

Davison Community Schools
 Where Kids Come First and Futures Begin
Connections ♦ Curriculum ♦ Opportunities

Administrative Offices 1490 N. Oak Road Davison, MI 48423

**GENERAL APPROPRIATIONS RESOLUTION
 ADOPTED BY THE DAVISON COMMUNITY SCHOOLS
 BOARD OF EDUCATION**

**PROPOSED 2018/2019 BUDGET Revison-November
 12/3/18**

RESOLVED, that this resolution shall be the general appropriations of the Davison Community Schools for the 2018/2019 fiscal year: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Davison Community Schools.

BE IT FURTHER RESOLVED, that 5.7606 mills will be levied on all commercial personal properties and 17.7606 mills will be levied on all other non-primary residency properties in the Davison Community Schools for general operations for the 2018/2019 fiscal year.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund equity estimated to be available for appropriations in the General Operating Fund of the Davison Community Schools for the 2018/2019 fiscal year is as follows:

Revenue:		
100	Local	\$5,011,485
200	Other Governmental Units	\$16,500
300	State	48,522,131
400	Federal	1,983,891
500	Incoming Transfers and Other Transactions	<u>787,995</u>
	Total Revenue	\$56,322,002
740	Estimated Fund Equity, July 1, 2018	<u>7,586,799</u>
	Total Available to Appropriate	<u>\$63,908,802</u>

BE IT FURTHER RESOLVED, that \$58,097,186 of the total available to appropriate in the **General Operating Fund is hereby appropriated in the amounts and purposes set forth below:**

Expenditures:		
Instruction:		
110	Basic Programs	\$27,545,094
120	Added Needs	6,514,369
Support Services:		
210	Pupil	4,111,488
220	Instructional Staff	2,965,625
230	General Administration	575,052
241	Office of the Principal	3,649,905
250	Business Services	1,095,625

260	Operations/Maintenance	5,079,337
271	Pupil Transportation	2,676,120
290	Other Support Services	2,753,176
310	Community Services	614,185
451	Facility Acquisition	0
456	Building Improvement Services	15,000
511	Debt Service	361,134
600	Outgoing Transfers and Other Transactions	<u>141,076</u>
	Total Appropriated	<u>\$58,097,186</u>

BE IT FURTHER RESOLVED, that the fund equity for the **DTV Revenue** Funds shall be deemed Committed fund equity for financial reporting purposes.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditures of this fund except pursuant to appropriations made by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Director of Business Services is hereby charged with general supervision of the execution of the budget adopted by the board.

The appropriation resolution is to take effect immediately.

