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 2023-2024 be revised as follows.

CODE DESCRIPTION Audited Final Proposed Jan Revised Change EUND BALANCE BEGINNING OF YEAR \$3,627,086 \$3,630,925 \$3,990,564 REVENUE 100 Local \$3,686,293 \$3,945,943 \$3,952,269 \$6,326 300 State \$5,135,056 \$3,729,756 \$4,316,510 \$586,754 400 Federal \$1,030,661 \$264,401 \$264,401 \$0 500 Incoming Transfers - Other \$59,299 \$82,489 \$82,489 \$50 TOTAL REVENUES \$9,987,190 \$8,022,589 \$8,615,669 \$593,080 EXPENDITURES Instruction 110 Basic Programs \$4,560,533 \$3,948,611 \$3,747,008 \$-9201,603 120 Added Needs \$1,015,137 \$1,223,506 \$1,130,912 \$92,594 Support Services \$322,068 \$308,572 \$393,629 \$85,057 220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration <th>ACCOUNT</th> <th></th> <th>2022-2023</th> <th>2023-2024</th> <th>2023-2024</th> <th></th>	ACCOUNT		2022-2023	2023-2024	2023-2024	
REVENUE	CODE	DESCRIPTION	Audited Final	<u>Proposed</u>	Jan Revised	<u>Change</u>
REVENUE						
100	FUND BALANCE	BEGINNING OF YEAR	\$3,627,086	\$3,630,925	\$3,990,564	
100						
State	·					
Second Federal Second		Local				
Incoming Transfers - Other Leases & SBITA Proceeds	300	State	\$5,135,056	\$3,729,756	\$4,316,510	\$586,754
Leases & SBITA Proceeds TOTAL REVENUES \$75,881 \$0 \$0 \$0 EXPENDITURES Instruction \$9,987,190 \$8,022,589 \$8,615,669 \$593,080 EXPENDITURES Instruction \$10 Basic Programs \$4,560,533 \$3,948,611 \$3,747,008 -\$201,603 120 Added Needs \$1,015,137 \$1,223,506 \$1,130,912 -\$92,594 Support Services \$322,068 \$308,572 \$393,629 \$85,057 220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$21,2737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology <t< td=""><td>400</td><td>Federal</td><td>\$1,030,661</td><td>\$264,401</td><td>\$264,401</td><td>\$0</td></t<>	400	Federal	\$1,030,661	\$264,401	\$264,401	\$0
TOTAL REVENUES \$9,987,190 \$8,022,589 \$8,615,669 \$593,080	500	Incoming Transfers - Other	\$59,299	\$82,489	\$82,489	\$0
EXPENDITURES Instruction Sasic Programs \$4,560,533 \$3,948,611 \$3,747,008 -\$201,603 \$1,00 Added Needs \$1,015,137 \$1,223,506 \$1,130,912 -\$92,594 \$1,000 \$1,000 \$1,000 \$1,130,912 \$1,000 \$1,000 \$1,000 \$1,000 \$1,130,912 \$1,000 \$1,0		Leases & SBITA Proceeds	\$75,881	\$0	\$0	\$0
Instruction		TOTAL REVENUES	\$9,987,190	\$8,022,589	\$8,615,669	\$593,080
Instruction						
110 Basic Programs \$4,560,533 \$3,948,611 \$3,747,008 -\$201,603 120 Added Needs \$1,015,137 \$1,223,506 \$1,130,912 -\$92,594 Support Services 210 Pupil Support Services \$332,068 \$308,572 \$393,629 \$85,057 220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 <td>·</td> <td></td> <td></td> <td></td> <td></td> <td></td>	·					
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Support Services \$322,068 \$308,572 \$393,629 \$85,057 220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>•</td></td<>						•
210 Pupil Support Services \$332,068 \$308,572 \$393,629 \$85,057 220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976			\$1,015,137	\$1,223,506	\$1,130,912	-\$92,594
220 Instructional Staff \$51,988 \$80,321 \$93,234 \$12,913 230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 <td< td=""><td>• •</td><td></td><td></td><td></td><td></td><td></td></td<>	• •					
230 General Administration \$230,381 \$282,275 \$288,125 \$5,850 240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$4,023,381						
