

Agenda of Regular Meeting

The Board of Trustees Van Buren ISD

A Regular meeting of the Board of Trustees of Van Buren ISD will be held June 22, 2022, beginning at 3:30 PM in the Van Buren Conference Center
490 S Paw Paw Street
Lawrence, MI 49064.

I. Budget and Truth in Taxation Hearing

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Van Buren Intermediate School District

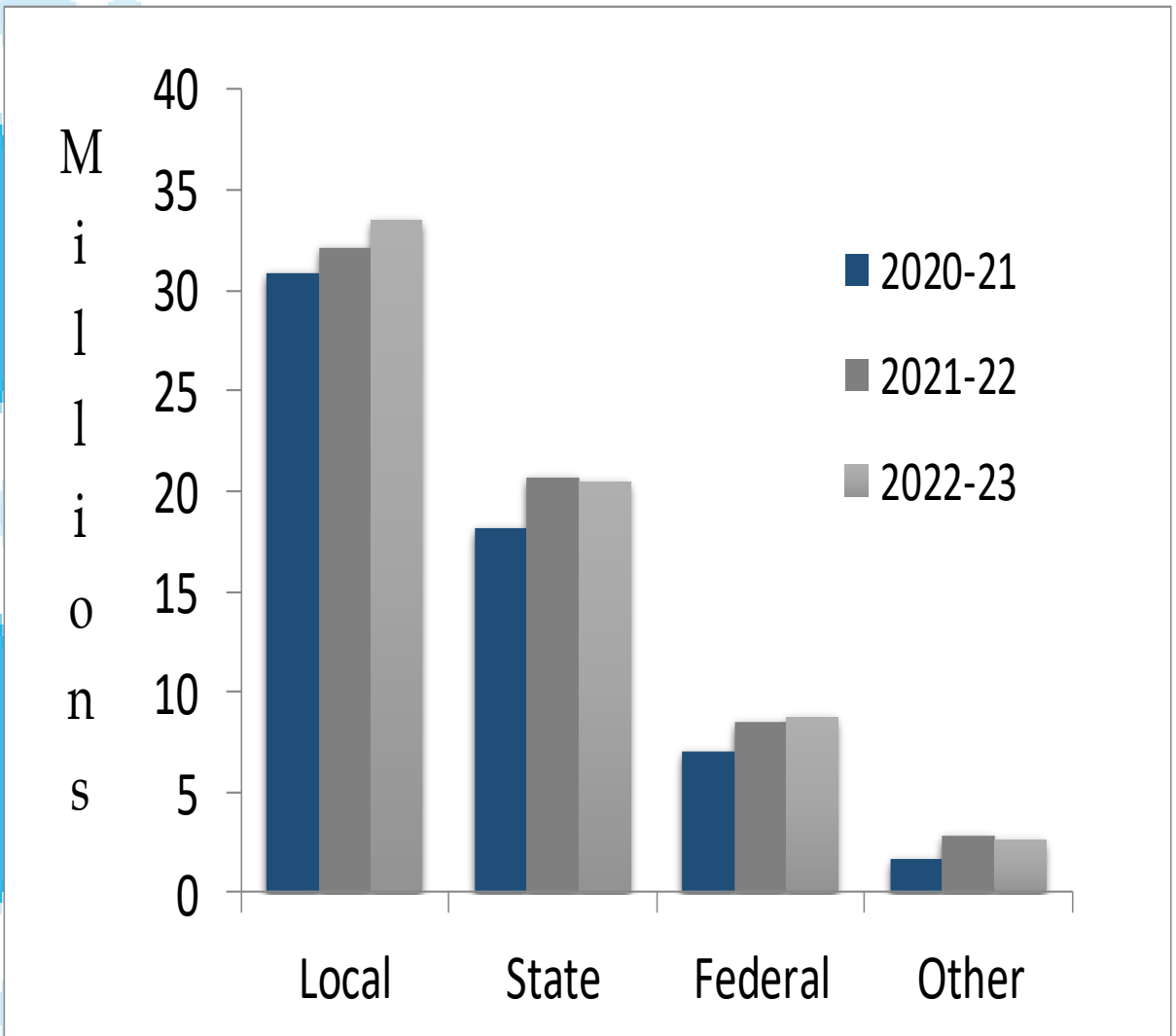
2022-2023
Budget Hearing

June 22, 2022
3:30 PM

The following is a brief summary of information to help you better understand the size and scope of the Van Buren ISD.

Total Operating Budget:	As of 6/30/21	As of 6/30/20	As of 6/30/19	As of 6/30/18
Van Buren ISD	\$55,580,861	\$53,932,264	\$49,716,696	\$49,677,519
Bangor	\$12,033,808	\$12,189,591	\$12,116,405	\$11,910,859
Bloomington	\$12,704,571	\$11,692,651	\$11,515,293	\$11,199,532
Covert	\$5,403,927	\$5,877,321	\$6,786,659	\$11,413,191
Decatur	\$7,435,856	\$7,119,808	\$7,106,730	\$7,170,604
Gobles	\$8,447,560	\$7,822,768	\$7,904,577	\$7,827,617
Hartford	\$13,786,355	\$13,651,264	\$13,423,426	\$13,122,894
Lawrence	\$5,790,357	\$5,699,262	\$5,442,554	\$5,440,217
Lawton	\$10,019,543	\$9,508,809	\$9,469,977	\$9,453,147
Mattawan	\$35,574,339	\$33,344,309	\$33,584,124	\$33,876,408
Paw Paw	\$22,797,170	\$21,220,442	\$20,782,248	\$20,293,641
South Haven	\$20,851,263	\$20,084,757	\$19,578,518	\$19,494,303
Wood School	\$254,959	\$226,569	\$222,976	\$221,506
TOTALS	\$210,680,569	\$202,369,815 ³	\$197,650,183	\$201,101,438

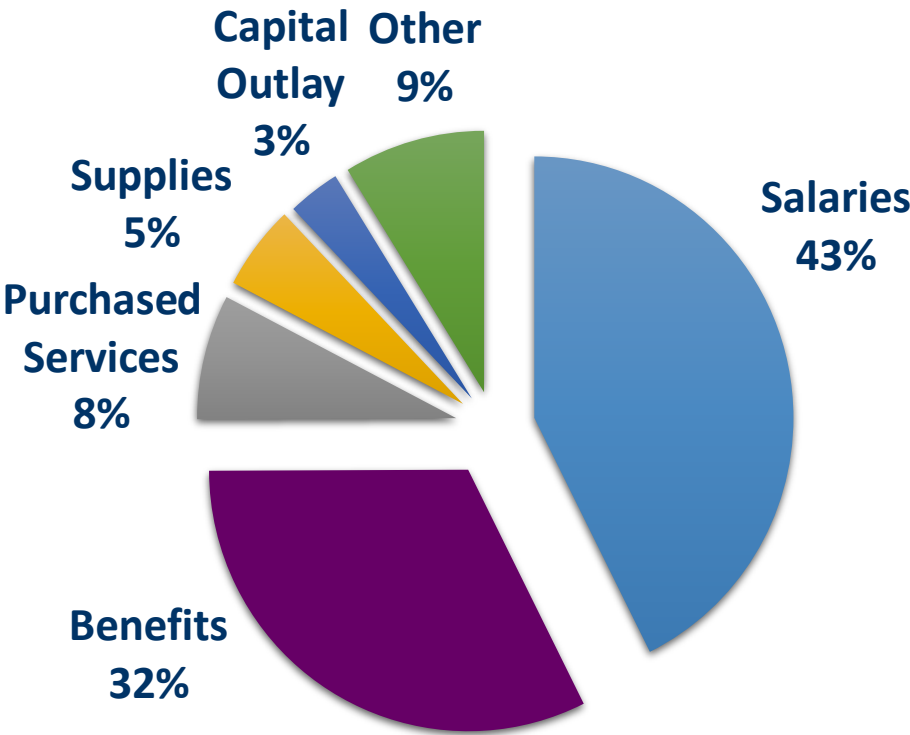
District-Wide Revenue Analysis



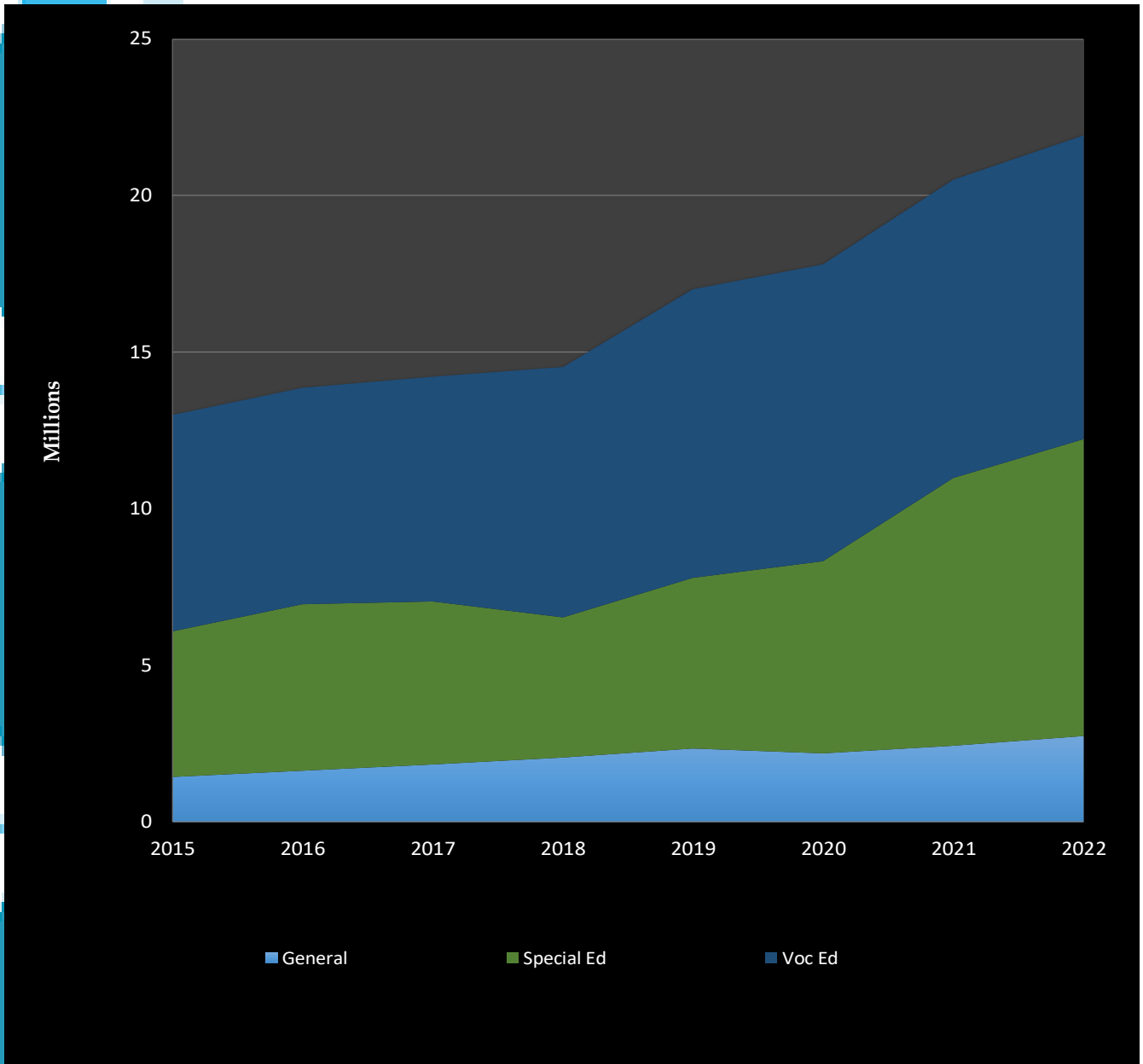
Total Expenditures by Fund

Operating Budget	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-2021</u>	<u>PROPOSED 2021-2022</u>	<u>PROPOSED 2022-2023</u>
General Fund	\$11,066,685	\$12,740,579	\$12,866,134	\$15,806,400	\$15,986,977
Special Ed Fund	\$27,067,326	\$28,058,722	\$31,213,627	\$33,223,117	\$34,477,632
Vocational Fund	\$11,387,507	\$11,030,419	\$9,630,224	\$11,997,786	\$14,809,811
Capital Projects Fund	\$36,532	\$1,927,099	\$1,779,913	\$1,117,002	\$3,320,000
Food Service Fund	\$158,646	\$161,965	\$88,430	\$143,894	\$93,236
Student/ School Activity Fund	\$0	\$13,480	\$2,534	\$10,000	\$10,000
Debt Service Fund	\$0	\$0	\$0	\$1,250,000	\$1,285,300
TOTALS	\$49,716,696	\$53,932,264	\$55,580,862	\$63,548,199	\$69,982,956

