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	2024-2025 Jun Revised	Change
FUND BALANCE	BEGINNING OF YEAR	$3,990,564	$4,564,800	$4,723,924	$4,723,924	
REVENUE						
100	Local	$4,040,352	$4,261,845	$4,222,722	$4,248,263	$25,541
300	State	$5,404,771	$4,032,886	$4,229,489	$5,093,506	$864,017
400	Federal	$220,718	$258,344	$205,889	$240,531	$34,642
500	Incoming Transfers - Other	$73,455	$87,100	$87,100	$87,100	$0
	Leases & SBITA Proceeds				0	
	TOTAL REVENUES	$9,739,296	$8,640,175	$8,745,200	$9,669,400	$924,200
EXPENDITURES						
Instruction						
110	Basic Programs	$4,286,936	$4,109,014	$3,926,777	$4,600,596	$673,819
120	Added Needs	$1,085,338	$1,321,122	$1,318,805	$1,336,998	$18,193
Support Services						
210	Pupil Support Services	$394,059	$443,928	$435,386	$443,987	$8,601
220	Instructional Staff	$69,719	$98,794	$98,333	$97,120	-$1,213
230	General Administration	$266,843	$308,487	$308,487	$305,215	-$3,272
240	School Administration	$625,391	$675,318	$610,785	$607,820	-$2,965
250	Business	$234,499	$229,235	$229,235	$232,645	$3,410
260	Operation/Maintenance	$800,024	$955,870	$957,670	$892,598	-$65,072
270	Pupil Transportation	$304,908	$399,530	$401,492	$403,886	$2,394
280	Central Support/Technology	$317,626	$298,505	$298,505	$314,450	$15,945
290	Athletics & Student Act	$602,616	$519,803	$522,866	$534,719	$11,853
300	Community Services	$0	$16,870	$19,770	$4,770	-$15,000
400	Outgoing Transfers		$1,711	$1,711	$6,261	$4,550
500	Debt Service	$17,977	$0	$0	$0	$0
600	Fund Modifications	$0	$0	$0	$0	$0
	TOTAL EXPENDITURES	$9,005,936	$9,378,187	$9,129,822	$9,781,065	$651,243
	CHANGE IN FUND BALANCE	$733,360	-$738,012	-$384,622	-$111,665	
FUND BALANCE	END OF YEAR	$4,723,924	$3,826,788	$4,339,302	$4,612,259	
Less Commited Fund Balance		$308,264	$308,264	$278,301	$278,301	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,380,178	$3,483,042	$4,025,519	$4,298,476	
Fund Balance to Total Expense		48.64%	37.14%	44.09%	43.95%	

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	2024-2025 Jun Revised	Change
Fund Equity - Beginning	$297,376	$418,264	$461,865	$461,865	
Local	$39,604	$36,150	$36,150	$30,105	-$6,045
State	$170,512	$158,000	$158,000	$115,870	-$42,130
Federal	$827,588	$714,500	$826,477	$758,803	-$67,674
Other	$0	$0	$0	$0	$0
Total Revenues	$1,037,704	$908,650	$1,020,627	$904,778	-$115,849
Salaries	$0	$0	$0	$0	$0
Benefits	$0	$0	$0	$0	$0
Purchased Services	$320,030	$343,050	$356,165	$309,955	-$46,210
Supplies	$553,185	$570,010	$570,010	$518,370	-$51,640
Capital Outlay		$0	$0	$0	$0
Expenditures	$873,215	$913,060	$926,175	$828,325	-$97,850
Revenue Over (Under) Expenditures	$164,489	-$4,410	$94,452	$76,453	
Fund Equity - End of Year	$461,865	$413,854	$556,317	$538,318	

Presented To Board of Education 6/25/2025