

**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.**

ACCOUNT CODE	DESCRIPTION	2022-2023 Audited Final	2023-2024 Proposed	2023-2024 Jan Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$3,627,086	\$3,630,925	\$3,990,564	
<u>REVENUE</u>					
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	\$0
	Leases & SBITA Proceeds	\$75,881	\$0	\$0	\$0
	<b>TOTAL REVENUES</b>	<b>\$9,987,190</b>	<b>\$8,022,589</b>	<b>\$8,615,669</b>	<b>\$593,080</b>
<u>EXPENDITURES</u>					
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	\$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	\$0	\$0
600	Fund Modifications	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$9,623,712</b>	<b>\$8,740,762</b>	<b>\$8,582,852</b>	<b>-\$157,910</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$363,478</b>	<b>-\$718,173</b>	<b>\$32,817</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$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	
	<b>UNASSIGNED FUND BALANCE</b>	<b>\$3,646,818</b>	<b>\$2,597,497</b>	<b>\$3,679,635</b>	
	Fund Balance to Total Expense	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 <u>Audited Final</u>	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
<b>Total Revenues</b>	<b>\$801,880</b>	<b>\$693,580</b>	<b>\$693,580</b>	<b>\$0</b>
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
<b>Expenditures</b>	<b>\$885,930</b>	<b>\$687,674</b>	<b>\$687,674</b>	<b>\$0</b>
Revenue Over (Under) Expenditures	-\$84,050	\$5,906	\$5,906	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$297,376</b>	<b>\$253,437</b>	<b>\$303,282</b>	

**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**

<u>Description</u>	2022-2023 <u>Audited Final</u>	2023-2024 <u>Proposed</u>	2023-2024 <u>Jan Revised</u>	Dollar <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
<b>Total Revenues</b>	<b>\$6,154</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
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
<b>Expenditures</b>	<b>\$1,357,577</b>	<b>\$730,000</b>	<b>\$150,000</b>	<b>-\$580,000</b>
Revenue Over (Under) Expenditures	-\$1,351,423	-\$729,000	-\$149,000	
<b>Fund Equity - <u>End of Year</u></b>	<b><u>\$647,270</u></b>	<b><u>\$443</u></b>	<b><u>\$498,270</u></b>	

**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**

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

**2019 Debt Retirement Fund**

<u>Description</u>	2022-2023 <u>Final Audited</u>	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	\$356,307	\$380,669	\$380,823	\$154
State	\$14,519	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$370,826	\$380,669	\$380,823	\$154
Purchased Services	\$0	\$500	\$895	\$395
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$381,250	\$388,500	\$388,500	\$0
Expenditures	\$381,250	\$389,000	\$389,395	\$395
Revenue Over (Under) Expenditures	-\$10,424	-\$8,331	-\$8,572	
Fund Equity - <u>End of Year</u>	\$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 <u>Final Audited</u>	2023-2024 <u>Proposed</u>	2023-2024 <u>Jan Revised</u>	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
<b>Total Revenues</b>	<b>\$3,097</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
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
<b>Expenditures</b>	<b>\$398,346</b>	<b>\$310,843</b>	<b>\$323,378</b>	<b>\$12,535</b>
Revenue Over (Under)				
Expenditures	-\$395,249	-\$309,343	-\$321,878	
<b>Fund Equity - <u>End of Year</u></b>	<b>\$322,363</b>	<b>\$31,468</b>	<b>\$485</b>	