

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
WHITEFORD AGRICULTURAL SCHOOL DISTRICT
2019-2020 BUDGET AMENDMENTS
February 10, 2020**

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2019-2020. BE IT FURTHER RESOLVED, that the total appropriations in the GENERAL FUND of the Whiteford Agricultural School District for fiscal year 2019-2020 be amended as follows:

| REVENUES: | 2018-2019 Audited | 12/9/2019 | Change | 2/10/2020 |
|---|------------------------------|----------------------|-------------------|----------------------|
| Local | 1,004,908 | 943,907 | 66,618 | 1,010,525 |
| State | 5,986,315 | 5,988,286 | 371,828 | 6,360,114 |
| Federal | 69,680 | 54,870 | 19,392 | 74,262 |
| Incoming Transfers & Other Transactions | 513,895 | 452,527 | (50) | 452,477 |
| Total Revenues | 7,574,798 | 7,439,590 | 457,788 | 7,897,378 |
| EXPENDITURES: | | | | |
| <i>Instruction:</i> | | | | |
| Basic Programs | 3,649,512 | 3,780,405 | 139,386 | 3,919,791 |
| Added Needs | 671,078 | 898,078 | 50,367 | 948,445 |
| <i>Support Services:</i> | | | | |
| Pupil | 323,380 | 339,873 | (8,087) | 331,786 |
| Instructional Staff | 341,055 | 232,471 | 18,587 | 251,058 |
| General Administration | 322,946 | 260,973 | 40,294 | 301,267 |
| School Administration | 496,272 | 497,882 | (1,083) | 496,799 |
| Business | 101,895 | 223,934 | 674 | 224,608 |
| Operation & Maintenance | 923,680 | 768,933 | 171,043 | 939,976 |
| Pupil Transportation | 374,362 | 391,364 | 4,436 | 395,800 |
| Support Services - Central | 156,377 | 122,982 | (1,903) | 121,079 |
| Support Services - Athletic Activities | 209,438 | 237,866 | 8,734 | 246,600 |
| Welfare Activities | 833 | 0 | 300 | 300 |
| Facilities Improvements | 47,974 | 0 | 2,420 | 2,420 |
| Outgoing Transfers & Other Transactions | 18,560 | 0 | 0 | 0 |
| Total Expenditures | 7,637,362 | 7,754,761 | 425,168 | 8,179,929 |
| Excess Expenditures over Revenues: | (62,564) | (315,171) | 32,620 | (282,551) |
| Fund Balance Beginning July 1 | 2,239,637 | 2,177,073 | | 2,177,073 |
| Fund Balance Ending June 30 | 2,177,073 | 1,861,902 | | 1,894,522 |

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SCHOOL LUNCH FUND of the Whiteford Agricultural School District for fiscal year 2019 - 2020 is as follows:

| <u>REVENUES:</u> | 2018-2019 Audited | 6/10/2019 | Change | 2/10/2020 |
|--|------------------------------|------------------|----------------|------------------|
| Local | 116,197 | 126,969 | 0 | 126,969 |
| State | 11,711 | 9,953 | 190 | 10,143 |
| Federal | 103,014 | 97,429 | 0 | 97,429 |
| Incoming Transfers | 0 | 0 | 0 | 0 |
| Total Revenues: | 230,922 | 234,351 | 190 | 234,541 |
| <u>EXPENDITURES:</u> | | | | |
| Food Service | 212,150 | 233,313 | 5,190 | 238,503 |
| Total Expenditures: | 212,150 | 233,313 | 5,190 | 238,503 |
| Excess Expenditures over Revenue: | 18,772 | 1,038 | (5,000) | (3,962) |
| Fund Balance Beginning July 1 | 42,862 | 51,897 | | 61,634 |
| Fund Balance Ending June 30 | 61,634 | 52,935 | | 57,672 |

