

**D**avison 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 2020/2021 Original BUDGET  
 6/22/20**

RESOLVED, that this resolution shall be the general appropriations of the Davison Community Schools for the 2020/2021 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 2020/2021 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 2020/2021 fiscal year is as follows:

Revenue:		
100	Local	\$5,456,017
200	Other Governmental Units	\$14,500
300	State	46,254,103
400	Federal	1,985,568
500	Incoming Transfers and Other Transactions	<u>824,674</u>
	Total Revenue	\$54,534,862
740	Estimated Fund Equity, July 1, 2020	<u>6,990,222</u>
	Total Available to Appropriate	<u>\$61,525,084</u>

BE IT FURTHER RESOLVED, that \$57,447,538 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	\$27,344,790
120	Added Needs	6,641,994
Support Services:		
210	Pupil	4,201,236

220	Instructional Staff	2,744,948
230	General Administration	578,125
241	Office of the Principal	3,659,765
250	Business Services	1,032,143
260	Operations/Maintenance	5,086,715
271	Pupil Transportation	2,562,655
290	Other Support Services	2,716,455
310	Community Services	501,907
451	Facility Acquisition	0
456	Building Improvement Services	6,000
511	Debt Service	228,604
600	Outgoing Transfers and Other Transactions	<u>142,201</u>
	Total Appropriated	<u>\$57,447,538</u>

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 2020/2021 fiscal year is as follows:

Revenue:

Local	2,254,679
Other Governmental Units	90,000
State	84,596
Federal	1,570,192
Incoming Transfers and Other Transactions	<u>136,453</u>
Total Revenue	4,135,920
Estimated Fund Equity, July 1, 2020	1,059,608
Total Available to Appropriate	\$5,195,528

BE IT FURTHER RESOLVED, that \$3,987,392 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	2,383,314
Community Services:	
Community Enrichment & Recreation	385,043
School Activity	1,111,035
Outgoing Transfers and Other Transactions	<u>108,000</u>
Total Appropriated	<u>\$3,987,392</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 the fund equity for the **School Activity Revenue** Fund shall be deemed Restricted Fund Equity for financial reporting purposes.

BE IT FURTHER RESOLVED, that 5.1400 mills will be levied on all properties in the Davison Community Schools for Debt Retirement for the 2020/2021 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 2020/2021 fiscal year is as follows:

Revenue:	
Local	\$5,364,032
State	9,344
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$5,373,376
Estimated Fund Equity, July 1, 2020	<u>355,849</u>
Total Available to Appropriate	<u>\$5,729,225</u>

BE IT FURTHER RESOLVED, that \$4,113,877 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	\$1,980,000
Interest and Fiscal Charges	\$2,133,877
Outgoing Transfers and Other Transactions	<u>0</u>
Total Appropriated	<u>\$4,113,877</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 1.3768 mills will be levied on all properties in the Davison Community Schools for capital projects for the 2020/2021 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 2020/2021 fiscal year is as follows:

Revenue:	
Local	\$1,238,936
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$1,238,936
Estimated Fund Equity, July 1, 2020	<u>2,667</u>
Total Available to Appropriate	<u>\$1,241,603</u>

BE IT FURTHER RESOLVED, that \$869,984 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	<u>\$869,984</u>
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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.

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**SUMMARY OF PROPOSED 2020/2021 BUDGET**  
**GENERAL FUND**  
**June 22, 2020**

Proposed Revenue	<u>54,534,862</u>
Proposed Expenditures	<u>57,447,538</u>
Proposed Budget Surplus (Shortfall)	<u>(\$2,912,676)</u>
Estimated Fund Balance – July 1, 2020	<u>6,990,222</u>
<b>Estimated Fund Balance – June 30, 2021</b>	<b><u>4,077,546</u></b>

**Assumptions Used for Proposed 2020/2021 General Fund Budget:**

- State aid is estimated at \$7,511 per student, an decrease of \$600 from the 2019/2020 year.
- Estimated Decrease of 40 students from Fall 2019 Count
- Continuation of state aid funds to offset increase in retirement costs
- Retirement rate of 42.72% on salaries.
- Estimated 10% increase in utilities.
- Estimated 5% increase in fuel costs.
- Increase in Health Care cost up to district hard caps.
- Continuation of reduction in supply allocations by 20%, plus additional 50% reduction
- Reduction of Testing Budget (50%), Energy Ed Salaries (50%), After School Schedule B Payments (50%)  
Co-ops placed within DCS (50%)
- Elimination of PD Workshops fees, School Business Sub Costs, Summer Painting, Merit Pay, Secretarial Overtime  
ACC allocation for 20/21, Unspent 19/20 ACC allocations
- Closure of 7 classrooms due to possible/unknown enrollment decrease

