

**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 2017/2018 BUDGET June Revision  
 June 25, 2018**

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 5.7606 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 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	\$4,798,087
200	Other Governmental Units	\$16,500
300	State	48,728,081
400	Federal	2,014,768
500	Incoming Transfers and Other Transactions	<u>707,684</u>
	Total Revenue	\$56,265,120
740	Fund Equity, July 1, 2017	<u>8,006,781</u>
	Total Available to Appropriate	<u>\$64,271,901</u>

BE IT FURTHER RESOLVED, that \$58,130,370 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	\$27,640,770
120	Added Needs	6,157,242
Support Services:		
210	Pupil	3,818,242
220	Instructional Staff	3,038,456
230	General Administration	606,100
241	Office of the Principal	3,733,869
250	Business Services	1,129,463

260	Operations/Maintenance	5,045,964
271	Pupil Transportation	3,053,596
290	Other Support Services	2,722,950
310	Community Services	603,592
451	Facility Acquisition	35,000
456	Building Improvement Services	15,000
511	Debt Service	362,294
600	Outgoing Transfers and Other Transactions	<u>167,832</u>
	Total Appropriated	<u>\$58,130,370</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	1,268,049
Other Governmental Units	90,000
State	98,609
Federal	1,566,051
Incoming Transfers and Other Transactions	<u>167,832</u>
Total Revenue	3,190,541
Fund Equity, July 1, 2017	555,929
Total Available to appropriate	\$3,746,470

BE IT FURTHER RESOLVED, that \$3,220,413 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	2,533,416
Community Services:	
Community Enrichment & Recreation	578,997
Outgoing Transfers and Other Transactions	<u>108,000</u>
Total Appropriated	<u>\$3,220,413</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	\$2,028,419
State	11,914
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$2,040,333
Fund Equity, July 1, 2017	<u>416,266</u>
Total Available to Appropriate	<u>\$2,456,599</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 1.3864 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	\$1,097,191
Incoming Transfers and Other Transactions	<u>0</u>
Total Revenue	\$1,097,191
Fund Equity, July 1, 2017	<u>380,491</u>
Total Available to Appropriate	<u>\$1,477,682</u>

BE IT FURTHER RESOLVED, that \$934,743 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>\$934,743</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.

