

**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 adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2018-2019 Audited Final	2019-2020 Projected Final	2020-2021 Proposed	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$2,275,212	\$2,598,361	\$3,053,635	
<u>REVENUE</u>					
100	Local	\$2,891,713	\$3,029,680	\$3,238,910	\$209,230
300	State	\$4,184,311	\$4,351,095	\$3,024,979	-\$1,326,116
400	Federal	\$325,482	\$330,722	\$517,670	\$186,948
500	Incoming Transfers - Other	\$48,897	\$132,207	\$71,224	-\$60,983
	TOTAL REVENUES	\$7,450,403	\$7,843,704	\$6,852,783	-\$990,921
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,758,197	\$3,787,572	\$3,708,253	-\$79,319
120	Added Needs	\$1,023,637	\$995,589	\$1,006,507	\$10,918
Support Services					
210	Pupil Support Services	\$182,255	\$221,294	\$252,303	\$31,009
220	Instructional Staff	\$80,686	\$108,090	\$113,416	\$5,326
230	General Administration	\$123,577	\$128,032	\$139,536	\$11,504
240	School Administration	\$451,971	\$493,520	\$499,058	\$5,538
250	Business	\$156,219	\$164,635	\$175,559	\$10,924
260	Operation/Maintenance	\$660,212	\$674,630	\$741,268	\$66,638
270	Pupil Transportation	\$332,538	\$381,239	\$398,779	\$17,540
280	Central Support/Technology	\$109,671	\$120,076	\$138,211	\$18,135
290	Athletics	\$244,855	\$240,734	\$274,213	\$33,479
330	Community Services	\$1,222	\$1,300	\$1,300	\$0
400	Outgoing Transfers	\$2,214	\$68,485	\$13,668	-\$54,817
500	Debt Service	\$0	\$0	\$0	\$0
600	Fund Modifications	\$0	\$3,234	\$0	-3234
	TOTAL EXPENDITURES	\$7,127,254	\$7,388,430	\$7,462,071	\$73,641
	CHANGE IN FUND BALANCE	\$323,149	\$455,274	-\$609,288	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$2,598,361	\$3,053,635	\$2,444,347	
	Less Committed Fund Balance	\$766,416	\$774,406	\$856,483	
	Less Assigned Fund Balance	\$46,199	\$35,482	\$35,482	
	UNASSIGNED FUND BALANCE	\$1,785,746	\$2,243,747	\$1,552,382	
	Fund Balance to Total Expense	25.06%	30.37%	20.80%	

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 adopted as follows:

Food Service

<u>Description</u>	2018-2019 <u>Audited Final</u>	2019-2020 <u>Projected Final</u>	2020-2021 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$119,250	\$141,328	\$303,807	
Local	\$95,017	\$75,294	\$105,550	\$30,256
State	\$14,979	\$16,089	\$17,250	\$1,161
Federal	\$391,844	\$571,085	\$421,094	-\$149,991
Other	\$0	\$3,284	\$0	-\$3,284
Total Revenues	\$501,840	\$665,752	\$543,894	-\$121,858
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$249,524	\$251,756	\$266,960	\$15,204
Supplies	\$230,238	\$251,517	\$276,674	\$25,157
Capital Outlay	\$0	\$0	\$0	\$0
Expenditures	\$479,762	\$503,273	\$543,634	\$40,361
Revenue Over (Under) Expenditures	<u>\$22,078</u>	<u>\$162,479</u>	<u>\$260</u>	
Fund Equity - <u>End of Year</u>	<u>\$141,328</u>	<u>\$303,807</u>	<u>\$304,067</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 2020-2021 be adopted as follows:

Sinking Fund-A: 2007-2011

<u>Description</u>	2018-2019 <u>Audited Final</u>	2019-2020 <u>Projected Final</u>	2020-2021 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$709,705	\$406,128	\$99,609	
Local	\$9,687	\$8,185	\$1,500	-\$6,685
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$9,687	\$8,185	\$1,500	-\$6,685
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$313,264	\$314,704	\$315,186	\$482
Expenditures	\$313,264	\$314,704	\$315,186	\$482
Revenue Over (Under) Expenditures	-\$303,577	-\$306,519	-\$313,686	
Fund Equity - <u>End of Year</u>	\$406,128	\$99,609	-\$214,077	

**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 adopted as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	2018-2019 <u>Audited Final</u>	2019-2020 <u>Projected Final</u>	2020-2021 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$479,048	\$351,671	\$724,960	
Local	\$1,045,233	\$1,138,476	\$1,129,587	-\$8,889
State	\$48,438	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,093,671	\$1,138,476	\$1,129,587	-\$8,889
Purchased Services	\$0	\$0	\$2,000	\$2,000
Supplies & Other	\$0	\$187	\$0	-\$187
Capital Outlay	\$1,203,266	\$765,000	\$850,000	\$85,000
Debt Service	\$17,782	\$0	\$14,200	\$14,200
Expenditures	\$1,221,048	\$765,187	\$866,200	\$101,013
Revenue Over (Under) Expenditures	<u>-\$127,377</u>	<u>\$373,289</u>	<u>\$263,387</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$351,671</u></u>	<u><u>\$724,960</u></u>	<u><u>\$988,347</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 2019 Debt Retirement Fund budget for White Pigeon Community Schools
for the fiscal year 2020-2021 be adopted as follows:

2019 Debt Retirement Fund

<u>Description</u>	2019-2020 <u>Proposed</u>	2019-2020 <u>Projected Final</u>	2020-2021 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	\$67,276	
Local	\$390,378	\$395,046	\$357,219	\$390,378
State	\$0	\$16,578	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$390,378	\$411,624	\$357,219	\$390,378
Purchased Services	\$500	\$0	\$0	\$500
Supplies & Other	\$0	\$67	\$500	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$345,000	\$344,281	\$366,750	\$345,000
Expenditures	\$345,500	\$344,348	\$367,250	\$345,500
Revenue Over (Under) Expenditures	\$44,878	\$67,276	-\$10,031	
Fund Equity - <u>End of Year</u>	\$44,878	\$67,276	\$57,245	

The total number of mills of ad valorem property taxes to be levied will be .95 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.

**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 adopted as follows:

2019 Capital Projects Fund

<u>Description</u>	2019-2020 <u>Nov Revised</u>	2019-2020 <u>Projected Final</u>	2020-2021 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	\$1,697,442	
Local	\$1,000	\$5,000	\$3,500	-\$1,500
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	
Other Sources (Bond Issuance)	\$1,780,812	\$1,780,812	\$0	-\$1,780,812
Total Revenues	\$1,781,812	\$1,785,812	\$3,500	-\$1,782,312
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$330,015	\$34,761	\$1,310,000	\$1,275,239
Debt Service	\$54,859	\$53,609	\$0	-\$53,609
Expenditures	\$384,874	\$88,370	\$1,310,000	\$1,221,630
Revenue Over (Under)				
Expenditures	\$1,396,938	\$1,697,442	-\$1,306,500	
Fund Equity - <u>End of Year</u>	\$1,396,938	\$1,697,442	\$390,942	