

**RESOLUTION FOR THE ADOPTION BY THE
BOARD OF EDUCATION
OF
IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT**

**2018-2019
Vocational Education Fund
Original Budget**

June 19th, 2018

RESOLVED, that this resolution shall be the amendment to the general appropriation of Ionia County Intermediate School District for the fiscal year 2018-2019.

A resolution to make appropriation; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received to the Ionia County Intermediate School District.

BE IT FURTHER RESOLVED, that the amended total revenues and unappropriated fund balance estimated to be available for appropriations in the **VOCATIONAL EDUCATION FUND** of the Ionia County Intermediate School District for the fiscal year 2018-2019 is as follows:

Revenues:

| | |
|---|------------------------------|
| Local | \$1,363,300.00 |
| Non-Education Entities | \$0.00 |
| State | \$647,301.00 |
| Federal | \$91,492.00 |
| Incoming Transfers and Other Transactions | \$29,781.00 |
| | |
| Total Estimated Revenues | \$2,131,874.00 |
| | |
| Fund Balance, July 1 st 2018 | \$300,116.00 |
| | |
| Total Available to Appropriate | \$2,431,990.00 |
| | |
| LESS: | |
| | |
| Total Appropriated for Fiscal Year 2018-2019 | <u>\$2,134,182.00</u> |
| | |
| Fund Balance, June 30th, 2019 | \$297,808.00 |

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT

**Vocational Education Fund
Original Budget**

**2018-2019
June 19th, 2018**

BE IT FURTHER RESOLVED, that \$2,134,182 of the total available to appropriate in the **VOCATIONAL EDUCATION FUND** is hereby appropriated into amounts and for the purposes set forth below:

Expenditures:

| | |
|----------------------------------|----------------|
| Added Needs | \$1,263,368.00 |
| Support Services: | |
| Pupil Support | \$120,360.00 |
| Instructional Staff Services | \$9,854.00 |
| General Administration | \$53,774.00 |
| School Administration | \$218,194.00 |
| Business Services | \$1,150.00 |
| Operations and Maintenance | \$131,218.00 |
| Transportation | \$204,850.00 |
| Support Services Central | \$6,500.00 |
| Payments to Other Schools | \$16,345.00 |
| Prior Year Adjustments | \$11,000.00 |
| Fund Modifications/Transfers Out | \$97,569.00 |

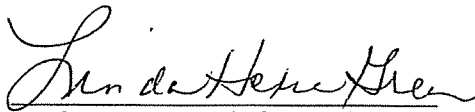
TOTAL APPROPRIATED **\$2,134,182.00**

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 the 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 of the board.

This budget is based off of 0.9987 mills. This millage is levied on all properties with the exception of Lakewood Public Schools

Ayes: Members -

Nays: Members -


Secretary, Board of Education

6-19-18
Date

Ionia County Intermediate School District
Vocational Education Budget
2018-2019

| | June 23rd 2016-2017 Original CTE Budget | June 19th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-------------------------------|---|--------------------------------------|---|--------------------------------------|---|
| REVENUES: | | | | | |
| Local | \$1,298,316.00 | \$1,299,625.00 | \$1,398,617.00 | \$1,363,300.00 | \$24,683.00 |
| Non-Educational Entities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| State | \$760,538.00 | \$607,413.00 | \$834,057.00 | \$647,301.00 | -\$186,756.00 |
| Federal | \$71,790.00 | \$65,000.00 | \$76,672.00 | \$91,492.00 | \$14,820.00 |
| Incoming Transfers and Others | \$11,917.00 | \$23,993.00 | \$45,165.00 | \$29,781.00 | -\$15,385.00 |
| Grand Total - Revenues | \$2,142,561.00 | \$1,996,031.00 | \$2,294,512.00 | \$2,133,874.00 | (\$162,638.00) |

