

**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 2019-2020 be revised as follows.**

ACCOUNT CODE	DESCRIPTION	2018-2019 <u>Audited Final</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$2,275,212	\$2,462,292	\$2,598,361	
<u>REVENUE</u>					
100	Local	\$2,891,713	\$3,045,744	\$3,049,908	\$4,164
300	State	\$4,184,311	\$3,393,544	\$3,839,456	\$445,912
400	Federal	\$325,482	\$362,815	\$304,009	-\$58,806
500	Incoming Transfers - Other	\$48,897	\$47,872	\$98,171	\$50,299
	<b>TOTAL REVENUES</b>	<b>\$7,450,403</b>	<b>\$6,849,975</b>	<b>\$7,291,544</b>	<b>\$441,569</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,758,197	\$3,561,480	\$3,541,055	-\$20,425
120	Added Needs	\$1,023,637	\$958,455	\$988,668	\$30,213
Support Services					
210	Pupil Support Services	\$182,255	\$193,235	\$225,438	\$32,203
220	Instructional Staff	\$80,686	\$92,270	\$106,140	\$13,870
230	General Administration	\$123,577	\$140,512	\$142,527	\$2,015
240	School Administration	\$451,971	\$501,579	\$499,529	-\$2,050
250	Business	\$156,219	\$163,809	\$162,481	-\$1,328
260	Operation/Maintenance	\$660,212	\$758,204	\$756,772	-\$1,432
270	Pupil Transportation	\$332,538	\$420,634	\$479,827	\$59,193
280	Central Support/Technology	\$109,671	\$137,714	\$136,053	-\$1,661
290	Athletics	\$244,855	\$271,338	\$272,967	\$1,629
300	Community Services	\$1,222	\$2,100	\$1,300	-\$800
400	Outgoing Transfers	\$2,214	\$11,571	\$49,718	\$38,147
500	Debt Service	\$0	\$0	\$0	\$0
600	Fund Modifications	\$0	\$0	\$3,234	\$3,234
	<b>TOTAL EXPENDITURES</b>	<b>\$7,127,254</b>	<b>\$7,212,901</b>	<b>\$7,365,709</b>	<b>\$152,808</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$323,149</b>	<b>-\$362,926</b>	<b>-\$74,165</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$2,598,361	\$2,099,366	\$2,524,196	
	Less Committed Fund Balance	\$766,416	\$834,796	\$774,406	
	Less Assigned Fund Balance	\$46,199	\$46,199	\$56,477	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$1,785,746</b>	<b>\$1,218,371</b>	<b>\$1,693,313</b>	
	Fund Balance to Total Expense	25.06%	16.89%	22.99%	

**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 2019-2020 be revised as follows:

**Food Service**

<u>Description</u>	2018-2019 <u>Audited Final</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$119,250	\$130,146	\$141,328	
Local	\$95,017	\$98,125	\$98,125	\$0
State	\$14,979	\$15,000	\$15,000	\$0
Federal	\$391,844	\$372,250	\$372,250	\$0
Other	\$0	\$0	\$3,234	\$3,234
<b>Total Revenues</b>	<b>\$501,840</b>	<b>\$485,375</b>	<b>\$488,609</b>	<b>\$3,234</b>
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$249,524	\$230,470	\$251,221	\$20,751
Supplies	\$230,238	\$249,705	\$227,670	-\$22,035
Capital Outlay	\$0	\$0		\$0
<b>Expenditures</b>	<b>\$479,762</b>	<b>\$480,175</b>	<b>\$478,891</b>	<b>-\$1,284</b>
Revenue Over (Under) Expenditures	<u>\$22,078</u>	<u>\$5,200</u>	<u>\$9,718</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$141,328</u></b>	<b><u>\$135,346</u></b>	<b><u>\$151,046</u></b>	

Note: The 2019/2020 Proposed had the numbers reversed for Purchased Services and Supplies. This would be the reason for the larger number in the "Dollar Change" column, but as you can see, one offsets the other.

