

**D**avison Community Schools  
 Where Kids Come First and Futures Begin  
*Connections ♦ Curriculum ♦ Opportunities*

*Administrative Offices 1490 N. Oak Road Davison, MI 48423*

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

**PROPOSED 2018/2019 BUDGET Revision  
 6/24/19**

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	\$5,038,087
200	Other Governmental Units	\$16,500
300	State	48,933,724
400	Federal	2,165,978
500	Incoming Transfers and Other Transactions	<u>867,387</u>
	Total Revenue	\$57,021,676
740	Fund Equity, July 1, 2018	<u>7,586,799</u>
	Total Available to Appropriate	<u>\$64,608,475</u>

BE IT FURTHER RESOLVED, that \$58,124,567 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	\$27,780,210
120	Added Needs	6,384,322
Support Services:		
210	Pupil	4,015,540

220	Instructional Staff	2,924,966
230	General Administration	589,261
241	Office of the Principal	3,689,440
250	Business Services	1,075,169
260	Operations/Maintenance	5,117,792
271	Pupil Transportation	2,656,703
290	Other Support Services	2,702,536
310	Community Services	647,707
451	Facility Acquisition	26,819
456	Building Improvement Services	15,000
511	Debt Service	361,134
600	Outgoing Transfers and Other Transactions	<u>137,968</u>
	Total Appropriated	<u>\$58,124,567</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 the total revenue and unappropriated fund balance estimated to be available for appropriations in the **School Service Special Revenue** Fund of the Davison Community Schools for the 2018/2019 fiscal year is as follows:

Revenue:

Local	1,141,291
Other Governmental Units	90,000
State	95,045
Federal	1,555,157
Incoming Transfers and Other Transactions	<u>137,968</u>
Total Revenue	3,019,461
Fund Equity, July 1, 2018	461,530
Total Available to Appropriate	\$3,480,991

BE IT FURTHER RESOLVED, that \$3,030,287 of the total available to appropriate in the **School Service Special Revenue Fund** is hereby appropriated in the amounts and purposes set forth below:

Expenditures:

Support Services:

School Lunch Activities	2,447,170
Community Services:	
Community Enrichment & Recreation	475,117
Outgoing Transfers and Other Transactions	<u>108,000</u>
Total Appropriated	<u>\$3,030,287</u>

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

BE IT FURTHER RESOLVED, that the fund equity for the **School Lunch Special Revenue** Fund shall be deemed Restricted Fund Equity for financial reporting purposes.

BE IT FURTHER RESOLVED, that 2.320 mills will be levied on all properties in the Davison Community Schools for Debt Retirement for the 2018/2019 fiscal year.

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

Revenue:	
Local	\$1,902,514
State	6,390
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$1,908,904
Fund Equity, July 1, 2018	<u>482,140</u>
Total Available to Appropriate	<u>\$2,391,044</u>

BE IT FURTHER RESOLVED, that \$1,980,081 of the total available to appropriate in the **Debt Retirement Fund** is hereby appropriated in the amounts and purposes set forth below:

Expenditures:	
Debt Service:	
Redemption of Principal	\$1,510,000
Interest and Fiscal Charges	\$470,081
Outgoing Transfers and Other Transactions	<u>0</u>
Total Appropriated	<u>\$1,980,081</u>

BE IT FURTHER RESOLVED, that the fund equity for the **Debt Retirement Fund** shall be deemed Restricted Fund Equity for financial reporting purposes.

BE IT FURTHER RESOLVED, that 1.384 mills will be levied on all properties in the Davison Community Schools for capital projects for the 2018/2019 fiscal year.

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

Revenue:	
Local	\$1,235,351
Incoming Transfers and Other Transactions	<u>425,000</u>
Total Revenue	\$1,660,351
Fund Equity, July 1, 2018	<u>632,121</u>
Total Available to Appropriate	<u>\$2,292,472</u>

BE IT FURTHER RESOLVED, that \$2,130,915 of the total available to appropriate in the **Capital Projects Fund** is hereby appropriated in the amounts and purposes set forth below:

Expenditures:

