

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF  
WHITEFORD AGRICULTURAL SCHOOL DISTRICT of the COUNTIES OF LENAWE & MONROE  
2023-2024 BUDGET AMENDMENT  
February 12, 2024**

RESOLVED, that this resolution shall be the general appropriation of Whiteford Agricultural School District for the fiscal year 2023-2024; BE IT FURTHER RESOLVED, that the total appropriations in the **GENERAL FUND** of the Whiteford Agricultural School District for fiscal year 2023-2024 be amended as follows:

<b>REVENUES:</b>	<b>2022-2023</b>		<b>Change</b>	<b>2/12/2024</b>
	<b>Audited</b>	<b>11/30/2023</b>		
Local	1,248,551	1,262,987	17,376	1,280,363
State	8,109,819	7,799,356	661,088	8,460,444
Federal	430,950	357,942	(6,105)	351,837
Incoming Transfers and Other Transactions	436,375	497,855	179,316	677,171
<b>Total Revenues:</b>	<b>10,225,695</b>	<b>9,918,140</b>	<b>851,675</b>	<b>10,769,815</b>
<b>EXPENDITURES:</b>				
<i>Instruction:</i>				
Elementary	1,862,552		0	
Middle School	1,427,307		0	
High School	1,763,144		0	
Summer School	27,697		0	
Basic Programs	5,080,700	5,134,559	45,336	5,179,895
Special Education	556,942	546,117	49,452	595,569
Compensatory Education	234,064	297,098	144,640	441,738
Vocational Education	172,060	135,827	14,375	150,202
Added Needs	963,066	979,042	208,467	1,187,509
<i>Support Services:</i>				
Pupil	420,349	428,357	46,977	475,334
Instructional Staff	268,010	253,577	15,906	269,483
General Administration	355,333	366,360	19,271	385,631
School Administration	680,417	714,284	(13,828)	700,456
Business Services	297,956	272,613	9,986	282,599
Operation & Maintenance	1,127,347	1,350,743	(30,700)	1,320,043
Pupil Transportation	377,964	536,540	(120,237)	416,303
Support Services - Communication	12,268	16,985	(2,900)	14,085
Support Services - Staff Personnel Services	92,697	120,257	3,975	124,232
Support Services - Technology	30,719	46,334	66,031	112,365
Support Services - Pupil Accounting	0	150	(150)	-
Central Services	135,684	183,726	66,956	250,682
Athletic Activities	324,166	303,175	21,366	324,541
Community Services	0	0	0	-
Debt Service	99,465	0	137,665	137,665
Outgoing Transfers & Other Transactions	19,200	0	0	-
<b>Total Expenditures:</b>	<b>10,149,657</b>	<b>10,522,976</b>	<b>407,165</b>	<b>10,930,141</b>
<b>Excess of Revenues over Expenditures:</b>	<b>76,038</b>	<b>(604,836)</b>	<b>444,510</b>	<b>(160,326)</b>
<i>Other Financing Sources (Uses):</i>				
Proceeds from sale of capital assets	0	0	0	-
<b>Net Change In Fund Balances</b>	<b>76,038</b>	<b>(604,836)</b>	<b>444,510</b>	<b>(160,326)</b>
<b>Projected Fund Balance-July 1</b>	<b>3,255,786</b>	<b>3,331,824</b>		<b>3,331,824</b>
<b>Projected Fund Balance-June 30</b>	<b>3,331,824</b>	<b>2,726,988</b>		<b>3,171,498</b>

The Whiteford Agricultural School District will levy 18.0000 mills of ad valorem property taxes against non-homestead and non-qualified agricultural property for operating purposes.

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 2023-2024 is as follows:

	<b>2022-2023</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/28/2023</b>	<b>Change</b>	<b>2/12/2024</b>
Local	135,565	138,525	(104,064)	34,461
State	19,127	14,680	273,955	288,635
Federal	160,753	133,888	48,197	182,085
<b>Total Revenues:</b>	<b>315,445</b>	<b>287,093</b>	<b>218,088</b>	<b>505,181</b>
<b>EXPENDITURES:</b>				
Operations & Maintenance	5,402	0	-	-
Food Service	451,443	350,505	25,900	376,405
<b>Total Expenditures:</b>	<b>456,845</b>	<b>350,505</b>	<b>25,900</b>	<b>376,405</b>
<b>Excess of Expenditures over Revenue:</b>	<b>(141,400)</b>	<b>(63,412)</b>	<b>192,188</b>	<b>128,776</b>
<b>Projected Fund Balance-July 1</b>	<b>272,388</b>	<b>178,052</b>		<b>130,988</b>
<b>Projected Fund Balance-June 30</b>	<b>130,988</b>	<b>114,640</b>		<b>259,764</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the **STUDENT/SCHOOL ACTIVITY FUND** of the Whiteford Agricultural School District for 2023 - 2024 is as follows:

	<b>2022-2023</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/28/2023</b>	<b>Change</b>	<b>2/12/2024</b>
Local	261,514	200,000	70,000	270,000
<b>Total Revenues:</b>	<b>261,514</b>	<b>200,000</b>	<b>70,000</b>	<b>270,000</b>
<b>EXPENDITURES:</b>				
Support Service - Other	270,592	210,000	70,000	280,000
<b>Total Expenditures:</b>	<b>270,592</b>	<b>210,000</b>	<b>70,000</b>	<b>280,000</b>
<b>Excess Revenue over Expenditures:</b>	<b>(9,078)</b>	<b>(10,000)</b>	<b>0</b>	<b>(10,000)</b>
<b>Projected Fund Balance-July 1</b>	<b>226,347</b>	<b>247,707</b>		<b>217,269</b>
<b>Projected Fund Balance-June 30</b>	<b>217,269</b>	<b>237,707</b>		<b>207,269</b>

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **SCHOOL BOND DEBT RETIREMENT FUND** of the Whiteford Agricultural School District for the fiscal year 2023-2024 as follows:

	<b>2022-2023</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/28/2023</b>	<b>Change</b>	<b>2/12/2024</b>
Local	1,232,552	1,361,845	(41,398)	1,320,447
State	8,776	5,766	-	5,766
<b>Total Revenues:</b>	<b>1,241,328</b>	<b>1,367,611</b>	<b>(41,398)</b>	<b>1,326,213</b>
<b>EXPENDITURES:</b>				
Business Services	1,500	2,050	-	2,050
Principal	600,000	820,000	-	820,000
Interest	469,622	425,050	-	425,050
<b>Total Expenditures:</b>	<b>1,071,122</b>	<b>1,247,100</b>	<b>0</b>	<b>1,247,100</b>
<b>Excess Revenue over Expenditures:</b>	<b>170,206</b>	<b>120,511</b>	<b>(41,398)</b>	<b>79,113</b>
<b>Projected Fund Balance-July 1</b>	<b>220,016</b>	<b>214,228</b>		<b>390,222</b>
<b>Projected Fund Balance-June 30</b>	<b>390,222</b>	<b>334,739</b>		<b>469,335</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 2023-2024 as follows:

	<b>2022-2023</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/28/2023</b>	<b>Change</b>	<b>2/12/2024</b>
Local	96	0	0	-
<b>Total Revenues:</b>	<u>96</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Facilities Improvements	5,990	6,125	(3,298)	2,827
<b>Total Expenditures:</b>	<u>5,990</u>	<u>6,125</u>	<u>(3,298)</u>	<u>2,827</u>
<b>Excess of Expenditures over Revenue</b>	(5,894)	(6,125)	3,298	(2,827)
<b>Projected Fund Balance-July 1</b>	8,721	6,125		2,827
<b>Projected Fund Balance-June 30</b>	2,827	0		-

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriation in the **CAPITAL PROJECTS FUND** of the Whiteford Agricultural School District for 2023 - 2024 is as follows:

	<b>2022-2023</b>			
<b>REVENUES:</b>	<b>Audited</b>	<b>6/28/2023</b>	<b>Change</b>	<b>2/12/2024</b>
Earnings on Investment	108,744	30,000	41,377	71,377
Bond Proceeds	0	0	2,926,623	2,926,623
<b>Total Revenues:</b>	108,744	30,000	2,968,000	2,998,000
<b>EXPENDITURES:</b>				
General Administration	0	5,000	(1,000)	4,000
Business	0	2,600	91,021	93,621
Operations & Maintenance	0	0	500	500
Building Construction Services	4,813,121	1,183,592	1,950,292	3,133,884
<b>Total Expenditures:</b>	<u>4,813,121</u>	<u>1,191,192</u>	<u>2,040,813</u>	<u>3,232,005</u>
<b>Excess Expenditures over Revenue:</b>	<u>(4,704,377)</u>	<u>(1,161,192)</u>	<u>927,187</u>	<u>(234,005)</u>
<b>Projected Fund Balance-July 1</b>	4,938,382	1,161,192		234,005
<b>Projected Fund Balance-June 30</b>	234,005	0		0