DAVISON COMMUNITY SCHOOLS  
GENERAL FUND BY FUNCTION

	<u>2015/2016</u>		<u>2016/2017</u>		<u>2017/2018</u>		<u>2017/2018</u>		<u>2017/2018</u>		<u>2017/2018</u>		<u>2018/2019</u>	
	<u>Actual</u>	<u>Percent</u>	<u>Revision</u>	<u>Percent</u>	<u>Original Budget</u>	<u>Percent</u>	<u>Nov Revision</u>	<u>Percent</u>	<u>March Revision</u>	<u>Percent</u>	<u>June Revision</u>	<u>Percent</u>	<u>Original Budget</u>	<u>Percent</u>
<b>REVENUE:</b>														
100 Local Revenue	4,542,340	8.8%	4,717,975	8.6%	5,174,327	9.3%	4,903,939	8.8%	4,909,052	8.7%	4,798,087	8.5%	5,046,716	8.9%
200 Other Governmental Units	15,744	0.0%	14,715	0.0%	16,000	0.0%	16,000	0.0%	16,000	0.0%	16,500	0.0%	16,500	0.0%
300 State Revenue	43,866,225	85.2%	46,241,826	84.7%	47,531,872	85.7%	47,783,574	86.2%	48,495,926	86.4%	48,728,081	86.6%	49,122,680	86.5%
400 Federal Revenue	1,930,312	3.7%	1,994,972	3.7%	2,009,450	3.6%	2,004,080	3.6%	2,005,135	3.6%	2,014,768	3.6%	1,924,168	3.4%
500 Transfers In & Other Financing Sources	<u>1,133,767</u>	<u>2.2%</u>	<u>1,621,713</u>	<u>3.0%</u>	<u>722,311</u>	<u>1.3%</u>	<u>736,730</u>	<u>1.3%</u>	<u>722,684</u>	<u>1.3%</u>	<u>707,684</u>	<u>1.3%</u>	<u>709,084</u>	<u>1.2%</u>
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>51,488,388</b>	<b>100.0%</b>	<b>54,591,202</b>	<b>100.0%</b>	<b>55,453,960</b>	<b>100.0%</b>	<b>55,444,323</b>	<b>100.0%</b>	<b>56,148,797</b>	<b>100.0%</b>	<b>56,265,120</b>	<b>100.0%</b>	<b>56,819,148</b>	<b>100.0%</b>
<b>EXPENDITURES:</b>														
<b>INSTRUCTION:</b>														
111 Basic Programs - Elementary	13,257,248	25.7%	13,202,038	24.8%	14,035,321	25.0%	14,077,567	24.8%	14,377,741	24.8%	14,299,006	24.6%	14,477,430	24.7%
112 Basic Programs - Middle School	3,661,597	7.1%	3,961,477	7.4%	4,007,203	7.1%	4,138,896	7.3%	4,203,694	7.3%	4,228,083	7.3%	4,191,496	7.2%
113 Basic Programs - HS & Alt. Ed	7,858,435	15.2%	7,758,875	14.6%	8,608,447	15.3%	8,350,335	14.7%	8,580,431	14.8%	8,684,572	14.9%	8,653,804	14.8%
118 Preschool	388,937	0.8%	388,848	0.7%	437,956	0.8%	389,764	0.7%	414,043	0.7%	414,403	0.7%	388,070	0.7%
119 Summer School	<u>74,430</u>	<u>0.1%</u>	<u>4,231</u>	<u>0.0%</u>	<u>15,050</u>	<u>0.0%</u>	<u>15,050</u>	<u>0.0%</u>	<u>15,050</u>	<u>0.0%</u>	<u>15,066</u>	<u>0.0%</u>	<u>15,099</u>	<u>0.0%</u>
<b>110 Total Basic Programs</b>	<b>25,240,647</b>	<b>48.9%</b>	<b>25,315,468</b>	<b>47.6%</b>	<b>27,103,977</b>	<b>48.3%</b>	<b>26,971,612</b>	<b>47.5%</b>	<b>27,590,959</b>	<b>47.6%</b>	<b>27,640,770</b>	<b>47.5%</b>	<b>27,725,899</b>	<b>47.4%</b>
122 Added Needs - Special Education	3,125,737	6.1%	3,328,260	6.3%	3,514,938	6.3%	3,563,371	6.3%	3,726,536	6.4%	3,762,608	6.5%	3,937,362	6.7%