Capital Projects \$2,130,915

BE IT FURTHER RESOLVED, that the fund equity for the **Capital Projects Fund** shall be deemed Restricted 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>2017/2018</u>		<u>2018/2019</u>		<u>2018/2019</u>		<u>2018/2019</u>		<u>2018/2019</u>		<u>2019/2020</u>	
		June		Original		November		March		June		Budget	
<b>REVENUE:</b>		<u>Actual</u>	<u>Percent</u>	<u>Budget</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Projection</u>	<u>Percent</u>
100	Local Revenue	4,722,073	8.5%	5,046,716	8.9%	5,019,642	8.9%	4,974,740	8.8%	5,038,087	8.8%	5,200,894	9.1%
200	Other Governmental Units	15,012	0.0%	16,500	0.0%	16,500	0.0%	16,500	0.0%	16,500	0.0%	13,000	0.0%
300	State Revenue	48,486,498	86.9%	49,122,680	86.5%	48,522,131	86.1%	48,722,065	86.0%	48,933,724	85.8%	49,042,642	85.9%
400	Federal Revenue	1,942,563	3.5%	1,924,168	3.4%	1,983,891	3.5%	2,146,449	3.8%	2,165,978	3.8%	2,084,277	3.7%
500	Transfers In & Other Financing Sources	629,767	1.1%	709,084	1.2%	787,995	1.4%	817,732	1.4%	867,387	1.5%	761,495	1.3%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		<b>55,795,913</b>	<b>100.0%</b>	<b>56,819,148</b>	<b>100.0%</b>	<b>56,330,159</b>	<b>100.0%</b>	<b>56,677,486</b>	<b>100.0%</b>	<b>57,021,676</b>	<b>100.0%</b>	<b>57,102,308</b>	<b>100.0%</b>
<b>EXPENDITURES:</b>													
<b>INSTRUCTION:</b>													
111	Basic Programs - Elementary	13,917,210	24.8%	14,477,430	24.7%	14,139,617	24.3%	14,182,675	24.5%	14,206,324	24.4%	14,308,899	24.2%
112	Basic Programs - Middle School	4,207,609	7.5%	4,191,496	7.2%	4,336,550	7.5%	4,353,389	7.5%	4,383,339	7.5%	4,328,078	7.3%
113	Basic Programs - HS & Alt. Ed	8,569,923	15.2%	8,653,804	14.8%	8,686,968	15.0%	8,700,976	15.0%	8,751,075	15.1%	9,114,613	15.4%
118	Preschool	400,915	0.7%	388,070	0.7%	376,860	0.6%	376,860	0.7%	434,373	0.7%	325,276	0.5%
119	Summer School	4,228	0.0%	15,099	0.0%	5,099	0.0%	5,099	0.0%	5,099	0.0%	5,152	0.0%
<b>110</b>	<b>Total Basic Programs</b>	<b>27,099,887</b>	<b>48.2%</b>	<b>27,725,899</b>	<b>47.4%</b>	<b>27,545,094</b>	<b>47.4%</b>	<b>27,618,999</b>	<b>47.7%</b>	<b>27,780,210</b>	<b>47.8%</b>	<b>28,082,018</b>	<b>47.5%</b>
122	Added Needs - Special Education	3,657,574	6.5%	3,937,362	6.7%	3,924,843	6.8%	3,982,811	6.9%	3,961,087	6.8%	4,280,899	7.2%
125	Compensatory - Title I & At-Risk	1,152,805	2.1%	1,300,041	2.2%	1,519,753	2.6%	1,362,082	2.4%	1,365,753	2.3%	1,311,924	2.2%
127	Vocational/Career Prep Education	1,086,494	1.9%	1,141,585	1.9%	1,069,773	1.8%	1,024,511	1.8%	1,057,482	1.8%	1,051,077	1.8%
<b>120</b>	<b>Total Added Needs</b>	<b>5,896,873</b>	<b>10.5%</b>	<b>6,378,988</b>	<b>10.9%</b>	<b>6,514,369</b>	<b>11.2%</b>	<b>6,369,404</b>	<b>11.0%</b>	<b>6,384,322</b>	<b>11.0%</b>	<b>6,643,900</b>	<b>11.2%</b>
