

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

Administrative Offices 1490 N. Oak Road Davison, MI 48423

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

**PROPOSED 2022/2023 November Revised BUDGET
 12/5/2022**

RESOLVED, that this resolution shall be the general appropriations of the Davison Community Schools for the 2022/2023 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 2022/2023 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 2022/2023 fiscal year is as follows:

Revenue:	
Local	\$5,918,632
Other Governmental Units	\$13,400
State	59,363,362
Federal	5,656,159
Incoming Transfers and Other Transactions	<u>877,760</u>
Total Revenue	\$71,829,313
Fund Equity, July 1, 2022	<u>12,813,886</u>
Total Available to Appropriate	<u>\$84,643,199</u>

BE IT FURTHER RESOLVED, that \$73,513,593 of the total available to appropriate in the **General Operating Fund is hereby appropriated in the amounts and purposes set forth below:**

Expenditures:	
Instruction:	
Basic Programs	\$33,234,297
Added Needs	9,661,878
Support Services:	
Pupil	5,687,787

Instructional Staff	3,635,903
General Administration	620,456
Office of the Principal	4,631,757
Business Services	868,150
Operations/Maintenance	6,581,046
Pupil Transportation	3,146,333
Other Support Services	3,595,890
Community Services	1,257,244
Facility Acquisition	0
Building Improvement Services	6,000
Debt Service	422,055
Outgoing Transfers and Other Transactions	<u>164,797</u>
Total Appropriated	<u>\$73,513,593</u>

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 BUDGET AMENDMENT #1

12/5/2022

GENERAL FUND BUDGET	2022-23 Amend #1 Budget 12/5/2022	2022-23 Budget Amend #1 Change	2022-23 Original Budget 6/27/2022	2021-22 Audited Actual 6/30/2021
REVENUE	\$ 71,829,313	\$ 2,638,205	\$ 69,191,108	\$ 66,596,917
EXPENDITURES	73,513,593	3,929,178	69,584,415	65,346,625
Surplus (Deficit)	(1,684,280)	(1,290,973)	(393,307)	1,250,292
Beginning Fund Balance	12,813,886	-	12,813,886	11,563,594
Ending Fund Balance	\$ 11,129,606	\$ (1,290,973)	\$ 12,420,579	\$ 12,813,886
Fund Balance as % of Expenditures	15.1%	-2.7%	17.8%	19.6%

FOUNDATION ALLOWANCE BUDGET ASSUMPTIONS:

State Aid Foundation Allowance per FTE	\$ 9,150	\$ 50	\$ 9,100	\$ 8,700
Blended Pupil Count FTE's funded	5,573.29	(75.88)	5,649.17	5,649.17

Pupil Count Day Head Counts For Funding Oct is 75% weighted / Feb is 25%		Increase (Decrease)
2022-23 School Year:		
10/5/2022	5,587	-70
2/9/2022	5,657	-54
2021-22 School Year:		
10/6/2021	5,711	44
2/10/2021	5,667	3

Beginning Fund Balance, July 1, 2022 **\$12,813,886**

2022/2023 Budgeted Revenue

Budgeted Revenue from Original Budget:	\$69,191,108		
Adjustments this Revision:			
Changes in Local Tax Revenue	(\$17,259)		
Changes in Other Local Revenue	(\$38,436)		
Adjustments to State Aid	\$359,978		
Adjustments to State Aid Retirement Funding	\$0		
Changes in Grant Funding	\$2,333,922		
Other Transfers In & Other Sources	<u>\$0</u>		
Total Budgeted Revenue	\$71,829,313		

At-Risk	\$1,279,000
GSRP	\$210,000
ESSER	\$75,000
ARP	\$463,000
SPEC ED IDEA	\$224,000
Other Misc	<u>\$82,920</u>
	\$2,333,920

2022/2023 Budgeted Expenditures

Budgeted Expenditures from Original Budget	69,584,415		
Adjustments this Revision:			
Changes in Grant Funding	\$2,333,922		
Changes in ACC Budget	\$0		
Changes in Salaries	\$314,972		
Changes in Benefits	\$191,097		
Changes in Contracted Services	\$510,013 *		
Changes in Purchase Services	\$511,116 *		
Changes in Supplies	\$48,254		
Changes in Capital Outlay	\$2,000		
Changes in Dues/Fees	(\$2,121)		
Changes in GISD Contracted Services	\$20,426		
Other Adjustments	<u>(\$501)</u>		
Total Budgeted Expenditures	\$73,513,593		