| | June 23rd 2016-2017 Original CTE Budget | June 19th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-----------------------------------|---|--------------------------------------|---|--------------------------------------|---|
| EXPENDITURES: | | | | | |
| Added Needs | \$1,312,844.00 | \$1,196,384.00 | \$1,389,007.00 | \$1,263,368.00 | -\$125,639.00 |
| Support Services: | | | | | |
| Pupil Support | \$75,415.00 | \$107,002.00 | \$121,748.00 | \$120,360.00 | (\$1,388.00) |
| Instructional Staff Services | \$8,532.00 | \$10,948.00 | \$18,865.00 | \$9,854.00 | (\$9,011.00) |
| General Administration | \$94,533.00 | \$46,898.00 | \$47,192.00 | \$53,774.00 | \$6,582.00 |
| School Administration | \$211,246.00 | \$209,151.00 | \$215,091.00 | \$218,194.00 | \$3,103.00 |
| Business Services | \$250.00 | \$2,685.00 | \$750.00 | \$1,150.00 | \$400.00 |
| Operation & Maintenance | \$130,700.00 | \$131,275.00 | \$130,968.00 | \$131,218.00 | \$250.00 |
| Transportation | \$207,652.00 | \$209,150.00 | \$203,542.00 | \$204,850.00 | \$1,308.00 |
| Support Services Central | \$8,350.00 | \$7,375.00 | \$4,756.00 | \$6,500.00 | \$1,744.00 |
| Payments To Other Schools | \$43,185.00 | \$10,554.00 | \$25,241.00 | \$16,345.00 | (\$8,896.00) |
| Prior Year Adjustments | \$8,000.00 | \$15,000.00 | \$17,500.00 | \$11,000.00 | (\$6,500.00) |
| Fund Modifications/Transfers Out | \$122,000.00 | \$87,133.00 | \$97,569.00 | \$97,569.00 | \$0.00 |
| Grand Total - Expenditures | \$2,162,707.00 | \$2,033,555.00 | \$2,272,229.00 | \$2,134,182.00 | (\$138,047.00) |

| | June 23rd 2016-2017 Original CTE Budget | June 19th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|--|---|--------------------------------------|---|--------------------------------------|---|
| Grand Total | \$2,142,561.00 | \$1,996,031.00 | \$2,272,229.00 | \$2,133,874.00 | (\$162,638.00) |
| Total Expenditures | \$2,162,707.00 | \$2,033,555.00 | \$2,272,229.00 | \$2,134,182.00 | (\$138,047.00) |
| Total Revenues | \$2,142,561.00 | \$1,996,031.00 | \$2,294,512.00 | \$2,133,874.00 | (\$162,638.00) |
| Revenues/Expenditures | (\$20,146.00) | (\$37,524.00) | \$22,283.00 | (\$2,308.00) | (\$24,591.00) |
| Fund Balance July 1st, 2018 | \$300,116.00 | | | | |
| Estimated Gain/Loss 2018-2019 | (\$2,308.00) | | | | |
| Fund Balance June 30th, 2019 | \$297,808.00 | | | | |
| Fund Balance Percentage of Expenditures | 13.95% | | | | |

**RESOLUTION FOR THE ADOPTION BY THE
BOARD OF EDUCATION
OF
IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT**

**2018-2019
General Fund
Original Budget**

June 19th, 2018

RESOLVED, that this resolution shall be the amendment to the general appropriation of Ionia County Intermediate School District for the fiscal year 2018-2019.

A resolution to make appropriation; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received to the Ionia County Intermediate School District.

BE IT FURTHER RESOLVED, that the amended total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the Ionia County Intermediate School District for the fiscal year 2018-2019 is as follows:

Revenues:

| | |
|---|------------------------------|
| Local | \$422,458.00 |
| Non-Educational Entities | \$51,881.00 |
| State | \$2,142,289.00 |
| Federal | \$0.00 |
| Incoming Transfers and Other Transactions | \$1,005,455.00 |
| Total Estimated Revenues | \$3,622,083.00 |
| Fund Balance, July 1 st 2018 | \$391,122.00 |
| Total Available to Appropriate | \$4,805,710.00 |
| LESS: | |
| Total Appropriated for Fiscal Year 2018-2019 | <u>\$3,684,402.00</u> |
| Fund Balance, June 30th, 2019 | \$328,803.00 |

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT

**General Fund
Original Budget
2018-2019**

June 19th, 2018

BE IT FURTHER RESOLVED, that \$3,684,402 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated into amounts and for the purposes set forth below:

Expenditures:

| | |
|----------------------------------|--------------|
| Basic Instruction | \$751,530.00 |
| Added Needs | \$1,265.00 |
| Support Services: | |
| Pupil Support | \$51,015.00 |
| Instructional Staff Services | \$811,641.00 |
| General Administration | \$258,809.00 |
| Business Services | \$764,932.00 |
| Operations and Maintenance | \$93,929.00 |
| Transportation | \$43,298.00 |
| Support Services Central | \$430,134.00 |
| Community Services | \$276,926.00 |
| Payments to Other Schools | \$130,180.00 |
| Prior Year Adjustments | \$0.00 |
| Fund Modifications/Transfers Out | \$70,743.00 |

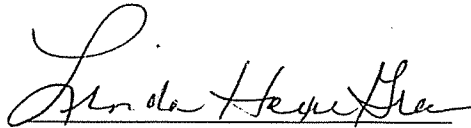
TOTAL APPROPRIATED **\$3,684,402.00**

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 the 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 of the board.

This budget is based off of 0.1315 mills. This millage is levied on all properties.

Ayes: Members -

Nays: Members -


Secretary, Board of Education

6-19-18
Date

Ionia County Intermediate School District
General Fund Budget
2016-2019

| | June 23rd, 2016-2017 Original Budget | June 20th, 2017-2018 Original Budget | June 19th, 2017-2018 Final Budget Amendment | June 19th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-------------------------------|--------------------------------------|--------------------------------------|---|--------------------------------------|---|
| REVENUES: | | | | | |
| Local | \$371,151.00 | \$385,579.00 | \$546,465.00 | \$422,458.00 | (\$124,007.00) |
| Non-Educational Entities | \$76,044.00 | \$48,657.00 | \$54,924.00 | \$51,881.00 | (\$3,043.00) |
| State | \$2,129,996.00 | \$2,208,082.00 | \$2,327,356.00 | \$2,142,289.00 | (\$185,047.00) |
| Federal | \$64,842.00 | \$71,688.00 | \$41,539.00 | \$0.00 | (\$41,539.00) |
| Incoming Transfers and Others | \$1,057,698.00 | \$954,332.00 | \$1,076,978.00 | \$1,005,455.00 | (\$71,523.00) |
| Grand Total Revenues | \$3,699,671.00 | \$3,769,338.00 | \$4,047,256.00 | \$3,622,083.00 | (\$425,153.00) |

| | | | | | |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| EXPENDITURES: | | | | | |
| Basic Instruction | \$783,562.00 | \$860,231.00 | \$831,312.00 | \$751,530.00 | (\$79,782.00) |
| Added Needs | \$59,095.00 | \$64,516.00 | \$49,637.00 | \$1,265.00 | (\$48,372.00) |
| Support Services: | | | | | |
| Pupil Support | \$154,958.00 | \$81,318.00 | \$79,269.00 | \$51,015.00 | (\$29,254.00) |
| Instructional Staff Services | \$560,256.00 | \$709,060.00 | \$706,980.00 | \$811,641.00 | \$104,661.00 |
| General Administration | \$278,145.00 | \$203,848.00 | \$247,452.00 | \$258,809.00 | \$11,357.00 |
| Business Services | \$619,718.00 | \$742,154.00 | \$785,948.00 | \$764,932.00 | (\$21,016.00) |
| Operation & Maintenance | \$103,949.00 | \$158,854.00 | \$148,447.00 | \$93,929.00 | (\$54,518.00) |
| Transportation | \$70,037.00 | \$42,694.00 | \$43,298.00 | \$43,298.00 | \$0.00 |
| Support Services Central | \$529,794.00 | \$413,609.00 | \$436,511.00 | \$430,134.00 | (\$6,377.00) |
| Community Services | \$241,348.00 | \$241,190.00 | \$377,946.00 | \$276,926.00 | (\$101,020.00) |
| Payments To Other Schools | \$233,360.00 | \$135,930.00 | \$200,727.00 | \$130,180.00 | (\$70,547.00) |
| Prior Year Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Modifications/Transfers Out | \$57,050.00 | \$114,730.00 | \$115,939.00 | \$70,749.00 | (\$45,196.00) |
| Grand Total Expenditures | \$3,691,212.00 | \$3,766,134.00 | \$4,023,466.00 | \$3,684,402.00 | (\$339,064.00) |

