

**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 2021-2022 be adopted as follows.**

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2019-2020 Audited Final</u>	<u>2020-2021 Projected Final</u>	<u>2021-2022 Proposed</u>	<u>Change</u>
<u>FUND BALANCE</u>	<u>BEGINNING OF YEAR</u>	\$2,598,361	\$3,242,107	\$3,405,947	
<u>REVENUE</u>					
100	Local	\$3,035,195	\$3,265,323	\$3,312,198	\$46,875
300	State	\$4,220,306	\$4,262,121	\$3,019,715	-\$1,242,406
400	Federal	\$272,399	\$865,298	\$281,567	-\$583,731
500	Incoming Transfers - Other	\$136,852	\$78,789	\$74,375	-\$4,414
	<b>TOTAL REVENUES</b>	<b>\$7,664,752</b>	<b>\$8,471,531</b>	<b>\$6,687,855</b>	<b>-\$1,783,676</b>
<u>EXPENDITURES</u>					
Instruction					
110	Basic Programs	\$3,728,865	\$4,461,335	\$3,650,362	-\$810,973
120	Added Needs	\$963,984	\$1,001,176	\$951,937	-\$49,239
Support Services					
210	Pupil Support Services	\$213,665	\$230,973	\$242,775	\$11,802
220	Instructional Staff	\$89,008	\$86,682	\$82,273	-\$4,409
230	General Administration	\$114,527	\$143,784	\$160,001	\$16,217
240	School Administration	\$480,822	\$508,631	\$602,501	\$93,870
250	Business	\$159,926	\$170,870	\$181,279	\$10,409
260	Operation/Maintenance	\$637,769	\$742,099	\$776,599	\$34,500
270	Pupil Transportation	\$370,518	\$280,428	\$415,532	\$135,104
280	Central Support/Technology	\$119,539	\$152,794	\$137,484	-\$15,310
290	Athletics/Student Activities	\$241,188	\$309,402	\$372,089	\$62,687
330	Community Services	\$302	\$1,367	\$2,867	\$1,500
400	Outgoing Transfers	\$60,545	\$3,218	\$2,810	-\$408
500	Debt Service	\$0	\$0	\$316,518	\$316,518
600	Fund Modifications	\$3,234	\$214,932	\$0	-214932
	<b>TOTAL EXPENDITURES</b>	<b>\$7,183,892</b>	<b>\$8,307,691</b>	<b>\$7,895,027</b>	<b>-\$412,664</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>\$480,860</b>	<b>\$163,840</b>	<b>-\$1,207,172</b>	
<u>FUND BALANCE</u>	<u>END OF YEAR</u>	<u>\$3,079,221</u>	<u>\$3,405,947</u>	<u>\$2,198,775</u>	
Less Committed Fund Balance		\$774,406	\$799,485	\$540,464	
Less Assigned Fund Balance		\$35,482	\$35,482	\$35,482	
<u>UNASSIGNED FUND BALANCE</u>		<u>\$2,269,333</u>	<u>\$2,570,980</u>	<u>\$1,622,829</u>	
Fund Balance to Total Expense		31.59%	30.95%	20.56%	

**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.**