DAVISON COMMUNITY SCHOOLS  
GENERAL FUND BY FUNCTION

	<u>2017/2018</u>		<u>2018/2019</u>		<u>2019/2020</u>		<u>2019/2020</u>		<u>2019/2020</u>		<u>2019/2020</u>		<u>2020/2021</u>	
	June		June		Budget		December		April		June		Budget	
	<u>Actual</u>	<u>Percent</u>	<u>Actual</u>	<u>Percent</u>	<u>Original</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Information</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Proposed</u>	<u>Percent</u>
<b>REVENUE:</b>														
100 Local Revenue	4,722,073	8.5%	4,713,285	8.3%	5,200,894	9.1%	5,052,457	8.6%	5,051,761	8.6%	5,099,434	8.7%	5,456,017	10.0%
200 Other Governmental Units	15,012	0.0%	14,291	0.0%	13,000	0.0%	14,500	0.0%	14,500	0.0%	14,500	0.0%	14,500	0.0%
300 State Revenue	48,486,498	86.9%	48,735,804	86.3%	49,042,642	85.9%	50,546,665	86.2%	50,692,540	86.3%	50,693,111	86.2%	46,254,103	84.8%
400 Federal Revenue	1,942,563	3.5%	2,114,845	3.7%	2,084,277	3.7%	2,175,952	3.7%	2,047,993	3.5%	2,047,993	3.5%	1,985,568	3.6%
500 Transfers In & Other Financing Sources	629,767	1.1%	912,375	1.6%	761,495	1.3%	874,446	1.5%	932,209	1.6%	942,180	1.6%	824,674	1.5%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>55,795,913</b>	<b>100.0%</b>	<b>56,490,600</b>	<b>100.0%</b>	<b>57,102,308</b>	<b>100.0%</b>	<b>58,664,020</b>	<b>100.0%</b>	<b>58,739,003</b>	<b>100.0%</b>	<b>58,797,218</b>	<b>100.0%</b>	<b>54,534,862</b>	<b>100.0%</b>
<b>EXPENDITURES:</b>														
<b>INSTRUCTION:</b>														
111 Basic Programs - Elementary	13,917,210	24.8%	13,890,077	24.6%	14,308,899	24.2%	14,262,453	24.0%	14,251,472	24.0%	14,184,778	23.8%	13,634,332	23.7%
112 Basic Programs - Middle School	4,207,609	7.5%	4,403,042	7.8%	4,328,078	7.3%	4,356,796	7.3%	4,346,497	7.3%	4,411,908	7.4%	4,215,327	7.3%
113 Basic Programs - HS & Alt. Ed	8,569,923	15.2%	8,465,005	15.0%	9,114,613	15.4%	8,949,335	15.1%	8,974,585	15.1%	8,974,716	15.1%	8,971,830	15.6%
118 Preschool	400,915	0.7%	416,114	0.7%	325,276	0.5%	441,809	0.7%	508,837	0.9%	509,822	0.9%	519,823	0.9%
119 Summer School	4,228	0.0%	3,159	0.0%	5,152	0.0%	3,236	0.0%	3,238	0.0%	3,415	0.0%	3,478	0.0%
<b>110 Total Basic Programs</b>	<b>27,099,887</b>	<b>48.2%</b>	<b>27,177,397</b>	<b>48.2%</b>	<b>28,082,018</b>	<b>47.5%</b>	<b>28,013,629</b>	<b>47.2%</b>	<b>28,084,629</b>	<b>47.2%</b>	<b>28,084,639</b>	<b>47.2%</b>	<b>27,344,790</b>	<b>47.6%</b>
122 Added Needs - Special Education	3,657,574	6.5%	3,839,717	6.8%	4,280,899	7.2%	4,322,866	7.3%	4,314,819	7.3%	4,316,288	7.3%	4,336,819	7.5%
125 Compensatory - Title I & At-Risk	1,152,805	2.1%	1,262,868	2.2%	1,311,924	2.2%	1,355,861	2.3%	1,345,262	2.3%	1,345,262	2.3%	1,159,983	2.0%
127 Vocational/Career Prep Education	1,086,494	1.9%	1,023,447	1.8%	1,051,077	1.8%	1,129,936	1.9%	1,122,805	1.9%	1,122,805	1.9%	1,145,192	2.0%
<b>120 Total Added Needs</b>	<b>5,896,873</b>	<b>10.5%</b>	<b>6,126,032</b>	<b>10.9%</b>	<b>6,643,900</b>	<b>11.2%</b>	<b>6,808,663</b>	<b>11.5%</b>	<b>6,782,886</b>	<b>11.4%</b>	<b>6,784,355</b>	<b>11.4%</b>	<b>6,641,994</b>	<b>11.6%</b>
<b>TOTAL INSTRUCTION</b>	<b>32,996,760</b>	<b>58.7%</b>	<b>33,303,429</b>	<b>59.1%</b>	<b>34,725,918</b>	<b>58.7%</b>	<b>34,822,292</b>	<b>58.6%</b>	<b>34,867,515</b>	<b>58.6%</b>	<b>34,868,994</b>	<b>58.6%</b>	<b>33,986,784</b>	<b>59.2%</b>
<b>SUPPORT Services:</b>														
211 Pupil Support Services - Attendance/Truancy	92,305	0.2%	94,491	0.2%	93,498	0.2%	80,463	0.1%	80,463	0.1%	80,463	0.1%	78,980	0.1%
212 Pupil Support Services - Guidance	1,801,200	3.2%	1,978,365	3.5%	2,120,674	3.6%	2,198,731	3.7%	2,264,595	3.8%	2,263,374	3.8%	2,282,865	4.0%
213 Pupil Support Services - Health Services	103,982	0.2%	159,379	0.3%	239,160	0.4%	243,949	0.4%	205,275	0.3%	205,336	0.3%	145,155	0.3%
214 Pupil Support Services - Psychologists	144,868	0.3%	145,877	0.3%	174,785	0.3%	174,826	0.3%	174,826	0.3%	174,826	0.3%	164,946	0.3%
