

**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	2023-2024 Jun Revised	Change
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$3,627,086	\$3,630,925	\$3,990,564	\$3,990,564	
<u>REVENUE</u>						
100	Local	\$3,686,293	\$3,945,943	\$3,952,269	\$3,984,986	\$32,717
300	State	\$5,135,056	\$3,729,756	\$4,316,510	\$5,359,300	\$1,042,790
400	Federal	\$1,030,661	\$264,401	\$264,401	\$251,685	-\$12,716
500	Incoming Transfers - Other	\$59,299	\$82,489	\$82,489	\$85,825	\$3,336
	Leases & SBITA Proceeds	\$75,881				
	TOTAL REVENUES	\$9,987,190	\$8,022,589	\$8,615,669	\$9,681,796	\$1,066,127
<u>EXPENDITURES</u>						
Instruction						
110	Basic Programs	\$4,560,533	\$3,948,611	\$3,747,008	\$4,334,930	\$587,922
120	Added Needs	\$1,015,137	\$1,223,506	\$1,130,912	\$1,135,600	\$4,688
Support Services						
210	Pupil Support Services	\$322,068	\$308,572	\$393,629	\$392,151	-\$1,478
220	Instructional Staff	\$51,988	\$80,321	\$93,234	\$88,607	-\$4,627
230	General Administration	\$230,381	\$282,275	\$288,125	\$292,385	\$4,260
240	School Administration	\$580,518	\$648,024	\$645,241	\$641,062	-\$4,179
250	Business	\$194,184	\$211,737	\$212,737	\$237,730	\$24,993
260	Operation/Maintenance	\$791,221	\$909,203	\$909,680	\$820,304	-\$89,376
270	Pupil Transportation	\$341,525	\$390,246	\$407,811	\$319,012	-\$88,799
280	Central Support/Technology	\$154,081	\$271,031	\$271,531	\$321,700	\$50,169
290	Athletics & Student Act	\$472,856	\$463,747	\$479,455	\$506,529	\$27,074
300	Community Services	\$0	\$1,870	\$1,870	\$4,870	\$3,000
400	Outgoing Transfers	\$573,244	\$1,619	\$1,619	\$12,680	\$11,061
500	Debt Service	\$335,976	\$0	\$0	\$0	\$0
600	Fund Modifications	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$9,623,712	\$8,740,762	\$8,582,852	\$9,107,560	\$524,708
	CHANGE IN FUND BALANCE	\$363,478	-\$718,173	\$32,817	\$574,236	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	\$3,990,564	\$2,912,752	\$4,023,381	\$4,564,800	
	Less Committed Fund Balance	\$308,264	\$279,773	\$308,264	\$308,264	
	Less Assigned Fund Balance	\$35,482	\$35,482	\$35,482	\$35,482	
	UNASSIGNED FUND BALANCE	\$3,646,818	\$2,597,497	\$3,679,635	\$4,221,054	
	Fund Balance to Total Expense	37.89%	29.72%	42.87%	46.35%	

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>	2023-2024 <u>Jun Revised</u>	<u>Change</u>
Fund Equity - <u>Beginning</u>	\$381,426	\$247,531	\$297,376	\$297,376	
Local	\$47,125	\$50,015	\$50,015	\$35,482	-\$14,533
State	\$19,271	\$19,598	\$19,598	\$175,114	\$155,516
Federal	\$735,484	\$623,967	\$623,967	\$718,737	\$94,770
Other	\$0	\$0	\$0	\$0	\$0
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Total Revenues	\$801,880	\$693,580	\$693,580	\$929,333	\$235,753
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$300,616	\$292,000	\$292,000	\$319,450	\$27,450
Supplies	\$455,682	\$395,674	\$395,674	\$488,995	\$93,321
Capital Outlay	\$129,632	\$0	\$0	\$0	\$0
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Expenditures	\$885,930	\$687,674	\$687,674	\$808,445	\$120,771
Revenue Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-\$84,050	\$5,906	\$5,906	\$120,888	
Fund Equity - <u>End of Year</u>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$297,376	\$253,437	\$303,282	\$418,264	