DAVISON COMMUNITY SCHOOLS GENERAL FUND BY FUNCTION											
		<u>2015/2016</u>		<u>2016/2017</u>		<u>2017/2018</u>		<u>2018/2019</u>		<u>2018/2019</u>	
		<u>June</u>		<u>June</u>		<u>June</u>		<u>Original</u>		<u>November</u>	
		<u>Actual</u>	<u>Percent</u>	<u>Actual</u>	<u>Percent</u>	<u>Actual</u>	<u>Percent</u>	<u>Budget</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>
	REVENUE:										
100	Local Revenue	4,542,340	8.8%	4,717,975	8.6%	4,722,073	8.5%	5,046,716	8.9%	5,011,485	8.9%
200	Other Governmental Units	15,744	0.0%	14,715	0.0%	15,012	0.0%	16,500	0.0%	16,500	0.0%
300	State Revenue	43,866,225	85.2%	46,241,826	84.7%	48,486,498	86.9%	49,122,680	86.5%	48,522,131	86.2%
400	Federal Revenue	1,930,312	3.7%	1,994,972	3.7%	1,942,563	3.5%	1,924,168	3.4%	1,983,891	3.5%
500	Transfers In & Other Financing Sources	1,133,767	2.2%	1,621,713	3.0%	629,767	1.1%	709,084	1.2%	787,995	1.4%
	TOTAL REVENUE & OTHER SOURCES	51,488,388	100.0%	54,591,202	100.0%	55,795,913	100.0%	56,819,148	100.0%	56,322,002	100.0%
	EXPENDITURES:										
	INSTRUCTION:										
111	Basic Programs - Elementary	13,257,248	25.7%	13,202,038	24.8%	13,917,210	24.8%	14,477,430	24.7%	14,139,617	24.3%
112	Basic Programs - Middle School	3,661,597	7.1%	3,961,477	7.4%	4,207,609	7.5%	4,191,496	7.2%	4,336,550	7.5%
113	Basic Programs - HS & Alt. Ed	7,858,435	15.2%	7,758,875	14.6%	8,569,923	15.2%	8,653,804	14.8%	8,686,968	15.0%
118	Preschool	388,937	0.8%	388,848	0.7%	400,915	0.7%	388,070	0.7%	376,860	0.6%
119	Summer School	74,430	0.1%	4,231	0.0%	4,228	0.0%	15,099	0.0%	5,099	0.0%
110	Total Basic Programs	25,240,647	48.9%	25,315,468	47.6%	27,099,887	48.2%	27,725,899	47.4%	27,545,094	47.4%
122	Added Needs - Special Education	3,125,737	6.1%	3,328,260	6.3%	3,657,574	6.5%	3,937,362	6.7%	3,924,843	6.8%
125	Compensatory - Title I & At-Risk	1,285,933	2.5%	1,351,951	2.5%	1,152,805	2.1%	1,300,041	2.2%	1,519,753	2.6%
127	Vocational/Career Prep Education	874,606	1.7%	834,264	1.6%	1,086,494	1.9%	1,141,585	1.9%	1,069,773	1.8%
120	Total Added Needs	5,286,276	10.3%	5,514,476	10.4%	5,896,873	10.5%	6,378,988	10.9%	6,514,369	11.2%
	TOTAL INSTRUCTION	30,526,923	59.2%	30,829,944	57.9%	32,996,760	58.7%	34,104,887	58.3%	34,059,463	58.6%
	SUPPORT Services:										
211	Pupil Support Services - Attendance/Tuancy	94,963	0.2%	79,046	0.1%	92,305	0.2%	96,535	0.2%	91,892	0.2%
212	Pupil Support Services - Guidance	1,473,493	2.9%	1,564,212	2.9%	1,801,200	3.2%	1,857,598	3.2%	2,028,433	3.5%
213	Pupil Support Services - Health Services	82,992	0.2%	95,540	0.2%	103,982	0.2%	186,460	0.3%	173,895	0.3%
214	Pupil Support Services - Psychologists	142,771	0.3%	148,953	0.3%	144,868	0.3%	170,627	0.3%	172,257	0.3%
215	Pupil Support Services - Speech Services	551,298	1.1%	549,385	1.0%	500,262	0.9%	523,777	0.9%	599,610	1.0%
216	Pupil Support Services - Social Worker	166,074	0.3%	173,244	0.3%	220,584	0.4%	243,857	0.4%	273,858	0.5%
218	Pupil Support Services - Teacher Consultant	7,116	0.0%	9,452	0.0%	8,132	0.0%	19,925	0.0%	19,764	0.0%
219	Pupil Support Services - Other	539,242	1.0%	697,378	1.3%	676,501	1.2%	796,288	1.4%	751,779	1.3%
210	Total Pupil Support Services	3,057,949	5.9%	3,317,211	6.2%	3,547,833	6.3%	3,895,067	6.7%	4,111,488	7.1%
221	Improvement of Instruction	1,305,348	2.5%	1,352,886	2.5%	1,574,762	2.8%	1,794,511	3.1%	1,652,831	2.8%
222	Educational Media Services	380,511	0.7%	317,847	0.6%	332,030	0.6%	331,756	0.6%	328,441	0.6%
224	Educational Television	174,501	0.3%	84,482	0.2%	110,798	0.2%	119,249	0.2%	163,686	0.3%
225	Instructional Related Technology	-	0.0%	-	0.0%	-	0.0%	-	0.0%	1,117	0.0%
226	Supervision of Instruction	678,720	1.3%	699,050	1.3%	696,578	1.2%	732,655	1.3%	736,366	1.3%
227	Academic Student Assessment	84,237	0.2%	82,607	0.2%	51,392	0.1%	98,596	0.2%	83,184	0.1%
220	Total Improvement of Instruction	2,623,317	5.1%	2,536,872	4.8%	2,765,559	4.9%	3,076,767	5.3%	2,965,625	5.1%
231	Board of Education	79,280	0.2%	143,106	0.3%	112,913	0.2%	149,996	0.3%	129,246	0.2%
232	Executive Administration	409,801	0.8%	423,011	0.8%	446,938	0.8%	456,382	0.8%	445,806	0.8%
230	Total General Administration	489,081	0.9%	566,117	1.1%	559,851	1.0%	606,378	1.0%	575,052	1.0%