Projected Operating Surplus (Shortfall) **(\$1,684,280)**

Projected Ending Fund Balance June 30, 2022 **\$11,129,606**

Fund Balance as a Percentage of Expenditures **15.14%**

*Contracted/Purchased Services Cost Increases:	
Custodial	\$476,000
Transportation	\$329,000
Substitute Teachers	\$103,000
Contracted Monitors	\$81,000
Other Misc adjustments	\$32,129
Sub-total	<u>\$1,021,129</u>

DAVISON COMMUNITY SCHOOLS GENERAL FUND BY FUNCTION

	2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2022/2023	
	June		June		June		June		Original		November	
	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent	Budget	Percent	Revision	Percent
REVENUE:												
100 Local Revenue	4,713,285	8.3%	4,673,294	8.2%	4,829,351	7.8%	6,342,192	8.0%	5,922,961	8.6%	5,918,632	8.2%
200 Other Governmental Units	14,291	0.0%	13,219	0.0%	15,083	0.0%	13,421	0.0%	15,100	0.0%	13,400	0.0%
300 State Revenue	48,735,804	88.3%	49,482,909	86.5%	51,710,379	81.8%	64,902,832	82.5%	57,297,042	82.8%	59,363,362	82.6%
400 Federal Revenue	2,114,845	3.7%	2,019,880	3.5%	5,755,020	9.1%	5,322,109	8.0%	4,990,582	7.2%	5,656,159	7.9%
500 Transfers In & Other Financing Sources	912,375	1.6%	1,022,431	1.8%	928,183	1.5%	956,868	1.4%	965,423	1.4%	877,760	1.2%
TOTAL REVENUE & OTHER SOURCES	56,490,600	100.0%	57,211,733	100.0%	63,238,016	100.0%	66,596,917	100.0%	69,191,108	100.0%	71,829,313	100.0%
EXPENDITURES:												
INSTRUCTION:												
111 Basic Programs - Elementary	13,890,077	24.6%	13,862,674	24.4%	15,476,228	25.9%	16,076,755	24.6%	16,746,077	24.1%	16,707,868	22.7%
112 Basic Programs - Middle School	4,403,042	7.8%	4,334,752	7.6%	4,428,012	7.4%	5,083,189	7.8%	5,046,918	7.3%	5,016,335	6.8%
113 Basic Programs - HS & Alt. Ed	8,465,005	15.0%	8,570,941	15.1%	8,815,063	14.8%	9,965,620	15.3%	10,220,331	14.7%	10,459,242	14.2%
118 Preschool	416,114	0.7%	477,909	0.8%	451,737	0.8%	560,601	0.9%	748,962	1.1%	942,988	1.3%
119 Summer School	3,159	0.0%	3,372	0.0%	66,759	0.1%	178,589	0.3%	153,000	0.2%	107,864	0.1%
110 Total Basic Programs	27,177,397	48.2%	27,249,648	47.9%	29,237,799	48.9%	31,862,764	48.8%	32,915,288	47.3%	33,234,297	45.2%
122 Added Needs - Special Education	3,839,717	6.8%	4,155,889	7.3%	4,034,292	6.8%	4,576,396	7.0%	5,291,940	7.8%	5,713,253	7.8%
125 Compensatory - Title I & At-Risk	1,262,868	2.2%	1,237,148	2.2%	1,158,974	1.9%	1,265,374	1.9%	1,311,028	1.9%	2,162,372	2.9%