215 Pupil Support Services - Speech Services	500,262	0.9%	560,635	1.0%	603,581	1.0%	601,368	1.0%	631,336	1.1%	631,336	1.1%	629,763	1.1%
216 Pupil Support Services - Social Worker	220,584	0.4%	188,327	0.3%	278,401	0.5%	279,065	0.5%	279,065	0.5%	279,376	0.5%	280,336	0.5%
218 Pupil Support Services - Teacher Consultant	8,132	0.0%	2,001	0.0%	20,016	0.0%	20,001	0.0%	20,001	0.0%	20,001	0.0%	9,480	0.0%
219 Pupil Support Services - Other	676,501	1.2%	663,922	1.2%	799,982	1.4%	699,729	1.2%	699,729	1.2%	699,729	1.2%	609,711	1.1%
<b>210 Total Pupil Support Services</b>	<b>3,547,833</b>	<b>6.3%</b>	<b>3,792,997</b>	<b>6.7%</b>	<b>4,330,097</b>	<b>7.3%</b>	<b>4,298,132</b>	<b>7.2%</b>	<b>4,355,290</b>	<b>7.3%</b>	<b>4,354,441</b>	<b>7.3%</b>	<b>4,201,236</b>	<b>7.3%</b>
221 Improvement of Instruction	1,574,762	2.8%	1,505,106	2.7%	1,671,979	2.8%	1,807,188	3.0%	1,704,087	2.9%	1,703,725	2.9%	1,453,803	2.5%
222 Educational Media Services	332,030	0.6%	330,618	0.6%	329,764	0.6%	330,665	0.6%	330,665	0.6%	330,665	0.6%	339,949	0.6%
224 Educational Television	110,798	0.2%	167,604	0.3%	133,680	0.2%	148,976	0.3%	154,074	0.3%	154,074	0.3%	135,508	0.2%
225 Instructional Related Technology	-	0.0%	966	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
226 Supervision of Instruction	696,578	1.2%	698,149	1.2%	730,439	1.2%	733,876	1.2%	771,795	1.3%	771,795	1.3%	745,728	1.3%
227 Academic Student Assessment	51,392	0.1%	29,113	0.1%	98,614	0.2%	98,614	0.2%	98,614	0.2%	98,614	0.2%	69,960	0.1%
<b>220 Total Improvement of Instruction</b>	<b>2,765,559</b>	<b>4.9%</b>	<b>2,731,556</b>	<b>4.8%</b>	<b>2,964,476</b>	<b>5.0%</b>	<b>3,119,319</b>	<b>5.3%</b>	<b>3,059,235</b>	<b>5.1%</b>	<b>3,058,873</b>	<b>5.1%</b>	<b>2,744,948</b>	<b>4.8%</b>
231 Board of Education	112,913	0.2%	84,332	0.1%	127,746	0.2%	134,246	0.2%	134,546	0.2%	134,546	0.2%	119,750	0.2%
232 Executive Administration	446,938	0.8%	430,805	0.8%	463,968	0.8%	473,060	0.8%	473,060	0.8%	469,591	0.8%	458,375	0.8%
<b>230 Total General Administration</b>	<b>559,851</b>	<b>1.0%</b>	<b>515,137</b>	<b>0.9%</b>	<b>591,714</b>	<b>1.0%</b>	<b>607,306</b>	<b>1.0%</b>	<b>607,606</b>	<b>1.0%</b>	<b>604,137</b>	<b>1.0%</b>	<b>578,125</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>3,625,546</b>	<b>6.4%</b>	<b>3,741,089</b>	<b>6.3%</b>	<b>3,815,761</b>	<b>6.4%</b>	<b>3,828,038</b>	<b>6.4%</b>	<b>3,838,031</b>	<b>6.4%</b>	<b>3,659,765</b>	<b>6.4%</b>
252	Fiscal Services	509,043	0.9%	501,593	0.9%	538,207	0.9%	523,559	0.9%	523,559	0.9%	523,559	0.9%	503,957	0.9%
257	Internal Services	393,101	0.7%	372,764	0.7%	376,108	0.6%	376,710	0.6%	376,710	0.6%	378,179	0.6%	377,502	0.7%
259	Other Fiscal Services	101,648	0.2%	124,052	0.2%	149,091	0.3%	142,532	0.2%	142,532	0.2%	142,532	0.2%	150,684	0.3%
<b>250</b>	<b>Total Business Services</b>	<b>1,003,791</b>	<b>1.8%</b>	<b>998,409</b>	<b>1.8%</b>	<b>1,063,406</b>	<b>1.8%</b>	<b>1,042,801</b>	<b>1.8%</b>	<b>1,042,801</b>	<b>1.8%</b>	<b>1,044,270</b>	<b>1.8%</b>	<b>1,032,143</b>	<b>1.8%</b>
261	Operations & Maintenance	4,655,567	8.3%	4,918,317	8.7%	4,893,649	8.3%	4,958,299	8.3%	4,958,299	8.3%	4,964,016	8.3%	4,817,809	8.4%
266	Security	341,266	0.6%	304,043	0.5%	266,168	0.5%	270,425	0.5%	270,425	0.5%	270,465	0.5%	268,906	0.5%
<b>260</b>	<b>Total Operations &amp; Maintenance</b>	<b>4,996,833</b>	<b>8.9%</b>	<b>5,222,360</b>	<b>9.3%</b>	<b>5,159,817</b>	<b>8.7%</b>	<b>5,228,724</b>	<b>8.8%</b>	<b>5,228,724</b>	<b>8.8%</b>	<b>5,234,481</b>	<b>8.8%</b>	<b>5,086,715</b>	<b>8.9%</b>
<b>271</b>	<b>Pupil Transportation Services</b>	<b>2,958,352</b>	<b>5.3%</b>	<b>2,466,102</b>	<b>4.4%</b>	<b>2,742,994</b>	<b>4.6%</b>	<b>2,685,194</b>	<b>4.5%</b>	<b>2,692,229</b>	<b>4.5%</b>	<b>2,692,229</b>	<b>4.5%</b>	<b>2,562,655</b>	<b>4.5%</b>
282	Communication Services	196,408	0.3%	193,978	0.3%	204,278	0.3%	204,724	0.3%	204,724	0.3%	204,684	0.3%	205,968	0.4%
283	Staff & Personnel Services	390,463	0.7%	390,798	0.7%	401,532	0.7%	405,060	0.7%	405,060	0.7%	405,028	0.7%	496,026	0.9%
