

**AMENDMENT  
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT**

RESOLVED, that this resolution shall be the General Appropriation Act of the **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT** for the fiscal year ending June 30, 2022. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT**.

BE IT FURTHER RESOLVED, that 0.1887 mills of the ad valorem property taxes be levied on all property (principal residence, non-principal residence, all agricultural property, and all forest property) for the purpose of general operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT** for fiscal year ending June 30, 2022 is as set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>REVENUE:</b>			
Local Sources	\$ 1,010,548	\$ 1,800	\$ 1,012,348
State Sources	14,565,916	263,636	14,829,552
Federal Sources	1,384,525	710,695	2,095,220
Incoming Transfer & Other Transactions	1,588,812	27,350	1,616,162
<b>Total Revenue</b>	18,549,800	1,003,481	19,553,282
Unassigned Fund Balance as of July 1, 2021	3,215,563	-	3,215,563
<b>TOTAL AVAILABLE TO APPROPRIATE - GENERAL FUND</b>	<b>\$ 21,765,363</b>	<b>\$ 1,003,481</b>	<b>\$ 22,768,845</b>

BE IT FURTHER RESOLVED, that **\$19,402,784** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>EXPENDITURES:</b>			
Instruction			
Basic Programs	\$ 119,106	\$ 180,219	\$ 299,325
Added Needs	77,707	(3,124)	74,583
Adult and Continuing Education	195,178	(4,854)	190,324
Support Services			
Pupil	707,311	97,795	805,105
Instructional Staff	4,560,585	113,448	4,674,033
General Administration	213,075	9,277	222,352
School Administration	56,533	-	56,533
Business	574,230	26,946	601,176
Operations and Maintenance	439,880	53,169	493,049
Transportation	55,689	(22,849)	32,840
Central	783,485	54,990	838,475
Community Services	383,151	16,334	399,485
Outgoing Transfers and Other Transactions	10,282,510	432,995	10,715,505
<b>Total Appropriated - General Fund</b>	<b>18,448,438</b>	<b>954,346</b>	<b>19,402,784</b>
Fund Balance as of July 1, 2021	\$ 3,215,563	\$ -	\$ 3,215,563
Difference of Revenue over Expenditures	101,362	49,135	150,497
Estimated Fund Balance as of June 30, 2022	<b>\$ 3,316,925</b>	<b>\$ 49,135</b>	<b>\$ 3,366,060</b>
Estimated Fund Balance as a percent of Expenditures	18.0%		17.3%

BE IT FURTHER RESOLVED, that 2.8356 mills of the ad valorem property taxes be levied on all property (principal residence, non-principal residence, all agricultural property, and all forest property) for the purpose of special education operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL EDUCATION FUND** of the **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT** for fiscal year ending June 30, 2022 is as set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>REVENUE:</b>			
Local Sources	\$ 11,279,230	\$ 384,212	\$ 11,663,442
State Sources	9,379,544	585,597	9,965,141
Federal Sources	6,038,424	122,326	6,160,749
Incoming Transfer & Other Transactions	591,926	64,940	656,866
<b>Total Revenue</b>	<u>27,289,124</u>	<u>1,157,075</u>	<u>28,446,198</u>
Restricted Fund Balance as of July 1, 2021	5,975,096	-	5,975,096
<b>TOTAL AVAILABLE TO APPROPRIATE - SPECIAL EDUCATION FUND</b>	<u>\$ 33,264,220</u>	<u>\$ 1,157,075</u>	<u>\$ 34,421,294</u>

BE IT FURTHER RESOLVED, that **\$27,456,258** of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>EXPENDITURES:</b>			
Instruction			
Added Needs	\$ 6,104,145	\$ 116,002	\$ 6,220,147
Support Services			
Pupil	10,848,486	187,877	11,036,363
Instructional Staff	3,366,081	(862,316)	2,503,765
General Administration	247,350	28,200	275,550
School Administration	1,030	-	1,030
Business	494,676	9,192	503,868
Operations and Maintenance	706,908	(7,822)	699,086
Transportation	1,952,104	64,252	2,016,356
Central	938,428	50,648	989,076
Other	2,637	(739)	1,898
Community Services	141,922	3,075	144,997
Outgoing Transfers and Other Transactions	2,288,867	775,255	3,064,122
<b>Total Appropriated - Special Education Fund</b>	<u>\$ 27,092,634</u>	<u>\$ 363,624</u>	<u>\$ 27,456,258</u>
Fund Balance as of July 1, 2021	\$ 5,975,096	\$ -	\$ 5,975,096
Difference of Revenue over Expenditures	<u>196,489</u>	<u>793,451</u>	<u>989,940</u>
Estimated Fund Balance as of June 30, 2022	<u>\$ 6,171,585</u>	<u>\$ 793,451</u>	<u>\$ 6,965,036</u>
Estimated Fund Balance as a percent of Expenditures	22.8%		25.4%

