

**AMENDMENT**  
**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION**  
**OF IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY**

RESOLVED, that this resolution shall be the General Appropriation Act of the **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY** for the fiscal year ending June 30, 2023. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY**.

BE IT FURTHER RESOLVED, that **0.2490 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 **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY** for fiscal year ending June 30, 2023 is as set forth below:

	Original Budget	Adjustments	Amended Budget
<b>REVENUE:</b>			
Local Sources	\$ 2,414,344	\$ 121,884	\$2,536,228
State Sources	2,141,094	321,657	2,462,751
Federal Sources	448,469	101,567	550,036
<b>Total Revenue</b>	5,003,907	545,108	5,549,015
Projected Unassigned Fund Balance as of July 1, 2022	1,584,510	291,997	1,876,507
<b>TOTAL AVAILABLE TO APPROPRIATE - GENERAL FUND</b>	<b>\$ 6,588,417</b>	<b>\$ 837,105</b>	<b>\$7,425,522</b>

BE IT FURTHER RESOLVED, that **\$5,206,914** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Original Budget	Adjustments	Amended Budget
<b>EXPENDITURES:</b>			
Instruction			
Added Needs	\$ 1,500	\$ -	\$ 1,500
Adult and Continuing Education	279,385	-	279,385
Support Services			
Pupil	319,361	62,008	381,369
Instructional Staff	654,925	(30,000)	624,925
General Administration	431,348	2,361	433,709
School Administration	618	-	618
Business	86,944	(7,198)	79,746
Operations and Maintenance	121,296	10,851	132,147
Transportation	21,309	-	21,309
Central	213,858	-	213,858
Other	2,000	-	2,000
Community Services	1,731,555	68,086	1,799,641
Outgoing Transfers to Other Districts	1,010,181	120,019	1,130,200
Capital Outlay	-	6,000	6,000
Debt Service	507	-	507
	4,874,787	232,127	5,106,914
Operating Transfers Out	100,000	-	100,000
<b>Total Appropriated - General Fund</b>	<b>4,974,787</b>	<b>232,127</b>	<b>5,206,914</b>
Fund Balance as of July 1, 2022	\$ 1,584,510	\$ 291,997	\$1,876,507
Difference of Revenue over Expenditures	29,120	312,981	342,101
Estimated Fund Balance as of June 30, 2023	<b>\$ 1,613,630</b>	<b>\$ 604,978</b>	<b>\$2,218,608</b>
Estimated Fund Balance as a percent of Expenditures	32.4%		42.6%

BE IT FURTHER RESOLVED, that **0.7476 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 **SPECIAL EDUCATION FUND** of the **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY** for fiscal year ending June 30, 2023 is as set forth below:

	Original Budget	Adjustments	Amended Budget
<b>REVENUE:</b>			
Local Sources	\$ 1,579,335	\$ 39,752	\$1,619,087
State Sources	1,590,304	376,752	1,967,056
Federal Sources	1,810,264	7,953	1,818,217
<b>Total Revenue</b>	4,979,903	424,457	5,404,360
Projected Unassigned Fund Balance as of July 1, 2022	1,312,199	180,447	1,492,646
<b>TOTAL AVAILABLE TO APPROPRIATE - SPECIAL EDUCATION FUND</b>	<b>\$ 6,292,102</b>	<b>\$ 604,904</b>	<b>\$6,897,006</b>

BE IT FURTHER RESOLVED, that **\$5,269,272** of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Original Budget	Adjustments	Amended Budget
<b>EXPENDITURES:</b>			
Instruction			
Added Needs	\$ 2,161,008	\$ 122,279	\$2,283,287
Support Services			
Pupil	1,024,288	(62,662)	961,626
Instructional Staff	375,612	(27,706)	347,906
General Administration	27,400	1,730	29,130
Business	80,647	33,312	113,959
Operations and Maintenance	182,236	21,109	203,345
Transportation	821,156	2,500	823,656
Central	250,652	24,800	275,452
Community Services	-	6,510	6,510
Outgoing Transfers to Other Districts	168,758	-	168,758
Capital Outlay	5,000	48,000	53,000
Debt Service	2,643	-	2,643
<b>Total Appropriated - Special Education Fund</b>	<b>5,099,400</b>	<b>169,872</b>	<b>5,269,272</b>
Fund Balance as of July 1, 2022	\$ 1,312,199	\$ 180,447	\$1,492,646
Difference of Revenue over Expenditures	(119,497)	254,585	135,088
Estimated Fund Balance as of June 30, 2023	<b>\$ 1,192,702</b>	<b>\$ 435,032</b>	<b>\$1,627,734</b>
Estimated Fund Balance as a percent of Expenditures	23.4%		30.9%