284	Management Information Services	824,316	1.5%	831,097	1.5%	885,756	1.5%	899,370	1.5%	900,514	1.5%	900,514	1.5%	805,064	1.4%
285	Pupil Accounting	79,821	0.1%	84,982	0.2%	83,057	0.1%	85,144	0.1%	85,144	0.1%	85,144	0.1%	85,890	0.1%
291	Pupil Activities	68,650	0.1%	77,457	0.1%	72,620	0.1%	99,286	0.2%	99,286	0.2%	99,286	0.2%	17,708	0.0%
293	Athletic Activities	1,105,980	2.0%	1,057,855	1.9%	1,148,708	1.9%	1,091,304	1.8%	1,091,304	1.8%	1,137,733	1.9%	1,105,799	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>-</b>	<b>0.0%</b>
<b>290</b>	<b>Total Other Support Services</b>	<b>2,665,638</b>	<b>4.7%</b>	<b>2,636,167</b>	<b>4.7%</b>	<b>2,795,951</b>	<b>4.7%</b>	<b>2,784,888</b>	<b>4.7%</b>	<b>2,786,032</b>	<b>4.7%</b>	<b>2,832,389</b>	<b>4.8%</b>	<b>2,716,455</b>	<b>4.7%</b>
	<b>TOTAL SUPPORT Services</b>	<b>22,122,183</b>	<b>39.4%</b>	<b>21,988,274</b>	<b>39.0%</b>	<b>23,389,544</b>	<b>39.5%</b>	<b>23,582,125</b>	<b>39.7%</b>	<b>23,599,955</b>	<b>39.7%</b>	<b>23,658,851</b>	<b>39.8%</b>	<b>22,582,042</b>	<b>39.3%</b>
	<b>COMMUNITY Services:</b>														
331	Community Programs	4,548	0.0%	5,321	0.0%	7,116	0.0%	7,116	0.0%	6,787	0.0%	6,787	0.0%	6,816	0.0%
351	Custody and Care of Children	577,095	1.0%	554,093	1.0%	610,722	1.0%	534,111	0.9%	534,111	0.9%	534,111	0.9%	495,091	0.9%
371	Non Public School Pupils	14,115	0.0%	6,477	0.0%	-	0.0%	-	0.0%	6,031	0.0%	6,031	0.0%	-	0.0%
391	Other Community Services	-	0.0%	-	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>565,891</b>	<b>1.0%</b>	<b>617,838</b>	<b>1.0%</b>	<b>541,227</b>	<b>0.9%</b>	<b>546,929</b>	<b>0.9%</b>	<b>546,929</b>	<b>0.9%</b>	<b>501,907</b>	<b>0.9%</b>
<b>451</b>	<b>FACILITY ACQUISITION</b>	<b>10,000</b>	<b>0.0%</b>	<b>26,819</b>	<b>0.0%</b>	<b>13,100</b>	<b>0.0%</b>	<b>13,100</b>	<b>0.0%</b>	<b>13,100</b>	<b>0.0%</b>	<b>13,100</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>456</b>	<b>BUILDING IMPROVEMENT Services</b>	<b>380</b>	<b>0.0%</b>	<b>-</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>6,000</b>	<b>0.0%</b>
<b>511</b>	<b>DEBT SERVICE</b>	<b>362,294</b>	<b>0.6%</b>	<b>361,137</b>	<b>0.6%</b>	<b>273,610</b>	<b>0.5%</b>	<b>298,748</b>	<b>0.5%</b>	<b>298,748</b>	<b>0.5%</b>	<b>298,748</b>	<b>0.5%</b>	<b>228,604</b>	<b>0.4%</b>
	<b>OTHER FINANCING USES:</b>														
611	Indirect Costs	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
623	Transfer to DCER Fund	58,924	0.1%	56,689	0.1%	39,633	0.1%	39,633	0.1%	39,633	0.1%	40,834	0.1%	63,039	0.1%
625	Transfer to Food Service	69,599	0.1%	66,286	0.1%	69,925	0.1%	69,925	0.1%	69,925	0.1%	73,414	0.1%	79,162	0.1%
629	Transfer to DTV Fund	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
631	Other Transfers Out	-	0.0%	-	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>122,975</b>	<b>0.2%</b>	<b>109,558</b>	<b>0.2%</b>	<b>109,558</b>	<b>0.2%</b>	<b>109,558</b>	<b>0.2%</b>	<b>114,248</b>	<b>0.2%</b>	<b>142,201</b>	<b>0.2%</b>
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>56,215,900</b>	<b>100.0%</b>	<b>56,368,525</b>	<b>100.0%</b>	<b>59,144,568</b>	<b>100.0%</b>	<b>59,382,050</b>	<b>100.0%</b>	<b>59,450,805</b>	<b>100.0%</b>	<b>59,515,870</b>	<b>100.0%</b>	<b>57,447,538</b>	<b>100.0%</b>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>(419,987)</b>		<b>122,075</b>		<b>(2,042,260)</b>		<b>(718,030)</b>		<b>(711,802)</b>		<b>(718,652)</b>		<b>(2,912,676)</b>	
<b>740</b>	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>8,006,786</b>		<b>7,586,799</b>		<b>7,708,874</b>		<b>7,708,874</b>		<b>7,708,874</b>		<b>7,708,874</b>		<b>6,990,222</b>	
	<b>FUND BALANCE - END OF YEAR</b>	<b>7,586,799</b>		<b>7,708,874</b>		<b>5,666,614</b>		<b>6,990,844</b>		<b>6,997,072</b>		<b>6,990,222</b>		<b>4,077,546</b>	
	<b>FUND BALANCE AS PERCENT OF EXPENDITURE</b>	<b>13.50%</b>		<b>13.68%</b>		<b>9.58%</b>		<b>11.77%</b>		<b>11.77%</b>		<b>11.75%</b>		<b>7.10%</b>	