125 Compensatory - Title I & At-Risk	1,285,933	2.5%	1,351,951	2.5%	1,231,541	2.2%	1,283,041	2.3%	1,289,004	2.2%	1,269,589	2.2%	1,300,041	2.2%
127 Vocational/Career Prep Education	<u>874,606</u>	<u>1.7%</u>	<u>834,264</u>	<u>1.6%</u>	<u>827,291</u>	<u>1.5%</u>	<u>1,097,069</u>	<u>1.9%</u>	<u>1,118,550</u>	<u>1.9%</u>	<u>1,125,045</u>	<u>1.9%</u>	<u>1,141,585</u>	<u>1.9%</u>
<b>120 Total Added Needs</b>	<b>5,286,276</b>	<b>10.3%</b>	<b>5,514,476</b>	<b>10.4%</b>	<b>5,573,770</b>	<b>9.9%</b>	<b>5,943,481</b>	<b>10.5%</b>	<b>6,134,090</b>	<b>10.6%</b>	<b>6,157,242</b>	<b>10.6%</b>	<b>6,378,988</b>	<b>10.9%</b>
<b>TOTAL INSTRUCTION</b>	<b>30,526,923</b>	<b>59.2%</b>	<b>30,829,944</b>	<b>57.9%</b>	<b>32,677,747</b>	<b>58.2%</b>	<b>32,915,093</b>	<b>57.9%</b>	<b>33,725,049</b>	<b>58.2%</b>	<b>33,798,012</b>	<b>58.1%</b>	<b>34,104,887</b>	<b>58.3%</b>
<b>SUPPORT Services:</b>														
211 Pupil Support Services - Attendance/Tuancy	94,963	0.2%	79,046	0.1%	93,172	0.2%	94,014	0.2%	94,813	0.2%	94,965	0.2%	96,535	0.2%
212 Pupil Support Services - Guidance	1,473,493	2.9%	1,564,212	2.9%	1,754,075	3.1%	1,829,180	3.2%	1,852,484	3.2%	1,869,460	3.2%	1,857,598	3.2%
213 Pupil Support Services - Health Services	82,992	0.2%	95,540	0.2%	118,907	0.2%	120,235	0.2%	121,067	0.2%	121,338	0.2%	186,460	0.3%
214 Pupil Support Services - Psychologists	142,771	0.3%	148,953	0.3%	168,378	0.3%	169,890	0.3%	171,177	0.3%	171,534	0.3%	170,627	0.3%
215 Pupil Support Services - Speech Services	551,298	1.1%	549,385	1.0%	538,548	1.0%	510,276	0.9%	517,062	0.9%	516,802	0.9%	523,777	0.9%
216 Pupil Support Services - Social Worker	166,074	0.3%	173,244	0.3%	263,067	0.5%	242,408	0.4%	242,877	0.4%	244,480	0.4%	243,857	0.4%
218 Pupil Support Services - Teacher Consultant	7,116	0.0%	9,452	0.0%	24,612	0.0%	19,651	0.0%	19,849	0.0%	19,860	0.0%	19,925	0.0%
219 Pupil Support Services - Other	<u>539,242</u>	<u>1.0%</u>	<u>697,378</u>	<u>1.3%</u>	<u>1,042,235</u>	<u>1.9%</u>	<u>768,920</u>	<u>1.4%</u>	<u>775,901</u>	<u>1.3%</u>	<u>779,803</u>	<u>1.3%</u>	<u>796,288</u>	<u>1.4%</u>
<b>210 Total Pupil Support Services</b>	<b>3,057,949</b>	<b>5.9%</b>	<b>3,317,211</b>	<b>6.2%</b>	<b>4,002,994</b>	<b>7.1%</b>	<b>3,754,574</b>	<b>6.6%</b>	<b>3,795,230</b>	<b>6.5%</b>	<b>3,818,242</b>	<b>6.6%</b>	<b>3,895,067</b>	<b>6.7%</b>
221 Improvement of Instruction	1,305,348	2.5%	1,352,886	2.5%	1,500,247	2.7%	1,798,156	3.2%	1,786,693	3.1%	1,784,615	3.1%	1,794,511	3.1%
222 Educational Media Services	380,511	0.7%	317,847	0.6%	310,077	0.6%	335,856	0.6%	326,952	0.6%	327,986	0.6%	331,756	0.6%
224 Educational Television	174,501	0.3%	84,482	0.2%	110,792	0.2%	111,792	0.2%	117,591	0.2%	117,892	0.2%	119,249	0.2%
