

 **Davison 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 2017/2018 BUDGET Original  
June 26, 2017**

RESOLVED, that this resolution shall be the general appropriations of the Davison Community Schools for the 2017/2018 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 5.9202 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 2017/2018 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 2017/2018 fiscal year is as follows:

Revenue:		
100	Local	\$5,174,327
200	Other Governmental Units	\$16,000
300	State	47,531,872
400	Federal	2,009,450
500	Incoming Transfers and Other Transactions	<u>722,311</u>
	Total Revenue	\$55,453,960
740	Estimated Fund Equity, July 1, 2017	<u>6,703,827</u>
	Total Available to Appropriate	<u>\$62,157,787</u>

BE IT FURTHER RESOLVED, that \$56,172,513 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	\$27,103,977
120	Added Needs	5,573,770

	Support Services:	
210	Pupil	4,002,994
220	Instructional Staff	2,708,959
230	General Administration	600,935
241	Office of the Principal	3,630,266
250	Business Services	1,221,710
260	Operations/Maintenance	4,932,107
271	Pupil Transportation	2,678,131
290	Other Support Services	2,623,764
310	Community Services	565,131
451	Facility Acquisition	0
456	Building Improvement Services	15,000
511	Debt Service	362,296
600	Outgoing Transfers and Other Transactions	<u>153,473</u>
	Total Appropriated	<u>\$56,172,513</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 2017/2018 fiscal year is as follows:

Revenue:	
Local	1,133,750
Other Governmental Units	90,000
State	81,165
Federal	1,482,662
Incoming Transfers and Other Transactions	<u>153,473</u>
Total Revenue	2,941,050
Estimated Fund Equity, July 1, 2017	476,547
Total Available to Appropriate	\$3,417,597

BE IT FURTHER RESOLVED, that \$2,988,500 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	2,412,362
Community Services:	
Community Enrichment & Recreation	468,138
Outgoing Transfers and Other Transactions	<u>108,000</u>
Total Appropriated	<u>\$2,988,500</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 2.570 mills will be levied on all properties in the Davison Community Schools for Debt Retirement for the 2017/2018 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 2017/2018 fiscal year is as follows:

Revenue:	
Local	\$2,019,367
State	10,026
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$2,029,393
Fund Equity, July 1, 2016	<u>411,486</u>
Total Available to Appropriate	<u>\$2,440,879</u>

BE IT FURTHER RESOLVED, that \$1,983,281 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	\$1,470,000
Interest and Fiscal Charges	\$513,281
Outgoing Transfers and Other Transactions	<u>0</u>
Total Appropriated	<u>\$1,983,281</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 1.3933 mills will be levied on all properties in the Davison Community Schools for capital projects for the 2017/2018 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 2017/2018 fiscal year is as follows:

Revenue:	
Local	\$1,092,040

Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$1,092,040
Fund Equity, July 1, 2016	<u>287,822</u>
Total Available to Appropriate	<u>\$1,379,862</u>

BE IT FURTHER RESOLVED, that \$781,541 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>\$781,541</u>

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.



TOTAL EXPENDITURES & OTHER USES	<u>50,071,544</u>	<u>100.0%</u>	<u>51,569,916</u>	<u>100.0%</u>	<u>53,896,180</u>	<u>100.0%</u>	<u>55,028,560</u>	<u>100.0%</u>	<u>55,472,157</u>	<u>100.0%</u>	<u>56,172,513</u>	<u>100.0%</u>
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	(27,194)		(81,528)		(868,384)		45,991		53,690		(718,553)	
740 FUND BALANCE - BEGINNING OF YEAR	<u>6,758,859</u>		<u>6,731,665</u>		<u>6,650,137</u>		<u>6,650,137</u>		<u>6,650,137</u>		<u>6,703,827</u>	
FUND BALANCE - END OF YEAR	<u>6,731,665</u>		<u>6,650,137</u>		<u>5,781,753</u>		<u>6,696,128</u>		<u>6,703,827</u>		<u>5,985,274</u>	
FUND BALANCE AS PERCENT OF EXPENDITURES	<u>13.44%</u>		<u>12.90%</u>		<u>10.73%</u>		<u>12.17%</u>		<u>12.09%</u>		<u>10.66%</u>	