Combining Special Revenue

		<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020 Budget</u>					<u>2020/2021</u>			
		<u>June</u>	<u>June</u>	<u>Original</u>	<u>Enrichment &amp;</u>	<u>School</u>	<u>School</u>	<u>June</u>	<u>Enrichment &amp;</u>	<u>School</u>	<u>School</u>	<u>Original</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Recreation</u>	<u>Lunch</u>	<u>Activity</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	\$ 1,072,023	\$ 2,336,762	\$ 174,050	\$ 839,024	\$ 1,170,145	\$ 2,183,219	\$ 249,050	\$ 835,484	\$ 1,170,145	\$ 2,254,679
200	Other Governmental Units	90,000	90,000	50,000	50,000	-	-	50,000	90,000	-	-	90,000
300	State Sources	96,019	88,782	85,370	-	84,596	-	84,596	-	84,596	-	84,596
400	Federal Sources	1,489,719	1,512,726	1,602,402	-	1,786,982	-	1,786,982	-	1,570,192	-	1,570,192
	<b>TOTAL REVENUES</b>	<b>2,785,619</b>	<b>2,763,531</b>	<b>4,074,534</b>	<b>224,050</b>	<b>2,710,602</b>	<b>1,170,145</b>	<b>4,104,797</b>	<b>339,050</b>	<b>2,490,272</b>	<b>1,170,145</b>	<b>3,999,467</b>
<b>OTHER SOURCES:</b>												
500	Other Local Revenue	58,924	56,689	39,633	40,834	-	-	40,834	63,039	-	-	63,039
600	Other Transfers In/Other Sources	69,599	66,286	69,925	-	73,414	-	73,414	-	73,414	-	73,414
	<b>TOTAL OTHER SOURCES:</b>	<b>128,524</b>	<b>122,975</b>	<b>109,558</b>	<b>40,834</b>	<b>73,414</b>	<b>-</b>	<b>114,248</b>	<b>63,039</b>	<b>73,414</b>	<b>-</b>	<b>136,453</b>
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,914,143</b>	<b>\$ 2,886,506</b>	<b>\$ 4,184,092</b>	<b>\$ 264,884</b>	<b>\$ 2,784,016</b>	<b>\$ 1,170,145</b>	<b>\$ 4,219,045</b>	<b>\$ 402,089</b>	<b>\$ 2,563,686</b>	<b>\$ 1,170,145</b>	<b>\$ 4,135,920</b>
<b>EXPENDITURES:</b>												
1000	Salaries	683,562	654,579	681,924	127,692	592,052	-	719,744	124,324	545,570	-	669,894
2000	Employee Benefits	501,248	500,572	519,729	66,571	441,413	-	507,984	68,169	419,620	-	487,789
3000	Purchased Services	356,495	400,184	378,226	91,600	268,631	-	360,231	112,950	268,759	-	381,709
5000	Supplies and Materials	1,188,247	1,139,963	1,208,267	73,000	1,084,998	-	1,157,998	72,500	1,064,923	-	1,137,423
6000	Capital Outlay - Equipment	98,874	75,965	42,740	1,000	41,740	-	42,740	1,000	41,740	-	42,740
7000	Other	72,117	68,275	1,161,777	9,500	42,702	1,111,035	1,163,237	6,100	42,702	1,111,035	1,159,837
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,900,542</b>	<b>\$ 2,839,538</b>	<b>\$ 3,992,663</b>	<b>\$ 369,363</b>	<b>\$ 2,471,536</b>	<b>\$ 1,111,035</b>	<b>\$ 3,951,934</b>	<b>\$ 385,043</b>	<b>\$ 2,383,314</b>	<b>\$ 1,111,035</b>	<b>\$ 3,879,392</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>\$ 2,947,538</b>	<b>\$ 4,100,663</b>	<b>\$ 369,363</b>	<b>\$ 2,579,536</b>	<b>\$ 1,111,035</b>	<b>\$ 4,059,934</b>	<b>\$ 385,043</b>	<b>\$ 2,491,314</b>	<b>\$ 1,111,035</b>	<b>\$ 3,987,392</b>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ (94,399)</b>	<b>\$ (61,032)</b>	<b>\$ 83,429</b>	<b>\$ (104,479)</b>	<b>\$ 204,480</b>	<b>\$ 59,110</b>	<b>\$ 159,111</b>	<b>\$ 17,046</b>	<b>\$ 72,372</b>	<b>\$ 59,110</b>	<b>\$ 148,528</b>
700	<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>514,454</b>	<b>424,002</b>	<b>862,970</b>	<b>126,132</b>	<b>236,839</b>	<b>500,000</b>	<b>862,970</b>	<b>21,653</b>	<b>441,319</b>	<b>559,110</b>	<b>1,022,081</b>
	<b>FUND BALANCE -Restricted Park</b>	<b>11,975</b>	<b>8,027</b>	<b>8,027</b>	<b>8,027</b>			<b>8,027</b>	<b>8,027</b>			<b>8,027</b>
	<b>FUND BALANCE -Restricted Projects</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>			<b>29,500</b>	<b>29,500</b>			<b>29,500</b>
	<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 461,530</b>	<b>\$ 400,497</b>	<b>\$ 983,926</b>	<b>\$ 59,180</b>	<b>\$ 441,319</b>	<b>\$ 559,110</b>	<b>\$ 1,059,608</b>	<b>\$ 76,226</b>	<b>\$ 513,691</b>	<b>\$ 618,220</b>	<b>\$ 1,208,136</b>



