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 revised as follows.

ACCOUNT CODE	DESCRIPTION	2024-2025 Audited Final	2025-2026 Proposed	2025-2026 Jan Revised	Change
FUND BALANCE	BEGINNING OF YEAR	$4,723,924	$4,612,259	$5,109,834	
REVENUE					
100	Local	$4,270,417	$4,645,239	$4,642,910	-$2,329
300	State	$5,186,080	$3,530,697	$4,212,315	$681,618
400	Federal	$202,560	$234,488	$234,488	$0
500	Incoming Transfers - Other	$90,974	$90,230	$90,230	$0
	Leases & SBITA Proceeds		$0	$0	$0
	TOTAL REVENUES	$9,750,031	$8,500,654	$9,179,943	$679,289
EXPENDITURES					
Instruction					
110	Basic Programs	$4,371,863	$4,427,751	$4,234,767	-$192,984
120	Added Needs	$1,246,413	$1,543,826	$1,404,727	-$139,099
Support Services					
210	Pupil Support Services	$443,215	$469,941	$467,672	-$2,269
220	Instructional Staff	$76,835	$100,395	$106,861	$6,466
230	General Administration	$280,655	$317,085	$317,341	$256
240	School Administration	$600,873	$672,531	$667,180	-$5,351
250	Business	$219,898	$234,912	$302,182	$67,270
260	Operation/Maintenance	$849,595	$973,787	$968,018	-$5,769
270	Pupil Transportation	$350,237	$433,026	$416,359	-$16,667
280	Central Support/Technology	$306,570	$309,802	$314,130	$4,328
290	Athletics & Student Act	$592,651	$540,207	$538,572	-$1,635
300	Community Services	$1,144	$4,770	$4,770	$0
400	Outgoing Transfers	$6,088	$5,993	$6,594	$601
500	Debt Service	$18,084	$0	$0	$0
600	Fund Modifications	$0	$0	$0	$0
	TOTAL EXPENDITURES	$9,364,121	$10,034,026	$9,749,173	-$284,853
	CHANGE IN FUND BALANCE	$385,910	-$1,533,372	-$569,230	
FUND BALANCE	END OF YEAR	$5,109,834	$3,078,887	$4,540,604	
Less Commited Fund Balance		$262,345	$278,301	$262,345	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,812,007	$2,765,104	$4,242,777	
Fund Balance to Total Expense		51.39%	27.56%	43.52%	

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 year2025-2026 be revised as follows:

Food Service

Description	2024-2025 Audited Final	2025-2026 Proposed	2025-2026 Jan Revised	Dollar Change
Fund Equity - Beginning	$461,865	$538,318	$687,682	
Local	$30,622	$34,150	$34,150	$0
State	$122,424	$120,554	$120,554	$0
Federal	$888,299	$773,992	$773,992	$0
Other (Fund Modification)	$0	$0	$0	$0
Total Revenues	$1,041,345	$928,696	$928,696	$0
Salaries	$0	$0	$0	$0
Benefits	$0	$0	$0	$0
Purchased Services	$301,555	$341,047	$341,047	$0
Supplies	$513,973	$695,242	$757,242	$62,000
Capital Outlay	$0	$0	$0	$0
Expenditures	$815,528	$1,036,289	$1,098,289	$62,000
Revenue Over (Under) Expenditures	$225,817	-$107,593	-$169,593	
Fund Equity - End of Year	$687,682	$430,725	$518,089	

Presented To Board of Education 1/21/2026

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 2025-2026 be revised as follows:

Sinking Fund-C: 2017-2021

Description	2024-2025 Audited Final	2025-2026 Proposed	2025-2026 Jan Revised
Fund Equity - Beginning	$521,183	N/A	$416,526
Local	$4,611	$0	$2,500
State	$0	$0	$0
Federal	$0	$0	$0
Total Revenues	$4,611	$0	$2,500
Purchased Services	$0	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$109,268	$0	$125,000
Debt Service	$0	$0	$0
Expenditures	$109,268	$0	$125,000
Revenue Over (Under) Expenditures	-$104,657	$0	-$122,500
Fund Equity - End of Year	$416,526	N/A	$294,026

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.

Presented To Board of Education 1/21/2026

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 2025-2026 be revised as follows:

Sinking Fund-D: 2022-2026

Description	2024-2025 Audited Final	2025-2026 Proposed	2025-2026 Jan Revised
Fund Equity - Beginning	$967,259	n/a	$2,278,262
Local	$1,459,357	$0	$1,546,010
State	$48,924	$0	$0
Federal	$0	$0	$0
Total Revenues	$1,508,281	$0	$1,546,010
Purchased Services	$451	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$196,827	$0	$0
Debt Service	$0	$0	$0
Expenditures	$197,278	$0	$0
Revenue Over (Under) Expenditures	$1,311,003	$0	$1,546,010
Fund Equity - End of Year	$2,278,262	n/a	$3,824,272

The total number of mills of ad valorem property taxes to be levied will be 2.9354 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.

Presented To Board of Education 1/21/26

Resolution for Adoption By the
Board of Education of White Pigeon Community Schools

Resolved, that the 2024 Debt Retirement Fund budget for White Pigeon Community Schools for the fiscal year 2025-2026 be adopted as follows:

2024 Debt Retirement Fund

Description	2025-2026 Jan Proposed		
Fund Equity - Beginning	$0		
Local	$445,688	$0	$0
State	$0	$0	$0
Federal	$0	$0	$0
Total Revenues	$445,688	$0	$0
Purchased Services	$0	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$0	$0	$0
Debt Service	$394,071	$0	$0
Expenditures	$394,071	$0	$0
Revenue Over (Under) Expenditures	$51,617	$0	$0
Fund Equity - End of Year	$51,617	$0	$0

Tax year 2025 is the first collection for 2024 Debt Retirement Fund and therefore:

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 will be May 2030

Resolution for Adoption By the
Board of Education of White Pigeon Community Schools

Resolved, that the 2024 Capital Projects Fund budget for White Pigeon Community Schools for the fiscal year 2025-2026 be revised as follows:

2024 Capital Projects Fund

Description	2024-2025 Final Audited	2025-2026 Proposed	2025-2026 Jan Revised
Fund Equity - Beginning	$0	N/A	$1,882,135
Local	$3,043	$0	$9,000
State	$0	$0	$0
Federal	$0	$0	$0
Other Sources (Bond Issuance)	$2,083,792	$0	$0
Total Revenues	$2,086,835	$0	$9,000
Purchased Services	$0	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$119,371	$0	$1,125,000
Debt Service	$85,329	$0	$0
Expenditures	$204,700	$0	$1,125,000
Revenue Over (Under) Expenditures	$1,882,135	$0	-$1,116,000
Fund Equity - End of Year	$1,882,135	N/A	$766,135

Presented To Board of Education 1/21/2026