	2015/2016	2016/2017 Original Budget			2016/2017 Budget Revision-June			2017/2018 Original Budget		
	June Actual	Enrichment & Recreation	School Lunch	Original Budget	Enrichment & Recreation	School Lunch	June Budget Revision	Enrichment & Recreation	School Lunch	Original Budget
<b>REVENUES:</b>										
100 Local Sources	\$ 1,095,106	\$ 281,450	\$ 852,801	\$ 1,134,251	\$ 299,650	\$ 823,500	\$ 1,123,150	\$ 299,650	\$ 834,100	\$ 1,133,750
200 Other Governmental Units	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000
300 State Sources	79,259	-	81,472	81,472	-	81,165	81,165	-	81,165	81,165
400 Federal Sources	1,357,351	-	1,340,000	1,340,000	-	1,482,662	1,482,662	-	1,482,662	1,482,662
<b>TOTAL REVENUES</b>	<b>2,621,716</b>	<b>371,450</b>	<b>2,274,273</b>	<b>2,645,723</b>	<b>389,650</b>	<b>2,387,327</b>	<b>2,776,977</b>	<b>389,650</b>	<b>2,397,927</b>	<b>2,787,577</b>
<b>OTHER SOURCES:</b>										
500 Other Local Revenue	54,846	65,718	-	65,718	71,314	125,000	196,314	71,259	-	71,259
600 Other Transfers In/Other Sources	86,821	-	93,204	93,204	-	84,061	84,061	-	82,214	82,214
<b>TOTAL OTHER SOURCES:</b>	<b>141,667</b>	<b>65,718</b>	<b>93,204</b>	<b>158,922</b>	<b>71,314</b>	<b>209,061</b>	<b>280,375</b>	<b>71,259</b>	<b>82,214</b>	<b>153,473</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 2,763,383</b>	<b>\$ 437,168</b>	<b>\$ 2,367,477</b>	<b>\$ 2,804,645</b>	<b>\$ 460,964</b>	<b>\$ 2,596,388</b>	<b>\$ 3,057,352</b>	<b>\$ 460,909</b>	<b>\$ 2,480,141</b>	<b>\$ 2,941,050</b>
<b>EXPENDITURES:</b>										
1000 Salaries	654,647	109,875	564,500	674,375	139,542	556,603	696,145	143,821	560,118	703,939
2000 Employee Benefits	472,625	62,079	419,238	481,317	76,338	411,334	487,672	78,937	424,526	503,463
3000 Purchased Services	327,127	119,250	228,885	348,135	141,740	363,650	505,390	122,880	234,200	357,080
5000 Supplies and Materials	1,077,762	87,800	985,500	1,073,300	142,500	1,123,110	1,265,610	116,000	1,122,594	1,238,594
6000 Capital Outlay - Equipment	18,770	2,000	30,000	32,000	1,000	-	1,000	1,000	41,524	42,524
7000 Other	28,799	8,000	25,050	33,050	5,500	29,400	34,900	5,500	29,400	34,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,579,730</b>	<b>\$ 389,004</b>	<b>\$ 2,253,173</b>	<b>\$ 2,642,177</b>	<b>\$ 506,620</b>	<b>\$ 2,484,097</b>	<b>\$ 2,990,717</b>	<b>\$ 468,138</b>	<b>\$ 2,412,362</b>	<b>\$ 2,880,500</b>
<b>OTHER FINANCING USES:</b>										
8000 Transfer to Other Funds	171,260	-	108,000	108,000	-	108,000	108,000	-	108,000	108,000
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 2,750,990</b>	<b>\$ 389,004</b>	<b>\$ 2,361,173</b>	<b>\$ 2,750,177</b>	<b>\$ 506,620</b>	<b>\$ 2,592,097</b>	<b>\$ 3,098,717</b>	<b>\$ 468,138</b>	<b>\$ 2,520,362</b>	<b>\$ 2,988,500</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>										
	\$ 12,393	\$ 48,164	\$ 6,304	\$ 54,468	\$ (45,656)	\$ 4,291	\$ (41,365)	\$ (7,229)	\$ (40,221)	\$ (47,450)
<b>700 FUND BALANCE - BEGINNING OF YEAR</b>	<b>497,942</b>	<b>333,583</b>	<b>174,553</b>	<b>508,136</b>	<b>256,384</b>	<b>174,553</b>	<b>430,937</b>	<b>135,728</b>	<b>178,844</b>	<b>314,572</b>
FUND BALANCE -Restricted Park	9,777	11,975	11,975	11,975	11,975	11,975	11,975	11,975	11,975	11,975
FUND BALANCE -Restricted Projects	-	-	-	-	75,000	75,000	75,000	75,000	75,000	75,000
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 520,111</b>	<b>\$ 393,722</b>	<b>\$ 180,857</b>	<b>\$ 574,579</b>	<b>\$ 297,703</b>	<b>\$ 178,844</b>	<b>\$ 476,547</b>	<b>\$ 215,474</b>	<b>\$ 138,623</b>	<b>\$ 354,097</b>