<b>TOTAL INSTRUCTION</b>		<b>32,996,760</b>	<b>58.7%</b>	<b>34,104,887</b>	<b>58.3%</b>	<b>34,059,463</b>	<b>58.6%</b>	<b>33,988,403</b>	<b>58.7%</b>	<b>34,164,532</b>	<b>58.8%</b>	<b>34,725,918</b>	<b>58.7%</b>
<b>SUPPORT Services:</b>													
211	Pupil Support Services - Attendance/Truancy	92,305	0.2%	96,535	0.2%	91,892	0.2%	91,892	0.2%	93,667	0.2%	93,498	0.2%
212	Pupil Support Services - Guidance	1,801,200	3.2%	1,857,598	3.2%	2,028,433	3.5%	2,000,717	3.5%	1,997,927	3.4%	2,120,674	3.6%
213	Pupil Support Services - Health Services	103,982	0.2%	186,460	0.3%	173,895	0.3%	173,795	0.3%	176,846	0.3%	239,160	0.4%
214	Pupil Support Services - Psychologists	144,868	0.3%	170,627	0.3%	172,257	0.3%	172,257	0.3%	152,201	0.3%	174,785	0.3%
215	Pupil Support Services - Speech Services	500,262	0.9%	523,777	0.9%	599,610	1.0%	599,610	1.0%	562,034	1.0%	603,581	1.0%
216	Pupil Support Services - Social Worker	220,584	0.4%	243,857	0.4%	273,858	0.5%	274,158	0.5%	274,920	0.5%	278,401	0.5%
218	Pupil Support Services - Teacher Consultant	8,132	0.0%	19,925	0.0%	19,764	0.0%	19,564	0.0%	19,564	0.0%	20,016	0.0%
219	Pupil Support Services - Other	676,501	1.2%	796,288	1.4%	751,779	1.3%	718,399	1.2%	738,381	1.3%	799,982	1.4%
<b>210</b>	<b>Total Pupil Support Services</b>	<b>3,547,833</b>	<b>6.3%</b>	<b>3,895,067</b>	<b>6.7%</b>	<b>4,111,488</b>	<b>7.1%</b>	<b>4,050,392</b>	<b>7.0%</b>	<b>4,015,540</b>	<b>6.9%</b>	<b>4,330,097</b>	<b>7.3%</b>
221	Improvement of Instruction	1,574,762	2.8%	1,794,511	3.1%	1,652,831	2.8%	1,632,287	2.8%	1,639,083	2.8%	1,671,979	2.8%
222	Educational Media Services	332,030	0.6%	331,756	0.6%	328,441	0.6%	328,441	0.6%	328,323	0.6%	329,764	0.6%
224	Educational Television	110,798	0.2%	119,249	0.2%	163,686	0.3%	163,686	0.3%	167,481	0.3%	133,680	0.2%
225	Instructional Related Technology	-	0.0%	-	0.0%	1,117	0.0%	1,117	0.0%	1,117	0.0%	-	0.0%
226	Supervision of Instruction	696,578	1.2%	732,655	1.3%	736,366	1.3%	727,764	1.3%	714,538	1.2%	730,439	1.2%
227	Academic Student Assessment	51,392	0.1%	98,596	0.2%	83,184	0.1%	83,184	0.1%	74,424	0.1%	98,614	0.2%
<b>220</b>	<b>Total Improvement of Instruction</b>	<b>2,765,559</b>	<b>4.9%</b>	<b>3,076,767</b>	<b>5.3%</b>	<b>2,965,625</b>	<b>5.1%</b>	<b>2,936,479</b>	<b>5.1%</b>	<b>2,924,966</b>	<b>5.0%</b>	<b>2,964,476</b>	<b>5.0%</b>
231	Board of Education	112,913	0.2%	149,996	0.3%	129,246	0.2%	129,246	0.2%	129,746	0.2%	127,746	0.2%
232	Executive Administration	446,938	0.8%	456,382	0.8%	445,806	0.8%	452,649	0.8%	459,515	0.8%	463,968	0.8%
<b>230</b>	<b>Total General Administration</b>	<b>559,851</b>	<b>1.0%</b>	<b>606,378</b>	<b>1.0%</b>	<b>575,052</b>	<b>1.0%</b>	<b>581,895</b>	<b>1.0%</b>	<b>589,261</b>	<b>1.0%</b>	<b>591,714</b>	<b>1.0%</b>