Debt Fund Summary

	2017/2018 June <u>Actual</u>	2018/2019 June <u>Actual</u>	2019/2020 Original <u>Budget</u>	2012 <u>Refunding</u>	2013 <u>Refunding</u>	2013 <u>New Debt</u>	2019/2020 June <u>Revisoin</u>	2012 <u>Refunding</u>	2013 <u>Refunding</u>	2013 <u>New Debt</u>	2020 <u>New Debt</u>	2020/2021 Original <u>Budget</u>
<b>PROPERTY TAX MILLAGE</b>	2.5700	2.3200	2.2400	1.2500	0.0300	0.9600	2.2400	1.1600	0.0200	1.0600	2.9000	5.1400
<b>REVENUE:</b>												
<b>LOCAL REVENUE:</b>												
Property Taxes	\$ 2,037,079	\$ 1,902,641	\$ 1,909,484	\$ 1,071,154	\$ 25,735	\$ 822,611	\$ 1,919,500	\$ 1,047,749	\$ 18,105	\$ 957,097	\$ 2,614,370	\$ 4,637,321
Investment Earnings	\$ 163	\$ 183	\$ 165	103	4	58	\$ 165	103	4	58	726,546	\$ 726,711
<b>TOTAL LOCAL REVENUE</b>	<b>2,037,242</b>	<b>1,902,824</b>	<b>1,909,649</b>	<b>1,071,257</b>	<b>25,739</b>	<b>822,669</b>	<b>1,919,665</b>	<b>1,047,852</b>	<b>18,109</b>	<b>957,155</b>	<b>3,340,916</b>	<b>5,364,032</b>
<b>STATE REVENUE:</b>												
Restricted State Aid	\$ 11,914	\$ 10,209	\$ 4,072	2,272	55	1,745	\$ 4,072	2,109	36	1,927	5,272	\$ 9,344
<b>OTHER SOURCES:</b>												
Transfer from Other Funds	\$ -	\$ -	\$ -	-	-	-	\$ -	-	-	-	-	\$ -
Total Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 2,049,155</b>	<b>\$ 1,913,033</b>	<b>\$ 1,913,721</b>	<b>\$ 1,073,529</b>	<b>\$ 25,794</b>	<b>\$ 824,414</b>	<b>\$ 1,923,737</b>	<b>\$ 1,049,961</b>	<b>\$ 18,145</b>	<b>\$ 959,082</b>	<b>\$ 3,346,188</b>	<b>\$ 5,373,376</b>
<b>EXPENDITURES:</b>												
Redemption of Principal	\$ 1,470,000	\$ 1,510,000	\$ 1,560,000	\$ 1,020,000	\$ -	\$ 540,000	\$ 1,560,000	\$ 1,015,000	\$ -	\$ 590,000	\$ 375,000	\$ 1,980,000
Interest and Fiscal Charges	\$ 513,281	\$ 469,181	\$ 424,181	91,700	25,825	306,356	\$ 423,881	61,100	25,825	290,156	1,756,796	\$ 2,133,877
<b>TOTAL EXPENDITURES</b>	<b>1,983,281</b>	<b>1,979,181</b>	<b>1,984,181</b>	<b>1,111,700</b>	<b>25,825</b>	<b>846,356</b>	<b>1,983,881</b>	<b>1,076,100</b>	<b>25,825</b>	<b>880,156</b>	<b>2,131,796</b>	<b>4,113,877</b>
<b>OTHER FINANCING USES:</b>												
Transfer to Other Funds	\$ -	\$ -	\$ -	-	-	-	\$ -	-	-	-	-	\$ -
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 1,983,281</b>	<b>\$ 1,979,181</b>	<b>\$ 1,984,181</b>	<b>\$ 1,111,700</b>	<b>\$ 25,825</b>	<b>\$ 846,356</b>	<b>\$ 1,983,881</b>	<b>\$ 1,076,100</b>	<b>\$ 25,825</b>	<b>\$ 880,156</b>	<b>\$ 2,131,796</b>	<b>\$ 4,113,877</b>
<b>EXCESS (SHORTAGE) REVENUE OVER EXPENDITURES</b>	<b>\$ 65,874</b>	<b>\$ (66,148)</b>	<b>\$ (70,460)</b>	<b>\$ (38,171)</b>	<b>\$ (31)</b>	<b>\$ (21,942)</b>	<b>\$ (60,144)</b>	<b>\$ (26,139)</b>	<b>\$ (7,680)</b>	<b>\$ 78,926</b>	<b>\$ 1,214,392</b>	<b>\$ 1,259,499</b>
<b>FUND BALANCE - BEGINNING OF THE YEAR</b>	<b>\$ 416,266</b>	<b>\$ 482,141</b>	<b>\$ 415,993</b>	<b>155,558</b>	<b>23,450</b>	<b>236,985</b>	<b>\$ 415,993</b>	<b>117,387</b>	<b>23,419</b>	<b>215,043</b>	<b>-</b>	<b>\$ 355,849</b>
<b>FUND BALANCE - END OF THE YEAR</b>	<b>\$ 482,141</b>	<b>\$ 415,993</b>	<b>\$ 345,533</b>	<b>\$ 117,387</b>	<b>\$ 23,419</b>	<b>\$ 215,043</b>	<b>\$ 355,849</b>	<b>\$ 91,248</b>	<b>\$ 15,739</b>	<b>\$ 293,968</b>	<b>\$ 1,214,392</b>	<b>\$ 1,615,347</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	2019/2020	2019/2020		2020/2021	
							June	June	Original	June		Projected	