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SCHOOL BOND DEBT RETIREMENT FUND of the Whiteford Agricultural School District for fiscal year 2019 - 2020 is as follows:

| <u>REVENUES:</u> | 2018-2019 Audited | 12/9/2019 | Change | 2/10/2020 |
|---|------------------------------|------------------|---------------|------------------|
| Local | 542,818 | 543,159 | 15,049 | 558,208 |
| State | 10,221 | 8,000 | 654 | 8,654 |
| Total Revenues: | 553,039 | 551,159 | 15,703 | 566,862 |
| <u>EXPENDITURES:</u> | | | | |
| Business | 964 | 1,100 | 0 | 1,100 |
| Principal | 390,000 | 405,000 | 0 | 405,000 |
| Fees & Interest | 166,000 | 150,400 | 0 | 150,400 |
| Total Expenditures: | 556,964 | 556,500 | 0 | 556,500 |
| Excess Revenue over Expenditures | (3,925) | (5,341) | 15,703 | 10,362 |
| Fund Balance Beginning July 1 | 115,511 | 111,586 | | 111,586 |
| Fund Balance Ending June 30 | 111,586 | 106,245 | | 121,948 |

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the SINKING FUND of the Whiteford Agricultural School District for 2019 - 2020 is as follows:

| <u>REVENUES:</u> | <u>2018-2019 Audited</u> | <u>12/9/2019</u> | <u>Change</u> | <u>2/10/2020</u> |
|--|-------------------------------------|-------------------------|----------------------|-------------------------|
| Local | 212,301 | 213,324 | 10,610 | 223,934 |
| State | 3,931 | 3,500 | (119) | 3,381 |
| Total Revenues: | 216,232 | 216,824 | 10,491 | 227,315 |
| <u>EXPENDITURES:</u> | | | | |
| Business | 14 | 0 | 0 | 0 |
| Operations & Maintenance | 351 | 750 | 0 | 750 |
| Facilities Improvements | 235,088 | 381,300 | 0 | 381,300 |
| Total Expenditures: | 235,453 | 382,050 | 0 | 382,050 |
| Excess Expenditures over Revenue: | (19,221) | (165,226) | 10,491 | (154,735) |
| Fund Balance Beginning July 1 | 192,682 | 173,461 | | 173,461 |
| Fund Balance Ending June 30 | 173,461 | 8,235 | | 18,726 |

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the CAPITAL FROJECTS FUND of the Whiteford Agricultural School District for 2019 - 2020 is as follows:

| <u>REVENUES:</u> | <u>2018-2019 Audited</u> | <u>6/10/2019</u> | <u>Change</u> | <u>2/10/2020</u> |
|--|-------------------------------------|-------------------------|----------------------|-------------------------|
| Fund Modification (GF Transfer in) | 18,560 | 25,000 | 0 | 25,000 |
| Total Revenues: | 18,560 | 25,000 | 0 | 25,000 |
| <u>EXPENDITURES:</u> | | | | |
| Building Construction Services | 18,560 | 25,000 | 0 | 25,000 |
| Total Expenditures: | 18,560 | 25,000 | 0 | 25,000 |
| Excess Expenditures over Revenue: | 0 | 0 | 0 | 0 |
| Fund Balance Beginning July 1 | 0 | 0 | | 0 |
| Fund Balance Ending June 30 | 0 | 0 | | 0 |

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the STUDENT/SCHOOL SCTIVITY FUND of the Whiteford Agricultural School District for 2019 - 2020 is as follows:

| | 2018-2019 | | | |
|--|------------------|------------------|---------------|------------------|
| <u>REVENUES:</u> | Audited | 6/10/2019 | Change | 2/10/2020 |
| Local | 0 | 160,000 | 0 | 160,000 |
| Total Revenues: | 0 | 160,000 | 0 | 160,000 |
| <u>EXPENDITURES:</u> | | | | |
| Support Service - Other | 0 | 160,000 | 0 | 160,000 |
| Total Expenditures: | 0 | 160,000 | 0 | 160,000 |
| Excess Expenditures over Revenue: | 0 | 0 | 0 | 0 |
| Fund Balance Beginning July 1 | 0 | 0 | | 0 |
| Fund Balance Ending June 30 | 0 | 0 | | 0 |