

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF  
WHITEFORD AGRICULTURAL SCHOOL DISTRICT of the COUNTIES OF LENAWE & MONROE  
2022-2023 BUDGET AMENDMENTS  
June 28, 2023**

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2022-2023; BE IT FURTHER RESOLVED, that the total appropriations in the **GENERAL FUND** of the Whiteford Agricultural School District for fiscal year 2022-2023 be amended as follows:

<b>REVENUES:</b>	<b>2021-2022 Audited</b>	<b>4/17/2023</b>	<b>Change</b>	<b>6/28/2023</b>
Local	1,105,651	1,235,351	2,619	1,237,970
State	7,177,789	8,250,546	(102,376)	8,148,170
Federal	431,872	783,029	(346,929)	436,100
Incoming Transfers and Other Transactions	560,166	562,376	8,079	570,455
<b>Total Revenues:</b>	<b>9,275,478</b>	<b>10,831,302</b>	<b>(438,607)</b>	<b>10,392,695</b>
<b>EXPENDITURES:</b>				
<i>Instruction:</i>				
Basic Programs	4,357,832	5,502,751	(372,581)	5,130,170
Added Needs	977,109	1,033,538	(63,561)	969,977
<i>Support Services:</i>				
Pupil	336,482	414,900	(38,417)	376,483
Instructional Staff	327,815	302,429	(42,231)	260,198
General Administration	298,666	363,978	13,589	377,567
School Administration	536,843	679,393	6,507	685,900
Business Services	326,475	317,975	694	318,669
Operation & Maintenance	762,994	1,287,410	31,733	1,319,143
Pupil Transportation	432,070	475,770	(25)	475,745
Central Services	139,425	134,782	(12,378)	122,404
Athletic Activities	268,461	321,417	13,106	334,523
Community Services	68	0	0	-
Outgoing Transfers & Other Transactions	0	19,200	0	19,200
<b>Total Expenditures:</b>	<b>8,764,240</b>	<b>10,853,543</b>	<b>(463,564)</b>	<b>10,389,979</b>
<b>Excess of Revenues over Expenditures:</b>	<b>511,238</b>	<b>(22,241)</b>	<b>24,957</b>	<b>2,716</b>
<i>Other Financing Sources (Uses):</i>				
Proceeds from sale of capital assets	14,231	0	0	-
<b>Net Change in Fund Balances</b>	<b>525,469</b>	<b>(22,241)</b>	<b>24,957</b>	<b>2,716</b>
<b>Projected Fund Balance-July 1</b>	<b>2,730,317</b>	<b>3,255,786</b>		<b>3,255,786</b>
<b>Projected Fund Balance-June 30</b>	<b>3,255,786</b>	<b>3,233,545</b>		<b>3,258,502</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **SCHOOL LUNCH FUND** of the Whiteford Agricultural School District for fiscal year 2022-2023 is as follows:

<b>REVENUES:</b>	<b>2021-2022 Audited</b>	<b>4/17/2023</b>	<b>Change</b>	<b>6/28/2023</b>
Local	21,949	131,504	3,448	134,952
State	19,217	10,230	4,450	14,680
Federal	442,838	169,673	19,374	189,047
<b>Total Revenues</b>	<b>484,004</b>	<b>311,407</b>	<b>27,272</b>	<b>338,679</b>
<b>EXPENDITURES:</b>				
Operations & Maintenance	2,173	7,457	(2,055)	5,402
Food Service	367,204	469,630	(42,017)	427,613
<b>Total Expenditures:</b>	<b>369,377</b>	<b>477,087</b>	<b>(44,072)</b>	<b>433,015</b>
<b>Excess of Expenditures over Revenue:</b>	<b>114,627</b>	<b>(165,680)</b>	<b>71,344</b>	<b>(94,336)</b>
<b>Projected Fund Balance-July 1</b>	<b>157,761</b>	<b>272,388</b>		<b>272,388</b>
<b>Projected Fund Balance-June 30</b>	<b>272,388</b>	<b>106,708</b>		<b>178,052</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY FUND** of the Whiteford Agricultural School District for the fiscal year 2022-2023 as follows:

<b>REVENUES:</b>	<b>2021-2022 Audited</b>	<b>6/13/2022</b>	<b>Change</b>	<b>6/28/2023</b>
Local	225,112	200,000	67,246	267,246
<b>Total Revenues:</b>	<b>225,112</b>	<b>200,000</b>	<b>67,246</b>	<b>267,246</b>
<b>EXPENDITURES:</b>				
Support Service - Other	196,144	210,000	41,566	251,566
<b>Total Expenditures:</b>	<b>196,144</b>	<b>210,000</b>	<b>41,566</b>	<b>251,566</b>
<b>Excess of Expenditures over Revenues</b>	<b>28,968</b>	<b>(10,000)</b>	<b>25,680</b>	<b>15,680</b>
<b>Projected Fund Balance-July 1</b>	<b>197,379</b>	<b>167,379</b>		<b>232,027</b>
<b>Projected Fund Balance-June 30</b>	<b>226,347</b>	<b>157,379</b>		<b>247,707</b>

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2022-2023; BE IT FURTHER RESOLVED, that the total appropriations in the **SCHOOL BOND DEBT RETIREMENT FUND** of the Whiteford Agricultural School District for fiscal year 2022-2023 be amended as follows:

<b>REVENUES:</b>	<b>2021-2022 Audited</b>	<b>3/13/2023</b>	<b>Change</b>	<b>6/28/2023</b>
Local	1,174,971	1,238,872	(6,386)	1,232,486
State	9,865	8,776	0	8,776
<b>Total Revenues:</b>	<b>1,184,836</b>	<b>1,247,648</b>	<b>(6,386)</b>	<b>1,241,262</b>
<b>EXPENDITURES:</b>				
Business Services	2,054	2,050	0	2,050
Principal	930,000	600,000	220,000	820,000
Fees & Interest	242,450	586,272	(161,272)	425,000
<b>Total Expenditures:</b>	<b>1,174,504</b>	<b>1,188,322</b>	<b>58,728</b>	<b>1,247,050</b>
<b>Excess of Expenditures over Revenues</b>	<b>10,332</b>	<b>59,326</b>	<b>(65,114)</b>	<b>(5,788)</b>
<b>Projected Fund Balance-July 1</b>	<b>209,684</b>	<b>226,946</b>		<b>220,016</b>
<b>Projected Fund Balance-June 30</b>	<b>220,016</b>	<b>286,272</b>		<b>214,228</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **SINKING FUND** of the Whiteford Agricultural School District for the fiscal year 2022-2023 as follows:

<b>REVENUES:</b>	<b>2021-2022 Audited</b>	<b>3/13/2023</b>	<b>Change</b>	<b>6/28/2023</b>
Local	2,558	80	0	80
<b>Total Revenues:</b>	<b>2,558</b>	<b>80</b>	<b>0</b>	<b>80</b>
<b>EXPENDITURES:</b>				
Facilities Improvements	0	8,800	(2,676)	6,124
<b>Total Expenditures:</b>	<b>0</b>	<b>8,800</b>	<b>(2,676)</b>	<b>6,124</b>
<b>Excess of Expenditures over Revenue</b>	<b>2,558</b>	<b>(8,720)</b>	<b>2,676</b>	<b>(6,044)</b>
<b>Projected Fund Balance-July 1</b>	<b>6,163</b>	<b>8,721</b>		<b>8,721</b>
<b>Projected Fund Balance-June 30</b>	<b>8,721</b>	<b>1</b>		<b>2,677</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **CAPITAL PROJECTS FUND** of the Whiteford Agricultural School District for the fiscal year 2022-2023 as follows:

	<b>2021-2022</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>3/13/2023</b>	<b>Change</b>	<b>6/28/2023</b>
Earnings on Investments	6,793	75,000	33,029	108,029
<b>Total Revenues:</b>	<u>6,793</u>	<u>75,000</u>	<u>33,029</u>	<u>108,029</u>
<b>EXPENDITURES:</b>				
General Administration	213,907	5,000	0	5,000
Business Services	153,706	2,700	(370)	2,330
Building Construction Services	5,539,631	4,675,489	(797,600)	3,877,889
<b>Total Expenditures:</b>	<u>5,907,244</u>	<u>4,683,189</u>	<u>(797,970)</u>	<u>3,885,219</u>
<b>Excess of Expenditures over Revenue</b>	(5,900,451)	(4,608,189)	830,999	(3,777,190)
<b>Other Financing Sources (Uses)</b>				
General obligation bonds issued	7,145,000	0		-
Premium on bond	568,774	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>7,713,774</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	1,813,323	(4,608,189)	830,999	(3,777,190)
<b>Projected Fund Balance-July 1</b>	3,125,059	4,938,382		4,938,382
<b>Projected Fund Balance-June 30</b>	4,938,382	330,193		1,161,192