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	2025-2026 Jun Revised	Change
FUND BALANCE	BEGINNING OF YEAR	$4,723,924	$4,612,259	$5,109,834	$5,109,834	
REVENUE						
100	Local	$4,270,417	$4,645,239	$4,642,910	$4,567,295	-$75,615
300	State	$5,186,080	$3,530,697	$4,212,315	$5,269,953	$1,057,638
400	Federal	$202,560	$234,488	$234,488	$239,973	$5,485
500	Incoming Transfers - Other	$90,974	$90,230	$90,230	$105,585	$15,355
	Leases & SBITA Proceeds				0	
	TOTAL REVENUES	$9,750,031	$8,500,654	$9,179,943	$10,182,806	$1,002,863
EXPENDITURES						
Instruction						
110	Basic Programs	$4,371,863	$4,427,751	$4,234,767	$4,776,567	$541,800
120	Added Needs	$1,246,413	$1,543,826	$1,404,727	$1,494,439	$89,712
Support Services						
210	Pupil Support Services	$443,215	$469,941	$467,672	$459,604	-$8,068
220	Instructional Staff	$76,835	$100,395	$106,861	$111,207	$4,346
230	General Administration	$280,655	$317,085	$317,341	$301,911	-$15,430
240	School Administration	$600,873	$672,531	$667,180	$664,060	-$3,120
250	Business	$219,898	$234,912	$302,182	$451,806	$149,624
260	Operation/Maintenance	$849,595	$973,787	$968,018	$871,641	-$96,377
270	Pupil Transportation	$350,237	$433,026	$416,359	$370,112	-$46,247
280	Central Support/Technology	$306,570	$309,802	$314,130	$320,989	$6,859
290	Athletics & Student Act	$592,651	$540,207	$538,572	$528,063	-$10,509
300	Community Services	$1,144	$4,770	$4,770	$7,271	$2,501
400	Outgoing Transfers	$6,088	$5,993	$6,594	$6,594	$0
500	Debt Service	$18,084	$0	$0	$0	$0
600	Fund Modifications	$0	$0	$0	$0	$0
	TOTAL EXPENDITURES	$9,364,121	$10,034,026	$9,749,173	$10,364,264	$615,091
	CHANGE IN FUND BALANCE	$385,910	-$1,533,372	-$569,230	-$181,458	
FUND BALANCE	END OF YEAR	$5,109,834	$3,078,887	$4,540,604	$4,928,376	
Less Commited Fund Balance		$262,345	$278,301	$262,345	$262,345	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,812,007	$2,765,104	$4,242,777	$4,630,549	
Fund Balance to Total Expense		51.39%	27.56%	43.52%	44.68%	

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 revised as follows:

Food Service

Description	2024-2025 Audited Final	2025-2026 Proposed	2025-2026 Jan Revised	2025-2026 Jun Revised	Change
Fund Equity - Beginning	$461,865	$538,318	$687,682	$687,682	
Local	$30,622	$34,150	$34,150	$25,406	-$8,744
State	$122,424	$120,554	$120,554	$111,054	-$9,500
Federal	$888,299	$773,992	$773,992	$734,492	-$39,500
Other	$0	$0	$0	$0	$0
Total Revenues	$1,041,345	$928,696	$928,696	$870,952	-$57,744
Salaries	$0	$0	$0	$0	$0
Benefits	$0	$0	$0	$0	$0
Purchased Services	$301,555	$341,047	$341,047	$335,860	-$5,187
Supplies	$513,973	$695,242	$757,242	$568,117	-$189,125
Capital Outlay		$0	$0	$0	$0
Expenditures	$815,528	$1,036,289	$1,098,289	$903,977	-$194,312
Revenue Over (Under) Expenditures	$225,817	-$107,593	-$169,593	-$33,025	
Fund Equity - End of Year	$687,682	$430,725	$518,089	$654,657	

Presented To Board of Education 6/24/2026

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 Final Audited	2025-2026 Proposed	2025-2026 Jan Revised	2025-2026 June Revised	Dollar Change
Fund Equity - Beginning	$521,183	N/A	$416,526	$416,526	
Local	$4,611	$0	$2,500	$2,500	$0
State	$0	$0	$0	$0	$0
Federal	$0	$0	$0	$0	$0
Total Revenues	$4,611	$0	$2,500	$2,500	$0
Purchased Services	$0	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0	$0
Capital Outlay	$109,268	$0	$125,000	$85,000	-$40,000
Debt Service	$0	$0	$0	$0	$0
Expenditures	$109,268	$0	$125,000	$85,000	-$40,000
Revenue Over (Under) Expenditures	-$104,657	$0	-$122,500	-$82,500	
Fund Equity - End of Year	$416,526	N/A	$294,026	$334,026	

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

Presented To Board of Education 6/24/2026

Resolution for Adoption By the
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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	2025-2026 June Revised	Dollar Change
Fund Equity - Beginning	$967,259	n/a	$2,278,262	$2,278,262	
Local	$1,459,357	$0	$1,546,010	$1,602,878	$56,868
State	$48,924	$0	$0	$0	$0
Federal	$0	$0	$0	$0	$0
Total Revenues	$1,508,281	$0	$1,546,010	$1,602,878	$56,868
Purchased Services	$451	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0	$0
Capital Outlay	$196,827	$0	$0	$35,650	$35,650
Debt Service	$0	$0	$0	$0	$0
Expenditures	$197,278	$0	$0	$35,650	$35,650
Revenue Over (Under) Expenditures	$1,311,003	$0	$1,546,010	$1,567,228	
Fund Equity - End of Year	$2,278,262	n/a	$3,824,272	$3,845,490	

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 6/24/26

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 revised as follows:

2024 Debt Retirement Fund

Description	2025-2026 Jan Proposed	2025-2026 Jun Revised	Dollar Change
Fund Equity - Beginning	$0	$0	
Local	$445,688	$442,843	-$2,845
State	$0	$0	$0
Federal	$0	$0	$0
Total Revenues	$445,688	$442,843	-$2,845
Purchased Services	$0	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$0	$0	$0
Debt Service	$394,071	$394,571	$500
Expenditures	$394,071	$394,571	$500
Revenue Over (Under) Expenditures	$51,617	$48,272	-$3,345
Fund Equity - End of Year	$51,617	$48,272	-$3,345

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	2025-2026 Jun Revised
Fund Equity - Beginning	$0	N/A	$1,882,135	$1,882,135
Local	$3,043	$0	$9,000	$16,500
State	$0	$0	$0	$0
Federal	$0	$0	$0	$0
Other Sources (Bond Issuance)	$2,083,792	$0	$0	$0
Total Revenues	$2,086,835	$0	$9,000	$16,500
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$119,371	$0	$1,125,000	$850,000
Debt Service	$85,329	$0	$0	$0
Expenditures	$204,700	$0	$1,125,000	$850,000
Revenue Over (Under) Expenditures	$1,882,135	$0	-$1,116,000	-$833,500
Fund Equity - End of Year	$1,882,135	N/A	$766,135	$1,048,635

Presented To Board of Education 6/24/2026