**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>Final Audited</u>	2023-2024 <u>Proposed</u>	2023-2024 <u>Jan Revised</u>	2023-2024 <u>June Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$1,998,693	\$729,443	\$647,270	\$647,270	
Local	\$6,154	\$1,000	\$1,000	\$4,450	\$3,450
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$6,154	\$1,000	\$1,000	\$4,450	\$3,450
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,357,577	\$730,000	\$150,000	\$125,500	-\$24,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,357,577	\$730,000	\$150,000	\$125,500	-\$24,500
Revenue Over (Under) Expenditures	<u>-\$1,351,423</u>	<u>-\$729,000</u>	<u>-\$149,000</u>	<u>-\$121,050</u>	
Fund Equity - <u>End of Year</u>	<u>\$647,270</u>	<u>\$443</u>	<u>\$498,270</u>	<u>\$526,220</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 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>	2023-2024 <u>Jun Revised</u>	Dollar <u>Change</u>
Fund Equity - <u>Beginning</u>	\$0	\$417,678	\$436,454	\$436,454	
Local	\$1,254,219	\$1,345,007	\$1,345,550	\$1,395,868	\$50,318
State	\$45,848	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,300,067	\$1,345,007	\$1,345,550	\$1,395,868	\$50,318
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$1,341	\$1,341
Capital Outlay	\$863,613	\$188,000	\$960,287	\$856,145	-\$104,142
Debt Service	\$0	\$0	\$0	\$0	\$0
Expenditures	\$863,613	\$188,000	\$960,287	\$857,486	-\$102,801
Revenue Over (Under) Expenditures	<u>\$436,454</u>	<u>\$1,157,007</u>	<u>\$385,263</u>	<u>\$538,382</u>	
Fund Equity - <u>End of Year</u>	<u>\$436,454</u>	<u>\$1,574,685</u>	<u>\$821,717</u>	<u>\$974,836</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>	2023-2024 <u>Jun Revised</u>	<u>Change</u>
Fund Equity - <u>Beginning</u>	\$88,342	\$72,049	\$77,918	\$77,918	
Local	\$356,307	\$380,669	\$380,823	\$394,914	\$14,091
State	\$14,519	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
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Total Revenues	\$370,826	\$380,669	\$380,823	\$394,914	\$14,091
Purchased Services	\$0	\$500	\$895	\$895	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$381,250	\$388,500	\$388,500	\$388,500	\$0
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Expenditures	\$381,250	\$389,000	\$389,395	\$389,395	\$0
Revenue Over (Under) Expenditures	<hr/>				
	-\$10,424	-\$8,331	-\$8,572	\$5,519	
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Fund Equity - <u>End of Year</u>	<u>\$77,918</u>	<u>\$63,718</u>	<u>\$69,346</u>	<u>\$83,437</u>	

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>	2023-2024 <u>Jun Revised</u>	<u>Change</u>
Fund Equity - <u>Beginning</u>	\$717,612	\$340,811	\$322,363	\$322,363	
Local	\$3,097	\$1,500	\$1,500	\$752	-\$748
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Other Sources (Bond Issuance)	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,097	\$1,500	\$1,500	\$752	-\$748
Purchased Services	\$0	\$0	\$0	\$0	\$0
Supplies & Other	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$398,346	\$310,843	\$323,378	\$323,115	-\$263
Debt Service	\$0	\$0	\$0	\$0	\$0
Expenditures	\$398,346	\$310,843	\$323,378	\$323,115	-\$263
Revenue Over (Under)					
Expenditures	-\$395,249	-\$309,343	-\$321,878	-\$322,363	
Fund Equity - <u>End of Year</u>	\$322,363	\$31,468	\$485	\$0	