| Grand Total | Total Expenditures | Total Revenues | Revenues/Expenditures |
|----------------|--------------------|----------------|-----------------------|
| \$3,691,212.00 | \$3,691,212.00 | \$3,699,671.00 | \$8.92% |

| | |
|-------------------------------|---------------|
| Fund Balance July 1st, 2018 | \$391,122.00 |
| Estimated Gain/Loss 2018-2019 | (\$62,319.00) |
| Fund Balance June 30th, 2019 | \$328,803.00 |

| | |
|--|-------|
| Fund Balance Percentage of Expenditures: | 8.92% |
|--|-------|

**RESOLUTION FOR THE ADOPTION BY THE
BOARD OF EDUCATION
OF
IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT**

**2018-2019
Special Education Fund
Original Budget**

June 19th, 2018

RESOLVED, that this resolution shall be the amendment to the general appropriation of Ionia County Intermediate School District for the fiscal year 2018-2019.

A resolution to make appropriation; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received to the Ionia County Intermediate School District.

BE IT FURTHER RESOLVED, that the amended total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL EDUCATION FUND** of the Ionia County Intermediate School District for the fiscal year 2018-2019 is as follows:

Revenues:

| | |
|---|-------------------------------|
| Local | \$9,446,500.00 |
| Non-Educational Entities | \$139,380.00 |
| State | \$5,899,822.00 |
| Federal | \$2,936,783.00 |
| Incoming Transfers and Other Transactions | \$2,047,610.00 |
| Total Estimated Revenues | \$20,470,095.00 |
| Fund Balance, July 1 st 2018 | \$3,134,270.00 |
| Total Available to Appropriate | \$23,604,365.00 |
| LESS: | |
| Total Appropriated for Fiscal Year 2018-2019 | <u>\$20,999,841.00</u> |
| Fund Balance, June 30th, 2019 | \$2,604,524.00 |

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT

**Special Education Fund
Original Budget**

**2018-2019
June 19th, 2018**

BE IT FURTHER RESOLVED, that \$20,999,841 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated into amounts and for the purposes set forth below:

Expenditures:

| | |
|----------------------------------|----------------|
| Added Needs | \$7,464,440.00 |
| Support Services: | |
| Pupil Support | \$8,231,985.00 |
| Instructional Staff Services | \$1,120,686.00 |
| General Administration | \$212,793.00 |
| School Administration | \$199,381.00 |
| Business Services | \$67,572.00 |
| Operations and Maintenance | \$413,094.00 |
| Transportation | \$81,000.00 |
| Support Services Central | \$712,601.00 |
| Community Services | \$14,375.00 |
| Payments to Other Schools | \$1,182,222.00 |
| Prior Year Adjustments | \$0.00 |
| Fund Modifications/Transfers Out | \$1,299,692.00 |

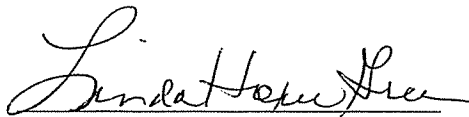
TOTAL APPROPRIATED **\$20,999,841.00**

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 the 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 of the board.

This budget is based off of 4.7421 mills for 2018 taxes and an additional .4122 mills levied for 2017 summer taxes. The 2018 millage is levied on all properties while the 2017 millage is levied on the City of Belding, Ionia and Portland.

