

**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 <u>Audited Final</u>	2018-2019 <u>Proposed</u>	2018-2019 <u>Nov Revised</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,977,231	\$2,071,570	\$2,275,212	
<u>REVENUE</u>					
100	Local	\$2,928,608	\$2,948,109	\$2,947,592	-\$517
300	State	\$4,199,784	\$3,466,441	\$3,580,145	\$113,704
400	Federal	\$304,561	\$351,991	\$292,459	-\$59,532
500	Incoming Transfers - Other	\$181,509	\$48,565	\$48,565	\$0
	TOTAL REVENUES	\$7,614,462	\$6,815,106	\$6,868,761	\$53,655
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,865,484	\$3,442,039	\$3,339,714	-\$102,325
120	Added Needs	\$1,159,204	\$1,080,619	\$971,752	-\$108,867
Support Services					
210	Pupil Support Services	\$122,242	\$126,257	\$183,720	\$57,463
220	Instructional Staff	\$82,430	\$121,922	\$84,127	-\$37,795
230	General Administration	\$108,630	\$155,000	\$158,520	\$3,520
240	School Administration	\$472,510	\$461,280	\$472,611	\$11,331
250	Business	\$149,030	\$158,436	\$160,082	\$1,646
260	Operation/Maintenance	\$637,534	\$701,622	\$713,495	\$11,873
270	Pupil Transportation	\$336,005	\$411,201	\$408,785	-\$2,416
280	Central Support/Technology	\$100,430	\$117,226	\$123,202	\$5,976
290	Athletics	\$252,758	\$266,567	\$266,558	-\$9
330	Community Services	\$883	\$2,900	\$3,600	\$700
400	Outgoing Transfers	\$9,101	\$2,500	\$2,500	\$0
500	Debt Service	\$20,240	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$7,316,481	\$7,047,569	\$6,888,666	-\$158,903
	CHANGE IN FUND BALANCE	\$297,981	-\$232,463	-\$19,905	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$2,275,212</u>	<u>\$1,839,107</u>	<u>\$2,255,307</u>	
	Less Committed Fund Balance	\$702,494	\$775,066	\$775,066	
	Less Assigned Fund Balance	\$31,940	\$58,180	\$58,180	
	UNASSIGNED FUND BALANCE	\$1,540,778	\$1,005,861	\$1,422,061	
	Fund Balance to Total Expense	21.06%	14.27%	20.64%	

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>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$106,719	\$115,228	\$119,250	
Local	\$102,744	\$115,010	\$115,010	\$0
State	\$16,317	\$16,100	\$16,100	\$0
Federal	\$368,095	\$360,250	\$360,250	\$0
Other	\$0	\$0	\$0	\$0
Total Revenues	\$487,156	\$491,360	\$491,360	\$0
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$231,577	\$238,510	\$238,510	\$0
Supplies	\$243,048	\$236,050	\$236,050	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Expenditures	\$474,625	\$474,560	\$474,560	\$0
Revenue Over (Under) Expenditures	<u>\$12,531</u>	<u>\$16,800</u>	<u>\$16,800</u>	
Fund Equity - <u>End of Year</u>	<u>\$119,250</u>	<u>\$132,028</u>	<u>\$136,050</u>	

**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>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,012,606	\$709,689	\$709,705	
Local	\$9,855	\$5,000	\$5,000	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$9,855	\$5,000	\$5,000	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$312,756	\$313,365	\$313,365	\$0
Expenditures	\$312,756	\$313,365	\$313,365	\$0
Revenue Over (Under) Expenditures	-\$302,901	-\$308,365	-\$308,365	
Fund Equity - <u>End of Year</u>	\$709,705	\$401,324	\$401,340	

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>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$230,106	\$105,841	\$144,185	
Local	\$730	\$10	\$10	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$730	\$10	\$10	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$86,651	\$105,000	\$105,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$86,651	\$105,000	\$105,000	\$0
Revenue Over (Under) Expenditures	<u>-\$85,921</u>	<u>-\$104,990</u>	<u>-\$104,990</u>	
Fund Equity - <u>End of Year</u>	<u>\$144,185</u>	<u>\$851</u>	<u>\$39,195</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 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>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$317,194	\$479,048	
Local	\$1,015,185	\$1,027,819	\$1,029,835	\$2,016
State	\$26,658	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,041,843	\$1,027,819	\$1,029,835	\$2,016
Purchased Services	\$0	\$2,000	\$2,000	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$562,795	\$1,202,161	\$1,202,161	\$0
Debt Service	\$0	\$22,575	\$22,575	\$0
Expenditures	\$562,795	\$1,226,736	\$1,226,736	\$0
Revenue Over (Under) Expenditures	<u>\$479,048</u>	<u>-\$198,917</u>	<u>-\$196,901</u>	
Fund Equity - <u>End of Year</u>	<u>\$479,048</u>	<u>\$118,277</u>	<u>\$282,147</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 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>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$28,281	\$32,521	\$32,473	
Local	\$379,292	\$373,476	\$373,299	-\$177
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$379,292	\$373,476	\$373,299	-\$177
Purchased Services	\$0	\$500	\$500	\$0
Supplies & Other	\$0	\$500	\$500	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$375,100	\$377,400	\$377,400	\$0
Expenditures	\$375,100	\$378,400	\$378,400	\$0
Revenue Over (Under) Expenditures	\$4,192	-\$4,924	-\$5,101	
Fund Equity - <u>End of Year</u>	\$32,473	\$27,597	\$27,372	

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