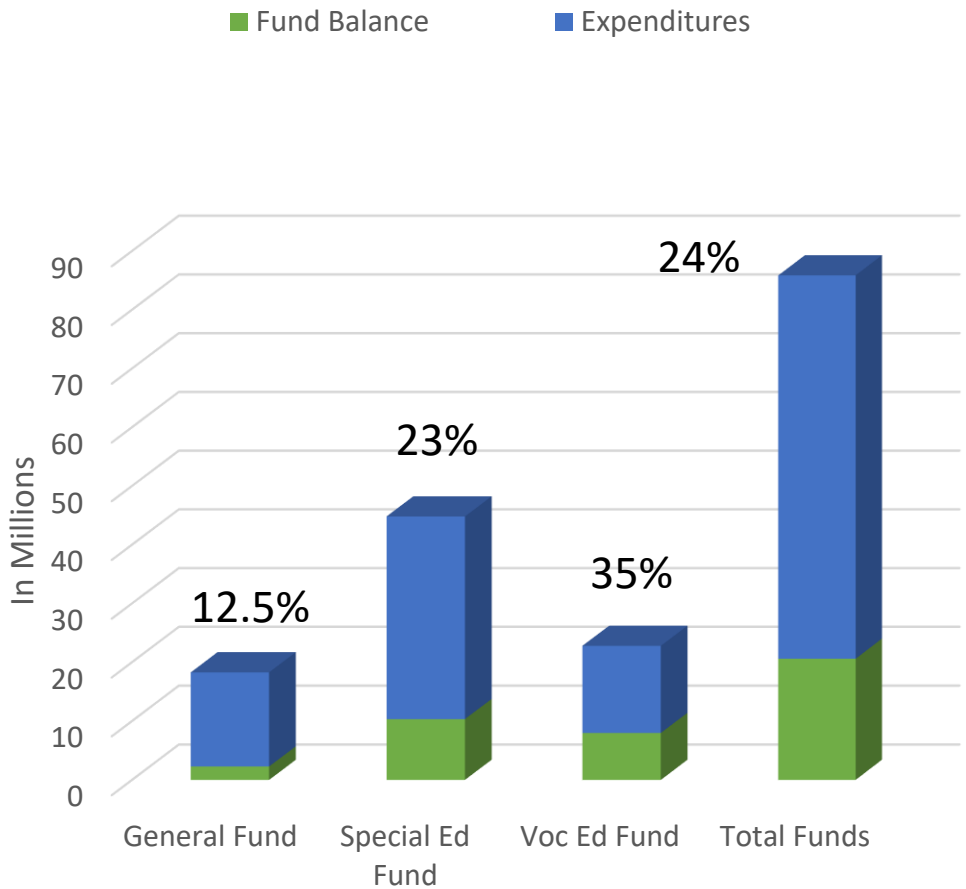
District-Wide Expenditure Analysis



Historical Fund Balances



Fund Balance in Relation to Expenditures by Fund





Budget Assumptions All Funds

➤ Revenue

- Current property taxes are based upon the 2022 taxable value less allowance for uncollected taxes

➤ Expenditures

- Salaries and wages increase 2% plus step increase
- Health insurance increases 1.3%
- Retirement contribution rate of 44%



Budget Highlights

General Fund

Budget is a continuation budget from March 2022 amendment modified by:

- **Grant amounts known to be less in 2022-23**
- **2021-22 staffing positions that would be full year positions in 2022-23**

**GENERAL FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$813,440	\$1,104,581	\$883,605	\$1,056,026	\$983,370
<i>Non-Educational Entity Sources</i>	4,789	4,967	3,867	1,985	1,985
<i>State Sources</i>	5,118,261	6,075,509	6,673,894	7,593,113	7,278,605
<i>Federal Sources</i>	2,991,895	2,696,021	2,452,713	3,223,177	3,083,616
<i>Incoming Transfers and Other Transactions</i>	516,887	859,353	1,153,209	2,129,767	2,021,300
TOTAL REVENUES	9,445,272	10,740,431	11,167,288	14,004,068	13,368,876
EXPENDITURES					
<i>Instruction</i>					
<i>Basic Program</i>	1,026,108	1,271,293	1,584,614	1,760,847	1,769,463
<i>Added Needs</i>	1,117,080	1,089,505	1,054,733	1,246,922	1,163,534
<i>Adult Continuing Education</i>	70,597	57,461	46,960	91,581	80,887
<i>Supporting Services</i>					
<i>Pupil</i>	1,228,264	1,464,310	1,863,622	2,786,845	3,145,828
<i>Instructional Staff</i>	2,143,177	2,697,846	2,461,084	3,094,400	3,053,139
<i>General Administration</i>	458,900	462,305	595,393	620,200	491,503
<i>School Administrator</i>	10,000	13,000	15,000	19,200	19,200
<i>Business</i>	964,585	1,035,450	1,117,721	1,140,841	1,193,723
<i>Operations and Maintenance</i>	623,407	644,216	627,982	881,595	843,673
<i>Transportation</i>	136,472	149,754	92,406	263,389	262,003
<i>Central</i>	1,787,339	2,233,578	2,288,173	2,799,198	2,598,149
<i>Community Services</i>	305,650	321,592	279,582	339,630	435,299
<i>Facilities Construction and Improvements</i>	35,376	26,778	5,874	50,000	175,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	10,968	10,968
<i>Interest</i>	0	0	0	588	588
<i>Outgoing Transfers and Other Transactions</i>	1,159,730	1,273,491	832,990	700,196	744,020
TOTAL EXPENDITURES	11,066,685	12,740,579	12,866,134	15,806,400	15,986,977
EXCESS OF REVENUES OVER EXPENDITURES	(1,621,413)	(2,000,148)	(1,698,846)	(1,802,332)	(2,618,101)
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	0	0	0	3,200	0
<i>Transfer In</i>	1,890,437	1,971,025	1,981,382	2,123,966	2,156,654
<i>Transfers out</i>	(207)	(120,363)	(50,549)	(90)	0
TOTAL OTHER FINANCING SOURCES (USES)	1,890,230	1,850,662	1,930,833	2,127,076	2,156,654
NET CHANGE IN FUND BALANCE	268,817	(149,486)	231,987	324,744	(461,447)
FUND BALANCE, JULY 1	2,057,525	2,333,603 *	2,184,117	2,416,104	2,740,848
FUND BALANCE, JUNE 30	\$2,326,342	\$2,184,117	\$2,416,104	\$2,740,848	\$2,279,401

* Fund Balance restated due to adoption of GASB Statement 84



Budget Highlights

Special Education Fund

- **Reflects not all open positions being filled**
- **Capital Outlay includes new wheelchair van and upgrade of in-vehicle video surveillance and tracking equipment for Transportation**
- **Building and site improvements include new pavilion; asphalt new area at Transportation; new sump pumps, clocks and paging system at BGLC; and HVAC/boiler replacement at Maple Creek.**

**SPECIAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

<u>REVENUES</u>	<u>ACTUAL</u> <u>2018-19</u>	<u>ACTUAL</u> <u>2019-20</u>	<u>ACTUAL</u> <u>2020-21</u>	<u>FINAL</u> <u>BUDGET</u> <u>2021-22</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>2022-23</u>
<i>Local Sources</i>	\$15,131,194	\$15,232,511	\$19,530,523	\$19,938,252	\$20,682,929
<i>Non-Educational Entity Sources</i>	42,304	44,023	34,275	59,500	59,500
<i>State Sources</i>	10,041,375	10,009,961	10,075,818	11,525,567	11,666,751
<i>Federal Sources</i>	3,603,136	4,121,195	4,359,242	4,957,313	5,342,231
<i>Incoming Transfers and Other Transactions</i>	142,841	273,199	148,877	158,100	138,100
TOTAL REVENUES	28,960,850	29,680,889	34,148,735	36,638,732	37,889,511
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	8,719,342	8,597,060	8,730,291	9,473,471	9,747,771
<i>Supporting Services</i>					
<i>Pupil</i>	9,786,861	10,230,460	10,640,089	12,088,927	12,683,576
<i>Instructional Staff</i>	3,065,977	3,152,973	3,060,063	3,141,757	3,265,180
<i>Business</i>	23,928	50,590	21,673	34,287	35,717
<i>Operations and Maintenance</i>	924,575	946,797	1,047,891	1,240,366	1,238,332
<i>Transportation</i>	2,919,292	2,322,619	2,767,310	3,014,315	2,883,753
<i>Central</i>	206,179	224,935	229,411	690,724	754,830
<i>Community Services</i>	44,214	25,762	31,212	43,161	32,475
<i>Facilities Construction and Improvements</i>	283,311	1,475,956	1,639,700	226,000	598,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	150,145	150,145
<i>Interest</i>	0	0	0	17,853	17,853
<i>Outgoing Transfers and Other Transactions</i>	1,093,647	1,031,570	3,045,987	3,102,111	3,070,000
TOTAL EXPENDITURES	27,067,326	28,058,722	31,213,627	33,223,117	34,477,632
EXCESS OF REVENUES OVER EXPENDITURES	1,893,524	1,622,167	2,935,108	3,415,615	3,411,879
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	9,114	10,440	4,400	18,000	0
<i>Proceeds from Long term Loan</i>	0	0	541,925	0	0
<i>Transfer In</i>	72,361	132,189	45,517	4,090	0
<i>Transfers out</i>	(991,937)	(1,088,825)	(1,105,161)	(2,521,616)	(2,559,514)
TOTAL OTHER FINANCING SOURCES (USES)	(910,462)	(946,196)	(513,319)	(2,499,526)	(2,559,514)
NET CHANGE IN FUND BALANCE	983,062	675,971	2,421,789	916,089	852,365
FUND BALANCE, JULY 1	4,475,586	5,460,038 *	6,136,009	8,557,798	9,473,887
FUND BALANCE, JUNE 30	\$5,458,648	\$6,136,009	\$8,557,798	\$9,473,887	\$10,326,252

* Fund Balance restated for adoption of GASB Statement 84



Budget Highlights

Vocational Education Fund

All open staffing positions are presumed filled for budgeting purposes.