BE IT FURTHER RESOLVED, that **0.6480 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 **VOCATIONAL EDUCATION FUND** of the **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY** for fiscal year ending June 30, 2023 is as set forth below:

<b>REVENUE:</b>	Original Budget	Adjustments	Amended Budget
Local Sources	\$ 1,140,164	\$ 76,499	\$1,216,663
State Sources	481,453	122,803	604,256
Federal Sources	81,825	-	81,825
<b>Total Revenue</b>	1,703,442	199,302	1,902,744
Projected Unassigned Fund Balance as of July 1, 2022	2,674,042	30,899	2,704,941
<b>TOTAL AVAILABLE TO APPROPRIATE - VOCATIONAL EDUCATION FUND</b>	<b>\$ 4,377,484</b>	<b>\$ 230,201</b>	<b>\$4,607,685</b>

BE IT FURTHER RESOLVED, that **\$1,708,540** of the total available to appropriate in the **VOCATIONAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES:</b>	Original Budget	Adjustments	Amended Budget
Instruction			
Added Needs	\$ 1,155,265	\$ (199,231)	\$ 956,034
Support Services			
Pupil	31,645	-	31,645
Instructional Staff	11,072	-	11,072
General Administration	4,699	292	4,991
School Administration	209,562	30,000	239,562
Business	22,059	11,441	33,500
Operations and Maintenance	128,138	3,209	131,347
Central	76,029	-	76,029
Other	-	1,500	1,500
Community Services	5,000	-	5,000
Outgoing Transfers to Other Districts	68,151	-	68,151
Capital Outlay	20,000	126,000	146,000
Debt Service	3,709	-	3,709
<b>Total Appropriated - Vocational Education Fund</b>	<b>1,735,329</b>	<b>(26,789)</b>	<b>1,708,540</b>
Fund Balance as of July 1, 2022	\$ 2,674,042	\$ 30,899	\$2,704,941
Difference of Revenue over Expenditures	(31,887)	226,091	194,204
Estimated Fund Balance as of June 30, 2023	<b>\$ 2,642,155</b>	<b>\$ 256,990</b>	<b>\$2,899,145</b>
Estimated Fund Balance as a percent of Expenditures	152.3%		169.7%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **FOOD SERVICE FUND** of the **IOSCO REGIONAL EDUCATIONAL SERVICE AGENCY** for fiscal year ending June 30, 2023 is as set forth below:

	Original Budget	Adjustments	Amended Budget
<b>REVENUE:</b>			
Local Sources	\$ -	\$ -	\$ -
State Sources	67	-	67
Federal Sources	55,000	-	55,000
<b>Total Revenue</b>	55,067	-	55,067
Projected Unassigned Fund Balance as of July 1, 2022	22,108	-	22,108
<b>TOTAL AVAILABLE TO APPROPRIATE - FOOD SERVICE FUND</b>	\$ 77,175	\$ -	\$77,175

BE IT FURTHER RESOLVED, that **\$49,000** of the total available to appropriate in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Original Budget	Adjustments	Amended Budget
<b>EXPENDITURES:</b>			
Food Services	\$ 30,000	\$ -	\$30,000
Outgoing Transfers to Other Districts	19,000	-	19,000
<b>Total Appropriated - Food Service Fund</b>	49,000	-	49,000
Fund Balance as of July 1, 2022	\$ 22,108	\$ -	\$22,108
Difference of Revenue over Expenditures	6,067	-	6,067
Estimated Fund Balance as of June 30, 2023	\$ 28,175	\$ -	\$28,175
Estimated Fund Balance as a percent of Expenditures	57.5%		57.5%

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 **December 14, 2022**.