							<b>BUILDING &amp; SITE SINKING FUND</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revision</b>	<b>Variance</b>	<b>Budget</b>
							<b>PROPERTY VALUE INCREASE/(DECREASE)</b>	<b>3.0%</b>	<b>3.9%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>0.0%</b>	<b>4.5%</b>
							<b>1.3864</b>	<b>1.3840</b>	<b>1.3840</b>	<b>1.3840</b>	<b>0.0000</b>	<b>1.3768</b>	
<b>PROPERTY TAX MILLAGE</b>							<b>0.9951</b>	<b>0.9983</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.0000</b>	<b>1.0000</b>	
<b>MILLAGE REDUCTION FRACTIONS</b>							<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>		<b>5</b>	
<b>YEAR OF MILLAGE</b>													
<b>REVENUE:</b>													
<b>LOCAL REVENUE:</b>													
410 - 111 - 0000 - 0001	x					B/S DAVISON CITY	149,845	151,849	156,282	156,282	-	155,469	
410 - 111 - 0000 - 0002	x					B/S DAVISON TWP	684,061	710,092	731,596	737,773	6,177	771,661	
410 - 111 - 0000 - 0003	x					B/S RICHFIELD TWP	220,920	228,494	241,105	241,167	62	259,612	
410 - 111 - 0000 - 0004	x					B/S BURTON CITY	31,562	32,526	33,727	33,727	-	34,603	
410 - 111 - 0000 - 0005	x					B/S ATLAS TWP	6,511	6,864	7,132	7,132	-	7,373	
410 - 111 - 0000 - 0006	x					B/S ELBA TWP	6,124	6,273	6,618	6,564	(54)	6,870	
410 - 111 - 0000 - 0007	x					B/S OREGON TWP	1,111	1,134	1,156	1,156	-	1,198	
410 - 111 - 0000 - 0000	x					B/S CURRENT TAXES	(1,431)	(1,994)	-	-	-	-	
410 - 111 - 0000 - 0010	x					B/S DELINQUENT TAX	1,052	189	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	65	150	150	-	150	
410 - 199 - 0000 - 0000	x					B/S MISCELLANEOUS REVENUE	2,816	100,450	-	-	-	-	
<b>TOTAL LOCAL REVENUE</b>							<b>\$ 1,102,680</b>	<b>\$ 1,235,942</b>	<b>\$ 1,179,766</b>	<b>\$ 1,185,951</b>	<b>\$ 6,185</b>	<b>\$ 1,238,936</b>	
<b>OTHER SOURCES:</b>													
410 - 592 - 0000 - 0000	x					B/S LOAN PROCEEDS	-	325,000	-	-	-	-	
410 - 642 - 0000 - 0000	x					TOTAL OTHER SOURCES	-	325,000	-	-	-	-	
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>							<b>\$ 1,102,680</b>	<b>\$ 1,560,942</b>	<b>\$ 1,179,766</b>	<b>\$ 1,185,951</b>	<b>\$ 6,185</b>	<b>\$ 1,238,936</b>	
<b>EXPENDITURES:</b>													
<b>CAPITAL PROJECTS:</b>													
411 - 451 - 6110 - 0000 - 0000						B/S LAND ACQUISITION	-	435,463	-	4,000	4,000	-	
411 - 456 - 3190 - 0000 - 0000						B/S ARCHITECTURAL SERVICES	52,305	4,480	15,500	-	(15,500)	15,500	
411 - 456 - 6220 - 0000 - 0000						B/S DISTRICT CAP PROJ	18,240	1,700	-	-	-	89,125	
411 - 456 - 6220 - 0000 - 0000					00878	B/S DHS CAPITAL PROJECTS	271,479	19,276	-	-	-	-	
411 - 456 - 6220 - 0000 - 0000					00879	B/S DMS CAPITAL PROJECTS	-	54,865	-	-	-	-	
411 - 456 - 6220 - 0000 - 0000					01674	B/S HILL CAPITAL PROJECTS	-	-	-	-	-	-	
411 - 456 - 6220 - 0000 - 0000					02728	B/S SIPLE CAPITAL PROJECTS	-	-	-	-	-	-	
411 - 456 - 6220 - 0000 - 0000					03511	B/S GATES CAPITAL PROJECTS	-	815,155	-	16,500	16,500	-	
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	-	-	-	-	-	-	
411 - 456 - 6220 - 0000 - 0000					08619	B/S HAHN RENOVATIONS	-	493,587	855,159	229,400	(625,759)	-	
411 - 456 - 6221 - 0000 - 0000					00000	B/S AIR CONDITIONING PROJECT	7,397	184,403	-	3,170	3,170	-	
411 - 456 - 6223 - 0000 - 0000					00000	B/S ATHLETICS	-	-	-	7,550	7,550	27,600	
<b>TOTAL CAPITAL PROJECTS</b>							<b>352,651</b>	<b>2,008,929</b>	<b>870,659</b>	<b>260,620</b>	<b>(610,039)</b>	<b>132,225</b>	