Building improvements include the cosmetology classrooms remodel and new roof on VB Tech building

**CAREER TECHNICAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	PROPOSED BUDGET 2022-23
<i>Local Sources</i>	\$10,171,480	\$10,578,213	\$10,410,306	\$10,971,564	\$11,716,550
<i>Non-Educational Entity Sources</i>	31,731	33,020	25,709	35,102	35,102
<i>State Sources</i>	2,977,659	3,014,427	1,429,238	1,563,915	1,563,528
<i>Federal Sources</i>	144,151	146,527	145,652	203,121	167,316
<i>Incoming Transfers and Other Transactions</i>	314,010	322,567	308,172	454,578	455,000
TOTAL REVENUES	13,639,031	14,094,754	12,319,077	13,228,280	13,937,496
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	5,781,003	5,754,198	6,173,079	7,132,382	7,964,068
<i>Supporting Services</i>					
<i>Pupil</i>	1,159,422	1,189,294	1,145,126	1,383,921	1,559,945
<i>Instructional Staff</i>	668,207	627,801	618,900	640,600	617,494
<i>School Administration</i>	560,901	592,239	589,782	642,079	688,489
<i>Business</i>	60,870	66,196	69,979	76,732	76,083
<i>Operations and Maintenance</i>	856,600	781,085	786,283	1,049,005	1,039,106
<i>Transportation</i>	7,492	4,518	1,888	18,994	18,884
<i>Central</i>	43,594	37,643	47,021	126,298	241,733
<i>Community Services</i>	31,310	34,807	8,629	3,855	3,850
<i>Facilities Construction and Improvements</i>	480,721	342,958	188,871	884,161	2,560,400
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	37,738	37,738
<i>Interest</i>	0	0	0	2,021	2,021
<i>Outgoing Transfers and Other Transactions</i>	1,737,387	1,599,680	666	0	0
TOTAL EXPENDITURES	11,387,507	11,030,419	9,630,224	11,997,786	14,809,811
EXCESS OF REVENUES OVER EXPENDITURES	2,251,524	3,064,335	2,688,853	1,230,494	(872,315)
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	3,579	0	6,085	13,000	2,000
<i>Transfer In</i>	0	61,112	37,873	0	0
<i>Transfers out</i>	(1,021,153)	(2,866,763)	(2,695,803)	(1,046,102)	(875,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,017,574)	(2,805,651)	(2,651,845)	(1,033,102)	(873,000)
NET CHANGE IN FUND BALANCE	1,233,950	258,684	37,008	197,392	(1,745,315)
FUND BALANCE, JULY 1	7,979,626	9,221,202 *	9,479,886	9,516,894	9,714,286
FUND BALANCE, JUNE 30	\$9,213,576	\$9,479,886	\$9,516,894	\$9,714,286	\$7,968,971

* Fund Balance Restated for Adoption of GASB Statement 84

**FOOD SERVICE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

<u>REVENUES</u>	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>FINAL BUDGET 2021-22</u>	<u>PROPOSED BUDGET 2022-23</u>
<i>Local Sources</i>	\$11,990	\$4,902	\$1,272	\$2,500	\$0
<i>State sources</i>	1,122	457	8,099	4,304	4,304
<i>Federal Sources</i>	<u>142,954</u>	<u>169,848</u>	<u>101,022</u>	<u>77,240</u>	<u>77,240</u>
TOTAL REVENUES	<u>156,066</u>	<u>175,207</u>	<u>110,393</u>	<u>84,044</u>	<u>81,544</u>
EXPENDITURES					
<i>Supporting Services</i>					
<i>Operations and Maintenance</i>	5,830	7,434	0	0	0
<i>Food Services</i>	<u>152,816</u>	<u>154,531</u>	<u>88,430</u>	<u>143,894</u>	<u>93,236</u>
TOTAL EXPENDITURES	<u>158,646</u>	<u>161,965</u>	<u>88,430</u>	<u>143,894</u>	<u>93,236</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,580)</u>	<u>13,242</u>	<u>21,963</u>	<u>(59,850)</u>	<u>(11,692)</u>
OTHER FINANCING SOURCES (USES)					
<i>Transfer In</i>	0	0	0	0	0
<i>Transfers Out</i>	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(6,080)	6,042	20,742	(59,850)	(11,692)
FUND BALANCE, JULY 1	<u>53,487</u>	<u>47,407</u>	<u>53,449</u>	<u>74,191</u>	<u>14,341</u>
FUND BALANCE, JUNE 30	<u>\$47,407</u>	<u>\$53,449</u>	<u>\$74,191</u>	<u>\$14,341</u>	<u>\$2,649</u>

**STUDENT/SCHOOL ACTIVITIES FUND
 DETAIL BUDGET PROJECTION
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

<u>REVENUES</u>	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>FINAL BUDGET 2021-22</u>	<u>PROPOSED BUDGET 2020-23</u>
<i>Local Sources</i>	N/A	\$ 10,256	\$ 1,371	\$ 8,000	\$ 8,000
<i>Other Transfers and Other Transactions</i>	N/A	N/A	N/A	0	0
TOTAL REVENUES	<u>0</u>	<u>10,256</u>	<u>1,371</u>	<u>8,000</u>	<u>8,000</u>
EXPENDITURES					
<i>Pupil Activities</i>	N/A	N/A	N/A	10,000	10,000
<i>Community Services</i>	N/A	13,480	2,534	0	0
<i>Other Transfers and Other Transactions</i>	N/A	N/A	N/A	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>13,480</u>	<u>2,534</u>	<u>10,000</u>	<u>10,000</u>
EXCESS OF REVENUES OVER EXPENDITURES	0	(3,224)	(1,163)	(2,000)	(2,000)
FUND BALANCE, JULY 1	<u>0</u>	<u>36,287</u>	<u>33,063 *</u>	<u>31,900</u>	<u>29,900</u>
FUND BALANCE, JUNE 30	<u>0</u>	<u>\$ 33,063</u>	<u>\$ 31,900</u>	<u>\$ 29,900</u>	<u>\$ 27,900</u>

* Fund Balance Restated for Adoption of GASB Statement 84

**DEBT SERVICE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$0	\$0	\$0	\$0	\$0
<i>State Sources</i>	0	0	0	0	0
<i>Incoming Transfers and Other Transactions</i>	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0
EXPENDITURES					
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	1,225,000	1,240,000
<i>Interest</i>	0	0	0	25,000	45,300
TOTAL EXPENDITURES	0	0	0	1,250,000	1,285,300
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0	(1,250,000)	(1,285,300)
OTHER FINANCING SOURCES (USES)					
<i>Transfer In</i>	0	0	0	1,272,650	1,277,860
<i>Transfers out</i>		0		0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	1,272,650	1,277,860
NET CHANGE IN FUND BALANCE	0	0	0	22,650	(7,440)
FUND BALANCE, JULY 1	0	0	0	0	22,650
FUND BALANCE, JUNE 30	\$0	\$0	\$0	\$22,650	\$15,210

**Capital Projects
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$3	\$142	\$1	\$0	\$0
<i>State Sources</i>	0	0	0	0	0
<i>Incoming Transfers and Other Transactions</i>	0	0	0	0	0
TOTAL REVENUES	3	142	1	0	0
EXPENDITURES					
<i>Supporting Services</i>	0	0	0	0	0
<i>Facilities Construction and Improvements</i>	36,532	1,927,099	1,779,913	1,117,002	3,320,000
<i>Outgoing Transfers and Other Transactions</i>	0	0	0	0	0
TOTAL EXPENDITURES	36,532	1,927,099	1,779,913	1,117,002	3,320,000
EXCESS OF REVENUES OVER EXPENDITURES	(36,529)	(1,926,957)	(1,779,912)	(1,117,002)	(3,320,000)
OTHER FINANCING SOURCES (USES)					
<i>Issuance of bonds</i>	0	0	0	5,000,000	0
<i>Transfer In</i>	54,000	1,918,825	1,787,961	167,002	0
<i>Transfers out</i>					0
TOTAL OTHER FINANCING SOURCES (USES)	54,000	1,918,825	1,787,961	5,167,002	0
NET CHANGE IN FUND BALANCE	17,471	(8,132)	8,049	4,050,000	(3,320,000)
FUND BALANCE, JULY 1	\$26	17,497	9,365	17,414	4,067,414
FUND BALANCE, JUNE 30	\$17,497	\$9,365	\$17,414	\$4,067,414	\$747,414



TRUTH IN TAXATION HEARING

INCLUDING MILLAGE REDUCTION FRACTION CALCULATIONS NOT SPECIFICALLY ASSIGNED TO THE COUNTY EQUALIZATION DIRECTOR BY LAW

VAN BUREN COUNTY TAXING JURISDICTION: 80000 Van Buren ISD

2021 Unit Total Taxable Value	Without REZ	(Prior TV)	4,343,534,468
2022 Losses to prior Taxable Value (MCL 211.34d)		(Losses TV)	66,949,239
2022 Additions (MCL211.34d)		(Additions TV)	110,027,286
2022 Unit Total Final Taxable Value (based on S.E.V.)		(Current TV)	4,549,464,370
2022 Unit Total Taxable Value based on Assessed Valuation		(AV based TV)	4,549,464,370
2022 Unit Total Taxable Value based on C.E.V.		(CEV based TV)	4,549,464,370
2021 Inflation Rate (for 2022 Calculations)		(2021 CPI)	1.033

1. Section 211.34d, M.C.L., "Headlee" (for each unit of local government)
 See STC Bulletins 3 of 1995 and 3 of 1997 regarding the calculation of additions and losses.

$$\frac{(\text{2021 Total T.V.} - \text{2022 Losses}) \times \text{CPI}}{(\text{2022 Total T.V.} - \text{2022 Additions})} = \frac{(4,343,534,468 - 66,949,239) \times 1.033}{4,439,437,084} = 0.9951$$

2022 Millage Reduction Fraction (Headlee)

ACTUAL 0.9951

Round to 4 decimal places in the conventional manner.

2a. Section 211.34, M.C.L., "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2022 only)

$$\frac{\text{2022 Unit Total Taxable Value based on AV}}{\text{2022 Unit Total Final Taxable Value (based on S.E.V.)}} = \frac{4,549,464,370}{4,549,464,370} = 1.0000$$

2022 Rollback Fraction (Truth in Assessing)

ACTUAL NA

Round to 4 decimal places in the conventional manner.

See STC Bulletin No. 6 of 2022 for more information regarding this calculation.

2b. Section 211.34, M.C.L., "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2022 only)

$$\frac{\text{2022 Unit Total Taxable Value based on C.E.V.}}{\text{2022 Unit Total Final Taxable Value (based on S.E.V.)}} = \frac{4,549,464,370}{4,549,464,370} = 1.0000$$

2022 Rollback Fraction (Truth in County Equalization)

ACTUAL NA

Round to 4 decimal places in the conventional manner.

See STC Bulletin No. 6 of 2022 for more information regarding this calculation.

3. Section 211.24e, M.C.L., "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2021 only)

$$\frac{(\text{2021 Total T.V.} - \text{2022 Losses})}{(\text{2022 Total T.V.} - \text{2022 Additions})} = \frac{(4,343,534,468 - 66,949,239)}{4,439,437,084} = 0.9633$$

2022 Base Tax Rate Fraction (Truth in Taxation)

Round to 4 decimal places in the conventional manner.

Use the same amounts for additions and losses as were used for the 211.34d ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by MCL sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X last year's Operating Rate levied.