226 Supervision of Instruction	678,720	1.3%	699,050	1.3%	689,677	1.2%	698,435	1.2%	707,964	1.2%	709,374	1.2%	732,655	1.3%
227 Academic Student Assessment	<u>84,237</u>	<u>0.2%</u>	<u>82,607</u>	<u>0.2%</u>	<u>98,166</u>	<u>0.2%</u>	<u>98,166</u>	<u>0.2%</u>	<u>98,478</u>	<u>0.2%</u>	<u>98,589</u>	<u>0.2%</u>	<u>98,596</u>	<u>0.2%</u>
<b>220 Total Improvement of Instruction</b>	<b>2,623,317</b>	<b>5.1%</b>	<b>2,536,872</b>	<b>4.8%</b>	<b>2,708,959</b>	<b>4.8%</b>	<b>3,042,405</b>	<b>5.4%</b>	<b>3,037,678</b>	<b>5.2%</b>	<b>3,038,456</b>	<b>5.2%</b>	<b>3,076,767</b>	<b>5.3%</b>
231 Board of Education	79,280	0.2%	143,106	0.3%	163,996	0.3%	121,496	0.2%	149,996	0.3%	149,996	0.3%	149,996	0.3%
232 Executive Administration	<u>409,801</u>	<u>0.8%</u>	<u>423,011</u>	<u>0.8%</u>	<u>436,939</u>	<u>0.8%</u>	<u>451,593</u>	<u>0.8%</u>	<u>455,195</u>	<u>0.8%</u>	<u>456,104</u>	<u>0.8%</u>	<u>456,382</u>	<u>0.8%</u>
<b>230 Total General Administration</b>	<b>489,081</b>	<b>0.9%</b>	<b>566,117</b>	<b>1.1%</b>	<b>600,935</b>	<b>1.1%</b>	<b>573,089</b>	<b>1.0%</b>	<b>605,191</b>	<b>1.0%</b>	<b>606,100</b>	<b>1.0%</b>	<b>606,378</b>	<b>1.0%</b>
<b>241 Office of the Principal</b>	<b>3,189,636</b>	<b>6.2%</b>	<b>3,315,532</b>	<b>6.2%</b>	<b>3,630,266</b>	<b>6.5%</b>	<b>3,677,273</b>	<b>6.5%</b>	<b>3,723,522</b>	<b>6.4%</b>	<b>3,733,869</b>	<b>6.4%</b>	<b>3,734,007</b>	<b>6.4%</b>
252 Fiscal Services	472,878	0.9%	484,592	0.9%	490,820	0.9%	495,971	0.9%	510,074	0.9%	511,534	0.9%	511,372	0.9%
257 Internal Services	355,517	0.7%	335,508	0.6%	389,195	0.7%	414,602	0.7%	416,359	0.7%	416,698	0.7%	416,632	0.7%
259 Other Fiscal Services	<u>128,841</u>	<u>0.2%</u>	<u>171,458</u>	<u>0.3%</u>	<u>341,695</u>	<u>0.6%</u>	<u>201,231</u>	<u>0.4%</u>	<u>201,231</u>	<u>0.3%</u>	<u>201,231</u>	<u>0.3%</u>	<u>201,231</u>	<u>0.3%</u>
<b>250 Total Business Services</b>	<b>957,236</b>	<b>1.9%</b>	<b>991,557</b>	<b>1.9%</b>	<b>1,221,710</b>	<b>2.2%</b>	<b>1,111,804</b>	<b>2.0%</b>	<b>1,127,664</b>	<b>1.9%</b>	<b>1,129,463</b>	<b>1.9%</b>	<b>1,129,235</b>	<b>1.9%</b>
261 Operations & Maintenance	4,415,493	8.6%	4,472,333	8.4%	4,709,633	8.4%	4,799,596	8.4%	4,786,500	8.3%	4,710,108	8.1%	4,882,896	8.3%
266 Security	<u>188,065</u>	<u>0.4%</u>	<u>200,949</u>	<u>0.4%</u>	<u>222,474</u>	<u>0.4%</u>	<u>250,892</u>	<u>0.4%</u>	<u>253,498</u>	<u>0.4%</u>	<u>335,856</u>	<u>0.6%</u>	<u>230,061</u>	<u>0.4%</u>
<b>260 Total Operations &amp; Maintenance</b>	<b>4,603,558</b>	<b>8.9%</b>	<b>4,673,282</b>	<b>8.8%</b>	<b>4,932,107</b>	<b>8.8%</b>	<b>5,050,488</b>	<b>8.9%</b>	<b>5,039,998</b>	<b>8.7%</b>	<b>5,045,964</b>	<b>8.7%</b>	<b>5,112,957</b>	<b>8.7%</b>

