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 2025-2026 be adopted as follows.

ACCOUNT CODE	DESCRIPTION	2023-2024 Audited Final	2024-2025 Projected Final	2025-2026 Proposed	Change
FUND BALANCE	BEGINNING OF YEAR	$3,990,564	$4,723,924	$4,612,259	
REVENUE					
100	Local	$4,040,352	$4,248,263	$4,645,239	$396,976
300	State	$5,404,771	$5,093,506	$3,530,697	-$1,562,809
400	Federal	$220,718	$240,531	$234,488	-$6,043
500	Incoming Transfers - Other	$73,455	$87,100	$90,230	$3,130
	Leases & SBITA Proceeds		$0	$0	0
	TOTAL REVENUES	$9,739,296	$9,669,400	$8,500,654	-$1,168,746
EXPENDITURES					
Instruction					
110	Basic Programs	$4,286,936	$4,600,596	$4,427,751	-$172,845
120	Added Needs	$1,085,338	$1,336,998	$1,543,826	$206,828
Support Services					
210	Pupil Support Services	$394,059	$443,987	$469,941	$25,954
220	Instructional Staff	$69,719	$97,120	$100,395	$3,275
230	General Administration	$266,843	$305,215	$317,085	$11,870
240	School Administration	$625,391	$607,820	$672,531	$64,711
250	Business	$234,499	$232,645	$234,912	$2,267
260	Operation/Maintenance	$800,024	$892,598	$973,787	$81,189
270	Pupil Transportation	$304,908	$403,886	$433,026	$29,140
280	Central Support/Technology	$317,626	$314,450	$309,802	-$4,648
290	Athletics/Student Activities	$602,616	$534,719	$540,207	$5,488
330	Community Services	$0	$4,770	$4,770	$0
400	Outgoing Transfers	$0	$6,261	$5,993	-$268
500	Debt Service	$17,977	$0	$0	$0
600	Fund Modifications	$0	$0	$0	0
	TOTAL EXPENDITURES	$9,005,936	$9,781,065	$10,034,026	$252,961
	CHANGE IN FUND BALANCE	$733,360	-$111,665	-$1,533,372	
FUND BALANCE	END OF YEAR	$4,723,924	$4,612,259	$3,078,887	
Less Commited Fund Balance		$308,264	$278,301	$278,301	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,380,178	$4,298,476	$2,765,104	
Fund Balance to Total Expense		48.64%	43.95%	27.56%	

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 2025-2026 be adopted as follows:

Food Service

Description	2023-2024 Audited Final	2024-2025 Projected Final	2025-2026 Proposed	Dollar Change
Fund Equity - Beginning	$297,376	$461,865	$538,318	
Local	$39,604	$30,105	$34,150	$4,045
State	$170,512	$115,870	$120,554	$4,684
Federal	$827,588	$758,803	$773,992	$15,189
Other	$0	$0	$0	$0
Total Revenues	$1,037,704	$904,778	$928,696	$23,918
Salaries	$0	$0	$0	$0
Benefits	$0	$0	$0	$0
Purchased Services	$320,030	$309,955	$341,047	$31,092
Supplies	$553,185	$518,370	$695,242	$176,872
Capital Outlay	$0	$0	$0	$0
Expenditures	$873,215	$828,325	$1,036,289	$207,964
Revenue Over (Under) Expenditures	$164,489	$76,453	-$107,593	
Fund Equity - End of Year	$461,865	$538,318	$430,725	

Presented To Board of Education 6/25/2025