COUNTY VAN BUREN
 UNIT: Van Buren ISD
 YEAR: 2022

Unit Total TV 2021 4,343,534,468
 Unit Total TV 2022 4,549,464,370

HEADLEE & MCL 211.34 ROLLBACK COMPUTATIONS

SOURCE AND PURPOSE OF OPERATING ONLY MILLAGE	PRIOR YEAR'S PERM REDUCED or REDUCED NEWLY VOTED MILLAGE see MCL 211.34d(9)	CURRENT MILLAGE REDUCTION FRACTION	CURRENT PERM. REDUCED MILLAGE *	TRUTH IN ASSESSING or TRUTH IN EQUALIZATION FRACTION	CURRENT MAXIMUM ALLOWABLE MILLAGE RATE
Post debt & specials to L-4029.	Last year's L-4029 col. (7)	L-4029 col. (6)	L-4029 col. (7)	L-4029 col. (8)	L-4029 col. (9)
ALLOCATED OPERATING	0.1407 X	0.9951	= 0.1400	X 1.0000	= 0.1400
<small>Was the above millage approved since this May 31? Y = YES</small>					
EXTRA VOTED SP ED	2.0736 X	0.9951	= 2.0634	X 1.0000	= 2.0634
<small>Was the above millage approved since this May 31? Y = YES</small>					
EXTRA VOTED VOC ED	2.4885 X	0.9951	= 2.4763	X 1.0000	= 2.4763
<small>Was the above millage approved since this May 31? Y = YES</small>					
EXTRA VOTED SP ED	1.2441 X	0.9951	= 1.2380	X 1.0000	= 1.2380
<small>Was the above millage approved since this May 31? Y = YES</small>					
EXTRA VOTED SP ED	0.9000 X	0.9951	= 0.8955	X 1.0000	= 0.8955
<small>Was the above millage approved since this May 31? Y = YES</small>					
	X	0.9951	= 0.0000	X 1.0000	= 0.0000
<small>Was the above millage approved since this May 31? Y = YES</small>					
Total of newly voted & last year's perm reduced millage.	6.8469		6.8132		
		2022	MAXIMUM ALLOWABLE OPERATING MILLAGE UNDER HEADLEE & MCL 211.34 =		6.8132

NOTE: The only way to levy more than your maximum millage due to the Headlee rollback is to have voters approve additional millage.

TRUTH IN TAXATION COMPUTATIONS

2022 BASE TAX RATE FRACTION:	(from L-4034)	<u>0.9633</u>	(1)
2021 OPERATING MILLAGE RATE:	(actually levied)	<u>6.8469</u>	(2)
2022 BASE TAX RATE:	(w/out hearing)	<u>6.5956</u>	(1) x (2) = (3)
2022 MAX. ALLOWABLE OPERATING MILLAGE RATE:		<u>6.8132</u>	(from above) = (4)
MINUS 2022 BASE TAX RATE:	(B.T.R.)	<u>6.5956</u>	(3) = (5)
MILLAGE INCREASE:	(with a hearing)	<u>0.2513</u>	(4) - (5) = (6) or
		<u>6.8469</u>	(7) - (5) = (6)

If you plan to levy more than the B.T.R. but less than the Max. Allowable, enter the amount here.

Do not exceed Maximum Authorized Rate!

MILLAGE INCREASE	<u>0.2513</u>	
2022 BASE TAX RATE	6.5956	= 3.81%
		MILLAGE INCREASE FROM HEARING*
2022 TV x .001 x MILLAGE INCREASE		= \$ <u>1,143,280</u>
		REVENUE INCREASE FROM HEARING

(2022 TV x 2022 BASE RATE)	-1	30,006,447	
(2021 TV x 2021 ACTUAL OPER RATE)	=	29,739,746	= 0.90%
		2022 REVENUE INCREASE WITHOUT HEARING	

*Must be published in notice of public hearing on increasing property taxes. Your current year's millage cannot exceed your maximum under Truth in Taxation unless authorized by the governing body at the hearing. Your current year's millage cannot exceed your Headlee maximum without a millage election.

Van Buren ISD
TRUTH IN TAXATION REVENUE GAIN CALCULATION

PURPOSE AND SOURCE OF MILLAGE		HEADLEE MAXIMUM AMOUNT	MILLAGE GAIN WITH TRUTH IN TAXATION	UNITS TAXABLE VALUE	TRUTH IN TAXATION REVENUE GAINED
<u>ALLOCATED</u>	<u>OPERATING</u>	<u>0.1400</u>	<u>0.0052</u> x	4,549,464,370	= \$ <u>23,657</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>2.0634</u>	<u>0.0761</u> x	4,549,464,370	= \$ <u>346,214</u>
<u>EXTRA VOTED</u>	<u>VOC ED</u>	<u>2.4763</u>	<u>0.0913</u> x	4,549,464,370	= \$ <u>415,366</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>1.2380</u>	<u>0.0457</u> x	4,549,464,370	= \$ <u>207,911</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>0.8955</u>	<u>0.0330</u> x	4,549,464,370	= \$ <u>150,132</u>
-	-	<u>0.0000</u>	<u>0.0000</u> x	-	= \$ <u>-</u>
		<u>6.8132</u>	<u>0.2513</u>		<u>\$ 1,143,280</u>
			BALANCES		BALANCES
			0.2513		\$ 1,143,280

MAXIMUM ALLOWABLE MILLAGES WITHOUT TRUTH IN TAXATION HEARING

PURPOSE AND SOURCE OF MILLAGE		HEADLEE MAXIMUM AMOUNT	MULTIPLIER WITHOUT TR. IN TAX.	MAXIMUM MILLAGE WITHOUT TR. IN TAX.	MAXIMUM REVENUE WITHOUT TR. IN TAX.
<u>ALLOCATED</u>	<u>OPERATING</u>	<u>0.1400</u>	x 0.968062 =	<u>0.1355</u>	\$ <u>616,452</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>2.0634</u>	x 0.968062 =	<u>1.9975</u>	\$ <u>9,087,555</u>
<u>EXTRA VOTED</u>	<u>VOC ED</u>	<u>2.4763</u>	x 0.968062 =	<u>2.3972</u>	\$ <u>10,905,976</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>1.2380</u>	x 0.968062 =	<u>1.1985</u>	\$ <u>5,452,533</u>
<u>EXTRA VOTED</u>	<u>SP ED</u>	<u>0.8955</u>	x 0.968062 =	<u>0.8669</u>	\$ <u>3,943,931</u>
-	-	<u>0.0000</u>	x 0.968062 =	<u>0.0000</u>	\$ <u>-</u>
<u>TOTALS</u>		<u>6.8132</u>		<u>6.5956</u>	<u>\$ 30,006,447</u>
				BALANCES	BALANCES
				6.5956	30,006,447

GENERAL FUND
2022-23 OPERATING BUDGET
Program Narrative

REVENUES

Local Sources

Local Property Taxes - This revenue is from the mills allocated for ISD General Operations applied against the taxable value.

BUDGET:	2021-22	\$ 605,926
PROPOSED:	2022-23	\$ 577,751

Other Local Revenue - This revenue includes interest earnings, Conference Center facility rental, donations/grants/fees, and USF rebates.

BUDGET:	2021-22	\$ 450,100
PROPOSED:	2022-23	\$ 405,619

Non-Educational Entity

2% Casino Revenue – This revenue is the local revenue sharing allocation from the 2% annual net winnings at the Hartford Four Winds casino.

BUDGET:	2021-22	\$ 1,985
PROPOSED:	2022-23	\$ 1,985

State Sources

This revenue estimates State grants-in-aid from the Michigan Department of Education which support general operations and specific programs and the State reimbursement for personal property tax exemptions. Included for 2021-22 only are new State payments for TRAILS Program. The following lists the revenue by source:

	BUDGET 2021-22	PROPOSED 2022-23
Section 31n6 - Mental Health & Support Services	\$868,356	\$911,748
Section 31n10 - ISD Mental Health Administrative	\$8,929	\$8,544
Section 31p - TRAILS Program	\$112,500	\$0
Section 32d(1) – Great Start Readiness	\$2,955,790	\$3,028,679
Section 32p - Early Childhood Block Grants	\$164,606	\$173,034
Section 32p(4) – Home Visitation Grant	\$70,231	\$70,672
Section 35a(4) – Early Literacy Teacher Coaches	\$565,569	\$575,557
Section 35a(5) – Targeted Literature	\$1,032	\$1,017
Section 41 – Bilingual Education	\$4,200	\$4,200
Section 81 – Intermediate Districts	\$1,529,087	\$1,529,087
Section 99h- First Robotics	\$4,431	\$0
Section 147a(2) – MPERS Normal Cost Offset	\$138,854	\$103,214
Section 147c(1) – MPERS UAAL Rate Stabilization	\$1,094,043	\$816,823
Section 147e – MPERS Reforms-Defined Contribution	\$40,000	\$20,457
Section 152a – Headlee Obligation for Data Collection	\$6,031	\$6,029
Personal Property Tax Exemption	\$6,427	\$6,427
MPERS Employer Forfeiture Credit	\$23,117	\$23,117
MKEO-KRA Grant	\$(90)	\$0
Total	\$7,593,113	\$7,278,605

Federal Sources

This revenue is from Title I.C. Migrant Education, Title III Limited English Proficient Student, Trusted Advisors, Adult Learning: WIA Core Program, Michigan Fitness Foundation (SNAP-ED), HIL Project and Project AWARE.

BUDGET:	2021-22	\$ 3,223,177
PROPOSED:	2022-23	\$ 3,083,616

Incoming Transfers and Other Transactions

Payments from Other Local Schools/Other Transactions - *This revenue is from local school districts that pay for clinician mental health, crisis management, business office or technology staff/services. It also includes prior year refunds.*

BUDGET:	2021-22	\$ 2,129,767
PROPOSED:	2022-23	\$ 2,021,300

EXPENDITURES

Instruction: *This area covers the direct instructional component of the Migrant, Title III, Bilingual, Great Start Readiness Program (GSRP), Adult Learning: WIA Core program and First Robotics: Lego league Discover. Included under the Migrant, Title III, and Bilingual programs are five school year staff members' who work in 8 school districts that are in consortium with the VBISD and approximately 75 Summer Migrant staff members. The school year positions are partially federally funded and the summer positions are entirely federally funded. Costs include wages, fringe benefits, travel, supplies and dues for professional organizations.*

The GSRP program is funded through State Aid. There are 35 full-time school year staff members. Budgeted amounts include wages, fringe benefits, travel, supplies and field trip costs.

The Adult Learning: WIA Core program is a federally funded program. This budget area includes the wages of part-time teachers and paraprofessionals, benefits and supplies.