BE IT FURTHER RESOLVED, that 1.8910 mills of the ad valorem property taxes be levied on all property (principal residence, non-principal residence, all agricultural property, and all forest property) for the purpose of vocational education operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **VOCATIONAL EDUCATION FUND** of the **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT** for fiscal year ending June 30, 2022 is as set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>REVENUE:</b>			
Local Sources	\$ 7,519,453	\$ 37,908	\$ 7,557,361
State Sources	1,683,516	(30,430)	1,653,086
Federal Sources	434,185	-	434,185
Incoming Transfer & Other Transactions	254,255	10,000	264,255
<b>Total Revenue</b>	9,891,409	17,478	9,908,887
Restricted Fund Balance as of July 1, 2021	3,205,512	-	3,205,512
<b>TOTAL AVAILABLE TO APPROPRIATE - VOCATIONAL EDUCATION FUND</b>	<u>13,096,921</u>	<u>17,478</u>	<u>13,114,399</u>

BE IT FURTHER RESOLVED, that **\$10,508,232** of the total available to appropriate in the **VOCATIONAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>EXPENDITURES:</b>			
Instruction			
Added Needs	\$ 5,787,292	\$ 25,911	\$ 5,813,204
Adult and Continuing Education	99,590	(36,031)	63,559
Support Services			
Pupil	729,248	(3,041)	726,207
Instructional Staff	136,122	(1,530)	134,592
General Administration	133,615	3,387	137,002
School Administration	997,813	(5,696)	992,117
Business	232,648	763	233,411
Operations and Maintenance	1,168,411	(22,356)	1,146,055
Transportation	42,512	(1,200)	41,312
Central	222,027	(10,996)	211,031
Other	77,000	-	77,000
Outgoing Transfers and Other Transactions	932,743	-	932,743
<b>Total Appropriated - Cooperative Education Fund</b>	<u>\$ 10,559,021</u>	<u>\$ (50,789)</u>	<u>\$ 10,508,232</u>
Projected Fund Balance as of July 1, 2021	\$ 3,205,512	\$ -	\$ 3,205,512
Difference of Revenue over Expenditures	<u>(667,612)</u>	<u>68,267</u>	<u>(599,346)</u>
Estimated Fund Balance as of June 30, 2022	<u>\$ 2,537,900</u>	<u>\$ 68,267</u>	<u>\$ 2,606,166</u>
Estimated Fund Balance as a percent of Expenditures	24.0%		24.8%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **STUDENT ACTIVITY FUND** of the **BAY-ARENAC INTERMEDIATE SCHOOL DISTRICT** for fiscal year ending June 30, 2022 is as set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>REVENUE:</b>			
Local Sources	\$ 203,000	\$ -	\$ 203,000
State Sources	-	-	-
Federal Sources	-	-	-
Incoming Transfer & Other Transactions	80,000	-	80,000
<b>Total Revenue</b>	283,000	-	283,000
Projected Fund Balance as of July 1, 2021	-	-	-
<b>TOTAL AVAILABLE TO APPROPRIATE - STUDENT ACTIVITY FUND</b>	<b>\$ 283,000</b>	<b>\$ -</b>	<b>\$ 283,000</b>

BE IT FURTHER RESOLVED, that \$283,000 of the total available to appropriate in the **STUDENT ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Amended Budget - 2/21/22	Adjustments	Amended Budget - Final
<b>EXPENDITURES:</b>			
Support Services - Other	\$ 283,000	\$ -	\$ 283,000
<b>Total Appropriated - Cafeteria Fund</b>	<b>\$ 283,000</b>	<b>\$ -</b>	<b>\$ 283,000</b>

BE IT FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by Board of Education and in keeping with the 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 Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting emergency needs of the school district, transfers of appropriations within line items may be made by the Superintendent. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations act amendment, which amendment shall be adopted by the Board of Education at such meeting.

This appropriations resolution is to take effect on **June 20, 2022**.