

**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 Audited Final	2019-2020 Proposed	2019-2020 Nov Revised	2019-2020 Jun Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$2,275,212	\$2,462,292	\$2,598,361	\$2,598,361	
<u>REVENUE</u>						
100	Local	\$2,891,713	\$3,045,744	\$3,049,908	\$3,029,680	-\$20,228
300	State	\$4,184,311	\$3,393,544	\$3,839,456	\$4,351,095	\$511,639
400	Federal	\$325,482	\$362,815	\$304,009	\$330,722	\$26,713
500	Incoming Transfers - Other	\$48,897	\$47,872	\$98,171	\$132,207	\$34,036
	TOTAL REVENUES	\$7,450,403	\$6,849,975	\$7,291,544	\$7,843,704	\$552,160
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$3,758,197	\$3,561,480	\$3,541,055	\$3,787,572	\$246,517
120	Added Needs	\$1,023,637	\$958,455	\$988,668	\$995,589	\$6,921
Support Services						
210	Pupil Support Services	\$182,255	\$193,235	\$225,438	\$221,294	-\$4,144
220	Instructional Staff	\$80,686	\$92,270	\$106,140	\$108,090	\$1,950
230	General Administration	\$123,577	\$140,512	\$142,527	\$128,032	-\$14,495
240	School Administration	\$451,971	\$501,579	\$499,529	\$493,520	-\$6,009
250	Business	\$156,219	\$163,809	\$162,481	\$164,635	\$2,154
260	Operation/Maintenance	\$660,212	\$758,204	\$756,772	\$674,630	-\$82,142
270	Pupil Transportation	\$332,538	\$420,634	\$479,827	\$381,239	-\$98,588
280	Central Support/Technology	\$109,671	\$137,714	\$136,053	\$120,076	-\$15,977
290	Athletics	\$244,855	\$271,338	\$272,967	\$240,734	-\$32,233
300	Community Services	\$1,222	\$2,100	\$1,300	\$1,300	\$0
400	Outgoing Transfers	\$2,214	\$11,571	\$49,718	\$68,485	\$18,767
500	Debt Service	\$0	\$0	\$0	\$0	\$0
600	Fund Modifications	\$0	\$0	\$3,234	\$3,234	\$0
	TOTAL EXPENDITURES	\$7,127,254	\$7,212,901	\$7,365,709	\$7,388,430	\$22,721
	CHANGE IN FUND BALANCE	\$323,149	-\$362,926	-\$74,165	\$455,274	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$2,598,361	\$2,099,366	\$2,524,196	\$3,053,635	
	Less Committed Fund Balance	\$766,416	\$834,796	\$774,406	\$774,406	
	Less Assigned Fund Balance	\$46,199	\$46,199	\$56,477	\$35,482	
	<u>UNASSIGNED FUND BALANCE</u>	\$1,785,746	\$1,218,371	\$1,693,313	\$2,243,747	
	Fund Balance to Total Expense	25.06%	16.89%	22.99%	30.37%	

**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>	2019-2020 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$119,250	\$130,146	\$141,328	\$141,328	
Local	\$95,017	\$98,125	\$98,125	\$75,294	-\$22,831
State	\$14,979	\$15,000	\$15,000	\$16,089	\$1,089
Federal	\$391,844	\$372,250	\$372,250	\$571,085	\$198,835
Other	\$0	\$0	\$3,234	\$3,284	\$50
<b>Total Revenues</b>	<b>\$501,840</b>	<b>\$485,375</b>	<b>\$488,609</b>	<b>\$665,752</b>	<b>\$177,143</b>
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$249,524	\$230,470	\$251,221	\$251,756	\$535
Supplies	\$230,238	\$249,705	\$227,670	\$251,517	\$23,847
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$479,762</b>	<b>\$480,175</b>	<b>\$478,891</b>	<b>\$503,273</b>	<b>\$24,382</b>
Revenue Over (Under) Expenditures	\$22,078	\$5,200	\$9,718	\$162,479	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$141,328</b>	<b>\$135,346</b>	<b>\$151,046</b>	<b>\$303,807</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 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>	2019-2020 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$709,705	\$413,092	\$406,128	\$406,128	
Local	\$9,687	\$5,000	\$5,000	\$8,185	\$3,185
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$9,687</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$8,185</b>	<b>\$3,185</b>
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$313,264	\$314,805	\$314,805	\$314,704	-\$101
<b>Expenditures</b>	<b>\$313,264</b>	<b>\$314,805</b>	<b>\$314,805</b>	<b>\$314,704</b>	<b>-\$101</b>
Revenue Over (Under) Expenditures	-\$303,577	-\$309,805	-\$309,805	-\$306,519	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$406,128</b>	<b>\$103,287</b>	<b>\$96,323</b>	<b>\$99,609</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>	2019-2020 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$479,048	\$369,830	\$351,671	\$351,671	
Local	\$1,045,233	\$1,076,338	\$1,075,382	\$1,138,476	\$63,094
State	\$48,438	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,093,671</b>	<b>\$1,076,338</b>	<b>\$1,075,382</b>	<b>\$1,138,476</b>	<b>\$63,094</b>
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$184	\$184
Capital Outlay	\$1,203,266	\$550,000	\$550,000	\$765,000	\$215,000
Debt Service	\$17,782	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<b>\$1,221,048</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$765,184</b>	<b>\$215,184</b>
Revenue Over (Under) Expenditures	-\$127,377	\$526,338	\$525,382	\$373,292	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$351,671</b>	<b>\$896,168</b>	<b>\$877,053</b>	<b>\$724,963</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 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>	2019-2020 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	\$0	
Local	\$390,378	\$390,030	\$395,046	\$5,016
State	\$0	\$0	\$16,578	\$16,578
Federal	\$0	\$0	\$0	\$0
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Total Revenues	\$390,378	\$390,030	\$411,624	\$21,594
Purchased Services	\$500	\$500	\$0	\$0
Supplies & Other	\$0	\$0	\$67	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$345,000	\$344,281	\$344,281	-\$719
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Expenditures	\$345,500	\$344,781	\$344,348	-\$719
Revenue Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	
	\$44,878	\$45,249	\$67,276	
Fund Equity - <u>End of Year</u>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	\$44,878	\$45,249	\$67,276	

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>	2019-2020 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	\$0	
Local	\$0	\$1,000	\$5,000	\$4,000
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$1,780,812	\$1,780,812	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$1,781,812</b>	<b>\$1,785,812</b>	<b>\$4,000</b>
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$330,015	\$34,761	-\$295,254
Debt Service	\$0	\$54,859	\$53,609	-\$1,250
<b>Expenditures</b>	<b>\$0</b>	<b>\$384,874</b>	<b>\$88,370</b>	<b>-\$296,504</b>
Revenue Over (Under) Expenditures	\$0	\$1,396,938	\$1,697,442	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$0</b>	<b>\$1,396,938</b>	<b>\$1,697,442</b>	