BUDGET:	2021-22	\$ 3,099,350
PROPOSED:	2022-23	\$ 3,013,884

SUPPORTING SERVICES:

Attendance Services: *This function supports the cost of contracting for the services of a Truant Officer in conjunction with the Van Buren County Sheriff's Department to provide support to the local school districts.*

BUDGET:	2021-22	\$ 20,700
PROPOSED:	2022-23	\$ 20,700

Pupil Services: *This function supports the costs associated with the SNAP-ED Project LEAN grant which are not covered under the grant and support to local districts for student activities*

BUDGET:	2021-22	\$ 50
PROPOSED:	2022-23	\$ 50

Social Work Services *This function supports the costs associated with the 17 Clinicians who work with our local schools and their general education students. The Clinicians are funded by the School Mental Health and Support Services Grant and local school districts' financial support. Included are salaries, benefits, travel and supplies*

BUDGET:	2021-22	\$ 1,618,412
PROPOSED:	2022-23	\$ 1,737,243

Improvement of Instruction: *The ISD curriculum/instructional services team works directly with all of the ISD local districts in support of literacy and provide numerous professional development trainings and opportunities to educators within the county. They host monthly county-wide meetings for high school principals and curriculum coordinators. The function includes the Director of Instructional Services, 3 Curriculum Specialists, 5 Early Literacy Coaches and 1 clerical position, professional development activities and the costs for support activities (Science Olympiad, Curriculum Coordinators and local district professional development). Included are salaries/fringes, travel/conferences, contracted services, and supplies. The cost associated with implementing the TRAILS program is also reported in the function.*

In addition, the wages, benefits and supplies incurred in the Adolescent & School Health Program Grant are included. Through the funding of the Adolescent & School Health Program Grant the ISD provides support services around school health issues: i.e. health and nutrition, physical activity, social/emotional, reproductive health/HIV, substance abuse, Medicaid outreach and school safety. The ISD can also provide Michigan Model for Health materials if the local district does the programming.

BUDGET:	2021-22	\$ 1,529,256
PROPOSED:	2022-23	\$ 1,385,559

Board of Education: *This function supports the costs attributed to the Board of Education. Included are salaries, travel, conference, legal costs for General Fund, and the annual financial audit cost.*

BUDGET:	2021-22	\$ 208,668
PROPOSED:	2022-23	\$ 87,618

Executive Administration: *This function covers the expense of the office of the Superintendent. Included are salaries, fringes, travel/conference, professional dues, capital outlay, contracted services, printing, Educational Hero Award expenses and associated office expenses of the Superintendent and Secretary. The increase in the 2021-22 budget was due to the retirement of the former Superintendent and a transition period in which two Superintendents were employed.*

BUDGET:	2021-22	\$ 411,532
PROPOSED:	2022-23	\$ 403,885

Finance/Business Office: *This function covers the expense of the office of the Director of Finance and Operations which consists of 8 staff members. Included are salaries, fringe benefits, travel/conference, contracted professional services, capital outlay, and other general office operating expenses to run the business side of the entire organization. Included are the salary and fringe benefits for staff members providing accounting and payroll services to local school districts.*

Services to local districts include the hosting of county-wide Business Manager meetings, solicitation of annual county-wide copy paper bid, fiscal agent for county-wide E-rate services contract, Universal Service Fund distributions and School Based Service Medicaid distributions. Representing the local school districts on the Michigan Retirement Investment Consortium (MRIC) board. MRIC provides employees a means to save for retirement and assists employers by handling the administration of their plans. The Office reviews and submits for all local districts required Special Education reports.

BUDGET:	2021-22	\$ 974,067
PROPOSED:	2022-23	\$ 1,031,962

Internal Services: *This function covers the costs of the district Receptionist and Shipping and Receiving Coordinator. Included costs are salary and fringe benefits, travel/conference, supplies for organization, etc.*

BUDGET:	2021-22	\$ 159,774
PROPOSED:	2022-23	\$ 154,869

Other Business Services: *This function covers the cost of refunds for tax abatement decisions and other insurance.*

BUDGET:	2021-22	\$ 5,550
PROPOSED:	2022-23	\$ 5,500

Operations and Maintenance: *This function covers the cost for operation and maintenance of plant and facilities at the Conference Center and Shipping and Receiving Building, grounds maintenance, snowplowing, and general repair work at all facilities. Included costs are for salaries, fringe benefits, travel/conference, utilities, insurance (buildings, liability, etc.), contracted maintenance services (telephone and buildings) and custodial maintenance supplies for the General Fund. Four staff members currently provide services to the above areas.*

BUDGET:	2021-22	\$ 530,387
PROPOSED:	2022-23	\$ 530,546

Security Services: *This function covers a portion of the costs of the Chief Safety and Compliance Officer and Crisis Management Coordinator. Included are salary, fringe benefits, travel/conference, contracted services, and supply costs.*

This department includes the coordination of all areas of crisis management. It includes active shooter drills, CPR/AED training, MI Heartsafe Schools training, crisis plan reviews and student threat assessments. The department oversees a team in place to respond to student/staff deaths or serious injury. This department solicits the donation of Epi pens which are distributed to the local districts for free.

BUDGET:	2021-22	\$ 265,561
PROPOSED:	2022-23	\$ 247,243

Transportation: *This function covers the wages and benefits costs of 3 bus drivers employed to provide transportation services to a local school district.*

BUDGET:	2021-22	\$ 103,232
PROPOSED:	2022-23	\$ 109,871

Grant Coordination/Business Development Coordinator: *This function covered the costs of Grant Coordination/Business Development for VBISD and the services we offer in 2021-22. Included is the salary, fringe benefits, travel/conference, supplies cost for the Grant Coordinator. This position is eliminated in 2022-23.*

BUDGET:	2021-22	\$ 142,357
PROPOSED:	2022-23	\$ 8,350

Human Resources: *This function covers the office of Human Resources. Included costs are for salaries, fringe benefits, travel/conference, office supplies, contracted services and miscellaneous expense of 3 staff members. This department fingerprints all new employees for the ISD and local districts, in addition to typical HR activities. Also included are the costs for first year local district school board members to attend the Michigan Association of School Boards classes.*

BUDGET:	2021-22	\$ 348,167
PROPOSED:	2022-23	\$ 335,322

Technology Services: *This department administers and implements the IT systems, networking infrastructure and telecommunications of the ISD. In addition, it provides hosting and network support services to local school districts on a contractual basis. Beginning in 2021-22, telecommunications hosting was offered as an additional service to local districts. The ISD hosts on our servers PowerSchool for local school districts and the staff provide support services and training to the end users such as secretaries and teachers. The staff also serve as Data Hub Initiative specialists by integrating PowerSchool data with assessments like MiLearn. Monthly Technology director meetings are held to collaborate on issues.*

This function covers both district-wide and local school districts technology services. There are 18 staff members that provide network, software, web page, and technical support. Included costs are salaries, fringe benefits, travel/conference, equipment maintenance, software licenses, capital outlay, etc. The cost of internet services is also budgeted in this function.

BUDGET:	2021-22	\$ 2,094,774
PROPOSED:	2022-23	\$ 2,055,565

Pupil Accounting: *This function is for Pupil Accounting Services to local school districts. The pupil accounting auditor conducts both on-site and desk review audits of the pupil counts taken twice a year by all local districts. In addition, the auditor conducts an annual training and is available as help desk support to the local districts. Included are the salary and benefits of the internal pupil auditor.*

BUDGET:	2021-22	\$ 45,279
PROPOSED:	2022-23	\$ 45,947

Other Central Services: *This function covers the cost for legislative liaison services.*

BUDGET:	2021-22	\$ 11,500
PROPOSED:	2022-23	\$ 12,475

Early Care and Education Department: *This department facilitates several programs for young children, birth to school entry and their families. The Family Links program includes home visits; hearing, vision and development screenings; parent group meetings, play groups, newsletters and more. The program is open to all and is based upon referrals, often starting with the birth of a child. Newborns are presented with a welcome bag.*

The ISD oversees all aspects of the State funded Great Start Readiness Program (GSRP). GSRP runs preschool classrooms for four-year old children who meet income based eligibility. This area of the budget includes the costs associated with the Early Childhood Specialists, supervision of the grant, and county-wide recruitment and enrollment of students.

Included in this area are the salaries and wages for 6 family educators 4 Supervisors/Early Childhood Specialists, one Great Start Collaborative Director and one clerical staff along with fringe benefits, workshop/conference, supplies and materials, and miscellaneous expenses. Also included is the cost for a contracted Great Start Parent Liaison.

BUDGET:	2021-22	\$ 1,105,340
PROPOSED:	2022-23	\$ 1,115,942

Migrant/ESL/School & Family Support Services: *This function covers the cost of three staff members for the direction and management of the Migrant, English as a Second Language (ESL), School Improvement and School & Family programs which are not covered by grant funding. Included are salaries, benefits, travel, workshops and conferences, etc.*

BUDGET:	2021-22	\$ 208,682
PROPOSED:	2022-23	\$ 280,081

Federal Programs Support Services: *The costs reported in this area relate to the support service functions of the following federal grants:*

- *School Year Migrant – is a consortium of 8 school districts*
- *Title III- is a consortium of 10 school district*
- *Summer Migrant-ISD runs the largest summer migrant program in the State serving over 400 students.*
- *SNAP-Ed Project LEAN*
- *Adult Learning WIOA Instruction-provides instruction to any ESL adult.*
- *Identification and Recruitment- grant to identify and recruit migrant families statewide who are not living within school districts that operate a migrant education program.*
- *High Impact Leadership for School Renewal (HIL) Project- provides facilitators to selected high poverty Reading Now Network elementary schools to provide coaching in literacy work.*
- *Project AWARE is a program to create and sustain an infrastructure to meet the mental health needs of students and their families.*

This area includes the costs for salaries, benefits, contracted services, supplies and materials, etc. for 30 staff members during both the summer and school year for the Migrant Education grants: recruiters and support staff for the ID&R grants; supervisor for the Adult Learning: WIA Core Program grants; 3 nutrition educators and a supervisor for the SNAP-Ed Project LEAN grant; 1 full time and 12 part-time facilitators for the HIL Project ; and a project manager, 1.5 staff, and a Community Mental Health Co-manager for Project AWARE.

BUDGET:	2021-22	\$ 1,822,380
PROPOSED:	2022-23	\$ 2,038,490

Community Services: *This function supports the following:*

- *The Conference Center Coordinator position. The Van Buren Conference Center is available for all schools, governments, non-profits, businesses and residents to use. Over 60,000 individuals visit the Conference Center to attend activities such as professional development trainings, banquets, weddings and proms. The use of the facility to our local schools usually comes at no cost.*
- *A Back-to School Bonanza in which all children within the ISD are eligible to receive a backpack filled with school supplies.*
- *The ISD receives grant funds under sections 32p and 32p(4) of the State Aid Act. The 32p grant’s purpose is to support high-quality early childhood and child care programs. The 32p(4) grants funds are used to support their Great Start Collaborative. The Great Start Coordinators, the supervision and operating costs of these grants are budgeted in this area.*
- *Community service functions for Migrant/ESL are included.*
- *Salaries, fringe benefits, workshop/conference, supplies and materials and miscellaneous expenses for the above are budgeted in this area.*

BUDGET:	2021-22	\$ 339,630
PROPOSED:	2022-23	\$ 435,299

Facilities Construction and Improvements: *This function covers facility improvement costs. Planned for 2022-23 is a roof replacement at the Conference Center*

BUDGET:	2021-22	\$ 50,000
PROPOSED:	2022-23	\$ 175,000

Debt Service: *This function includes the principal payment and related interest on long-term debt.*

BUDGET:	2021-22	\$ 11,556
PROPOSED:	2022-23	\$ 11,556

Outgoing Transfers and Other: *This function includes sub-grantee payments to local school districts under the Great Start Readiness Grant and for 2021-22 the Michigan Economic Development Corporation and Competitive School Safety Grants.*

BUDGET:	2021-22	\$ 700,196
PROPOSED:	2022-23	\$ 744,020

Other Financing Sources (Uses)

Transfers In and Capital Asset Proceeds – *This source of funds includes revenue generated from federal programs, which are charged a fixed percentage rate to support operational functions to assist the federal grant. Incoming transfers from other funds to support shared programs, technology and personnel costs. It also includes the proceeds received from the sale of District assets.*

BUDGET:	2021-22	\$ 2,127,166
PROPOSED:	2022-23	\$ 2,165,651

Transfers Out: *The use of funds includes transfers made to other funds within the VBISD.*

BUDGET:	2021-22	\$ 90
PROPOSED:	2022-23	\$ -0-

SPECIAL EDUCATION
2022-23 OPERATING BUDGET
Program Narrative

REVENUES

Local Sources:

Local Property Tax This revenue includes both the current and delinquent property taxes levied on the total ISD taxable values, penalties and interest on delinquent taxes and revenue in lieu of taxes. The millage rate for 2022-23 current tax levy is 4.1969 mills.