Genl Fund by Function

<b>241</b>	<b>Office of the Principal</b>	<b>3,624,326</b>	<b>6.4%</b>	<b>3,734,007</b>	<b>6.4%</b>	<b>3,649,905</b>	<b>6.3%</b>	<b>3,657,504</b>	<b>6.3%</b>	<b>3,689,440</b>	<b>6.3%</b>	<b>3,741,089</b>	<b>6.3%</b>
252	Fiscal Services	509,043	0.9%	511,372	0.9%	523,320	0.9%	523,320	0.9%	523,959	0.9%	538,207	0.9%
257	Internal Services	393,101	0.7%	416,632	0.7%	371,770	0.6%	371,770	0.6%	372,965	0.6%	376,108	0.6%
259	Other Fiscal Services	101,648	0.2%	201,231	0.3%	200,535	0.3%	200,535	0.3%	178,245	0.3%	149,091	0.3%
<b>250</b>	<b>Total Business Services</b>	<b>1,003,791</b>	<b>1.8%</b>	<b>1,129,235</b>	<b>1.9%</b>	<b>1,095,625</b>	<b>1.9%</b>	<b>1,095,625</b>	<b>1.9%</b>	<b>1,075,169</b>	<b>1.8%</b>	<b>1,063,406</b>	<b>1.8%</b>
261	Operations & Maintenance	4,655,567	8.3%	4,882,896	8.3%	4,777,452	8.2%	4,817,189	8.3%	4,814,557	8.3%	4,893,649	8.3%
266	Security	341,266	0.6%	230,061	0.4%	301,885	0.5%	302,885	0.5%	303,235	0.5%	266,168	0.5%
<b>260</b>	<b>Total Operations &amp; Maintenance</b>	<b>4,996,833</b>	<b>8.9%</b>	<b>5,112,957</b>	<b>8.7%</b>	<b>5,079,337</b>	<b>8.7%</b>	<b>5,120,074</b>	<b>8.8%</b>	<b>5,117,792</b>	<b>8.8%</b>	<b>5,159,817</b>	<b>8.7%</b>
<b>271</b>	<b>Pupil Transportation Services</b>	<b>2,958,352</b>	<b>5.3%</b>	<b>2,915,974</b>	<b>5.0%</b>	<b>2,676,120</b>	<b>4.6%</b>	<b>2,666,024</b>	<b>4.6%</b>	<b>2,656,703</b>	<b>4.6%</b>	<b>2,742,994</b>	<b>4.6%</b>
282	Communication Services	196,408	0.3%	193,226	0.3%	192,012	0.3%	192,012	0.3%	192,161	0.3%	204,278	0.3%
283	Staff & Personnel Services	390,463	0.7%	413,726	0.7%	415,389	0.7%	415,389	0.7%	411,221	0.7%	401,532	0.7%
284	Management Information Services	824,316	1.5%	894,322	1.5%	876,135	1.5%	812,993	1.4%	818,821	1.4%	885,756	1.5%
285	Pupil Accounting	79,821	0.1%	82,590	0.1%	82,681	0.1%	82,230	0.1%	82,073	0.1%	83,057	0.1%
291	Pupil Activities	68,650	0.1%	67,509	0.1%	70,162	0.1%	71,767	0.1%	71,767	0.1%	72,620	0.1%
293	Athletic Activities	1,105,980	2.0%	1,140,835	1.9%	1,116,797	1.9%	1,116,797	1.9%	1,126,493	1.9%	1,148,708	1.9%
<b>299</b>	<b>MPSERS 3% Refund-Fica</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>290</b>	<b>Total Other Support Services</b>	<b>2,665,638</b>	<b>4.7%</b>	<b>2,792,208</b>	<b>4.8%</b>	<b>2,753,176</b>	<b>4.7%</b>	<b>2,691,188</b>	<b>4.6%</b>	<b>2,702,536</b>	<b>4.6%</b>	<b>2,795,951</b>	<b>4.7%</b>
	<b>TOTAL SUPPORT Services</b>	<b>22,122,183</b>	<b>39.4%</b>	<b>23,262,593</b>	<b>39.7%</b>	<b>22,906,328</b>	<b>39.4%</b>	<b>22,799,181</b>	<b>39.4%</b>	<b>22,771,407</b>	<b>39.2%</b>	<b>23,389,544</b>	<b>39.5%</b>
	<b>COMMUNITY Services:</b>												