	2015/2016	2016/2017	2016/2017 June Budget Revision				2016/2017		2013	2013	2013	2017/2018
	June	Original	2004	2012	2013	2013	June Budget	2012				
	<u>Actual</u>	<u>Budget</u>	<u>Refunding</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>	
<b>PROPERTY TAX MILLAGE</b>	<b>2.7200</b>	<b>2.5700</b>	<b>0.0000</b>	<b>1.6200</b>	<b>0.0500</b>	<b>0.9000</b>	<b>2.5700</b>	<b>1.6200</b>	<b>0.0500</b>	<b>0.9000</b>	<b>2.5700</b>	
<b>REVENUE:</b>												
<b>LOCAL REVENUE:</b>												
Property Taxes	\$ 2,046,057	\$ 1,961,901	\$ 2,507	\$ 1,239,416	\$ 38,252	\$ 688,565	\$ 1,968,740	\$ 1,272,792	\$ 39,284	\$ 707,106	\$ 2,019,182	
Investment Earnings	153	64	3	59,891	1,230	32,941	94,065	100	10	75	185	
<b>TOTAL LOCAL REVENUE</b>	<b>2,046,210</b>	<b>1,961,965</b>	<b>2,510</b>	<b>1,299,307</b>	<b>39,482</b>	<b>721,506</b>	<b>2,062,805</b>	<b>1,272,892</b>	<b>39,294</b>	<b>707,181</b>	<b>2,019,367</b>	
<b>STATE REVENUE:</b>												
Restricted State Aid	8,032	13,827	-	14,744	455	8,191	23,390	6,320	195	3,511	\$ 10,026	
<b>OTHER SOURCES:</b>												
Transfer from Other Funds	-	-	-	-	-	-	-	-	-	-	\$ -	
Total Other Sources	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 2,054,242</b>	<b>\$ 1,975,792</b>	<b>\$ 2,510</b>	<b>\$ 1,314,051</b>	<b>\$ 39,937</b>	<b>\$ 729,697</b>	<b>\$ 2,086,195</b>	<b>\$ 1,279,212</b>	<b>\$ 39,489</b>	<b>\$ 710,692</b>	<b>\$ 2,029,393</b>	
<b>EXPENDITURES:</b>												
Redemption of Principal	\$ 1,375,000	\$ 1,425,000	\$ -	\$ 1,075,000	\$ -	\$ 350,000	\$ 1,425,000	\$ 1,055,000	\$ -	\$ 415,000	\$ 1,470,000	
Interest and Fiscal Charges	614,581	556,031	-	186,650	25,825	343,556	556,031	154,400	25,825	333,056	\$ 513,281	
<b>TOTAL EXPENDITURES</b>	<b>1,989,581</b>	<b>1,981,031</b>	<b>-</b>	<b>1,261,650</b>	<b>25,825</b>	<b>693,556</b>	<b>1,981,031</b>	<b>1,209,400</b>	<b>25,825</b>	<b>748,056</b>	<b>1,983,281</b>	
<b>OTHER FINANCING USES:</b>												
Transfer to Other Funds	-	-	93,877	-	-	-	93,877	-	-	-	\$ -	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 1,989,581</b>	<b>\$ 1,981,031</b>	<b>\$ 93,877</b>	<b>\$ 1,261,650</b>	<b>\$ 25,825</b>	<b>\$ 693,556</b>	<b>\$ 2,074,908</b>	<b>\$ 1,209,400</b>	<b>\$ 25,825</b>	<b>\$ 748,056</b>	<b>\$ 1,983,281</b>	
<b>EXCESS (SHORTAGE) REVENUE OVER EXPENDITURES</b>	<b>\$ 64,661</b>	<b>\$ (5,239)</b>	<b>\$ (91,367)</b>	<b>\$ 52,401</b>	<b>\$ 14,112</b>	<b>\$ 36,141</b>	<b>\$ 11,287</b>	<b>\$ 69,812</b>	<b>\$ 13,664</b>	<b>\$ (37,364)</b>	<b>\$ 46,112</b>	
<b>FUND BALANCE - BEGINNING OF THE YEAR</b>	<b>335,538</b>	<b>400,199</b>	<b>91,367</b>	<b>87,702</b>	<b>4,312</b>	<b>216,818</b>	<b>400,199</b>	<b>140,103</b>	<b>18,424</b>	<b>252,959</b>	<b>\$ 411,486</b>	
<b>FUND BALANCE - END OF THE YEAR</b>	<b>\$ 400,199</b>	<b>\$ 394,960</b>	<b>\$ -</b>	<b>\$ 140,103</b>	<b>\$ 18,424</b>	<b>\$ 252,959</b>	<b>\$ 411,486</b>	<b>\$ 209,915</b>	<b>\$ 32,088</b>	<b>\$ 215,594</b>	<b>\$ 457,597</b>	



