

**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 2020-2021 be revised as follows.**

ACCOUNT CODE	DESCRIPTION	2019-2020 Audited Final	2020-2021 Proposed	2020-2021 Nov Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$2,598,361	\$3,053,635	\$3,079,221	
<u>REVENUE</u>					
100	Local	\$3,035,195	\$3,238,910	\$3,246,605	\$7,695
300	State	\$4,220,306	\$3,024,979	\$3,673,393	\$648,414
400	Federal	\$272,399	\$517,670	\$796,878	\$279,208
500	Incoming Transfers - Other	\$136,852	\$71,224	\$71,224	\$0
	TOTAL REVENUES	\$7,664,752	\$6,852,783	\$7,788,100	\$935,317
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,728,865	\$3,708,253	\$3,935,665	\$227,412
120	Added Needs	\$963,984	\$1,006,507	\$998,252	-\$8,255
Support Services					
210	Pupil Support Services	\$213,665	\$252,303	\$233,421	-\$18,882
220	Instructional Staff	\$89,008	\$113,416	\$112,132	-\$1,284
230	General Administration	\$114,527	\$139,536	\$140,810	\$1,274
240	School Administration	\$480,822	\$499,058	\$510,506	\$11,448
250	Business	\$159,926	\$175,559	\$179,210	\$3,651
260	Operation/Maintenance	\$637,769	\$741,268	\$790,781	\$49,513
270	Pupil Transportation	\$370,518	\$398,779	\$385,678	-\$13,101
280	Central Support/Technology	\$119,539	\$138,211	\$143,165	\$4,954
290	Athletics	\$241,188	\$274,213	\$275,180	\$967
300	Community Services	\$302	\$1,300	\$1,300	\$0
400	Outgoing Transfers	\$60,545	\$13,668	\$13,668	\$0
500	Debt Service	\$0	\$0	\$0	\$0
600	Fund Modifications	\$3,234	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$7,183,892	\$7,462,071	\$7,719,768	\$257,697
	CHANGE IN FUND BALANCE	\$480,860	-\$609,288	\$68,332	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$3,079,221	\$2,444,347	\$3,147,553	
	Less Committed Fund Balance	\$774,406	\$856,483	\$851,529	
	Less Assigned Fund Balance	\$35,482	\$35,482	\$35,482	
	<u>UNASSIGNED FUND BALANCE</u>	\$2,269,333	\$1,552,382	\$2,260,542	
	Fund Balance to Total Expense	31.59%	20.80%	29.28%	

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 2020-2021 be revised as follows:

Food Service

<u>Description</u>	2019-2020 <u>Audited Final</u>	2020-2021 <u>Proposed</u>	2020-2021 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$141,328	\$303,807	\$286,938	
Local	\$74,897	\$105,550	\$105,550	\$0
State	\$16,707	\$17,250	\$17,250	\$0
Federal	\$592,633	\$421,094	\$421,094	\$0
Other (Fund Modification)	\$3,234	\$0	\$0	\$0
Total Revenues	\$687,471	\$543,894	\$543,894	\$0
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$253,643	\$266,960	\$268,160	\$1,200
Supplies	\$288,218	\$276,674	\$276,674	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Expenditures	\$541,861	\$543,634	\$544,834	\$1,200
Revenue Over (Under) Expenditures	<u>\$145,610</u>	<u>\$260</u>	<u>-\$940</u>	
Fund Equity - <u>End of Year</u>	<u>\$286,938</u>	<u>\$304,067</u>	<u>\$285,998</u>	

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 2020-2021 be revised as follows:

Sinking Fund-A: 2007-2011

<u>Description</u>	2019-2020 <u>Audited Final</u>	2020-2021 <u>Proposed</u>	2020-2021 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$406,128	\$99,609	\$99,182	
Local	\$7,758	\$1,500	\$1,500	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$7,758	\$1,500	\$1,500	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$314,704	\$315,186	\$315,186	\$0
Expenditures	\$314,704	\$315,186	\$315,186	\$0
Revenue Over (Under) Expenditures	-\$306,946	-\$313,686	-\$313,686	
Fund Equity - <u>End of Year</u>	\$99,182	-\$214,077	-\$214,504	

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 2020-2021 be revised as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	2019-2020 <u>Final Audited</u>	2020-2021 <u>Proposed</u>	2020-2021 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$351,671	\$724,960	\$875,923	
Local	\$1,089,192	\$1,129,587	\$1,129,898	\$311
State	\$49,735	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,138,927	\$1,129,587	\$1,129,898	\$311
Purchased Services	\$0	\$2,000	\$2,000	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$614,675	\$850,000	\$850,000	\$0
Debt Service	\$0	\$14,200	\$14,200	\$0
Expenditures	\$614,675	\$866,200	\$866,200	\$0
Revenue Over (Under) Expenditures	<u>\$524,252</u>	<u>\$263,387</u>	<u>\$263,698</u>	
Fund Equity - <u>End of Year</u>	<u>\$875,923</u>	<u>\$988,347</u>	<u>\$1,139,621</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 2019 Debt Retirement Fund budget for White Pigeon Community Schools
for the fiscal year 2020-2021 be revised as follows:

2019 Debt Retirement Fund

<u>Description</u>	2019-2020 <u>Final Audited</u>	2020-2021 <u>Proposed</u>	2020-2021 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$67,276	\$67,265	
Local	\$395,035	\$357,219	\$357,318	\$99
State	\$16,578	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$411,613	\$357,219	\$357,318	\$99
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$67	\$500	\$500	\$433
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$344,281	\$366,750	\$366,750	\$22,469
Expenditures	\$344,348	\$367,250	\$367,250	\$22,902
Revenue Over (Under) Expenditures	\$67,265	-\$10,031	-\$9,932	
Fund Equity - <u>End of Year</u>	\$67,265	\$57,245	\$57,333	

The total number of mills of ad valorem property taxes to be levied will be .95 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 2020-2021 be revised as follows:

2019 Capital Projects Fund

<u>Description</u>	2019-2020 <u>Final Audited</u>	2020-2021 <u>Proposed</u>	2020-2021 <u>Nov Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$1,697,442	\$1,699,226	
Local	\$5,417	\$3,500	\$3,500	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$1,780,813	\$0	\$0	\$0
Total Revenues	\$1,786,230	\$3,500	\$3,500	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$15	\$0	\$0	\$0
Capital Outlay	\$33,381	\$1,310,000	\$1,310,000	\$0
Debt Service	\$53,608	\$0	\$0	\$0
Expenditures	\$87,004	\$1,310,000	\$1,310,000	\$0
Revenue Over (Under) Expenditures	\$1,699,226	-\$1,306,500	-\$1,306,500	
Fund Equity - <u>End of Year</u>	\$1,699,226	\$390,942	\$392,726	