$20,240	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$7,316,481</b>	<b>\$7,047,569</b>	<b>\$6,888,666</b>	<b>\$7,317,123</b>	<b>\$428,457</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$297,981</b>	<b>-\$232,463</b>	<b>-\$19,905</b>	<b>\$187,080</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$2,275,212</u>	<u>\$1,839,107</u>	<u>\$2,255,307</u>	<u>\$2,462,292</u>	
	Less Committed Fund Balance	\$702,494	\$775,066	\$775,066	\$766,416	
	Less Assigned Fund Balance	\$31,940	\$58,180	\$58,180	\$46,199	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$1,540,778</b>	<b>\$1,005,861</b>	<b>\$1,422,061</b>	<b>\$1,649,677</b>	
	Fund Balance to Total Expense	21.06%	14.27%	20.64%	22.55%	

**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 2018-2019 be revised as follows:

**Food Service**

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	2018-2018 <u>Jun Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$106,719	\$115,228	\$119,250	\$119,250	
Local	\$102,744	\$115,010	\$115,010	\$92,600	-\$22,410
State	\$16,317	\$16,100	\$16,100	\$15,472	-\$628
Federal	\$368,095	\$360,250	\$360,250	\$373,250	\$13,000
Other	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$487,156</b>	<b>\$491,360</b>	<b>\$491,360</b>	<b>\$481,322</b>	<b>-\$10,038</b>
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$231,577	\$238,510	\$238,510	\$232,441	-\$6,069
Supplies	\$243,048	\$236,050	\$236,050	\$237,985	\$1,935
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$474,625</b>	<b>\$474,560</b>	<b>\$474,560</b>	<b>\$470,426</b>	<b>-\$4,134</b>
Revenue Over (Under) Expenditures	\$12,531	\$16,800	\$16,800	\$10,896	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$119,250</b>	<b>\$132,028</b>	<b>\$136,050</b>	<b>\$130,146</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 2018-2019 be revised as follows:

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

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	2018-2019 <u>Jun Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$1,012,606	\$709,689	\$709,705	\$709,705	
Local	\$9,855	\$5,000	\$5,000	\$16,651	\$11,651
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$9,855</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$16,651</b>	<b>\$11,651</b>
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$312,756	\$313,365	\$313,365	\$313,264	-\$101
<b>Expenditures</b>	<b>\$312,756</b>	<b>\$313,365</b>	<b>\$313,365</b>	<b>\$313,264</b>	<b>-\$101</b>
Revenue Over (Under) Expenditures	-\$302,901	-\$308,365	-\$308,365	-\$296,613	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$709,705</b>	<b>\$401,324</b>	<b>\$401,340</b>	<b>\$413,092</b>	

**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 2018-2019 be revised as follows:

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

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	2018-2019 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$230,106	\$105,841	\$144,185	\$144,185	
Local	\$730	\$10	\$10	\$193	\$183
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$730</b>	<b>\$10</b>	<b>\$10</b>	<b>\$193</b>	<b>\$183</b>
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$86,651	\$105,000	\$105,000	\$144,378	-\$39,378
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$86,651</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$144,378</b>	<b>-\$39,378</b>
Revenue Over (Under) Expenditures	<u>-\$85,921</u>	<u>-\$104,990</u>	<u>-\$104,990</u>	<u>-\$144,185</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$144,185</u></b>	<b><u>\$851</u></b>	<b><u>\$39,195</u></b>	<b><u>\$0</u></b>	

**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 2018-2019 be revised as follows:

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

<u>Description</u>	2017-2018 <u>Final Audited</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	2018-2019 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$317,194	\$479,048	\$479,048	
Local	\$1,015,185	\$1,027,819	\$1,029,835	\$1,093,566	\$63,731
State	\$26,658	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,041,843</b>	<b>\$1,027,819</b>	<b>\$1,029,835</b>	<b>\$1,093,566</b>	<b>\$63,731</b>
Purchased Services	\$0	\$2,000	\$2,000	\$2,095	\$95
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$562,795	\$1,202,161	\$1,202,161	\$1,185,000	-\$17,161
Debt Service	\$0	\$22,575	\$22,575	\$15,689	-\$6,886
<b>Expenditures</b>	<b>\$562,795</b>	<b>\$1,226,736</b>	<b>\$1,226,736</b>	<b>\$1,202,784</b>	<b>-\$23,952</b>
Revenue Over (Under) Expenditures	<u>\$479,048</u>	<u>-\$198,917</u>	<u>-\$196,901</u>	<u>-\$109,218</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$479,048</u></b>	<b><u>\$118,277</u></b>	<b><u>\$282,147</u></b>	<b><u>\$369,830</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 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 2018-2019 be revised as follows:

**2014 Debt Retirement Fund**

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	2018-2019 <u>Jun Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$28,281	\$32,521	\$32,473	\$32,473	
Local	\$379,292	\$373,476	\$373,299	\$395,235	\$21,936
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$379,292</b>	<b>\$373,476</b>	<b>\$373,299</b>	<b>\$395,235</b>	<b>\$21,936</b>
Purchased Services	\$0	\$500	\$500	\$500	\$0
Supplies & Other	\$0	\$500	\$500	\$0	-\$500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$375,100	\$377,400	\$377,400	\$377,400	\$0
<b>Expenditures</b>	<b>\$375,100</b>	<b>\$378,400</b>	<b>\$378,400</b>	<b>\$377,900</b>	<b>-\$500</b>
Revenue Over (Under) Expenditures	\$4,192	-\$4,924	-\$5,101	\$17,335	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$32,473</b>	<b>\$27,597</b>	<b>\$27,372</b>	<b>\$49,808</b>	

The total number of mills of ad valorem property taxes to be levied will be 1.09 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**