127 Vocational/Career Prep Education	1,023,447	1.8%	1,161,079	2.0%	1,250,392	2.1%	1,593,711	2.4%	1,622,623	2.3%	1,786,253	2.4%
120 Total Added Needs	6,126,032	10.9%	6,554,116	11.5%	6,443,658	10.8%	7,435,481	11.4%	8,225,591	11.8%	9,661,878	13.1%
TOTAL INSTRUCTION	33,303,429	59.1%	33,803,764	59.5%	35,681,457	59.7%	39,298,245	60.1%	41,140,879	59.1%	42,896,175	58.4%
SUPPORT Services:												
211 Pupil Support Services - Attendance/Tuancy	94,491	0.2%	76,359	0.1%	81,597	0.1%	62,216	0.1%	108,733	0.2%	109,731	0.1%
212 Pupil Support Services - Guidance	1,978,365	3.5%	2,186,956	3.8%	2,212,221	3.7%	2,416,248	3.7%	2,729,784	3.9%	2,834,157	3.9%
213 Pupil Support Services - Health Services	159,379	0.3%	177,379	0.3%	88,372	0.1%	146,347	0.2%	182,100	0.3%	182,100	0.2%
214 Pupil Support Services - Psychologists	145,877	0.3%	147,197	0.3%	173,483	0.3%	186,910	0.3%	190,567	0.3%	191,267	0.3%
215 Pupil Support Services - Speech Services	560,635	1.0%	623,536	1.1%	633,673	1.1%	739,269	1.1%	771,087	1.1%	828,706	1.1%
216 Pupil Support Services - Social Worker	188,327	0.3%	230,760	0.4%	239,799	0.4%	316,203	0.5%	316,161	0.5%	455,242	0.6%
218 Pupil Support Services - Teacher Consultant	2,001	0.0%	3,480	0.0%	0	0.0%	158	0.0%	3,084	0.0%	2,173	0.0%
219 Pupil Support Services - Other	663,922	1.2%	615,927	1.1%	508,180	0.9%	611,995	0.9%	1,032,012	1.5%	1,084,411	1.5%
210 Total Pupil Support Services	3,792,997	6.7%	4,061,594	7.1%	3,937,325	6.6%	4,462,296	6.9%	5,333,528	7.7%	5,687,787	7.7%
221 Improvement of Instruction	1,505,108	2.7%	1,537,486	2.7%	1,554,039	2.8%	1,446,902	2.2%	1,789,622	2.6%	2,124,322	2.9%
222 Educational Media Services	330,618	0.6%	330,206	0.6%	310,516	0.5%	324,010	0.5%	385,142	0.6%	368,980	0.5%
224 Educational Television	167,604	0.3%	161,064	0.3%	128,393	0.2%	143,901	0.2%	149,663	0.2%	149,663	0.2%
226 Supervision of Instruction	698,149	1.2%	701,811	1.2%	734,565	1.2%	761,872	1.2%	710,639	1.0%	914,195	1.2%
227 Academic Student Assessment	29,113	0.1%	43,776	0.1%	45,257	0.1%	73,909	0.1%	78,743	0.1%	78,743	0.1%
220 Total Improvement of Instruction	2,731,556	4.8%	2,774,343	4.9%	2,772,770	4.6%	2,772,774	4.2%	3,113,809	4.5%	3,635,903	4.9%
231 Board of Education	84,332	0.1%	90,169	0.2%	84,417	0.1%	94,652	0.1%	126,995	0.2%	129,018	0.2%
232 Executive Administration	430,805	0.8%	419,627	0.7%	414,982	0.7%	479,799	0.7%	483,100	0.7%	491,438	0.7%
230 Total General Administration	515,137	0.9%	509,796	0.9%	499,399	0.8%	565,450	0.9%	610,095	0.9%	620,456	0.8%