							<b>DEBT SERVICE:</b>										
411	-	511	-	7190	-	0000	-	0000	-	00000	DEBT SVC-VRF SYSTEM	<b>460,931</b>	<b>470,446</b>	<b>479,814</b>	<b>479,907</b>	<b>93</b>	<b>489,018</b>
411	-	511	-	7191	-	0000	-	0000	-	00000	DEBT SVC-Land Contract	-	-	96,672	96,672	-	228,328
411	-	511	-	7290	-	0000	-	0000	-	00000	DEBT SVC-VRF SYSTEM INTEREST	37,467	27,953	18,584	18,492	(92)	9,380
411	-	511	-	7291	-	0000	-	0000	-	00000	DEBT SVC-Land Contract Interest	-	-	13,328	13,328	-	11,033
							<b>TOTAL DEBT SERVICE</b>					<b>\$ 498,398</b>	<b>\$ 498,399</b>	<b>\$ 608,398</b>	<b>\$ 608,399</b>	<b>\$ 1</b>	<b>\$ 737,759</b>
							<b>TOTAL CAPITAL PROJECTS &amp; DEBT SERVICE</b>					<b>851,049</b>	<b>2,507,328</b>	<b>1,479,057</b>	<b>869,019</b>	<b>(610,038)</b>	<b>869,984</b>
							<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>					<b>\$ 251,631</b>	<b>\$ (946,386)</b>	<b>\$ (299,291)</b>	<b>\$ 316,932</b>	<b>\$ 616,223</b>	<b>\$ 368,952</b>
							<b>FUND BALANCE - BEGINNING</b>					<b>380,490</b>	<b>632,121</b>	<b>(314,265)</b>	<b>(314,265)</b>		<b>2,667</b>
							<b>FUND BALANCE - ENDING</b>					<b>\$ 632,121</b>	<b>\$ (314,265)</b>	<b>\$ (613,556)</b>	<b>\$ 2,667</b>		<b>\$ 371,620</b>