331	Community Programs	4,548	0.0%	6,476	0.0%	6,476	0.0%	7,099	0.0%	7,099	0.0%	7,116	0.0%
351	Custody and Care of Children	577,095	1.0%	611,357	1.0%	592,967	1.0%	592,967	1.0%	633,819	1.1%	610,722	1.0%
371	Non Public School Pupils	14,115	0.0%	14,789	0.0%	14,742	0.0%	-	0.0%	6,789	0.0%	-	0.0%
391	Other Community Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>310</b>	<b>TOTAL COMMUNITY Services</b>	<b>595,758</b>	<b>1.1%</b>	<b>632,622</b>	<b>1.1%</b>	<b>614,185</b>	<b>1.1%</b>	<b>600,066</b>	<b>1.0%</b>	<b>647,707</b>	<b>1.1%</b>	<b>617,838</b>	<b>1.0%</b>
<b>451</b>	<b>FACILITY ACQUISITION</b>	<b>10,000</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>26,819</b>	<b>0.0%</b>	<b>26,819</b>	<b>0.0%</b>	<b>13,100</b>	<b>0.0%</b>
<b>456</b>	<b>BUILDING IMPROVEMENT Services</b>	<b>380</b>	<b>0.0%</b>	<b>15,000</b>	<b>0.0%</b>	<b>15,000</b>	<b>0.0%</b>	<b>15,000</b>	<b>0.0%</b>	<b>15,000</b>	<b>0.0%</b>	<b>15,000</b>	<b>0.0%</b>
<b>511</b>	<b>DEBT SERVICE</b>	<b>362,294</b>	<b>0.6%</b>	<b>361,134</b>	<b>0.6%</b>	<b>361,134</b>	<b>0.6%</b>	<b>361,134</b>	<b>0.6%</b>	<b>361,134</b>	<b>0.6%</b>	<b>273,610</b>	<b>0.5%</b>
	<b>OTHER FINANCING USES:</b>												
611	Indirect Costs	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
623	Transfer to DCER Fund	58,924	0.1%	73,951	0.1%	71,496	0.1%	71,496	0.1%	68,207	0.1%	39,633	0.1%
625	Transfer to Food Service	69,599	0.1%	94,858	0.2%	69,580	0.1%	69,580	0.1%	69,761	0.1%	69,925	0.1%
629	Transfer to DTV Fund	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>600</b>	<b>TOTAL OTHER USES</b>	<b>128,524</b>	<b>0.2%</b>	<b>168,809</b>	<b>0.3%</b>	<b>141,076</b>	<b>0.2%</b>	<b>141,076</b>	<b>0.2%</b>	<b>137,968</b>	<b>0.2%</b>	<b>109,558</b>	<b>0.2%</b>
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>56,215,900</b>	<b>100.0%</b>	<b>58,545,045</b>	<b>100.0%</b>	<b>58,097,186</b>	<b>100.0%</b>	<b>57,931,679</b>	<b>100.0%</b>	<b>58,124,567</b>	<b>100.0%</b>	<b>59,144,568</b>	<b>100.0%</b>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>(419,987)</b>		<b>(1,725,897)</b>		<b>(1,767,027)</b>		<b>(1,254,193)</b>		<b>(1,102,891)</b>		<b>(2,042,260)</b>	
<b>740</b>	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>8,006,786</b>		<b>7,586,799</b>		<b>7,586,799</b>		<b>7,586,799</b>		<b>7,586,799</b>		<b>6,483,908</b>	
	<b>FUND BALANCE - END OF YEAR</b>	<b>7,586,799</b>		<b>5,860,902</b>		<b>5,819,772</b>		<b>6,332,606</b>		<b>6,483,908</b>		<b>4,441,648</b>	
	<b>FUND BALANCE AS PERCENT OF EXPENDITURE</b>	<b>13.50%</b>		<b>10.01%</b>		<b>10.02%</b>		<b>10.93%</b>		<b>11.16%</b>		<b>7.51%</b>	