Genl Fund by Function

<b>271 Pupil Transportation Services</b>	<b>2,862,775</b>	<b>5.6%</b>	<b>3,363,339</b>	<b>6.3%</b>	<b>2,678,131</b>	<b>4.8%</b>	<b>2,880,354</b>	<b>5.1%</b>	<b>2,901,093</b>	<b>5.0%</b>	<b>3,053,596</b>	<b>5.3%</b>	<b>2,915,974</b>	<b>5.0%</b>
282 Communication Services	174,462	0.3%	180,995	0.3%	183,354	0.3%	188,999	0.3%	190,254	0.3%	190,692	0.3%	193,226	0.3%
283 Staff & Personnel Services	350,923	0.7%	361,525	0.7%	398,857	0.7%	404,705	0.7%	410,125	0.7%	413,250	0.7%	413,726	0.7%
284 Management Information Services	719,449	1.4%	764,585	1.4%	813,873	1.4%	839,160	1.5%	869,399	1.5%	871,045	1.5%	894,322	1.5%
285 Pupil Accounting	79,762	0.2%	75,729	0.1%	79,140	0.1%	80,573	0.1%	81,171	0.1%	81,171	0.1%	82,590	0.1%
291 Pupil Activities	68,959	0.1%	66,706	0.1%	62,180	0.1%	66,429	0.1%	67,012	0.1%	68,721	0.1%	67,509	0.1%
293 Athletic Activities	1,045,315	2.0%	1,095,197	2.1%	1,086,360	1.9%	1,105,410	1.9%	1,096,642	1.9%	1,098,071	1.9%	1,140,835	1.9%
<b>299 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>118,000</b>	<b>0.2%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>290 Total Other Support Services</b>	<b>2,438,870</b>	<b>4.7%</b>	<b>2,544,737</b>	<b>4.8%</b>	<b>2,623,764</b>	<b>4.7%</b>	<b>2,685,276</b>	<b>4.7%</b>	<b>2,832,603</b>	<b>4.9%</b>	<b>2,722,950</b>	<b>4.7%</b>	<b>2,792,208</b>	<b>4.8%</b>
<b>TOTAL SUPPORT Services</b>	<b>20,222,422</b>	<b>39.2%</b>	<b>21,308,647</b>	<b>40.0%</b>	<b>22,398,866</b>	<b>39.9%</b>	<b>22,775,263</b>	<b>40.1%</b>	<b>23,062,979</b>	<b>39.8%</b>	<b>23,148,640</b>	<b>39.8%</b>	<b>23,262,593</b>	<b>39.7%</b>
<b>COMMUNITY Services:</b>														
331 Community Programs	5,370	0.0%	4,925	0.0%	7,412	0.0%	6,459	0.0%	6,459	0.0%	6,459	0.0%	6,476	0.0%
351 Custody and Care of Children	513,321	1.0%	560,612	1.1%	548,683	1.0%	577,387	1.0%	578,538	1.0%	580,465	1.0%	611,357	1.0%
371 Non Public School Pupils	355	0.0%	9,019	0.0%	9,036	0.0%	14,553	0.0%	14,553	0.0%	16,668	0.0%	14,789	0.0%
391 Other Community Services	1,661	0.0%	180	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>310 TOTAL COMMUNITY Services</b>	<b>520,707</b>	<b>1.0%</b>	<b>574,737</b>	<b>1.1%</b>	<b>565,131</b>	<b>1.0%</b>	<b>598,399</b>	<b>1.1%</b>	<b>599,550</b>	<b>1.0%</b>	<b>603,592</b>	<b>1.0%</b>	<b>632,622</b>	<b>1.1%</b>
<b>451 FACILITY ACQUISITION</b>	<b>-</b>	<b>0.0%</b>	<b>85,995</b>	<b>0.2%</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>	<b>35,000</b>	<b>0.1%</b>	<b>35,000</b>	<b>0.1%</b>	<b>-</b>	<b>0.0%</b>
<b>456 BUILDING IMPROVEMENT Services</b>	<b>526</b>	<b>0.0%</b>	<b>54,250</b>	<b>0.1%</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 DEBT SERVICE</b>	<b>157,670</b>	<b>0.3%</b>	<b>254,938</b>	<b>0.5%</b>	<b>362,296</b>	<b>0.6%</b>	<b>362,296</b>	<b>0.6%</b>	<b>362,296</b>	<b>0.6%</b>	<b>362,294</b>	<b>0.6%</b>	<b>361,134</b>	<b>0.6%</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	54,846	0.1%	58,452	0.1%	71,259	0.1%	70,595	0.1%	73,181	0.1%	73,320	0.1%	73,951	0.1%
625 Transfer to Food Service	86,822	0.2%	67,589	0.1%	82,214	0.1%	81,718	0.1%	92,115	0.2%	94,512	0.2%	94,858	0.2%
629 Transfer to DTV Fund	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>600 TOTAL OTHER USES</b>	<b>141,668</b>	<b>0.3%</b>	<b>126,041</b>	<b>0.2%</b>	<b>153,473</b>	<b>0.3%</b>	<b>152,313</b>	<b>0.3%</b>	<b>165,296</b>	<b>0.3%</b>	<b>167,832</b>	<b>0.3%</b>	<b>168,809</b>	<b>0.3%</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>51,569,916</b>	<b>100.0%</b>	<b>53,234,553</b>	<b>100.0%</b>	<b>56,172,513</b>	<b>100.0%</b>	<b>56,818,364</b>	<b>100.0%</b>	<b>57,965,170</b>	<b>100.0%</b>	<b>58,130,370</b>	<b>100.0%</b>	<b>58,545,045</b>	<b>100.0%</b>
<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>(81,528)</b>		<b>1,356,650</b>		<b>(718,553)</b>		<b>(1,374,041)</b>		<b>(1,816,373)</b>		<b>(1,865,250)</b>		<b>(1,725,897)</b>	
<b>740 FUND BALANCE - BEGINNING OF YEAR</b>	<b>6,731,659</b>		<b>6,650,131</b>		<b>6,703,827</b>		<b>8,006,781</b>		<b>8,006,781</b>		<b>8,006,781</b>		<b>6,141,531</b>	
<b>FUND BALANCE - END OF YEAR</b>	<b>6,650,131</b>		<b>8,006,781</b>		<b>5,985,274</b>		<b>6,632,740</b>		<b>6,190,408</b>		<b>6,141,531</b>		<b>4,415,634</b>	
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	<b>12.90%</b>		<b>15.04%</b>		<b>10.66%</b>		<b>11.67%</b>		<b>10.68%</b>		<b>10.57%</b>		<b>7.54%</b>	