					2015/2016	2016/2017		2017/2018		
					June	Original	June Budget		Original	
<b>BUILDING &amp; SITE SINKING FUND</b>					<u>Actual</u>	<u>Budget</u>	<u>Revision</u>	<u>Variance</u>	<u>Budget</u>	
PROPERTY VALUE INCREASE/(DECREASE)					2.2%	1.3%	1.5%	0.2%	2.7%	
PROPERTY TAX MILLAGE					1.4016	1.3933	1.3933	0.0%	1.3865	
MILLAGE REDUCTION FRACTIONS					1.0000	0.9941	0.9941	0.0%	0.9951	
YEAR OF MILLAGE					5	1	1		2	
<b>REVENUE:</b>										
<b>LOCAL REVENUE:</b>										
410 - 111 - 0000 - 0001	x				B/S DAVISON CITY	142,428	-	142,309	142,309	144,998
410 - 111 - 0000 - 0002	x				B/S DAVISON TWP	654,211	-	662,819	662,819	677,461
410 - 111 - 0000 - 0003	x				B/S RICHFIELD TWP	215,807	-	216,810	216,810	221,565
410 - 111 - 0000 - 0004	x				B/S BURTON CITY	29,212	-	31,049	31,049	31,567
410 - 111 - 0000 - 0005	x				B/S ATLAS TWP	6,277	-	6,299	6,299	6,512
410 - 111 - 0000 - 0006	x				B/S ELBA TWP	4,677	-	5,613	5,613	6,126
410 - 111 - 0000 - 0007	x				B/S OREGON TWP	988	-	1,099	1,099	1,111
410 - 111 - 0000 - 0000	x				B/S CURRENT TAXES	(2,819)	1,069,676	0	(1,069,676)	-
410 - 111 - 0000 - 0010	x				B/S DELINQUENT TAX	1,356	2,000	2,500	500	2,500
410 - 119 - 0000 - 0000	x				B/S PENALTY/INTEREST	-	300	-	(300)	-
410 - 111 - 0000 - 0011	x				B/S PILOT	-	-	-	-	-
410 - 151 - 0000 - 0000	x				B/S INVESTMENT EARNINGS	252	255	200	(55)	200
410 - 199 - 0000 - 0000	x				B/S MISCELLANEOUS REVENUE	2,918	-	103,531	103,531	-
<b>TOTAL LOCAL REVENUE</b>					<b>\$ 1,055,307</b>	<b>\$ 1,072,231</b>	<b>\$ 1,172,229</b>	<b>\$ 99,998</b>	<b>\$ 1,092,040</b>	
<b>OTHER SOURCES:</b>										
410 - 592 - 0000 - 0000	x				B/S LOAN PROCEEDS - AC PROJ	2,349,500	-	-	-	-
410 - 642 - 0000 - 0000	x				TOTAL OTHER SOURCES	2,349,500	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>					<b>\$ 3,404,807</b>	<b>\$ 1,072,231</b>	<b>\$ 1,172,229</b>	<b>\$ 99,998</b>	<b>\$ 1,092,040</b>	
<b>EXPENDITURES:</b>										
<b>CAPITAL PROJECTS:</b>										
411 - 451 - 6110 - 0000 - 0000 - 00000					B/S LAND ACQUISITION	-	-	-	-	-
411 - 456 - 3190 - 0000 - 0000 - 00000					B/S ARCHITECTURAL SERVICES	101,293	10,000	15,500	5,500	15,500