Combining Special Revenue

		<u>2017/2018</u>	<u>2018/2019 Budget</u>			<u>2018/2019 Budget</u>			<u>2019/2020 Budget</u>			
		<u>June</u>	<u>Enrichment &amp;</u>	<u>School</u>	<u>Original</u>	<u>Enrichment &amp;</u>	<u>School</u>	<u>June</u>	<u>Enrichment &amp;</u>	<u>School</u>	<u>School</u>	<u>Original</u>
		<u>Actual</u>	<u>Recreation</u>	<u>Lunch</u>	<u>Budget</u>	<u>Recreation</u>	<u>Lunch</u>	<u>Revision</u>	<u>Recreation</u>	<u>Lunch</u>	<u>Activity</u>	<u>Budget</u>
<b>REVENUES:</b>												
100	Local Sources	\$ 1,109,881	\$ 304,100	\$ 988,693	\$ 1,292,793	\$ 275,225	\$ 866,066	\$ 1,141,291	\$ 275,225	\$ 892,792	\$ 1,168,745	\$ 2,336,762
200	Other Governmental Units	90,000	90,000	-	90,000	90,000	-	90,000	50,000	-	-	50,000
300	State Sources	96,019	-	85,384	85,384	-	95,045	95,045	-	85,370	-	85,370
400	Federal Sources	1,489,719	-	1,632,825	1,632,825	-	1,555,157	1,555,157	-	1,602,402	-	1,602,402
	<b>TOTAL REVENUES</b>	<b>2,785,619</b>	<b>394,100</b>	<b>2,706,902</b>	<b>3,101,002</b>	<b>365,225</b>	<b>2,516,268</b>	<b>2,881,493</b>	<b>325,225</b>	<b>2,580,564</b>	<b>1,168,745</b>	<b>4,074,534</b>
<b>OTHER SOURCES:</b>												
500	Other Local Revenue	58,924	73,951	-	73,951	68,207	-	68,207	39,633	-	-	39,633
600	Other Transfers In/Other Sources	69,599	-	94,858	94,858	-	69,761	69,761	-	69,925	-	69,925
	<b>TOTAL OTHER SOURCES:</b>	<b>128,524</b>	<b>73,951</b>	<b>94,858</b>	<b>168,809</b>	<b>68,207</b>	<b>69,761</b>	<b>137,968</b>	<b>39,633</b>	<b>69,925</b>	<b>-</b>	<b>109,558</b>
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,914,143</b>	<b>\$ 468,051</b>	<b>\$ 2,801,760</b>	<b>\$ 3,269,811</b>	<b>\$ 433,432</b>	<b>\$ 2,586,029</b>	<b>\$ 3,019,461</b>	<b>\$ 364,858</b>	<b>\$ 2,650,489</b>	<b>\$ 1,168,745</b>	<b>\$ 4,184,092</b>
<b>EXPENDITURES:</b>												
1000	Salaries	683,562	143,380	573,897	717,277	114,571	562,592	677,163	118,009	563,915	-	681,924
2000	Employee Benefits	501,248	87,079	464,868	551,947	66,772	443,583	510,355	68,046	451,683	-	519,729
3000	Purchased Services	356,495	122,380	252,563	374,943	112,300	282,477	394,777	112,300	265,926	-	378,226
5000	Supplies and Materials	1,188,247	116,000	1,153,852	1,269,852	115,500	1,072,489	1,187,989	115,500	1,092,767	-	1,208,267
6000	Capital Outlay - Equipment	98,874	1,000	41,524	42,524	34,374	41,740	76,114	1,000	41,740	-	42,740
7000	Other	72,117	5,500	43,310	48,810	31,600	44,288	75,888	6,600	45,220	1,109,957	1,161,777
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,900,542</b>	<b>\$ 475,339</b>	<b>\$ 2,530,014</b>	<b>\$ 3,005,353</b>	<b>\$ 475,117</b>	<b>\$ 2,447,170</b>	<b>\$ 2,922,287</b>	<b>\$ 421,455</b>	<b>\$ 2,461,251</b>	<b>\$ 1,109,957</b>	<b>\$ 3,992,663</b>
<b>OTHER FINANCING USES:</b>												
8000	Transfer to Other Funds	108,000	-	108,000	108,000	-	108,000	108,000	-	108,000	-	108,000
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 3,008,542</b>	<b>\$ 475,339</b>	<b>\$ 2,638,014</b>	<b>\$ 3,113,353</b>	<b>\$ 475,117</b>	<b>\$ 2,555,170</b>	<b>\$ 3,030,287</b>	<b>\$ 421,455</b>	<b>\$ 2,569,251</b>	<b>\$ 1,109,957</b>	<b>\$ 4,100,663</b>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ (94,399)</b>	<b>\$ (7,288)</b>	<b>\$ 163,746</b>	<b>\$ 156,458</b>	<b>\$ (41,685)</b>	<b>\$ 30,859</b>	<b>\$ (10,826)</b>	<b>\$ (56,597)</b>	<b>\$ 81,238</b>	<b>\$ 58,788</b>	<b>\$ 83,429</b>
700	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>514,454</b>	<b>160,299</b>	<b>259,756</b>	<b>420,054</b>	<b>189,799</b>	<b>259,756</b>	<b>449,554</b>	<b>148,114</b>	<b>290,615</b>	<b>500,000</b>	<b>938,728</b>
	FUND BALANCE -Restricted Park	11,975	11,975	-	11,975	11,975	-	11,975	11,975	-	-	11,975
	FUND BALANCE -Restricted Projects	29,500	29,500	-	29,500	-	-	-	-	-	-	-
	<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 461,530</b>	<b>\$ 194,486</b>	<b>\$ 423,502</b>	<b>\$ 617,987</b>	<b>\$ 160,089</b>	<b>\$ 290,615</b>	<b>\$ 450,703</b>	<b>\$ 103,492</b>	<b>\$ 371,853</b>	<b>\$ 558,788</b>	<b>\$ 1,034,132</b>

