

**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 adopted as follows.**

ACCOUNT CODE	DESCRIPTION	2020-2021 <u>Audited Final</u>	2021-2022 <u>Projected Final</u>	2022-2023 <u>Proposed</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$3,242,104	\$3,558,176	\$3,597,405	
<u>REVENUE</u>					
100	Local	\$3,273,521	\$3,328,237	\$3,511,630	\$183,393
300	State	\$4,284,093	\$4,506,350	\$3,533,403	-\$972,947
400	Federal	\$838,846	\$928,436	\$1,554,182	\$625,746
500	Incoming Transfers - Other	\$79,239	\$76,830	\$70,000	-\$6,830
	TOTAL REVENUES	\$8,475,699	\$8,839,853	\$8,669,215	-\$170,638
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$4,424,077	\$4,051,907	\$3,911,366	-\$140,541
120	Added Needs	\$973,023	\$984,988	\$1,052,293	\$67,305
Support Services					
210	Pupil Support Services	\$231,720	\$247,160	\$323,237	\$76,077
220	Instructional Staff	\$81,871	\$74,744	\$91,842	\$17,098
230	General Administration	\$137,807	\$156,357	\$258,647	\$102,290
240	School Administration	\$492,144	\$602,256	\$599,427	-\$2,829
250	Business	\$172,398	\$181,825	\$186,810	\$4,985
260	Operation/Maintenance	\$721,388	\$703,182	\$874,766	\$171,584
270	Pupil Transportation	\$254,854	\$338,375	\$428,965	\$90,590
280	Central Support/Technology	\$150,168	\$165,354	\$144,469	-\$20,885
290	Athletics/Student Activities	\$304,725	\$406,935	\$397,090	-\$9,845
330	Community Services	\$520	\$1,367	\$2,867	\$1,500
400	Outgoing Transfers	\$214,932	\$569,656	\$1,117,333	\$547,677
500	Debt Service	\$0	\$316,518	\$317,789	\$1,271
600	Fund Modifications	\$0	\$0	\$0	0
	TOTAL EXPENDITURES	\$8,159,627	\$8,800,624	\$9,706,901	\$906,277
	CHANGE IN FUND BALANCE	\$316,072	\$39,229	-\$1,037,686	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$3,558,176	\$3,597,405	\$2,559,719	
	Less Committed Fund Balance	\$799,485	\$550,498	\$278,656	
	Less Assigned Fund Balance	\$35,482	\$35,482	\$35,482	
	UNASSIGNED FUND BALANCE	\$2,723,209	\$3,011,425	\$2,245,581	
	Fund Balance to Total Expense	33.37%	34.22%	23.13%	

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 adopted as follows:

Food Service

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Projected Final</u>	2022-2023 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$286,936	\$428,850	\$355,692	
Local	\$14,867	\$39,570	\$101,025	\$61,455
State	\$39,929	\$18,186	\$18,000	-\$186
Federal	\$677,490	\$703,824	\$492,579	-\$211,245
Other	\$0	\$0		\$0
Total Revenues	\$732,286	\$761,580	\$611,604	-\$149,976
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Purchased Services	\$259,470	\$281,214	\$276,210	-\$5,004
Supplies	\$330,902	\$370,609	\$337,718	-\$32,891
Capital Outlay	\$0	\$182,915	\$204,905	\$21,990
Expenditures	\$590,372	\$834,738	\$818,833	-\$15,905
Revenue Over (Under) Expenditures	<u>\$141,914</u>	<u>-\$73,158</u>	<u>-\$207,229</u>	
Fund Equity - <u>End of Year</u>	<u>\$428,850</u>	<u>\$355,692</u>	<u>\$148,463</u>	

**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 adopted as follows:

Sinking Fund-C: 2017-2021

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Projected Final</u>	2022-2023 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$875,923	\$1,207,985	\$1,852,032	
Local	\$1,135,127	\$1,219,047	\$1,000	-\$1,218,047
State	\$55,437	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$1,190,564	\$1,219,047	\$1,000	-\$1,218,047
Purchased Services	\$3,933	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$854,569	\$575,000	\$1,254,910	\$679,910
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$858,502	\$575,000	\$1,254,910	\$679,910
Revenue Over (Under) Expenditures	<u>\$332,062</u>	<u>\$644,047</u>	<u>-\$1,253,910</u>	
Fund Equity - <u>End of Year</u>	<u><u>\$1,207,985</u></u>	<u><u>\$1,852,032</u></u>	<u><u>\$598,122</u></u>	

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 2019 Debt Retirement Fund budget for White Pigeon Community Schools
for the fiscal year 2022-2023 be adopted as follows:

2019 Debt Retirement Fund

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Projected Final</u>	2022-2023 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$67,265	\$77,124	\$89,902	
Local	\$358,630	\$385,028	\$349,498	-\$35,530
State	\$18,479	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Total Revenues	\$377,109	\$385,028	\$349,498	-\$35,530
Purchased Services	\$0	\$500	\$500	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$367,250	\$371,750	\$380,750	\$9,000
Expenditures	\$367,250	\$372,250	\$381,250	\$9,000
Revenue Over (Under) Expenditures	\$9,859	\$12,778	-\$31,752	
Fund Equity - <u>End of Year</u>	\$77,124	\$89,902	\$58,150	

The total number of mills of ad valorem property taxes to be levied will be .85 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 2022-2023 be adopted as follows:

2019 Capital Projects Fund

<u>Description</u>	2020-2021 <u>Audited Final</u>	2021-2022 <u>Projected Final</u>	2022-2023 <u>Proposed</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,699,226	\$1,509,906	\$780,103	
Local	\$5,837	\$3,111	\$2,500	-\$611
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	
Other Sources (Bond Issuance)	\$0	\$0	\$0	\$0
Total Revenues	\$5,837	\$3,111	\$2,500	-\$611
Purchased Services	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0
Capital Outlay	\$195,157	\$732,914	\$775,000	\$42,086
Debt Service	\$0	\$0	\$0	\$0
Expenditures	\$195,157	\$732,914	\$775,000	\$42,086
Revenue Over (Under)				
Expenditures	-\$189,320	-\$729,803	-\$772,500	
Fund Equity - <u>End of Year</u>	\$1,509,906	\$780,103	\$7,603	