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 2024-2025 be revised as follows.

ACCOUNT CODE	DESCRIPTION	2023-2024 Audited Final	2024-2025 Proposed	2024-2025 Jan Revised	Change
FUND BALANCE	BEGINNING OF YEAR	$3,990,564	$4,564,800	$4,723,924	
REVENUE					
100	Local	$4,040,352	$4,261,845	$4,222,722	-$39,123
300	State	$5,404,771	$4,032,886	$4,229,489	$196,603
400	Federal	$220,718	$258,344	$205,889	-$52,455
500	Incoming Transfers - Other	$73,455	$87,100	$87,100	$0
	Leases & SBITA Proceeds		$0		$0
	TOTAL REVENUES	$9,739,296	$8,640,175	$8,745,200	$105,025
EXPENDITURES					
Instruction					
110	Basic Programs	$4,286,936	$4,109,014	$3,926,777	-$182,237
120	Added Needs	$1,085,338	$1,321,122	$1,318,805	-$2,317
Support Services					
210	Pupil Support Services	$394,059	$443,928	$435,386	-$8,542
220	Instructional Staff	$69,719	$98,794	$98,333	-$461
230	General Administration	$266,843	$308,487	$308,487	$0
240	School Administration	$625,391	$675,318	$610,785	-$64,533
250	Business	$234,499	$229,235	$229,235	$0
260	Operation/Maintenance	$800,024	$955,870	$957,670	$1,800
270	Pupil Transportation	$304,908	$399,530	$401,492	$1,962
280	Central Support/Technology	$317,626	$298,505	$298,505	$0
290	Athletics & Student Act	$602,616	$519,803	$522,866	$3,063
300	Community Services	$0	$16,870	$19,770	$2,900
400	Outgoing Transfers		$1,711	$1,711	$0
500	Debt Service	$17,977	$0	$0	$0
600	Fund Modifications	$0	$0	$0	$0
	TOTAL EXPENDITURES	$9,005,936	$9,378,187	$9,129,822	-$248,365
	CHANGE IN FUND BALANCE	$733,360	-$738,012	-$384,622	
FUND BALANCE	END OF YEAR	$4,723,924	$3,826,788	$4,339,302	
Less Commited Fund Balance		$308,264	$308,264	$278,301	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,380,178	$3,483,042	$4,025,519	
Fund Balance to Total Expense		48.64%	37.14%	44.09%	

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 2024-2025 be revised as follows:

Food Service

Description	2023-2024 Audited Final	2024-2025 Proposed	2024-2025 Jan Revised	Dollar Change
Fund Equity - Beginning	$297,376	$418,264	$461,865	
Local	$39,604	$36,150	$36,150	$0
State	$170,512	$158,000	$158,000	$0
Federal	$827,588	$714,500	$826,477	$111,977
Other (Fund Modification)	$0	$0	$0	$0
Total Revenues	$1,037,704	$908,650	$1,020,627	$111,977
Salaries	$0	$0	$0	$0
Benefits	$0	$0	$0	$0
Purchased Services	$320,030	$343,050	$356,165	$13,115
Supplies	$553,185	$570,010	$570,010	$0
Capital Outlay	$0	$0	$0	$0
Expenditures	$873,215	$913,060	$926,175	$13,115
Revenue Over (Under) Expenditures	$164,489	-$4,410	$94,452	
Fund Equity - End of Year	$461,865	$413,854	$556,317	

Presented To Board of Education 1/22/2025

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 2024-2025 be revised as follows:

Sinking Fund-C: 2017-2021

Description	2023-2024 Audited Final	2024-2025 Proposed	2024-2025 Jan Revised	Dollar Change
Fund Equity - Beginning	$647,270	$526,220	$521,183	
Local	$5,728	$1,000	$1,000	$0
State	$0	$0	$0	$0
Federal	$0	$0	$0	$0
Total Revenues	$5,728	$1,000	$1,000	$0
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$131,815	$125,000	$125,000	$0
Debt Service	$0	$0	$0	$0
Expenditures	$131,815	$125,000	$125,000	$0
Revenue Over (Under) Expenditures	-$126,087	-$124,000	-$124,000	
Fund Equity - End of Year	$521,183	$402,220	$397,183	

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 2024-2025 be revised as follows:

Sinking Fund-D: 2022-2026

Description	2023-2024 Audited Final	2024-2025 Proposed	2024-2025 Jan Revised	Dollar Change
Fund Equity - Beginning	$436,454	$974,836	$967,259	
Local	$1,340,100	$1,459,195	$1,460,217	$1,022
State	$48,189	$0	$0	$0
Federal	$0	$0	$0	$0
Total Revenues	$1,388,289	$1,459,195	$1,460,217	$1,022
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$857,484	$864,837	$864,837	$0
Debt Service	$0	$0	$0	$0
Expenditures	$857,484	$864,837	$864,837	$0
Revenue Over (Under) Expenditures	$530,805	$594,358	$595,380	
Fund Equity - End of Year	$967,259	$1,569,194	$1,562,639	

The total number of mills of ad valorem property taxes to be levied will be 2.9817 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 2024-2025 be revised as follows:

2019 Debt Retirement Fund

Description	2023-2024 Final Audited	2024-2025 Proposed	2024-2025 Jan Revised	Dollar Change
Fund Equity - Beginning	$77,918	$83,437	$81,573	
Local	$379,396	$150	$150	$0
State	$13,654	$0	$0	$0
Federal	$0	$0	$0	$0
Total Revenues	$393,050	$150	$150	$0
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0
Debt Service	$389,395	$0	$0	$0
Expenditures	$389,395	$0	$0	$0
Revenue Over (Under) Expenditures	$3,655	$150	$150	
Fund Equity - End of Year	$81,573	$83,587	$81,723	

Tax year 2023 was the final collection for 2019 Debt Retirement Fund and therefore:

The total number of mills of ad valorem property taxes to be levied will be .00 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 was May 2024