2021-22 Budget \$18,109,523
2022-23 Proposed \$18,857,200

Medicaid Fees This revenue is generated from Medicaid by the ISD and local districts and is proportionately passed through to them.

2021-22 Budget \$1,690,000
2022-23 Proposed \$1,690,000

Miscellaneous This revenue is from interest earnings, program sales, donated funds, vendored services and other miscellaneous funds.

2021-22 Budget \$ 138,729
2022-23 Proposed \$ 135,729

Non-Educational Entity Sources:

2% Casino Revenue This revenue is a distribution of the two percent of annual revenue from electronic gaming at the Four Winds Hartford Casino.

2021-22 Budget \$ 59,500
2022-23 Proposed \$ 59,500

State Sources:

State Aid This is revenue from the State under State Aid Sections Sec. 51a.2 - Special Education Foundation (Section 52), Sec. 51a - Special Education, 51f – Special Ed Cost Reimbursement, Section 54d – Early On, Sec. 56(7)- Special Education Per Pupil Equalization, Sec. 94d – Teacher Shortage Grant, Sec. 147a - MPSERS Normal Cost, Sec. 147(c) - MPSERS Unfunded Accrued Liability Rate Stabilization, and Sec. 147(e) - MPSERS Reform-Defined Contribution. It also includes the State payment for exempt personal property taxes.

2021-22 Budget \$ 11,525,567
2022-23 Proposed \$ 11,666,751

Federal Sources

Federal Sources This is revenue from different federal grant programs which includes: Individuals with Disabilities and Education Act (IDEA), Early On, General Supervision, Preschool, and Administrative Outreach. Included in 2021-22 is grant funds from SE Governor’s Emergency Education Relief (SE-GEER) and the American Rescue Plan IDEA, Preschool and Early On.

2021-22 Budget	\$ 4,957,313
2022-23 Proposed	\$ 5,342,231

Other Local Revenue

Payments from Schools This revenue is received from other local school districts within the State of Michigan for services provided.

2021-22 Budget	\$ 158,100
2022-23 Proposed	\$ 138,100

EXPENDITURES

Instruction

Function-122 This function provides for Special Education instructional activities designed primarily to deal with pupils having impairments requiring special needs. The special education program areas include Preprimary, Elementary, Middle/Junior High, and High School services for pupils with cognitive, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for special education students are included in this account.

Salaries and benefits for 37 Special Education teachers and 95 program assistants for students IEP’d to receive special education classroom services are included in this function code. Also included purchased services, supplies, capital outlay for instructional programs, tuition, payments for services to other local districts, and Medicaid pass though payments.

2021-22 Budget:	\$ 9,473,471
2022-23 Proposed:	\$ 9,747,771

Supporting Services

Function-212 This function provides Early Intervention Services for infant and toddlers with disabilities and their families. Included are activities involved with providing family training and counseling and facilitator coordination.

Salary, fringe benefits and travel for a service facilitator is included in this function code.

2021-22 Budget:	\$ 130,567
2022-23 Proposed:	\$121,533

Function-213 This function provides for Health Services consisting of physical and mental health services which are not direct instruction. Included are activities involved with providing pupils with appropriate medical, dental, nursing, or other health services.

Salaries and fringe benefits for four Physical Therapists, 12 Occupational Therapists, one Occupational Therapy Assistant, and two Registered Nurses are included in this function code. Also included are purchased services, supplies, dues and equipment purchases.

2021-22 Budget:	\$ 1,967,512
2022-23 Proposed:	\$ 1,926,703

Function-214 This function provides for Psychological Services consisting of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological planning, and managing a program of psychological services including psychological counseling for the school or school system.

Salaries and fringe benefits for 13 School Psychologists are included in this function code. Also included are purchased services, supplies, dues and equipment purchases.

2021-22 Budget:	\$ 1,656,389
2022-23 Proposed:	\$ 1,699,923

Function-215 This function provides for Speech Pathology and Audiology Services consisting of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.

Salaries and fringe benefits for 29 Speech and Language Therapists and one Audiologist are included in this function code. Also included are purchased services, supplies, dues and equipment purchases.

2021-22 Budget:	\$ 3,187,618
2022-23 Proposed:	\$ 3,356,015

Function-216 This function provides for Social Work Services consisting of those activities which have as their purpose the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.

Salaries and fringe benefits for 21 School Social Workers are included in this function code. Also included are purchased services, supplies, dues and equipment purchases.

2021-22 Budget:	\$ 2,230,323
2022-23 Proposed:	\$ 2,474,096

Function-218 This function provides for Teacher Consultant Services consisting of those activities for special education programs and services.

Salaries and fringe benefits for 12 Teacher Consultants and one paraprofessional for MI, HI, AI, and EI students, four Early Intervention Teachers and three Early Childhood Special Education Services Teachers are included in this function code. Also included are purchased services, supplies, dues and equipment purchases.

2021-22 Budget: \$ 1,966,167
2022-23 Proposed: \$ 2,131,326

Function-219 This function provides for Other Pupil Support Services consisting of those services not defined above.

Salary and fringe benefits for six Instructional Specialists for VI and HI are included in this function code. Also included are purchased services, supplies, dues, equipment purchases and Administrative Outreach Program (AOP) payments to local schools.

2021-22 Budget: \$ 950,351
2022-23 Proposed: \$ 973,980

Function-221 This function provides for Improvement of Instruction consisting of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. Curriculum development and professional development are activities included in this function.

2021-22 Budget: \$ 140,770
2022-23 Proposed: \$ 147,579

Function-226 This function provides for Supervision and Direction of Instructional Staff - directing and managing the improvement of instructional services. The activities of program coordination are also included.

Salaries and fringe benefits for one director, 13 supervisors, 8 secretaries, as well as supplies, equipment and purchased services are included in this function code.

2021-22 Budget: \$ 2,998,245
2022-23 Proposed: \$ 3,117,601

Function-227 This function provides for Academic Student Assessment. Supplies purchased with SE-GEER funds in 2021-22 are included.

2021-22 Budget: \$ 2,742
2022-23 Proposed: \$ -0-

Function-259 This function provides for payment of abated taxes and interest on short term notes.

2021-22 Budget: \$ 34,287
2022-23 Proposed: \$ 35,717

Function-261 This function provides for Operation and Maintenance of Plant consisting of those activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. All utility expenditures such as electricity, heating (metered or bulk supply), water and sewage waste and trash disposal, and telephone charges are also included under this section. Salaries and fringe benefits for 5.5 custodians as well as equipment maintenance are included in this function code.

2021-22 Budget: \$ 1,165,894
2022-23 Proposed: \$ 1,127,366

Function-266 This function provides for activities concerned with maintaining order and safety in school buildings and grounds. The Special Education program's portion of the Administrator of Crisis Management's salary and benefits is recorded here along with safety and security related purchased services, supplies and equipment.

2021-22 Budget: \$ 74,472
2022-23 Proposed: \$ 110,966

Function-271 This function provides for Pupil Transportation Services consisting of those activities concerned with the conveyance of pupils to and from school as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation are included under this function, i.e., physical exams, workshops and conferences, uniforms, school bus driver licenses, awards, bus monitors, etc. Salaries and fringe benefits for one supervisor, two secretaries, four mechanics, and 52 bus drivers and aides are included in this function code. In 2021-22 three buses were purchased. In 2022-23 a special education van will be purchased.

2021-22 Budget: \$ 3,014,315
2022-23 Proposed: \$ 2,883,753

Function-281 This function provides for planning, research, development, and evaluation. The activities of program coordination and compliance monitoring are also included. Salary and fringe benefits for one coordinator of planning, monitoring, and data collection are included in this function code. Includes the costs associated with the Sec. 94d grant to create a support taskforce to develop a comprehensive multi-year plan to attract, prepare and retain qualified personnel for children with disabilities

2021-22 Budget: \$ 424,628
2022-23 Proposed: \$ 592,581

Function-283 This function is for personnel services. Fingerprinting fees are included in this function code.

2021-22 Budget: \$ 7,200
2022-23 Proposed: \$ 7,200

Function-284 This function provides for non-instructional technology not defined elsewhere. Wages and benefits for 1 staff person and direct hardware and software license costs are included.

2021-22 Budget:	\$ 258,896
2022-23 Proposed:	\$ 155,049

Community Services:

This function area includes services provided to some segments of the community or the community as a whole. Included are community outreach programs especially those with young children and services to Non-Public School pupils.

2021-22 Budget:	\$ 43,161
2022-23 Proposed:	\$ 32,475

Facilities Acquisition and Improvements

This function area provides for building and site additions and improvements.

2021-22 Budget:	\$ 226,000
2022-23 Proposed:	\$ 598,000

Debt Service:

This function includes the principal payment and related interest on long-term debt.

2021-22 Budget:	\$ 17,853
2022-23 Proposed:	\$ 17,853

Outgoing Transfers and Other Transactions

This function area provides for Payments to Other Public Schools-Conduit-type (outgoing transfers) payments to other school districts in the state. Reimbursement to 12 K-12 local school districts for the operation of their special education programs is included in this function.

2021-22 Budget:	\$ 3,102,111
2022-23 Proposed:	\$ 3,070,000

Other Financing Sources (Uses):

Other Financing Sources and Incoming Transfers:

This is revenue received for transfers from other funds and proceeds from the sale of capital assets.

2021-22 Budget	36 \$ 22,090
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2022-23 Proposed \$ -0-

Other Financing Uses and Transfers Out:

Special education's contribution to the general fund is included in this function code along with the costs of the Special Education's staff and students use of technology services.

2021-22 Budget:	\$ 2,521,616
2022-23 Proposed:	\$ 2,559,514

VOCATIONAL EDUCATION FUND
2022-23 OPERATING BUDGET
Program Narrative

REVENUES

Local Sources:

Local Property Tax This revenue includes both current and delinquent property taxes levied on the total ISD taxable values, penalties and interest on delinquent taxes and revenue in lieu of taxes. The millage rate for the 2022-23 current tax levy is **2.4763** mills.

2021-22 Budget	\$ 10,696,114
2022-23 Proposed	\$ 11,193,100

Miscellaneous Revenue is from interest earnings, program sales, fees, donated funds, rents, and other miscellaneous receipts.

2021-22 Budget	\$ 275,450
2022-23 Proposed	\$ 523,450

Non-Educational Entity Sources:

2% Casino Revenue This revenue is a distribution of the two percent of annual revenue from electronic gaming at the Four Winds Hartford Casino.