DAVISON COMMUNITY SCHOOLS

		<u>2016/2017</u>	<u>2017/2018 Original Budget</u>			<u>2017/2018 Budget Revision</u>			<u>2018/2019 Budget</u>		
		<u>June Actual</u>	<u>Enrichment &amp; Recreation</u>	<u>School Lunch</u>	<u>Original Budget</u>	<u>Enrichment &amp; Recreation</u>	<u>School Lunch</u>	<u>June Revision</u>	<u>Enrichment &amp; Recreation</u>	<u>School Lunch</u>	<u>Original Budget</u>
<b>REVENUES:</b>											
100	Local Sources	\$ 1,168,746	\$ 299,650	\$ 834,100	\$ 1,133,750	\$ 324,100	\$ 943,949	\$ 1,268,049	\$ 304,100	\$ 988,693	\$ 1,292,793
200	Other Governmental Units	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000
300	State Sources	83,071	-	81,165	81,165	-	98,609	98,609	-	85,384	85,384
400	Federal Sources	<u>1,542,362</u>	-	<u>1,482,662</u>	<u>1,482,662</u>	-	<u>1,566,051</u>	<u>1,566,051</u>	-	<u>1,632,825</u>	<u>1,632,825</u>
	<b>TOTAL REVENUES</b>	<b>2,884,179</b>	<b>389,650</b>	<b>2,397,927</b>	<b>2,787,577</b>	<b>414,100</b>	<b>2,608,609</b>	<b>3,022,709</b>	<b>394,100</b>	<b>2,706,902</b>	<b>3,101,002</b>
<b>OTHER SOURCES:</b>											
500	Other Local Revenue	183,453	71,259	-	71,259	73,320	-	73,320	73,951	-	73,951
600	Other Transfers In/Other Sources	<u>67,589</u>	-	<u>82,214</u>	<u>82,214</u>	-	<u>94,512</u>	<u>94,512</u>	-	<u>94,858</u>	<u>94,858</u>
	<b>TOTAL OTHER SOURCES:</b>	<b><u>251,042</u></b>	<b><u>71,259</u></b>	<b><u>82,214</u></b>	<b><u>153,473</u></b>	<b><u>73,320</u></b>	<b><u>94,512</u></b>	<b><u>167,832</u></b>	<b><u>73,951</u></b>	<b><u>94,858</u></b>	<b><u>168,809</u></b>
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 3,135,221</b>	<b>\$ 460,909</b>	<b>\$ 2,480,141</b>	<b>\$ 2,941,050</b>	<b>\$ 487,420</b>	<b>\$ 2,703,121</b>	<b>\$ 3,190,541</b>	<b>\$ 468,051</b>	<b>\$ 2,801,760</b>	<b>\$ 3,269,811</b>
<b>EXPENDITURES:</b>											
1000	Salaries	669,488	143,821	560,118	703,939	139,291	573,263	712,554	143,380	573,897	717,277
2000	Employee Benefits	473,121	78,937	424,526	503,463	81,696	465,606	547,302	87,079	464,868	551,947
3000	Purchased Services	466,692	122,880	234,200	357,080	121,880	264,796	386,676	122,380	252,563	374,943
5000	Supplies and Materials	1,301,339	116,000	1,122,594	1,238,594	122,066	1,141,627	1,263,693	116,000	1,153,852	1,269,852
6000	Capital Outlay - Equipment	48,523	1,000	41,524	42,524	88,210	41,524	129,734	1,000	41,524	42,524
7000	Other	<u>32,241</u>	<u>5,500</u>	<u>29,400</u>	<u>34,900</u>	<u>25,854</u>	<u>46,600</u>	<u>72,454</u>	<u>5,500</u>	<u>43,310</u>	<u>48,810</u>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,991,403</b>	<b>\$ 468,138</b>	<b>\$ 2,412,362</b>	<b>\$ 2,880,500</b>	<b>\$ 578,997</b>	<b>\$ 2,533,416</b>	<b>\$ 3,112,413</b>	<b>\$ 475,339</b>	<b>\$ 2,530,014</b>	<b>\$ 3,005,353</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>\$ 3,099,403</b>	<b>\$ 468,138</b>	<b>\$ 2,520,362</b>	<b>\$ 2,988,500</b>	<b>\$ 578,997</b>	<b>\$ 2,641,416</b>	<b>\$ 3,220,413</b>	<b>\$ 475,339</b>	<b>\$ 2,638,014</b>	<b>\$ 3,113,353</b>
	<b>EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES</b>	<b>\$ 35,818</b>	<b>\$ (7,229)</b>	<b>\$ (40,221)</b>	<b>\$ (47,450)</b>	<b>\$ (91,577)</b>	<b>\$ 61,705</b>	<b>\$ (29,872)</b>	<b>\$ (7,288)</b>	<b>\$ 163,746</b>	<b>\$ 156,458</b>
700	FUND BALANCE - BEGINNING OF YEAR	433,136	216,337	252,617	468,954	261,837	252,617	514,454	170,260	314,322	484,582
	FUND BALANCE -Restricted Park	11,975	11,975		11,975	11,975		11,975	11,975		11,975
	FUND BALANCE -Restricted Projects	75,000	75,000		75,000	29,500		29,500	29,500		29,500
	<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 555,929</b>	<b>\$ 296,083</b>	<b>\$ 212,396</b>	<b>\$ 508,479</b>	<b>\$ 211,735</b>	<b>\$ 314,322</b>	<b>\$ 526,057</b>	<b>\$ 204,447</b>	<b>\$ 478,068</b>	<b>\$ 682,515</b>