240 School Administration \$580,518 \$648,024 \$645,241 -\$2,783 250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 TOTAL EXPENDITURES \$3,623,478 -\$718,173 \$32,817 FUND BALANCE \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$35,48	220		\$51,988	\$80,321	\$93,234	
250 Business \$194,184 \$211,737 \$212,737 \$1,000 260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 FUND BALANCE \$339,90,564 \$2,912,752 \$4,023,381 Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance	230	General Administration	\$230,381	\$282,275		
260 Operation/Maintenance \$791,221 \$909,203 \$909,680 \$477 270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 FUND EALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE \$363,478 -\$718,173 \$308,264 Less Committed Fund Balance \$308,264 \$2,912,752 \$4,023,381 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$	240	School Administration	\$580,518	\$648,024	\$645,241	-\$2,783
270 Pupil Transportation \$341,525 \$390,246 \$407,811 \$17,565 280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497	250	Business	\$194,184	\$211,737	\$212,737	\$1,000
280 Central Support/Technology \$154,081 \$271,031 \$271,531 \$500 290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE \$3,990,564 \$2,912,752 \$4,023,381 Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	260	Operation/Maintenance	\$791,221	\$909,203	\$909,680	\$477
290 Athletics & Student Act \$472,856 \$463,747 \$479,455 \$15,708 300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	270	Pupil Transportation	\$341,525	\$390,246	\$407,811	\$17,565
300 Community Services \$0 \$1,870 \$1,870 \$0 400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	280	Central Support/Technology	\$154,081	\$271,031	\$271,531	\$500
400 Outgoing Transfers \$573,244 \$1,619 \$1,619 \$0 500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	290	Athletics & Student Act	\$472,856	\$463,747	\$479,455	\$15,708
500 Debt Service \$335,976 \$0 \$0 \$0 600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	300	Community Services	\$0	\$1,870	\$1,870	\$0
600 Fund Modifications \$0 \$0 \$0 \$0 TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	400	Outgoing Transfers	\$573,244	\$1,619	\$1,619	\$0
TOTAL EXPENDITURES \$9,623,712 \$8,740,762 \$8,582,852 -\$157,910 CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	500	Debt Service	\$335,976	\$0	\$0	\$0
CHANGE IN FUND BALANCE \$363,478 -\$718,173 \$32,817 FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	600	Fund Modifications	\$0	\$0	\$0	\$0
FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635		TOTAL EXPENDITURES	\$9,623,712	\$8,740,762	\$8,582,852	-\$157,910
FUND BALANCE END OF YEAR \$3,990,564 \$2,912,752 \$4,023,381 Less Committed Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635						
Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635		CHANGE IN FUND BALANCE	\$363,478	-\$718,173	\$32,817	
Less Commited Fund Balance \$308,264 \$279,773 \$308,264 Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	FLIND DALANCE	END OF VEAD	¢2 000 F64	ć2 012 7 52	¢4 022 201	
Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	FOND BALANCE	END OF YEAK	\$5, 33 0,564	\$2,912,752	34,023,381	
Less Assigned Fund Balance \$35,482 \$35,482 \$35,482 UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635	Less Commited Fund Balance		\$308.264	\$279,773	\$308,264	
UNASSIGNED FUND BALANCE \$3,646,818 \$2,597,497 \$3,679,635				• •		
	_					
			37.89%	29.72%	42.87%	