2021-22 Budget	\$ 35,102
2022-23 Proposed	\$ 35,102

State Sources:

State Aid This revenue is from the State under State Aid Sections Sec. 61a.1-Vocational Education, Sec. 61a.2-Vocational Education Administration, Sec 61b and 61b(8)-CTE Early/Middle College Programs and Planning, Sec. 99h-First Robotics, Sec. 147a-MPSERS Normal Cost, Sec. 147(c)-MPSERS Unfunded Accrued Liability Rate Stabilization, and Sec. 147(e)- MPSERS Reform-Defined Contribution. It also includes the State payment for exempted personal property taxes.

2021-22 Budget	\$ 1,563,915
2022-23 Proposed	\$ 1,563,528

Federal Sources:

Federal Sources This is revenue from the CTE Perkins Grant.

2021-22 Budget	\$ 203,121
2022-23 Proposed	\$ 167,316

Other Local Revenue

Payments from Schools This revenue is received from other local school districts within the State of Michigan for tuition and services.

2021-22 Budget	\$ 454,578
2022-23 Proposed	\$ 455,000

EXPENDITURES

Instruction

Function-127 Salaries and benefits for professional staff, teacher aides, substitutes and student wages for 27 career tech programs and the early middle college program which serves approximately 1,000 students. Local travel, equipment maintenance, printing, tuition, instructional supplies and new and replacement equipment for these programs are included.

2021-22 Budget	\$ 7,132,382
2022-23 Proposed	\$ 7,964,068

Supporting Services

Pupil

Function-212 **Guidance and Job Placement**

Salaries and benefits for guidance counselors, job placement coordinators, early college mentors, and secretaries serving 15 school districts. Local travel, conferences, contracted services, printing, instructional supplies and new and replacement equipment for guidance and placement programming are included.

2021-22 Budget	\$ 1,121,741
2022-23 Proposed	\$ 1,274,979

Function-213 **Health Service**

Health screening fees for students participating in work experience assignments.

2021-22 Budget	\$ 2,000
2022-23 Proposed	\$ 7,000

Function-219 **Student Organizations**

Dues and fees, conferences and competitions, printing and other supplies and materials for DECA, FCCLA, EMT Challenge, FIRSTS, Culinary, BPA, MITES and FFA for approximately 400 students.

2021-22 Budget	\$ 260,180
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2022-23 Proposed **\$ 277,966**

Instructional Staff

Function-221 Instructional Improvement

The salaries and benefits of an Instructional Consultant and Early College Coordinator are included in this function. It also includes staff conference and other professional development costs along with membership dues to professional organizations.

2021-22 Budget **\$ 246,483**
2022-23 Proposed **\$ 275,229**

Function-225 Instruction Related Technology

Included in this function are supplies, equipment/ software maintenance and capital outlay for instructional computer labs.

2021-22 Budget **\$ 57,839**
2022-23 Proposed **\$ -0-**

Function-226 Supervision

Salaries and benefits for administrator and secretaries for Director’s office. Local travel, conference expenses, new and replacement equipment, printing and supplies are included.

2021-22 Budget **\$ 336,278**
2022-23 Proposed **\$ 342,265**

School Administration

Function-241 Office of Principal

Salaries and benefits for administrators and secretaries for /Instruction/Professional Development, Student Services, and CTE offices. Local travel, conference registration and travel, new and replacement equipment, printing and supplies are included.

2021-22 Budget **\$ 642,079**
2022-23 Proposed **\$ 688,489**

Business

Function-257 Production Graphics

Salaries and benefits for clerical support, supplies and equipment rental and maintenance for printing and copying for all VB Tech Programs.

2021-22 Budget **\$ 65,732**
2022-23 Proposed **\$ 65,083**

Function-259 Other Business Services

Payment of abated taxes and credit card merchant fees.

2021-22 Budget **\$ 11,000**
2022-23 Proposed **\$ 11,000**

Operations and Maintenance

Function-261 **Operations**

Salaries and benefits for custodial/maintenance staff and clerical support. Utilities for Technology Center. Vehicle supplies and maintenance. Contracted services for building and grounds upkeep. Equipment maintenance and custodial/maintenance supplies.

2021-22 Budget \$ 969,005

2022-23 Proposed \$ 979,106

Function-266 **Security**

This function provides for activities concerned with maintaining order and safety in school buildings and grounds. The VB Tech portion of the salary and benefits for the Administrator of Crisis Management office is recorded here along with safety and security related purchased services, supplies and equipment.

2021-22 Budget \$ 80,000

2022-23 Proposed \$ 60,000

Pupil Transportation

Function-271 **Pupil Transportation**

Salaries and benefits for student field trips and Career Camp.

2021-22 Budget \$ 18,994

2022-23 Proposed \$ 18,884

Central Services

Function-281 **Planning, Research, Development and Evaluation**

Contracted Services associated with conducting and managing programs of evaluation.

2021-22 Budget \$ 6,500

2022-23 Proposed \$ 6,500

Function-282 **Communications**

This function includes the salary and benefits for a Marketing Specialist along with contracted services and advertisements used to disseminate educational and information to students, staff and the general public.

2021-22 Budget \$ 106,852

2022-23 Proposed \$ 144,933

Function-283 **Staff Services**

Miscellaneous staff/personnel costs.

2021-22 Budget \$ 2,500

2022-23 Proposed \$ 7,500

Function-284 **Technology Services**

This function provides for non-instructional technology not defined elsewhere. Direct hardware and software license costs are included.

2021-22 Budget	\$ 10,446
2022-23 Proposed	\$ 82,800

Community Services

Function-311 **Advisory Committees**

Printing, meetings and other costs in providing services for advisory committees for 25 programs.

2021-22 Budget	\$ 3,000
2022-23 Proposed	\$ 3,000

Function-391 **Adult Enrichment Programs**

Salaries and benefits for professional staff, contracted services, and instructional supplies for adult education programming.

2021-22 Budget	\$ 855
2022-23 Proposed	\$ 855

Facilities Acquisition and Improvements

Function-450 **Building and Non-Building Improvements**

This function area provides for building and site additions and improvements. 2021-22 included the construction of the Main Street café and other building improvements. The 2022-23 budget includes a new roof and the remodel of the cosmetology classrooms.

2021-22 Budget	\$ 884,161
2022-23 Proposed	\$ 2,560,400

Debt Service:

Function-511 **Long term Debt Service**

This function includes the principal payment and related interest on long-term equipment leases.

2021-22 Budget:	\$ 39,759
2022-23 Proposed:	\$ 39,759

Other Financing Sources (Uses):

Other Financing Sources and Incoming Transfers

This is the proceeds from the sale of assets

A. Public Comments	
II. ACTION ITEMS	
A. Approval of Amendments to General Appropriations Budgets 2021-22 (Roll Call Vote)	45

MEMO

DATE: JUNE 22, 2022
TO: BOARD OF EDUCATION
FROM: BARBARA MATTHEWS
DIRECTOR OF FINANCE AND OPERATIONS
RE: AMENDMENT TO THE 2021-22 GENERAL APPROPRIATIONS

The revisions to the 2021-22 VBISD budgets for the General, Special Education, Career Technical Education and Food Service Funds are attached for your review. The budget revisions are necessary due to changes that have occurred from the budget approved earlier in this school year. The following summary provides the total projected revenues, expenses and other financing sources and uses for the 2021-22 fiscal year for each of the funds.

	REVENUE (Including Other Financing Sources)	EXPENSES (Including Other Financing Uses)
General Fund	\$16,131,234	\$15,806,490
Special Education Fund	\$36,660,822	\$35,744,733
Career Technical Education Fund	\$13,241,280	\$13,043,888
Food Service Fund	\$84,044	\$143,894

Recommend the following resolution be passed:

RESOLVED, that this be the Final Amendment to the General Appropriations for the 2021-22 fiscal year; a resolution to make appropriations to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Van Buren Intermediate School District,

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds except pursuant to appropriations made by the Board of Education. Changes in the amount appropriated by the Board shall require approval of the Board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General, Special Education, Career Technical Education and Food Service Funds of the Van Buren Intermediate School District for the 2021-22 school year are hereby appropriated in the amounts and for the purposes as shown on the Detail Budget Projections that follow.

**GENERAL FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	AMENDED BUDGET <u>2021-22</u>	FINAL BUDGET <u>2021-22</u>
<i>Local Sources</i>	\$813,440	\$1,104,581	\$883,605	\$983,370	\$1,056,026
<i>Non-Educational Entity Sources</i>	4,789	4,967	3,867	1,985	1,985
<i>State Sources</i>	5,118,261	6,075,509	6,673,894	7,092,596	7,593,113
<i>Federal Sources</i>	2,991,895	2,696,021	2,452,713	3,565,840	3,223,177
<i>Incoming Transfers and Other Transactions</i>	516,887	859,353	1,153,209	2,021,300	2,129,767
TOTAL REVENUES	9,445,272	10,740,431	11,167,288	13,665,091	14,004,068
EXPENDITURES					
<i>Instruction</i>					
<i>Basic Program</i>	1,026,108	1,271,293	1,584,614	1,771,125	1,760,847
<i>Added Needs</i>	1,117,080	1,089,505	1,054,733	1,163,534	1,246,922
<i>Adult Continuing Education</i>	70,597	57,461	46,960	80,887	91,581
<i>Supporting Services</i>					
<i>Pupil</i>	1,228,264	1,464,310	1,863,622	3,018,152	2,786,845
<i>Instructional Staff</i>	2,143,177	2,697,846	2,461,084	3,245,803	3,094,400
<i>General Administration</i>	458,900	462,305	595,393	604,135	620,200
<i>School Administraton</i>	10,000	13,000	15,000	19,200	19,200
<i>Business</i>	964,585	1,035,450	1,117,721	1,097,372	1,140,841
<i>Operations and Maintenance</i>	623,407	644,216	627,982	826,406	881,595
<i>Transportation</i>	136,472	149,754	92,406	254,562	263,389
<i>Central</i>	1,787,339	2,233,578	2,288,173	2,738,147	2,799,198
<i>Community Services</i>	305,650	321,592	279,582	336,228	339,630
<i>Facilities Construction and Improvements</i>	35,376	26,778	5,874	154,000	50,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	0	10,968
<i>Interest</i>	0	0	0	0	588
<i>Outgoing Transfers and Other Transactions</i>	1,159,730	1,273,491	832,990	744,020	700,196
TOTAL EXPENDITURES	11,066,685	12,740,579	12,866,134	16,053,571	15,806,400
EXCESS OF REVENUES OVER EXPENDITURES	(1,621,413)	(2,000,148)	(1,698,846)	(2,388,480)	(1,802,332)
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	0	0	0	3,200	3,200
<i>Transfer In</i>	1,890,437	1,971,025	1,981,382	2,115,651	2,123,966
<i>Transfers out</i>	(207)	(120,363)	(50,549)	(90)	(90)
TOTAL OTHER FINANCING SOURCES (USES)	1,890,230	1,850,662	1,930,833	2,118,761	2,127,076
NET CHANGE IN FUND BALANCE	268,817	(149,486)	231,987	(269,719)	324,744
FUND BALANCE, JULY 1	2,057,525	2,333,603 *	2,184,117	2,416,104	2,416,104
FUND BALANCE, JUNE 30	\$2,326,342	\$2,184,117	\$2,416,104	\$2,146,385	\$2,740,848