Ayes: Members -

Nays: Members -


Secretary, Board of Education

6-19-18
Date

Ionia County Intermediate School District
Special Education Budget
2018-2019

| | June 23rd, 2016-2017 Original SPED Budget | June 20th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-------------------------------|---|--------------------------------------|---|--------------------------------------|---|
| REVENUES: | | | | | |
| Local | \$9,409,546.00 | \$8,524,500.00 | \$9,312,113.00 | \$9,446,500.00 | \$134,387.00 |
| Non-Educational Entities | \$54,000.00 | \$130,000.00 | \$139,150.00 | \$139,380.00 | \$230.00 |
| State | \$5,786,978.00 | \$6,134,874.00 | \$6,636,739.00 | \$5,899,822.00 | (\$736,917.00) |
| Federal | \$2,874,974.00 | \$3,098,907.00 | \$2,965,460.00 | \$2,956,783.00 | (\$28,677.00) |
| Incoming Transfers and Others | \$2,579,880.00 | \$2,693,222.00 | \$2,293,821.00 | \$2,047,610.00 | (\$246,211.00) |
| Grand Total - Revenues | \$19,705,378.00 | \$20,521,503.00 | \$21,347,283.00 | \$20,470,095.00 | (\$877,188.00) |

| | June 23rd, 2016-2017 Original SPED Budget | June 20th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-----------------------------------|---|--------------------------------------|---|--------------------------------------|---|
| EXPENDITURES: | | | | | |
| Added Needs | \$7,464,770.00 | \$7,928,242.00 | \$7,372,567.00 | \$7,464,440.00 | \$94,873.00 |
| Support Services: | | | | | |
| Pupil Support | \$9,660,810.00 | \$8,649,881.00 | \$8,204,602.00 | \$8,231,985.00 | \$27,383.00 |
| Instructional Staff Services | \$765,137.00 | \$1,188,700.00 | \$1,200,798.00 | \$1,120,686.00 | (\$80,057.00) |
| General Administration | \$153,994.00 | \$230,189.00 | \$239,635.00 | \$212,793.00 | (\$26,842.00) |
| School Administration | \$181,350.00 | \$183,442.00 | \$189,796.00 | \$199,381.00 | (\$415.00) |
| Business Services | \$67,979.00 | \$80,215.00 | \$65,595.00 | \$67,572.00 | \$1,977.00 |
| Operation & Maintenance | \$385,047.00 | \$363,060.00 | \$347,966.00 | \$413,094.00 | \$65,128.00 |
| Transportation | \$99,250.00 | \$84,700.00 | \$27,960.00 | \$81,000.00 | \$59,040.00 |
| Support Services Central | \$599,042.00 | \$651,132.00 | \$650,449.00 | \$712,601.00 | \$62,152.00 |
| Community Services | \$8,515.00 | \$4,300.00 | \$38,428.00 | \$14,375.00 | (\$24,053.00) |
| Payments To Other Schools | \$1,026,500.00 | \$866,248.00 | \$1,045,486.00 | \$1,182,222.00 | \$136,736.00 |
| Prior Year Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund Modifications/Transfers Out | \$584,047.00 | \$711,243.00 | \$2,144,199.00 | \$1,299,692.00 | (\$844,507.00) |
| Grand Total - Expenditures | \$19,935,841.00 | \$20,941,452.00 | \$21,537,481.00 | \$20,999,841.00 | (\$537,585.00) |

| | June 23rd, 2016-2017 Original SPED Budget | June 20th, 2017-2018 Original Budget | June 18th, 2017-2018 Final Budget Amendment | June 18th, 2018-2019 Original Budget | Difference Between Original Budget and Final Budget |
|-----------------------|---|--------------------------------------|---|--------------------------------------|---|
| Grand Total | \$19,935,841.00 | \$20,941,452.00 | \$21,537,481.00 | \$20,999,841.00 | (\$537,585.00) |
| Total Expenditures | \$19,935,841.00 | \$20,941,452.00 | \$21,537,481.00 | \$20,999,841.00 | (\$537,585.00) |
| Total Revenues | \$19,705,378.00 | \$20,521,503.00 | \$21,347,283.00 | \$20,470,095.00 | (\$877,188.00) |
| Revenues/Expenditures | (\$230,463.00) | (\$419,949.00) | (\$190,198.00) | (\$529,746.00) | (\$339,548.00) |

| | |
|---|----------------|
| Fund Balance July 1st, 2018 | \$9,134,270.00 |
| Estimated Gain/Loss 2018-2019 | (\$529,746.00) |
| Fund Balance June 30th, 2019 | \$2,604,524.00 |
| Fund Balance Percentage of Expenditures | 12.40% |