## Debt Fund Summary

	2017/2018	2018/2019	2012	2013	2013	2018/2019	2012	2013	2013	2019/2020
	June	Original	2012	2013	2013	June	2012	2013	2013	Budget
	<u>Actual</u>	<u>Budget</u>	<u>Refunding</u>	<u>Refunding</u>	<u>New Debt</u>	<u>Revision</u>	<u>Refunding</u>	<u>Refunding</u>	<u>New Debt</u>	<u>Budget</u>
PROPERTY TAX MILLAGE	2.5700	2.3200	1.3200	0.0200	0.9800	2.3200	1.2500	0.0300	0.9600	2.2400
<b>REVENUE:</b>										
<b>LOCAL REVENUE:</b>										
Property Taxes	\$ 2,037,078	\$ 1,900,289	\$ 1,082,338	\$ 16,443	\$ 803,568	\$ 1,902,349	\$ 1,065,565	\$ 25,601	\$ 818,318	\$ 1,909,484
Investment Earnings	\$ 163	\$ 165	103	4	58	\$ 165	103	4	58	\$ 165
<b>TOTAL LOCAL REVENUE</b>	<b>2,037,242</b>	<b>1,900,454</b>	<b>1,082,441</b>	<b>16,447</b>	<b>803,626</b>	<b>1,902,514</b>	<b>1,065,668</b>	<b>25,605</b>	<b>818,376</b>	<b>1,909,649</b>
<b>STATE REVENUE:</b>										
Restricted State Aid	\$ 11,914	\$ 6,390	3,636	55	2,699	\$ 6,390	2,272	55	1,745	\$ 4,072
<b>OTHER SOURCES:</b>										
Transfer from Other Funds	\$ -	\$ -	-	-	-	\$ -	-	-	-	\$ -
Total Other Sources	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 2,049,155</b>	<b>\$ 1,906,844</b>	<b>\$ 1,086,077</b>	<b>\$ 16,502</b>	<b>\$ 806,325</b>	<b>\$ 1,908,904</b>	<b>\$ 1,067,940</b>	<b>\$ 25,660</b>	<b>\$ 820,121</b>	<b>\$ 1,913,721</b>
<b>EXPENDITURES:</b>										
Redemption of Principal	\$ 1,470,000	\$ 1,510,000	\$ 1,035,000	\$ -	\$ 475,000	\$ 1,510,000	\$ 1,020,000	\$ -	\$ 540,000	\$ 1,560,000
Interest and Fiscal Charges	\$ 513,281	\$ 470,081	123,050	26,125	320,906	\$ 470,081	92,000	26,125	306,656	\$ 424,781
<b>TOTAL EXPENDITURES</b>	<b>1,983,281</b>	<b>1,980,081</b>	<b>1,158,050</b>	<b>26,125</b>	<b>795,906</b>	<b>1,980,081</b>	<b>1,112,000</b>	<b>26,125</b>	<b>846,656</b>	<b>1,984,781</b>
<b>OTHER FINANCING USES:</b>										
Transfer to Other Funds	\$ -	\$ -	-	-	-	\$ -	-	-	-	\$ -
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 1,983,281</b>	<b>\$ 1,980,081</b>	<b>\$ 1,158,050</b>	<b>\$ 26,125</b>	<b>\$ 795,906</b>	<b>\$ 1,980,081</b>	<b>\$ 1,112,000</b>	<b>\$ 26,125</b>	<b>\$ 846,656</b>	<b>\$ 1,984,781</b>
<b>EXCESS (SHORTAGE) REVENUE OVER EXPENDITURES</b>	<b>\$ 65,874</b>	<b>\$ (73,237)</b>	<b>\$ (71,973)</b>	<b>\$ (9,623)</b>	<b>\$ 10,419</b>	<b>\$ (71,177)</b>	<b>\$ (44,060)</b>	<b>\$ (465)</b>	<b>\$ (26,535)</b>	<b>\$ (71,060)</b>
<b>FUND BALANCE - BEGINNING OF THE YEAR</b>	<b>\$ 416,266</b>	<b>\$ 482,140</b>	<b>224,836</b>	<b>32,778</b>	<b>224,526</b>	<b>\$ 482,140</b>	<b>152,863</b>	<b>23,155</b>	<b>234,945</b>	<b>\$ 410,963</b>
<b>FUND BALANCE - END OF THE YEAR</b>	<b>\$ 482,140</b>	<b>\$ 408,903</b>	<b>\$ 152,863</b>	<b>\$ 23,155</b>	<b>\$ 234,945</b>	<b>\$ 410,963</b>	<b>\$ 108,803</b>	<b>\$ 22,690</b>	<b>\$ 208,410</b>	<b>\$ 339,903</b>