Genl Fund by Function

241	Office of the Principal	3,189,636	6.2%	3,315,532	6.2%	3,624,326	6.4%	3,734,007	6.4%	3,649,905	6.3%
252	Fiscal Services	472,878	0.9%	484,592	0.9%	509,043	0.9%	511,372	0.9%	523,320	0.9%
257	Internal Services	355,517	0.7%	335,508	0.6%	393,101	0.7%	416,632	0.7%	371,770	0.6%
259	Other Fiscal Services	128,841	0.2%	171,458	0.3%	101,648	0.2%	201,231	0.3%	200,535	0.3%
250	Total Business Services	957,236	1.9%	991,557	1.9%	1,003,791	1.8%	1,129,235	1.9%	1,095,625	1.9%
261	Operations & Maintenance	4,415,493	8.6%	4,472,333	8.4%	4,655,567	8.3%	4,882,896	8.3%	4,777,452	8.2%
266	Security	188,065	0.4%	200,949	0.4%	341,266	0.6%	230,061	0.4%	301,885	0.5%
260	Total Operations & Maintenance	4,603,558	8.9%	4,673,282	8.8%	4,996,833	8.9%	5,112,957	8.7%	5,079,337	8.7%
271	Pupil Transportation Services	2,862,775	5.6%	3,363,339	6.3%	2,958,352	5.3%	2,915,974	5.0%	2,676,120	4.6%
282	Communication Services	174,462	0.3%	180,995	0.3%	196,408	0.3%	193,226	0.3%	192,012	0.3%
283	Staff & Personnel Services	350,923	0.7%	361,525	0.7%	390,463	0.7%	413,726	0.7%	415,389	0.7%
284	Management Information Services	719,449	1.4%	764,585	1.4%	824,316	1.5%	894,322	1.5%	876,135	1.5%
285	Pupil Accounting	79,762	0.2%	75,729	0.1%	79,821	0.1%	82,590	0.1%	82,681	0.1%
291	Pupil Activities	68,959	0.1%	66,707	0.1%	68,650	0.1%	67,509	0.1%	70,162	0.1%
293	Athletic Activities	1,045,315	2.0%	1,095,197	2.1%	1,105,980	2.0%	1,140,835	1.9%	1,116,797	1.9%
299	MPSERS 3% Refund-Fica	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
290	Total Other Support Services	2,438,870	4.7%	2,544,737	4.8%	2,665,638	4.7%	2,792,208	4.8%	2,753,176	4.7%
	TOTAL SUPPORT Services	20,222,422	39.2%	21,308,647	40.0%	22,122,183	39.4%	23,262,593	39.7%	22,906,328	39.4%
	COMMUNITY Services:										
331	Community Programs	5,370	0.0%	4,925	0.0%	4,548	0.0%	6,476	0.0%	6,476	0.0%
351	Custody and Care of Children	513,321	1.0%	560,612	1.1%	577,095	1.0%	611,357	1.0%	592,967	1.0%
371	Non Public School Pupils	355	0.0%	9,019	0.0%	14,115	0.0%	14,789	0.0%	14,742	0.0%
391	Other Community Services	1,661	0.0%	180	0.0%	-	0.0%	-	0.0%	-	0.0%
310	TOTAL COMMUNITY Services	520,707	1.0%	574,737	1.1%	595,758	1.1%	632,622	1.1%	614,185	1.1%
451	FACILITY ACQUISITION	-	0.0%	85,995	0.2%	10,000	0.0%	-	0.0%	-	0.0%
456	BUILDING IMPROVEMENT Services	526	0.0%	54,250	0.1%	380	0.0%	15,000	0.0%	15,000	0.0%
511	DEBT SERVICE	157,670	0.3%	254,938	0.5%	362,294	0.6%	361,134	0.6%	361,134	0.6%
	OTHER FINANCING USES:										
611	Indirect Costs	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
623	Transfer to DCER Fund	54,846	0.1%	58,452	0.1%	58,924	0.1%	73,951	0.1%	71,496	0.1%
625	Transfer to Food Service	86,821	0.2%	67,590	0.1%	69,599	0.1%	94,858	0.2%	69,580	0.1%
629	Transfer to DTV Fund	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
600	TOTAL OTHER USES	141,667	0.3%	126,042	0.2%	128,524	0.2%	168,809	0.3%	141,076	0.2%
	TOTAL EXPENDITURES & OTHER USES	51,569,915	100.0%	53,234,554	100.0%	56,215,900	100.0%	58,545,045	100.0%	58,097,186	100.0%
	EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(81,527)		1,356,648		(419,987)		(1,725,897)		(1,775,184)	
740	FUND BALANCE - BEGINNING OF YEAR	6,731,665		6,650,138		8,006,786		7,586,799		7,586,799	
	FUND BALANCE - END OF YEAR	6,650,138		8,006,786		7,586,799		5,860,902		5,811,615	
	FUND BALANCE AS PERCENT OF EXPENDITURES	12.90%		15.04%		13.50%		10.01%		10.00%	