## DAVISON COMMUNITY SCHOOLS

	<b>2016/2017</b>	<b>2017/2018</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2017/2018</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2018/2019</b>
	<b>June</b>	<b>Original</b>				<b>June Budget</b>				<b>Original</b>
	<b>Actual</b>	<b>Budget</b>	<b>Refunding</b>	<b>Refunding</b>	<b>New Debt</b>	<b>Revision</b>	<b>Refunding</b>	<b>Refunding</b>	<b>New Debt</b>	<b>Budget</b>
	<b>2.5700</b>	<b>2.5700</b>	<b>1.6200</b>	<b>0.0500</b>	<b>0.9000</b>	<b>2.5700</b>	<b>1.3200</b>	<b>0.0200</b>	<b>0.9800</b>	<b>2.3200</b>
<b>PROPERTY TAX MILLAGE</b>										
<b>REVENUE:</b>										
<b>LOCAL REVENUE:</b>										
Property Taxes	\$ 1,973,548	\$ 2,019,182	\$ 1,278,257	\$ 39,465	\$ 710,532	\$ 2,028,254	\$ 1,081,164	\$ 16,427	\$ 802,698	\$ 1,900,289
Investment Earnings	94,036	\$ 185	103	4	58	\$ 165	103	4	58	\$ 165
<b>TOTAL LOCAL REVENUE</b>	<b>2,067,585</b>	<b>2,019,367</b>	<b>1,278,360</b>	<b>39,469</b>	<b>710,590</b>	<b>2,028,419</b>	<b>1,081,267</b>	<b>16,431</b>	<b>802,756</b>	<b>1,900,454</b>
<b>STATE REVENUE:</b>										
Restricted State Aid	23,391	\$ 10,026	7,510	232	4,172	\$ 11,914	3,636	55	2,699	\$ 6,390
<b>OTHER SOURCES:</b>										
Transfer from Other Funds	-	\$ -	-	-	-	\$ -	-	-	-	\$ -
Total Other Sources	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>\$ 2,090,975</b>	<b>\$ 2,029,393</b>	<b>\$ 1,285,870</b>	<b>\$ 39,701</b>	<b>\$ 714,762</b>	<b>\$ 2,040,333</b>	<b>\$ 1,084,903</b>	<b>\$ 16,486</b>	<b>\$ 805,455</b>	<b>\$ 1,906,844</b>
<b>EXPENDITURES:</b>										
Redemption of Principal	\$ 1,425,000	\$ 1,470,000	\$ 1,055,000	\$ -	\$ 415,000	\$ 1,470,000	\$ 1,035,000	\$ -	\$ 475,000	\$ 1,510,000
Interest and Fiscal Charges	556,031	\$ 513,281	154,400	25,825	333,056	\$ 513,281	123,050	26,125	320,906	\$ 470,081
<b>TOTAL EXPENDITURES</b>	<b>1,981,031</b>	<b>1,983,281</b>	<b>1,209,400</b>	<b>25,825</b>	<b>748,056</b>	<b>1,983,281</b>	<b>1,158,050</b>	<b>26,125</b>	<b>795,906</b>	<b>1,980,081</b>
<b>OTHER FINANCING USES:</b>										
Transfer to Other Funds	93,877	\$ -	-	-	-	\$ -	-	-	-	\$ -
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$ 2,074,908</b>	<b>\$ 1,983,281</b>	<b>\$ 1,209,400</b>	<b>\$ 25,825</b>	<b>\$ 748,056</b>	<b>\$ 1,983,281</b>	<b>\$ 1,158,050</b>	<b>\$ 26,125</b>	<b>\$ 795,906</b>	<b>\$ 1,980,081</b>
<b>EXCESS (SHORTAGE) REVENUE OVER EXPENDITURES</b>	<b>\$ 16,067</b>	<b>\$ 46,112</b>	<b>\$ 76,470</b>	<b>\$ 13,876</b>	<b>\$ (33,294)</b>	<b>\$ 57,052</b>	<b>\$ (73,147)</b>	<b>\$ (9,639)</b>	<b>\$ 9,549</b>	<b>\$ (73,237)</b>
<b>FUND BALANCE - BEGINNING OF THE YEAR</b>	<b>400,199</b>	<b>\$ 416,266</b>	<b>142,551</b>	<b>18,736</b>	<b>254,980</b>	<b>\$ 416,266</b>	<b>219,021</b>	<b>32,612</b>	<b>221,685</b>	<b>\$ 473,318</b>
<b>FUND BALANCE - END OF THE YEAR</b>	<b>\$ 416,266</b>	<b>\$ 462,378</b>	<b>\$ 219,021</b>	<b>\$ 32,612</b>	<b>\$ 221,685</b>	<b>\$ 473,318</b>	<b>\$ 145,874</b>	<b>\$ 22,973</b>	<b>\$ 231,234</b>	<b>\$ 400,081</b>