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 2023-2024 be revised as follows:

Food Service

<u>Description</u>	2022-2023 Audited Final	2023-2024 <u>Proposed</u>	2023-2024 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$381,426	\$247,531	\$297,376	
Local	\$47,125	\$50,015	\$50,015	\$0
State	\$19,271	\$19,598	\$19,598	\$0
Federal	\$735,484	\$623,967	\$623,967	\$0
Other (Fund Modification)	\$0	\$0	\$0	\$0
Total Revenues	\$801,880	\$693,580	\$693,580	\$0
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$300,616	\$292,000	\$292,000	\$0
Supplies	\$455,682	\$395,674	\$395,674	\$0
Capital Outlay	\$129,632	\$0	\$0	\$0
Evnandituras	\$885,930	\$687,674	\$687,674	\$0
Expenditures	\$885,930	\$087,074	\$087,074	\$ 0
Revenue Over (Under)				
Expenditures	-\$84,050	\$5,906	\$5,906	
Fund Equity - End of Year	\$297,376	\$253,437	\$303,282	

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 2023-2024 be revised as follows:

Sinking Fund-C: 2017-2021

	2022-2023	2023-2024	2023-2024	Dollar
<u>Description</u>	<u>Audited Final</u>	<u>Proposed</u>	Jan Revised	<u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,998,693	\$729,443	\$647,270	
Local	\$6,154	\$1,000	\$1,000	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$6,154	\$1,000	\$1,000	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$1,357,577	\$730,000	\$150,000	-\$580,000
Debt Service	\$0	, , \$0	\$0	\$0
Expenditures	\$1,357,577	\$730,000	\$150,000	-\$580,000
Revenue Over (Under)				
Expenditures	-\$1,351,423	-\$729,000	-\$149,000	
Fund Equity - <u>End of Year</u>	\$647,270	\$443	\$498,270	

Tax year 2021 was the final collection for Sinking Fund C and therefore:

The total number of mills of ad valorem property taxes to be levied will be 0.00 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 Sinking Fund - D budget for White Pigeon Community Schools for the fiscal year 2023-2024 be revised as follows:

Sinking Fund-D: 2022-2026

	2022-2023	2023-2024	2023-2024	Dollar
<u>Description</u>	Audited Final	<u>Proposed</u>	Jan Revised	<u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$417,678	\$436,454	
Local State Federal	\$1,254,219 \$45,848 \$0	\$1,345,007 \$0 \$0	\$1,345,550	\$543 \$0 \$0
Total Revenues	\$1,300,067	\$1,345,007	\$1,345,550	\$543
Purchased Services Supplies & Other Capital Outlay Debt Service	\$0 \$0 \$863,613 \$0	\$0 \$0 \$188,000 \$0	\$0 \$0 \$960,287	\$0 \$0 \$772,287 \$0
Expenditures	\$863,613	\$188,000	\$960,287	\$772,287
Revenue Over (Under) Expenditures	\$436,454	\$1,157,007	\$385,263	
Fund Equity - End of Year	\$436,454	\$1,574,685	\$821,717	

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 2023-2024 be revised as follows:

2019 Debt Retirement Fund

<u>Description</u>	2022-2023 Final Audited	2023-2024 <u>Proposed</u>	2023-2024 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$88,342	\$72,049	\$77,918	
Local State Federal	\$356,307 \$14,519 \$0	\$380,669 \$0 \$0	\$380,823 \$0 \$0	\$154 \$0 \$0
Total Revenues	\$370,826	\$380,669	\$380,823	\$154
Purchased Services Supplies & Other Capital Outlay Debt Service	\$0 \$0 \$0 \$381,250	\$500 \$0 \$0 \$388,500	\$895 \$0 \$0 \$388,500	\$395 \$0 \$0 \$0
Expenditures	\$381,250	\$389,000	\$389,395	\$395
Revenue Over (Under) Expenditures	-\$10,424	-\$8,331	-\$8,572	
Fund Equity - End of Year	\$77,918	\$63,718	\$69,346	

The total number of mills of ad valorem property taxes to be levied will be .85 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 2023-2024 be revised as follows:

2019 Capital Projects Fund

<u>Description</u>	2022-2023 Final Audited	2023-2024 <u>Proposed</u>	2023-2024 Jan Revised	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$717,612	\$340,811	\$322,363	
Local	\$3,097	\$1,500	\$1,500	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$0	\$0	\$0
Total Revenues	\$3,097	\$1,500	\$1,500	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$398,346	\$310,843	\$323,378	\$12,535
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$398,346	\$310,843	\$323,378	\$12,535
Revenue Over (Under)				
Expenditures	-\$395,249	-\$309,343	-\$321,878	
Fund Equity - <u>End of Year</u>	\$322,363	\$31,468	\$485	