

**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 adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2017-2018 Audited Final	2018-2019 Projected Final	2019-2020 Proposed	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$1,977,231	\$2,275,212	\$2,462,292	
<u>REVENUE</u>					
100	Local	\$2,928,608	\$2,902,181	\$3,045,744	\$143,563
300	State	\$4,199,784	\$4,190,642	\$3,393,544	-\$797,098
400	Federal	\$304,561	\$362,815	\$362,815	\$0
500	Incoming Transfers - Other	\$181,509	\$48,565	\$47,872	-\$693
	TOTAL REVENUES	\$7,614,462	\$7,504,203	\$6,849,975	-\$654,228
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,865,484	\$3,842,401	\$3,561,480	-\$280,921
120	Added Needs	\$1,159,204	\$1,004,772	\$958,455	-\$46,317
Support Services					
210	Pupil Support Services	\$122,242	\$183,414	\$193,235	\$9,821
220	Instructional Staff	\$82,430	\$87,906	\$92,270	\$4,364
230	General Administration	\$108,630	\$125,133	\$140,512	\$15,379
240	School Administration	\$472,510	\$466,829	\$501,579	\$34,750
250	Business	\$149,030	\$162,372	\$163,809	\$1,437
260	Operation/Maintenance	\$637,534	\$697,450	\$758,204	\$60,754
270	Pupil Transportation	\$336,005	\$361,590	\$420,634	\$59,044
280	Central Support/Technology	\$100,430	\$120,962	\$137,714	\$16,752
290	Athletics	\$252,758	\$258,969	\$271,338	\$12,369
330	Community Services	\$883	\$2,825	\$2,100	-\$725
400	Outgoing Transfers	\$9,101	\$2,500	\$11,571	\$9,071
500	Debt Service	\$20,240	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$7,316,481	\$7,317,123	\$7,212,901	-\$104,222
	CHANGE IN FUND BALANCE	\$297,981	\$187,080	-\$362,926	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$2,275,212</u>	<u>\$2,462,292</u>	<u>\$2,099,366</u>	
	Less Committed Fund Balance	\$702,494	\$766,416	\$834,796	
	Less Assigned Fund Balance	\$31,940	\$46,199	\$46,199	
	UNASSIGNED FUND BALANCE	\$1,540,778	\$1,649,677	\$1,218,371	
	Fund Balance to Total Expense	21.06%	22.55%	16.89%	

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 adopted as follows:

Food Service

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Projected Final</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$106,719	\$119,250	\$130,146	
Local	\$102,744	\$92,600	\$98,125	\$5,525
State	\$16,317	\$15,472	\$15,000	-\$472
Federal	\$368,095	\$373,250	\$372,250	-\$1,000
Other	\$0		\$0	\$0
Total Revenues	\$487,156	\$481,322	\$485,375	\$4,053
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$231,577	\$232,441	\$230,470	-\$1,971
Supplies	\$243,048	\$237,985	\$249,705	\$11,720
Capital Outlay	\$0			\$0
Expenditures	\$474,625	\$470,426	\$480,175	\$9,749
Revenue Over (Under) Expenditures	<u>\$12,531</u>	<u>\$10,896</u>	<u>\$5,200</u>	
Fund Equity - <u>End of Year</u>	<u>\$119,250</u>	<u>\$130,146</u>	<u>\$135,346</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 2019-2020 be adopted as follows:

Sinking Fund-A: 2007-2011

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Projected Final</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,012,606	\$709,705	\$413,092	
Local	\$9,855	\$16,651	\$5,000	-\$11,651
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$9,855	\$16,651	\$5,000	-\$11,651
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$312,756	\$313,264	\$314,805	\$1,541
Expenditures	\$312,756	\$313,264	\$314,805	\$1,541
Revenue Over (Under) Expenditures	-\$302,901	-\$296,613	-\$309,805	
Fund Equity - <u>End of Year</u>	\$709,705	\$413,092	\$103,287	

**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 2019-2020 be adopted as follows:

Sinking Fund-B: 2012-2016

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Projected Final</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$230,106	\$144,185	\$0	
Local	\$730	\$193		-\$193
State	\$0	\$0		\$0
Federal	\$0	\$0		\$0
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Total Revenues	\$730	\$193	\$0	-\$193
Purchased Services	\$0	\$0		\$0
Supplies & Other	\$0	\$0		\$0
Capital Outlay	\$86,651	\$144,378		-\$144,378
Debt Service	\$0	\$0		\$0
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Expenditures	\$86,651	\$144,378	\$0	-\$144,378
Revenue Over (Under)				
Expenditures	<u>-\$85,921</u>	<u>-\$144,185</u>	<u>\$0</u>	
Fund Equity - <u>End of Year</u>	<u>\$144,185</u>	<u>\$0</u>	<u>\$0</u>	

No current millage being levied for this fund.

THIS FUND IS CLOSED WITH NO NEED FOR A 2019-2020 BUDGET

**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 adopted as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Projected Final</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$479,048	\$369,830	
Local	\$1,015,185	\$1,093,566	\$1,076,338	-\$17,228
State	\$26,658	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,041,843	\$1,093,566	\$1,076,338	-\$17,228
Purchased Services	\$0	\$2,095	\$0	-\$2,095
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$562,795	\$1,185,000	\$550,000	-\$635,000
Debt Service	\$0	\$15,689	\$0	-\$15,689
Expenditures	\$562,795	\$1,202,784	\$550,000	-\$652,784
Revenue Over (Under) Expenditures	<u>\$479,048</u>	<u>-\$109,218</u>	<u>\$526,338</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$479,048</u></u>	<u><u>\$369,830</u></u>	<u><u>\$896,168</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 2019-2020 be adopted as follows:

2014 Debt Retirement Fund

<u>Description</u>	2017-2018 <u>Audited Final</u>	2018-2019 <u>Projected Final</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$28,281	\$32,473	\$49,808	
Local	\$379,292	\$395,235	\$0	-\$395,235
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$379,292	\$395,235	\$0	-\$395,235
Purchased Services	\$0	\$500	\$0	-\$500
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$375,100	\$377,400	\$0	-\$377,400
Expenditures	\$375,100	\$377,900	\$0	-\$377,900
Revenue Over (Under) Expenditures	\$4,192	\$17,335	\$0	
Fund Equity - <u>End of Year</u>	\$32,473	\$49,808	\$49,808	

No current millage being levied for this fund.

**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 adopted as follows:

2019 Debt Retirement Fund

<u>Description</u>	2019-2020 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	
Local	\$390,378	\$390,378
State	\$0	\$0
Federal	\$0	\$0
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Total Revenues	\$390,378	\$390,378
Purchased Services	\$500	\$500
Supplies & Other	\$0	\$0
Capital Outlay	\$0	\$0
Debt Service	\$345,000	\$345,000
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Expenditures	\$345,500	\$345,500
Revenue Over (Under) Expenditures	<hr/> \$44,878	
Fund Equity - <u>End of Year</u>	<hr/> <hr/> \$44,878	

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