411 - 456 - 6220 - 0000 - 0000 - 00000					B/S DISTRICT CAP PROJ	8,209	-	-	-	18,240
411 - 456 - 6220 - 0000 - 0000 - 00878					B/S DHS CAPITAL PROJECTS	1,518,935	110,000	199,447	89,447	246,173
411 - 456 - 6220 - 0000 - 0000 - 00879					B/S DMS CAPITAL PROJECTS	199,988	-	5,015	5,015	-
411 - 456 - 6220 - 0000 - 0000 - 01674					B/S HILL CAPITAL PROJECTS	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 02728					B/S SIPLE CAPITAL PROJECTS	18,326	41,190	17,163	(24,027)	-
411 - 456 - 6220 - 0000 - 0000 - 03511					B/S GATES CAPITAL PROJECTS	-	46,110	23,108	(23,002)	-
411 - 456 - 6220 - 0000 - 0000 - 04174					B/S THOMSON CAPITAL PROJECTS	-	-	-	-	3,230
411 - 456 - 6220 - 0000 - 0000 - 06315					B/S CENTRAL CAPITAL PROJECTS	-	-	3,420	3,420	-
411 - 456 - 6220 - 0000 - 0000 - 07770					B/S DAE RENOVATIONS	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 08619					B/S HAHN RENOVATIONS	-	-	4,465	4,465	-
411 - 456 - 6221 - 0000 - 0000 - 00000					B/S AIR CONDITIONING PROJECT	1,000,127	1,341,800	1,509,373	167,573	-
411 - 456 - 6223 - 0000 - 0000 - 00000					B/S ATHLETICS	-	-	1,275	1,275	-
<b>TOTAL CAPITAL PROJECTS</b>					<b>2,846,878</b>	<b>1,549,100</b>	<b>1,778,766</b>	<b>229,666</b>	<b>283,143</b>	
<b>DEBT SERVICE:</b>										
411 - 511 - 7190 - 0000 - 0000 - 00000					DEBT SVC-VRF SYSTEM	-	447,960	447,489	-	461,924
411 - 511 - 7290 - 0000 - 0000 - 00000					DEBT SVC-VRF SYSTEM INTEREST	-	50,439	50,909	-	36,474
<b>TOTAL DEBT SERVICE</b>					<b>\$ -</b>	<b>\$ 498,399</b>	<b>\$ 498,398</b>	<b>\$ -</b>	<b>\$ 498,398</b>	
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>					<b>\$ 557,929</b>	<b>\$ (975,268)</b>	<b>\$ (1,104,935)</b>	<b>\$ (129,668)</b>	<b>\$ 310,499</b>	
<b>FUND BALANCE - BEGINNING</b>					<b>834,828</b>	<b>1,392,757</b>	<b>1,392,757</b>		<b>287,822</b>	
<b>FUND BALANCE - ENDING</b>					<b>\$ 1,392,757</b>	<b>\$ 417,489</b>	<b>\$ 287,822</b>		<b>\$ 598,321</b>	

The Building & Site Sinking Fund accounts for major repairs and improvements to the district's facilities. This voter-approved five-year millage of 1.4016 mills was approved by voters in May 2015 for ten-years, and expires after the 2025 levy.