**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 2019-2020 be revised as follows:

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

<u>Description</u>	2018-2019 <u>Audited Final</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$709,705	\$413,092	\$406,128	
Local	\$9,687	\$5,000	\$5,000	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$9,687</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$313,264	\$314,805	\$314,805	\$0
<b>Expenditures</b>	<b>\$313,264</b>	<b>\$314,805</b>	<b>\$314,805</b>	<b>\$0</b>
Revenue Over (Under) Expenditures	-\$303,577	-\$309,805	-\$309,805	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$406,128</b>	<b>\$103,287</b>	<b>\$96,323</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 - C budget for White Pigeon Community Schools  
for the fiscal year 2019-2020 be revised as follows:

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

<u>Description</u>	2018-2019 <u>Final Audited</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$479,048	\$369,830	\$351,671	
Local	\$1,045,233	\$1,076,338	\$1,075,382	-\$956
State	\$48,438	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,093,671</b>	<b>\$1,076,338</b>	<b>\$1,075,382</b>	<b>-\$956</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$1,203,266	\$550,000	\$550,000	\$0
Debt Service	\$17,782	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$1,221,048</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$0</b>
Revenue Over (Under) Expenditures	<u>-\$127,377</u>	<u>\$526,338</u>	<u>\$525,382</u>	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$351,671</u></b>	<b><u>\$896,168</u></b>	<b><u>\$877,053</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 2019-2020 be revised as follows:

**2014 Debt Retirement Fund**

<u>Description</u>	<u>2018-2019 Audited Final</u>	<u>2019-2020 Proposed</u>	<u>2019-2020 Nov Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$32,473	\$49,808	\$50,286	
Local	\$395,713	\$0	\$13	\$13
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$395,713</b>	<b>\$0</b>	<b>\$13</b>	<b>\$13</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$377,900	\$0	\$0	\$0
Transfer-Fund Modification	\$0	\$0	\$50,299	\$50,299
<b>Expenditures</b>	<b>\$377,900</b>	<b>\$0</b>	<b>\$50,299</b>	<b>\$50,299</b>
Revenue Over (Under) Expenditures	\$17,813	\$0	-\$50,286	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$50,286</b>	<b>\$49,808</b>	<b>\$0</b>	

**This fund was closed in August 2019 with the money being moved to the assigned fund balance in the General Fund. Per discussion with board of education these funds will be used exclusively for bond allowable purchasing.**

**Resolution for Adoption By the  
Board of Education of White Pigeon Community Schools**  
Resolved, that the 2019 Debt Retirement Fund budget for White Pigeon Community Schools  
for the fiscal year 2019-2020 be revised as follows:

**2019 Debt Retirement Fund**

<u>Description</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	
Local	\$390,378	\$390,030	-\$348
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
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Total Revenues	\$390,378	\$390,030	-\$348
Purchased Services	\$500	\$500	\$0
Supplies & Other	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$345,000	\$344,281	-\$719
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Expenditures	\$345,500	\$344,781	-\$719
Revenue Over (Under)			
Expenditures	\$44,878	\$45,249	
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Fund Equity - <u>End of Year</u>	\$44,878	\$45,249	
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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 2024**

**Resolution for Adoption By the  
Board of Education of White Pigeon Community Schools**  
Resolved, that the 2019 Capital Projects Fund budget for White Pigeon Community Schools  
for the fiscal year 2019-2020 be revised as follows:

**2019 Capital Projects Fund**

<u>Description</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	
Local	\$0	\$1,000	\$1,000
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$1,780,812	\$1,780,812
<b>Total Revenues</b>	<b>\$0</b>	<b>\$1,781,812</b>	<b>\$1,781,812</b>
Purchased Services	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0
Capital Outlay	\$0	\$330,015	\$330,015
Debt Service	\$0	\$54,859	\$54,859
<b>Expenditures</b>	<b>\$0</b>	<b>\$384,874</b>	<b>\$384,874</b>
Revenue Over (Under) Expenditures	\$0	\$1,396,938	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$0</b>	<b>\$1,396,938</b>	