DAVISON COMMUNITY SCHOOLS GENERAL FUND BY FUNCTION

	2018/2019		2019/2020		2020/2021		2021/2022		2022/2023		2022/2023	
	June		June		June		June		Original		November	
	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent	Budget	Percent	Revision	Percent
241 Office of the Principal	3,825,548	6.4%	3,730,984	6.8%	3,737,676	6.3%	4,380,612	6.7%	4,553,954	6.5%	4,831,757	6.3%
252 Fiscal Services	501,593	0.9%	520,739	0.9%	499,475	0.8%	555,981	0.9%	456,709	0.7%	575,375	0.8%
257 Internal Services	372,764	0.7%	371,573	0.7%	382,141	0.6%	533,024	0.2%	166,310	0.2%	166,376	0.2%
259 Other Fiscal Services	124,052	0.2%	117,088	0.2%	116,479	0.2%	98,520	0.1%	130,499	0.2%	126,399	0.2%
250 Total Business Services	998,409	1.8%	1,009,400	1.8%	998,095	1.7%	805,525	1.2%	753,518	1.1%	868,150	1.2%
261 Operations & Maintenance	4,918,317	8.7%	4,655,096	8.2%	5,687,745	9.5%	5,741,991	8.8%	5,325,344	7.7%	5,748,731	7.8%
266 Security	304,043	0.5%	257,995	0.5%	270,246	0.5%	399,260	0.6%	817,878	1.2%	832,315	1.1%
260 Total Operations & Maintenance	5,222,360	9.3%	4,913,091	8.6%	5,957,991	10.0%	6,141,241	8.4%	6,143,222	8.8%	6,581,046	9.0%
271 Pupil Transportation Services	2,466,102	4.4%	2,504,899	4.4%	2,447,167	4.1%	2,730,856	4.2%	2,745,914	3.9%	3,146,333	4.3%
282 Communication Services	193,978	0.3%	198,826	0.3%	185,670	0.3%	234,900	0.4%	236,207	0.3%	236,207	0.3%
283 Staff & Personnel Services	390,798	0.7%	383,431	0.7%	478,519	0.8%	537,382	0.8%	564,956	0.8%	570,753	0.8%
284 Management Information Services	831,097	1.5%	812,858	1.4%	1,062,576	1.8%	833,384	1.3%	1,575,177	2.3%	1,420,867	1.9%
285 Pupil Accounting	84,982	0.2%	84,653	0.1%	84,377	0.1%	84,618	0.1%	92,137	0.1%	92,286	0.1%
291 Pupil Activities	77,457	0.1%	86,452	0.2%	24,417	0.0%	85,029	0.1%	90,553	0.1%	86,876	0.1%
293 Athletic Activities	1,057,855	1.9%	1,060,501	1.9%	1,002,599	1.7%	1,163,020	1.8%	1,206,271	1.7%	1,188,901	1.6%
290 Total Other Support Services	2,636,167	4.7%	2,626,721	4.6%	2,838,158	4.8%	2,848,333	4.5%	3,765,301	5.4%	3,595,890	4.9%
TOTAL SUPPORT SERVICES	21,988,274	39.0%	22,130,828	38.9%	23,188,581	38.8%	24,827,087	38.0%	27,019,341	38.8%	28,767,322	39.1%
COMMUNITY Services:												
331 Community Programs	5,321	0.0%	3,493	0.0%	9,821	0.0%	5,439	0.0%	5,886	0.0%	5,886	0.0%
351 Custody and Care of Children	554,093	1.0%	485,921	0.9%	470,027	0.8%	571,854	0.9%	816,808	1.2%	1,243,542	1.7%
371 Non Public School Pupils	8,477	0.0%	5,121	0.0%	8,213	0.0%	8,351	0.0%	7,816	0.0%	7,816	0.0%
310 TOTAL COMMUNITY Services	568,891	1.0%	494,535	0.9%	488,061	0.8%	585,644	0.9%	830,510	1.2%	1,257,244	1.7%
451 FACILITY ACQUISITION	26,819	0.0%	13,612	0.0%	17,274	0.0%	16,056	0.0%	0	0.0%	0	0.0%
456 BUILDING IMPROVEMENT Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%	6,000	0.0%	6,000	0.0%
511 DEBT SERVICE	361,137	0.6%	298,786	0.5%	228,544	0.4%	467,780	0.7%	422,055	0.6%	422,055	0.6%
OTHER FINANCING USES:												
611 Indirect Costs	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
623 Transfer to DCER Fund	56,689	0.1%	38,392	0.1%	59,706	0.1%	65,126	0.1%	70,210	0.1%	70,210	0.1%
625 Transfer to Food Service	66,286	0.1%	75,710	0.1%	77,779	0.1%	86,687	0.1%	95,420	0.1%	94,587	0.1%
631 Other Transfers Out	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
600 TOTAL OTHER USES	122,975	0.2%	114,102	0.2%	137,485	0.2%	151,813	0.2%	165,630	0.2%	164,797	0.2%
TOTAL EXPENDITURES & OTHER USES	56,368,525	100.0%	56,855,627	100.0%	59,739,492	100.0%	65,346,625	100.0%	69,584,415	100.0%	73,513,593	100.0%
EXCESS (SHORTAGE) REVENUES OVER EXPENDITURES	122,075		356,106		3,498,614		1,250,292		(393,307)		(1,684,280)	
740 FUND BALANCE - BEGINNING OF YEAR	7,586,799		7,708,874		8,064,980		11,563,594		12,813,886		12,813,886	
FUND BALANCE - END OF YEAR	7,708,874		8,064,980		11,563,594		12,813,886		12,420,579		11,129,606	
FUND BALANCE AS PERCENT OF EXPENDITURES	13.88%		14.19%		19.36%		19.61%		17.85%		15.14%	