

**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 adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2016-2017 <u>Audited Final</u>	2017-2018 <u>Projected Final</u>	2018-2019 <u>Proposed</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,750,292	\$1,977,231	\$2,071,570	
<u>REVENUE</u>					
100	Local	\$2,776,346	\$2,881,969	\$2,948,109	\$66,140
300	State	\$4,067,511	\$4,185,950	\$3,466,441	-\$719,509
400	Federal	\$335,126	\$351,991	\$351,991	\$0
500	Incoming Transfers - Other	\$165,585	\$201,007	\$48,565	-\$152,442
	<b>TOTAL REVENUES</b>	<b>\$7,344,568</b>	<b>\$7,620,917</b>	<b>\$6,815,106</b>	<b>-\$805,811</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,791,448	\$3,904,826	\$3,442,039	-\$462,787
120	Added Needs	\$1,080,353	\$1,200,732	\$1,080,619	-\$120,113
Support Services					
210	Pupil Support Services	\$118,294	\$121,923	\$126,257	\$4,334
220	Instructional Staff	\$106,049	\$117,935	\$121,922	\$3,987
230	General Administration	\$111,187	\$120,476	\$155,000	\$34,524
240	School Administration	\$448,067	\$475,882	\$461,280	-\$14,602
250	Business	\$146,522	\$151,774	\$158,436	\$6,662
260	Operation/Maintenance	\$595,920	\$672,682	\$701,622	\$28,940
270	Pupil Transportation	\$352,744	\$366,355	\$411,201	\$44,846
280	Central Support/Technology	\$96,145	\$102,879	\$117,226	\$14,347
290	Athletics	\$247,721	\$267,238	\$266,567	-\$671
330	Community Services	\$2,113	\$1,400	\$2,900	\$1,500
400	Outgoing Transfers	\$1,598	\$2,235	\$2,500	\$265
500	Debt Service	\$19,468	\$20,241	\$0	-\$20,241
	<b>TOTAL EXPENDITURES</b>	<b>\$7,117,629</b>	<b>\$7,526,578</b>	<b>\$7,047,569</b>	<b>-\$479,009</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$226,939</b>	<b>\$94,339</b>	<b>-\$232,463</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$1,977,231</u>	<u>\$2,071,570</u>	<u>\$1,839,107</u>	
	Less Committed Fund Balance	\$597,930	\$702,494	\$775,066	
	Less Assigned Fund Balance	\$7,590	\$31,940	\$58,180	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$1,371,711</b>	<b>\$1,337,136</b>	<b>\$1,005,861</b>	
	Fund Balance to Total Expense	19.27%	17.77%	14.27%	

**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 adopted as follows:

**Food Service**

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Projected Final</u>	2018-2019 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$112,457	\$106,719	\$115,228	
Local	\$104,157	\$110,170	\$115,010	\$4,840
State	\$16,073	\$16,316	\$16,100	-\$216
Federal	\$391,157	\$346,542	\$360,250	\$13,708
Other	\$0			\$0
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Total Revenues	\$511,387	\$473,028	\$491,360	\$18,332
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$242,168	\$230,046	\$238,510	\$8,464
Supplies	\$248,320	\$234,473	\$236,050	\$1,577
Capital Outlay	\$26,637	\$0	\$0	\$0
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Expenditures	\$517,125	\$464,519	\$474,560	\$10,041
Revenue Over (Under) Expenditures	-\$5,738	\$8,509	\$16,800	
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Fund Equity - <u>End of Year</u>	\$106,719	\$115,228	\$132,028	
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**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 adopted as follows:

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

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Projected Final</u>	2018-2019 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,312,956	\$1,012,606	\$709,689	
Local	\$11,850	\$9,839	\$5,000	-\$4,839
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$11,850	\$9,839	\$5,000	-\$4,839
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$312,200	\$312,756	\$313,365	\$609
Expenditures	\$312,200	\$312,756	\$313,365	\$609
Revenue Over (Under) Expenditures	-\$300,350	-\$302,917	-\$308,365	
Fund Equity - <u>End of Year</u>	<u>\$1,012,606</u>	<u>\$709,689</u>	<u>\$401,324</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 2018-2019 be adopted as follows:

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

<u>Description</u>	2016-2017 <u>Audited Final</u>	2017-2018 <u>Projected Final</u>	2018-2019 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$772,761	\$230,106	\$105,841	
Local	\$980,171	\$735	\$10	-\$725
State	\$24,308	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,004,479</b>	<b>\$735</b>	<b>\$10</b>	<b>-\$725</b>
Purchased Services	\$1,628	\$0	\$0	\$0
Supplies & Other	\$5,243	\$0	\$0	\$0
Capital Outlay	\$1,540,263	\$125,000	\$105,000	-\$20,000
Debt Service	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$1,547,134</b>	<b>\$125,000</b>	<b>\$105,000</b>	<b>-\$20,000</b>
Revenue Over (Under) Expenditures	<u>-\$542,655</u>	<u>-\$124,265</u>	<u>-\$104,990</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$230,106</u></u>	<u><u>\$105,841</u></u>	<u><u>\$851</u></u>	

**No current millage being levied for this fund.**

**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 adopted as follows:

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

<u>Description</u>	2017-2018 <u>Projected Final</u>	2018-2019 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$317,194	
Local	\$1,042,194	\$1,027,819	-\$14,375
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,042,194</b>	<b>\$1,027,819</b>	<b>-\$14,375</b>
Purchased Services	\$0	\$2,000	\$2,000
Supplies & Other	\$0	\$0	\$0
Capital Outlay	\$725,000	\$1,202,161	\$477,161
Debt Service	\$0	\$22,575	\$22,575
<b>Expenditures</b>	<b>\$725,000</b>	<b>\$1,226,736</b>	<b>\$501,736</b>
Revenue Over (Under) Expenditures	<u>\$317,194</u>	<u>-\$198,917</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$317,194</u></u>	<u><u>\$118,277</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 2018-2019 be adopted as follows:

**2014 Debt Retirement Fund**

<u>Description</u>	<u>2016-2017 Audited Final</u>	<u>2017-2018 Projected Final</u>	<u>2018-2019 Proposed</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$47,581	\$28,281	\$32,521	
Local	\$342,896	\$379,340	\$373,476	-\$5,864
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$342,896</b>	<b>\$379,340</b>	<b>\$373,476</b>	<b>-\$5,864</b>
Purchased Services	\$500	\$500	\$500	\$0
Supplies & Other	\$296	\$0	\$500	\$500
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$361,400	\$374,600	\$377,400	\$2,800
<b>Expenditures</b>	<b>\$362,196</b>	<b>\$375,100</b>	<b>\$378,400</b>	<b>\$3,300</b>
Revenue Over (Under) Expenditures	-\$19,300	\$4,240	-\$4,924	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$28,281</b>	<b>\$32,521</b>	<b>\$27,597</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**