DAVISON COMMUNITY SCHOOLS

		2016/2017	2017/2018	2017/2018		2018/2019	2019/2020	
		June	Original	Revision	Variance	Projected	Projected	
<b>BUILDING &amp; SITE SINKING FUND</b>		<u>Actual</u>	<u>Budget</u>	<u>Revision</u>		<u>Budget</u>	<u>Budget</u>	
<b>PROPERTY VALUE INCREASE/(DECREASE)</b>		1.5%	3.0%	3.0%	0.0%	3.8%	1.0%	
<b>PROPERTY TAX MILLAGE</b>		1.3933	1.3864	1.3864	0.0%	1.3840	1.3806	
<b>MILLAGE REDUCTION FRACTIONS</b>		0.9941	0.9951	0.9951	0.0%	0.9983	0.9975	
<b>YEAR OF MILLAGE</b>		1	2	2		3	4	
<b>REVENUE:</b>								
<b>LOCAL REVENUE:</b>								
410 - 111 - 0000 - 0001	x	B/S DAVISON CITY	144,902	144,987	144,138	(849)	149,389	150,506
410 - 111 - 0000 - 0002	x	B/S DAVISON TWP	665,527	677,411	681,912	4,501	705,433	710,706
410 - 111 - 0000 - 0003	x	B/S RICHFIELD TWP	216,483	221,549	220,864	(685)	229,723	231,440
410 - 111 - 0000 - 0004	x	B/S BURTON CITY	31,044	31,564	31,564	-	32,704	32,948
410 - 111 - 0000 - 0005	x	B/S ATLAS TWP	6,401	6,511	6,511	-	6,864	6,916
410 - 111 - 0000 - 0006	x	B/S ELBA TWP	5,613	6,126	6,125	(1)	6,273	6,320
410 - 111 - 0000 - 0007	x	B/S OREGON TWP	1,099	1,111	1,111	-	1,134	1,142
410 - 111 - 0000 - 0000	x	B/S CURRENT TAXES	(3,696)	-	-	-	-	-
410 - 111 - 0000 - 0010	x	B/S DELINQUENT TAX	1,897	2,500	2,000	(500)	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	149	200	150	(50)	150	150
410 - 199 - 0000 - 0000	x	B/S MISCELLANEOUS REVENUE	3,531	-	2,816	2,816	-	-
<b>TOTAL LOCAL REVENUE</b>		<b>\$ 1,072,950</b>	<b>\$ 1,091,959</b>	<b>\$ 1,097,191</b>	<b>\$ 5,232</b>	<b>\$ 1,133,670</b>	<b>\$ 1,142,128</b>	
<b>OTHER SOURCES:</b>								
410 - 592 - 0000 - 0000	x	B/S LOAN PROCEEDS - AC PROJ	-	-	-	-	-	-
410 - 642 - 0000 - 0000	x	TOTAL OTHER SOURCES	-	-	-	-	-	-
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>		<b>\$ 1,072,950</b>	<b>\$ 1,091,959</b>	<b>\$ 1,097,191</b>	<b>\$ 5,232</b>	<b>\$ 1,133,670</b>	<b>\$ 1,142,128</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	15,393	15,500	50,000	34,500	30,000	30,000
411 - 456 - 6220 - 0000 - 0000 - 00000		B/S DISTRICT CAP PROJ	-	18,240	18,240	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 00878		B/S DHS CAPITAL PROJECTS	199,447	246,173	271,478	25,305	47,000	100,000
411 - 456 - 6220 - 0000 - 0000 - 00879		B/S DMS CAPITAL PROJECTS	5,015	-	-	-	-	37,500
411 - 456 - 6220 - 0000 - 0000 - 01674		B/S HILL CAPITAL PROJECTS	-	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 02728		B/S SIPLE CAPITAL PROJECTS	17,163	-	-	-	-	325,000
411 - 456 - 6220 - 0000 - 0000 - 03511		B/S GATES CAPITAL PROJECTS	23,108	-	-	-	713,014	-
411 - 456 - 6220 - 0000 - 0000 - 04174		B/S THOMSON CAPITAL PROJECTS	-	3,230	3,230	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 06315		B/S CENTRAL CAPITAL PROJECTS	3,420	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 07770		B/S DAE RENOVATIONS	-	-	-	-	-	-
411 - 456 - 6220 - 0000 - 0000 - 08619		B/S HAHN RENOVATIONS	4,465	-	-	-	-	37,500

Cap Proj Funds

411 - 456 - 6221 - 0000 - 0000 - 00000	B/S AIR CONDITIONING PROJECT	1,317,534	-	93,397	93,397	-	-
411 - 456 - 6223 - 0000 - 0000 - 00000	B/S ATHLETICS	1,275	-	-	-	-	-
	<b>TOTAL CAPITAL PROJECTS</b>	<b>1,586,818</b>	<b>283,143</b>	<b>436,345</b>	<b>153,202</b>	<b>790,014</b>	<b>530,000</b>
	<b>DEBT SERVICE:</b>						
411 - 511 - 7190 - 0000 - 0000 - 00000	DEBT SVC-VRF SYSTEM	447,489	461,924	460,931	(993)	470,784	479,814
411 - 511 - 7290 - 0000 - 0000 - 00000	DEBT SVC-VRF SYSTEM INTEREST	50,909	36,474	37,467	993	27,614	18,584
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 498,398</b>	<b>\$ 498,398</b>	<b>\$ 498,398</b>	<b>\$ (0)</b>	<b>\$ 498,398</b>	<b>\$ 498,398</b>
	<b>TOTAL CAPITAL PROJECTS &amp; DEBT SERVICE</b>	<b>2,085,217</b>	<b>781,541</b>	<b>934,743</b>	<b>153,202</b>	<b>1,288,412</b>	<b>1,028,398</b>
	<b>EXCESS REVENUE OVER (UNDER)</b>						
	<b>EXPENDITURES</b>	<b>\$ (1,012,266)</b>	<b>\$ 310,418</b>	<b>\$ 162,448</b>	<b>\$ (147,970)</b>	<b>\$ (154,742)</b>	<b>\$ 113,730</b>
	<b>FUND BALANCE - BEGINNING</b>	<b>1,392,757</b>	<b>380,491</b>	<b>380,491</b>		<b>542,938</b>	<b>388,196</b>
	<b>FUND BALANCE - ENDING</b>	<b>\$ 380,491</b>	<b>\$ 690,908</b>	<b>\$ 542,938</b>		<b>\$ 388,196</b>	<b>\$ 501,926</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.