

**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 2022-2023 be revised as follows.**

ACCOUNT CODE	DESCRIPTION	2021-2022 Audited Final	2022-2023 Proposed	2022-2023 Jan Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$3,558,176	\$3,597,405	\$3,627,086	
<u>REVENUE</u>					
100	Local	\$3,317,790	\$3,511,630	\$3,500,041	-\$11,589
300	State	\$4,505,823	\$3,533,403	\$4,012,799	\$479,396
400	Federal	\$1,403,304	\$1,554,182	\$1,027,226	-\$526,956
500	Incoming Transfers - Other	\$79,970	\$70,000	\$78,278	\$8,278
	TOTAL REVENUES	\$9,306,887	\$8,669,215	\$8,618,344	-\$50,871
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,976,808	\$3,911,366	\$3,739,837	-\$171,529
120	Added Needs	\$957,800	\$1,052,293	\$1,048,994	-\$3,299
Support Services					
210	Pupil Support Services	\$248,918	\$323,237	\$325,122	\$1,885
220	Instructional Staff	\$71,303	\$91,842	\$91,892	\$50
230	General Administration	\$152,443	\$258,647	\$272,683	\$14,036
240	School Administration	\$587,706	\$599,427	\$613,864	\$14,437
250	Business	\$180,125	\$186,810	\$192,827	\$6,017
260	Operation/Maintenance	\$667,089	\$874,766	\$875,689	\$923
270	Pupil Transportation	\$311,577	\$428,965	\$458,415	\$29,450
280	Central Support/Technology	\$164,715	\$144,469	\$155,479	\$11,010
290	Athletics & Student Act	\$417,797	\$397,090	\$406,465	\$9,375
300	Community Services	\$0	\$2,867	\$2,867	\$0
400	Outgoing Transfers	\$1,185,220	\$1,117,333	\$498,958	-\$618,375
500	Debt Service	\$316,476	\$317,789	\$317,789	\$0
600	Fund Modifications	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$9,237,977	\$9,706,901	\$9,000,881	-\$706,020
	CHANGE IN FUND BALANCE	\$68,910	-\$1,037,686	-\$382,537	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$3,627,086	\$2,559,719	\$3,244,549	
	Less Committed Fund Balance	\$551,615	\$278,656	\$279,773	
	Less Assigned Fund Balance	\$35,482	\$35,482	\$35,482	
	UNASSIGNED FUND BALANCE	\$3,039,989	\$2,245,581	\$2,929,294	
	Fund Balance to Total Expense	32.91%	23.13%	32.54%	

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 2022-2023 be revised as follows:

Food Service

<u>Description</u>	2021-2022 <u>Audited Final</u>	2022-2023 <u>Proposed</u>	2022-2023 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$428,850	\$355,692	\$381,426	
Local	\$40,112	\$101,025	\$36,525	-\$64,500
State	\$21,008	\$18,000	\$18,000	\$0
Federal	\$711,123	\$492,579	\$549,200	\$56,621
Other (Fund Modification)	\$0	\$0	\$0	\$0
Total Revenues	\$772,243	\$611,604	\$603,725	-\$7,879
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$283,610	\$276,210	\$283,410	\$7,200
Supplies	\$353,142	\$337,718	\$337,718	\$0
Capital Outlay	\$182,915	\$204,905	\$204,905	\$0
Expenditures	\$819,667	\$818,833	\$826,033	\$7,200
Revenue Over (Under) Expenditures	-\$47,424	-\$207,229	-\$222,308	
Fund Equity - <u>End of Year</u>	\$381,426	\$148,463	\$159,118	

**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 2022-2023 be revised as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	<u>2021-2022 Final Audited</u>	<u>2022-2023 Proposed</u>	<u>2022-2023 Jan Revised</u>	<u>Dollar Change</u>
Fund Equity - <u>Beginning</u>	\$1,207,985	\$1,852,032	\$1,998,693	
Local	\$1,167,574	\$1,000	\$1,000	\$0
State	\$46,741	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,214,315	\$1,000	\$1,000	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$423,607	\$1,254,910	\$1,420,000	\$165,090
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$423,607	\$1,254,910	\$1,420,000	\$165,090
Revenue Over (Under) Expenditures	<u>\$790,708</u>	<u>-\$1,253,910</u>	<u>-\$1,419,000</u>	
Fund Equity - <u>End of Year</u>	<u>\$1,998,693</u>	<u>\$598,122</u>	<u>\$579,693</u>	

There is no longer any tax collection for this fund. The millage expired December 2021. The renewed Sinking Fund is reflected as Sinking Fund D

**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 2022-2023 be revised as follows:

Sinking Fund-D: 2022-2026

<u>Description</u>	2022-2023 <u>Proposed</u>	2022-2023 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$0	
Local	\$0	\$1,234,786	\$1,234,786
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Total Revenues	\$0	\$1,234,786	\$0
Purchased Services	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0
Capital Outlay	\$0	\$750,000	-\$750,000
Debt Service	\$0	\$0	\$0
Expenditures	\$0	\$750,000	\$0
Revenue Over (Under) Expenditures	\$0	\$484,786	\$0
Fund Equity - <u>End of Year</u>	\$0	\$484,786	\$0

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 2022-2023 be revised as follows:

2019 Debt Retirement Fund

<u>Description</u>	2021-2022 <u>Final Audited</u>	2022-2023 <u>Proposed</u>	2022-2023 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$77,124	\$89,902	\$88,342	
Local	\$368,667	\$349,498	\$349,440	-\$58
State	\$14,801	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$383,468	\$349,498	\$349,440	-\$58
Purchased Services	\$0	\$500	\$500	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$372,250	\$380,750	\$380,750	\$0
Expenditures	\$372,250	\$381,250	\$381,250	\$0
Revenue Over (Under) Expenditures	\$11,218	-\$31,752	-\$31,810	
Fund Equity - <u>End of Year</u>	\$88,342	\$58,150	\$56,532	

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 2022-2023 be revised as follows:

2019 Capital Projects Fund

<u>Description</u>	2021-2022 <u>Final Audited</u>	2022-2023 <u>Proposed</u>	2022-2023 <u>Jan Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,509,906	\$780,103	\$717,612	
Local	\$3,192	\$2,500	\$2,500	\$0
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$0	\$0	\$0
Total Revenues	\$3,192	\$2,500	\$2,500	\$0
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$795,456	\$775,000	\$700,000	-\$75,000
Debt Service	\$30	\$0	\$0	\$0
Expenditures	\$795,486	\$775,000	\$700,000	-\$75,000
Revenue Over (Under)				
Expenditures	-\$792,294	-\$772,500	-\$697,500	
Fund Equity - <u>End of Year</u>	\$717,612	\$7,603	\$20,112	