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 2026-2027 be adopted as follows.

ACCOUNT CODE	DESCRIPTION	2024-2025 Audited Final	2025-2026 Projected Final	2026-2027 Proposed	Change
FUND BALANCE	BEGINNING OF YEAR	$4,723,924	$5,109,834	$4,928,376	
REVENUE					
100	Local	$4,270,417	$4,567,295	$4,944,981	$377,686
300	State	$5,186,080	$5,269,953	$3,505,883	-$1,764,070
400	Federal	$202,560	$239,973	$239,973	$0
500	Incoming Transfers - Other	$90,974	$105,585	$96,435	-$9,150
	Leases & SBITA Proceeds		$0	$0	0
	TOTAL REVENUES	$9,750,031	$10,182,806	$8,787,272	-$1,395,534
EXPENDITURES					
Instruction					
110	Basic Programs	$4,371,863	$4,776,567	$4,619,219	-$157,348
120	Added Needs	$1,246,413	$1,494,439	$1,671,439	$177,000
Support Services					.
210	Pupil Support Services	$443,215	$459,604	$466,973	$7,369
220	Instructional Staff	$76,835	$111,207	$110,068	-$1,139
230	General Administration	$280,655	$301,911	$303,755	$1,844
240	School Administration	$600,873	$664,060	$687,183	$23,123
250	Business	$219,898	$451,806	$231,884	-$219,922
260	Operation/Maintenance	$849,595	$871,641	$1,010,678	$139,037
270	Pupil Transportation	$350,237	$370,112	$417,828	$47,716
280	Central Support/Technology	$306,570	$320,989	$282,765	-$38,224
290	Athletics/Student Activities	$592,651	$528,063	$554,035	$25,972
330	Community Services	$1,144	$7,271	$7,271	$0
400	Outgoing Transfers	$6,088	$6,594	$6,654	$60
500	Debt Service	$18,084	$0	$0	$0
600	Fund Modifications	$0	$0	$0	0
	TOTAL EXPENDITURES	$9,364,121	$10,364,264	$10,369,752	$5,488
	CHANGE IN FUND BALANCE	$385,910	-$181,458	-$1,582,480	
FUND BALANCE	END OF YEAR	$5,109,834	$4,928,376	$3,345,896	
Less Commited Fund Balance		$262,345	$262,345	$262,345	
Less Assigned Fund Balance		$35,482	$35,482	$35,482	
UNASSIGNED FUND BALANCE		$4,812,007	$4,630,549	$3,048,069	
Fund Balance to Total Expense		51.39%	44.68%	29.39%	

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 2026-2027 be adopted as follows:

Food Service

Description	2024-2025 Audited Final	2025-2026 Projected Final	2026-2027 Proposed	Dollar Change
Fund Equity - Beginning	$461,865	$687,682	$654,657	
Local	$30,622	$25,406	$37,150	$11,744
State	$122,424	$111,054	$151,500	$40,446
Federal	$888,299	$734,492	$764,000	$29,508
Other	$0	$0	$0	$0
Total Revenues	$1,041,345	$870,952	$952,650	$81,698
Salaries	$0	$0	$0	$0
Benefits	$0	$0	$0	$0
Purchased Services	$301,555	$335,860	$348,750	$12,890
Supplies	$513,973	$568,117	$632,950	$64,833
Capital Outlay	$0	$0	$0	$0
Expenditures	$815,528	$903,977	$981,700	$77,723
Revenue Over (Under) Expenditures	$225,817	-$33,025	-$29,050	
Fund Equity - End of Year	$687,682	$654,657	$625,607	

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 2026-2027 be adopted as follows:

Sinking Fund-C: 2017-2021

Description	2024-2025 Final Audited	2025-2026 Projected Final	2026-2027 Proposed	Dollar Change
Fund Equity - Beginning	$521,183	$416,526	$334,026	
Local	$4,611	$2,500	$2,500	$0
State	$0	$0	$0	$0
Federal	$0	$0	$0	$0
Total Revenues	$4,611	$2,500	$2,500	$0
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$109,268	$85,000	$336,526	$251,526
Debt Service	$0	$0	$0	$0
Expenditures	$109,268	$85,000	$336,526	$251,526
Revenue Over (Under) Expenditures	-$104,657	-$82,500	-$334,026	
Fund Equity - End of Year	$416,526	$334,026	$0	

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

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 2026-2027 be adopted as follows:

Sinking Fund-D: 2022-2026

Description	2024-2025 Audited Final	2025-2026 Projected Final	2026-2027 Proposed		Dollar Change
Fund Equity - Beginning	$967,259	$2,278,262	$3,845,490		
Local	$1,459,357	$1,602,878	$1,630,040		$27,162
State	$48,924	$0	$0		$0
Federal	$0	$0	$0		$0
Total Revenues	$1,508,281	$1,602,878	$1,630,040	$0	$27,162
Purchased Services	$451	$0	$0		$0
Supplies & Other	$0	$0	$0		$0
Capital Outlay	$196,827	$35,650	$525,000		$489,350
Debt Service	$0	$0	$0		$0
Expenditures	$197,278	$35,650	$525,000	$0	$489,350
Revenue Over (Under) Expenditures	$1,311,003	$1,567,228	$1,105,040	$0	
Fund Equity - End of Year	$2,278,262	$3,845,490	$4,950,530	$0	

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 2026-2027 be adopted as follows:

2024 Debt Retirement Fund

Description	2025-2026 Projected Final	2026-2027 Proposed	Dollar Change
Fund Equity - Beginning	$0	$48,272	
Local	$442,843	$470,006	$27,163
State	$0	$0	$0
Federal	$0	$0	$0
Total Revenues	$442,843	$470,006	$27,163
Purchased Services	$0	$0	$0
Supplies & Other	$0	$0	$0
Capital Outlay	$0	$0	$0
Debt Service	$394,571	$471,000	$76,429
Expenditures	$394,571	$471,000	$76,429
Revenue Over (Under) Expenditures	$48,272	-$994	-$49,266
Fund Equity - End of Year	$48,272	$47,278	-$49,266

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

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 Capital Projects Fund budget for White Pigeon Community Schools for the fiscal year 2026-2027 be adopted as follows:

2024 Capital Projects Fund

Description	2024-2025 Final Audited	2025-2026 Projected Final	2026-2027 Proposed	Change
Fund Equity - Beginning	$0	$1,882,135	$1,048,635	
Local	$3,043	$16,500	$2,000	-$14,500
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	$16,500	$2,000	
Purchased Services	$0	$0	$0	$0
Supplies & Other	$0	$0	$0	$0
Capital Outlay	$119,371	$850,000	$1,050,635	$200,635
Debt Service	$85,329	$0	$0	$0
Expenditures	$204,700	$850,000	$1,050,635	
Revenue Over (Under) Expenditures	$1,882,135	-$833,500	-$1,048,635	
Fund Equity - End of Year	$1,882,135 $0	$1,048,635	$0	

Presented To Board of Education 6/24/2026