The Building & Site Sinking Fund accounts for major repairs and improvements to the district's facilities. This voter-approved millage of 1.4016 mills was approved by voters in May 2015 for ten-years, and expires after the 2025 levy.							2017/2018	2018/2019	2018/2019	<b>Variance</b>	2019/2020	2020/2021
							June	Original	June		Original	Projected
							<b>BUILDING &amp; SITE SINKING FUND</b>	<b>Budget</b>	<b>Revison</b>		<b>Budget</b>	<b>Budget</b>
							<b>PROPERTY VALUE INCREASE/(DECREASE)</b>	<b>3.0%</b>	<b>3.8%</b>		<b>3.9%</b>	<b>4.0%</b>
							<b>Actual</b>	<b>Budget</b>	<b>Revison</b>		<b>Budget</b>	<b>Budget</b>
<b>PROPERTY TAX MILLAGE</b>							<b>1.3864</b>	<b>1.3840</b>	<b>1.3840</b>	<b>0.0%</b>	<b>1.3840</b>	<b>1.3840</b>
<b>MILLAGE REDUCTION FRACTIONS</b>							<b>0.9951</b>	<b>0.9983</b>	<b>0.9983</b>	<b>0.0%</b>	<b>1.0000</b>	<b>1.0000</b>
<b>YEAR OF MILLAGE</b>							<b>2</b>	<b>3</b>	<b>3</b>		<b>4</b>	<b>5</b>
<b>REVENUE:</b>												
<b>LOCAL REVENUE:</b>												
410 - 111 - 0000 - 0001	x					B/S DAVISON CITY	149,845	149,389	149,094	(295)	156,282	156,282
410 - 111 - 0000 - 0002	x					B/S DAVISON TWP	684,061	705,433	708,983	3,550	731,596	731,596
410 - 111 - 0000 - 0003	x					B/S RICHFIELD TWP	220,920	229,723	227,856	(1,867)	241,105	241,105
410 - 111 - 0000 - 0004	x					B/S BURTON CITY	31,562	32,704	32,547	(157)	33,727	33,727
410 - 111 - 0000 - 0005	x					B/S ATLAS TWP	6,511	6,864	6,864	-	7,132	7,132
410 - 111 - 0000 - 0006	x					B/S ELBA TWP	6,124	6,273	6,273	-	6,618	6,618
410 - 111 - 0000 - 0007	x					B/S OREGON TWP	1,111	1,134	1,134	-	1,156	1,156
410 - 111 - 0000 - 0000	x					B/S CURRENT TAXES	(1,431)	-	-	-	-	-
410 - 111 - 0000 - 0010	x					B/S DELINQUENT TAX	1,052	2,000	2,000	-	2,000	2,000
410 - 119 - 0000 - 0000	x					B/S PENALTY/INTEREST	-	-	-	-	-	-
410 - 111 - 0000 - 0011	x					B/S PILOT	-	-	-	-	-	-
410 - 151 - 0000 - 0000	x					B/S INVESTMENT EARNINGS	109	150	150	-	150	150
410 - 199 - 0000 - 0000	x					B/S MISCELLANEOUS REVENUE	2,816	-	100,450	100,450	-	-
<b>TOTAL LOCAL REVENUE</b>							<b>\$ 1,102,680</b>	<b>\$ 1,133,670</b>	<b>\$ 1,235,351</b>	<b>\$ 101,681</b>	<b>\$ 1,179,766</b>	<b>\$ 1,179,766</b>
<b>OTHER SOURCES:</b>												
410 - 592 - 0000 - 0000	x					B/S LOAN PROCEEDS	-	-	425,000	425,000	-	-
410 - 642 - 0000 - 0000	x					TOTAL OTHER SOURCES	-	-	425,000	425,000	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>							<b>\$ 1,102,680</b>	<b>\$ 1,133,670</b>	<b>\$ 1,660,351</b>	<b>\$ 526,681</b>	<b>\$ 1,179,766</b>	<b>\$ 1,179,766</b>
<b>EXPENDITURES:</b>												
<b>CAPITAL PROJECTS:</b>												
411 - 451 - 6110 - 0000 - 0000						B/S LAND ACQUISITION	-	-	435,463	435,463	-	-
411 - 456 - 3190 - 0000 - 0000						B/S ARCHITECTURAL SERVICES	52,305	30,000	15,500	(14,500)	15,500	15,500
411 - 456 - 6220 - 0000 - 0000						B/S DISTRICT CAP PROJ	18,240	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000					00878	B/S DHS CAPITAL PROJECTS	271,479	47,000	19,300	(27,700)	-	-
411 - 456 - 6220 - 0000 - 0000					00879	B/S DMS CAPITAL PROJECTS	-	-	54,865	54,865	-	2,500
411 - 456 - 6220 - 0000 - 0000					01674	B/S HILL CAPITAL PROJECTS	-	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000					02728	B/S SIPLE CAPITAL PROJECTS	-	-	-	-	-	14,794
411 - 456 - 6220 - 0000 - 0000					03511	B/S GATES CAPITAL PROJECTS	-	713,014	820,777	107,763	-	-
411 - 456 - 6220 - 0000 - 0000					04174	B/S THOMSON CAPITAL PROJECTS	3,230	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000					06315	B/S CENTRAL CAPITAL PROJECTS	-	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000					07770	B/S DAE RENOVATIONS	-	-	-	-	-	12,500
411 - 456 - 6220 - 0000 - 0000					08619	B/S HAHN RENOVATIONS	-	-	42,207	42,207	855,159	-
411 - 456 - 6221 - 0000 - 0000					00000	B/S AIR CONDITIONING PROJECT	7,397	-	144,404	144,404	-	-
411 - 456 - 6223 - 0000 - 0000					00000	B/S ATHLETICS	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>							<b>352,651</b>	<b>790,014</b>	<b>1,532,516</b>	<b>742,502</b>	<b>870,659</b>	<b>45,294</b>

