

**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 2021-2022 be revised as follows.**

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 Audited Final</u>	<u>2021-2022 Proposed</u>	<u>2021-2022 Dec Revised</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$3,242,104	\$3,405,947	\$3,558,176	
<u>REVENUE</u>					
100	Local	\$3,273,521	\$3,312,198	\$3,302,452	-\$9,746
300	State	\$4,284,093	\$3,019,715	\$3,777,648	\$757,933
400	Federal	\$838,846	\$281,567	\$281,567	\$0
500	Incoming Transfers - Other	\$79,239	\$74,375	\$74,375	\$0
	TOTAL REVENUES	\$8,475,699	\$6,687,855	\$7,436,042	\$748,187
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$4,424,077	\$3,650,362	\$3,499,570	-\$150,792
120	Added Needs	\$973,023	\$951,937	\$982,217	\$30,280
Support Services					
210	Pupil Support Services	\$231,720	\$242,775	\$244,454	\$1,679
220	Instructional Staff	\$81,871	\$82,273	\$67,969	-\$14,304
230	General Administration	\$137,807	\$160,001	\$164,032	\$4,031
240	School Administration	\$492,144	\$602,501	\$606,230	\$3,729
250	Business	\$172,398	\$181,279	\$181,304	\$25
260	Operation/Maintenance	\$721,388	\$776,599	\$720,111	-\$56,488
270	Pupil Transportation	\$254,854	\$415,532	\$415,990	\$458
280	Central Support/Technology	\$150,168	\$137,484	\$142,639	\$5,155
290	Athletics & Student Act	\$304,725	\$372,089	\$373,968	\$1,879
300	Community Services	\$520	\$2,867	\$2,867	\$0
400	Outgoing Transfers	\$214,932	\$2,810	\$2,810	\$0
500	Debt Service	\$0	\$316,518	\$316,518	\$0
600	Fund Modifications	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$8,159,627	\$7,895,027	\$7,720,679	-\$174,348
	CHANGE IN FUND BALANCE	\$316,072	-\$1,207,172	-\$284,637	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$3,558,176	\$2,198,775	\$3,273,539	
Less Committed Fund Balance		\$799,485	\$540,464	\$550,498	
Less Assigned Fund Balance		\$35,482	\$35,482	\$35,482	
<u>UNASSIGNED FUND BALANCE</u>		<u>\$2,723,209</u>	<u>\$1,622,829</u>	<u>\$2,687,559</u>	
Fund Balance to Total Expense		33.37%	20.56%	34.81%	

**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 2021-2022 be revised as follows:

**Food Service**

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Proposed</u>	2021-2022 <u>Dec Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$286,936	\$417,974	\$428,850	
Local	\$14,867	\$105,525	\$105,525	\$0
State	\$39,929	\$17,000	\$17,000	\$0
Federal	\$677,490	\$423,059	\$423,059	\$0
Other (Fund Modification)	\$0	\$0	\$0	\$0
Total Revenues	\$732,286	\$545,584	\$545,584	\$0
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$259,470	\$252,069	\$252,069	\$0
Supplies	\$330,902	\$278,639	\$278,639	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Expenditures	\$590,372	\$530,708	\$530,708	\$0
Revenue Over (Under) Expenditures	\$141,914	\$14,876	\$14,876	
Fund Equity - <u>End of Year</u>	\$428,850	\$432,850	\$443,726	

**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 2021-2022 be revised as follows:

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

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$99,182	\$0	
Local	\$1,030	\$0	\$0
Transfer In-Fund Modification	\$214,932		
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Total Revenues	\$215,962	\$0	\$0
Purchased Services	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Debt Service	\$315,144	\$0	\$0
Expenditures	\$315,144	\$0	\$0
Revenue Over (Under)			
Expenditures	-\$99,182	\$0	
Fund Equity - <u>End of Year</u>	\$0	\$0	

**Sinking Fund A Closed-No Proposed Budget or Revised Budget. Final Audited Numbers Provided Only**

**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 2021-2022 be revised as follows:

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

<u>Description</u>	<u>2020-2021 Final Audited</u>	<u>2021-2022 Proposed</u>	<u>2021-2022 Dec Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$875,923	\$1,207,784	\$1,207,985	
Local	\$1,135,127	\$1,173,342	\$1,171,920	-\$1,422
State	\$55,437	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,190,564	\$1,173,342	\$1,171,920	-\$1,422
Purchased Services	\$3,933	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$854,569	\$375,000	\$375,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$858,502	\$375,000	\$375,000	\$0
Revenue Over (Under) Expenditures	\$332,062	\$798,342	\$796,920	
Fund Equity - <u>End of Year</u>	\$1,207,985	\$2,006,126	\$2,004,905	

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 2021-2022 be revised as follows:

**2019 Debt Retirement Fund**

<u>Description</u>	2020-2021 <u>Final Audited</u>	2021-2022 <u>Proposed</u>	2021-2022 <u>Dec Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$67,265	\$77,618	\$77,124	
Local	\$358,630	\$371,075	\$370,626	-\$449
State	\$18,479	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$377,109	\$371,075	\$370,626	-\$449
Purchased Services	\$0	\$500	\$500	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$367,250	\$371,750	\$371,750	\$0
Expenditures	\$367,250	\$372,250	\$372,250	\$0
Revenue Over (Under) Expenditures	\$9,859	-\$1,175	-\$1,624	
Fund Equity - <u>End of Year</u>	\$77,124	\$76,443	\$75,500	

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 2021-2022 be revised as follows:

**2019 Capital Projects Fund**

<u>Description</u>	2020-2021 <u>Final Audited</u>	2021-2022 <u>Proposed</u>	2021-2022 <u>Dec Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,699,226	\$1,484,626	\$1,509,906	
Local	\$5,837	\$2,000	\$2,000	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$0	\$0	\$0
Total Revenues	\$5,837	\$2,000	\$2,000	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$195,157	\$700,000	\$971,905	\$271,905
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$195,157	\$700,000	\$971,905	\$271,905
Revenue Over (Under) Expenditures	-\$189,320	-\$698,000	-\$969,905	
Fund Equity - <u>End of Year</u>	\$1,509,906	\$786,626	\$540,001	