* Fund Balance restated due to adoption of GASB Statement 84

**SPECIAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

REVENUES	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	AMENDED BUDGET 2021-22	FINAL BUDGET 2021-22
<i>Local Sources</i>	\$15,131,194	\$15,232,511	\$19,530,523	\$19,763,552	\$19,938,252
<i>Non-Educational Entity Sources</i>	42,304	44,023	34,275	59,500	59,500
<i>State Sources</i>	10,041,375	10,009,961	10,075,818	10,724,713	11,525,567
<i>Federal Sources</i>	3,603,136	4,121,195	4,359,242	4,569,619	4,957,313
<i>Incoming Transfers and Other Transactions</i>	142,841	273,199	148,877	69,100	158,100
TOTAL REVENUES	28,960,850	29,680,889	34,148,735	35,186,484	36,638,732
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	8,719,342	8,597,060	8,730,291	9,178,988	9,473,471
<i>Supporting Services</i>					
<i>Pupil</i>	9,786,861	10,230,460	10,640,089	12,088,322	12,088,927
<i>Instructional Staff</i>	3,065,977	3,152,973	3,060,063	3,168,904	3,141,757
<i>Business</i>	23,928	50,590	21,673	32,717	34,287
<i>Operations and Maintenance</i>	924,575	946,797	1,047,891	1,356,459	1,240,366
<i>Transportation</i>	2,919,292	2,322,619	2,767,310	3,085,088	3,014,315
<i>Central</i>	206,179	224,935	229,411	421,655	690,724
<i>Community Services</i>	44,214	25,762	31,212	43,161	43,161
<i>Facilities Construction and Improvements</i>	283,311	1,475,956	1,639,700	582,000	226,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	102,483	150,145
<i>Interest</i>	0	0	0	15,300	17,853
<i>Outgoing Transfers and Other Transactions</i>	1,093,647	1,031,570	3,045,987	3,073,595	3,102,111
TOTAL EXPENDITURES	27,067,326	28,058,722	31,213,627	33,148,672	33,223,117
EXCESS OF REVENUES OVER EXPENDITURES	1,893,524	1,622,167	2,935,108	2,037,812	3,415,615
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	9,114	10,440	4,400	18,000	18,000
<i>Proceeds from Long term Loan</i>	0	0	541,925	0	0
<i>Transfer In</i>	72,361	132,189	45,517	54,090	4,090
<i>Transfers out</i>	(991,937)	(1,088,825)	(1,105,161)	(2,509,801)	(2,521,616)
TOTAL OTHER FINANCING SOURCES (USES)	(910,462)	(946,196)	(513,319)	(2,437,711)	(2,499,526)
NET CHANGE IN FUND BALANCE	983,062	675,971	2,421,789	(399,899)	916,089
FUND BALANCE, JULY 1	4,475,586	5,460,038 *	6,136,009	8,557,798	8,557,798
FUND BALANCE, JUNE 30	\$5,458,648	\$6,136,009	\$8,557,798	\$8,157,899	\$9,473,887

* Fund Balance restated for adoption of GASB Statement 84

**CAREER TECHNICAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

REVENUES	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	AMENDED BUDGET 2021-22	FINAL BUDGET 2021-22
<i>Local Sources</i>	\$10,171,480	\$10,578,213	\$10,410,306	\$10,980,514	\$10,971,564
<i>Non-Educational Entity Sources</i>	31,731	33,020	25,709	35,102	35,102
<i>State Sources</i>	2,977,659	3,014,427	1,429,238	1,350,334	1,563,915
<i>Federal Sources</i>	144,151	146,527	145,652	172,246	203,121
<i>Incoming Transfers and Other Transactions</i>	314,010	322,567	308,172	351,000	454,578
TOTAL REVENUES	13,639,031	14,094,754	12,319,077	12,889,196	13,228,280
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	5,781,003	5,754,198	6,173,079	7,488,225	7,132,382
<i>Supporting Services</i>					
<i>Pupil</i>	1,159,422	1,189,294	1,145,126	1,544,965	1,383,921
<i>Instructional Staff</i>	668,207	627,801	618,900	872,902	640,600
<i>School Administration</i>	560,901	592,239	589,782	635,024	642,079
<i>Business</i>	60,870	66,196	69,979	71,739	76,732
<i>Operations and Maintenance</i>	856,600	781,085	786,283	1,080,627	1,049,005
<i>Transportation</i>	7,492	4,518	1,888	18,884	18,994
<i>Central</i>	43,594	37,643	47,021	147,365	126,298
<i>Community Services</i>	31,310	34,807	8,629	45,690	3,855
<i>Facilities Construction and Improvements</i>	480,721	342,958	188,871	562,441	884,161
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	0	37,738
<i>Interest</i>	0	0	0	0	2,021
<i>Outgoing Transfers and Other Transactions</i>	1,737,387	1,599,680	666	0	0
TOTAL EXPENDITURES	11,387,507	11,030,419	9,630,224	12,467,862	11,997,786
EXCESS OF REVENUES OVER EXPENDITURES	2,251,524	3,064,335	2,688,853	421,334	1,230,494
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	3,579	0	6,085	13,000	13,000
<i>Transfer In</i>	0	61,112	37,873	0	0
<i>Transfers out</i>	(1,021,153)	(2,866,763)	(2,695,803)	(1,096,102)	(1,046,102)
TOTAL OTHER FINANCING SOURCES (USES)	(1,017,574)	(2,805,651)	(2,651,845)	(1,083,102)	(1,033,102)
NET CHANGE IN FUND BALANCE	1,233,950	258,684	37,008	(661,768)	197,392
FUND BALANCE, JULY 1	7,979,626	9,221,202 *	9,479,886	9,516,894	9,516,894
FUND BALANCE, JUNE 30	\$9,213,576	\$9,479,886	\$9,516,894	\$8,855,126	\$9,714,286

* Fund Balance Restated for Adoption of GASB Statement 84

**FOOD SERVICE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

<u>REVENUES</u>	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>ORIGINAL BUDGET 2021-22</u>	<u>FINAL BUDGET 2021-22</u>
<i>Local Sources</i>	\$11,990	\$4,902	\$1,272	\$3,005	\$2,500
<i>State sources</i>	1,122	457	8,099	4,304	4,304
<i>Federal Sources</i>	<u>142,954</u>	<u>169,848</u>	<u>101,022</u>	<u>90,000</u>	<u>77,240</u>
TOTAL REVENUES	<u>156,066</u>	<u>175,207</u>	<u>110,393</u>	<u>97,309</u>	<u>84,044</u>
EXPENDITURES					
<i>Supporting Services</i>					
<i>Operations and Maintenance</i>	5,830	7,434	0	0	0
<i>Food Services</i>	<u>152,816</u>	<u>154,531</u>	<u>88,430</u>	<u>100,255</u>	<u>143,894</u>
TOTAL EXPENDITURES	<u>158,646</u>	<u>161,965</u>	<u>88,430</u>	<u>100,255</u>	<u>143,894</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,580)</u>	<u>13,242</u>	<u>21,963</u>	<u>(2,946)</u>	<u>(59,850)</u>
OTHER FINANCING SOURCES (USES)					
<i>Transfer In</i>	0	0	0	0	0
<i>Transfers Out</i>	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>(3,500)</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>(3,500)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(6,080)	6,042	20,742	(6,446)	(59,850)
FUND BALANCE, JULY 1	<u>53,487</u>	<u>47,407</u>	<u>53,449</u>	<u>74,191</u>	<u>74,191</u>
FUND BALANCE, JUNE 30	<u>\$47,407</u>	<u>\$53,449</u>	<u>\$74,191</u>	<u>\$67,745</u>	<u>\$14,341</u>

MEMO

DATE: JUNE 22, 2022
TO: BOARD OF EDUCATION
FROM: BARBARA MATTHEWS, DIRECTOR OF FINANCE AND OPERATIONS
RE: **APPROVAL OF 2022-23 GENERAL APPROPRIATION BUDGETS**

Based on the information provided to you at the Budget Hearing, we are recommending approval of the following resolution:

RESOLVED, this resolution shall be the general appropriations of the Van Buren Intermediate School District for the fiscal year 2022-23. A resolution to make appropriations, provide for the expenditure of the appropriations, and provide for the disposition of all income received by the Van Buren Intermediate School District.

BE IT FURTHER RESOLVED, that the total number of mills of ad valorem property taxes to be levied on all properties for the purpose of funding the General, Special Education, and Career Technical Education Funds of Van Buren Intermediate School District to be available for appropriations in the 2021-22 fiscal year, as indicated below, shall not exceed:

General Fund	0.1400 mills
Special Education	4.1969 mills
Vocational Education	<u>2.4763 mills</u>
TOTAL	6.8132 mills

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balances are estimated to be available for appropriations in the various funds of the Van Buren Intermediate School District (General, Special Education, Career Technical Education, Food Service, Student/School Activities, and Debt Service Funds) for the fiscal year 2022-23 are listed on the Detail Budget Projections and have been reviewed by the Board of Education.

BE IT FURTHER RESOLVED, that the total available to appropriate in each of the various funds of the Van Buren Intermediate School District are hereby appropriated in

the amount as shown below and for the purposes as set forth on the Detail Budget Projections.

	<u>Expenditures</u>
General Fund	\$ 15,986,977
Special Education	\$ 37,037,146
Vocational Education	\$ 15,684,811
Food Service Fund	\$ 93,236
Student/School Activities Fund	\$ 10,000
Debt Service Fund	\$ 1,277,860

BE IT FURTHER RESOLVED, that no Board member or employee of the school district shall expend any funds except pursuant to appropriations made by the Board of Education. Changes in amounts appropriated by the Board shall require approval of the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for the performance of their responsibilities within the amounts appropriated by the Board of Education.

These appropriations are to take effect on July 1, 2022.

**GENERAL FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$813,440	\$1,104,581	\$883,605	\$1,056,026	\$983,370
<i>Non-Educational Entity Sources</i>	4,789	4,967	3,867	1,985	1,985
<i>State Sources</i>	5,118,261	6,075,509	6,673,894	7,593,113	7,278,605
<i>Federal Sources</i>	2,991,895	2,696,021	2,452,713	3,223,177	3,083,616
<i>Incoming Transfers and Other Transactions</i>	516,887	859,353	1,153,209	2,129,767	2,021,300
TOTAL REVENUES	9,445,272	10,740,431	11,167,288	14,004,068	13,368,876
EXPENDITURES					
<i>Instruction</i>					
<i>Basic Program</i>	1,026,108	1,271,293	1,584,614	1,760,847	1,769,463
<i>Added Needs</i>	1,117,080	1,089,505	1,054,733	1,246,922	1,163,534
<i>Adult Continuing Education</i>	70,597	57,461	46,960	91,581	80,887
<i>Supporting Services</i>					
<i>Pupil</i>	1,228,264	1,464,310	1,863,622	2,786,845	3,145,828
<i>Instructional Staff</i>	2,143,177	2,697,846	2,461,084	3,094,400	3,053,139
<i>General Administration</i>	458,900	462,305	595,393	620,200	491,503
<i>School Administraton</i>	10,000	13,000	15,000	19,200	19,200
<i>Business</i>	964,585	1,035,450	1,117,721	1,140,841	1,193,723
<i>Operations and Maintenance</i>	623,407	644,216	627,982	881,595	843,673
<i>Transportation</i>	136,472	149,754	92,406	263,389	262,003
<i>Central</i>	1,787,339	2,233,578	2,288,173	2,799,198	2,598,149
<i>Community Services</i>	305,650	321,592	279,582	339,630	435,299
<i>Facilities Construction and Improvements</i>	35,376	26,778	5,874	50,000	175,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	10,968	10,968
<i>Interest</i>	0	0	0	588	588
<i>Outgoing Transfers and Other Transactions</i>	1,159,730	1,273,491	832,990	700,196	744,020
TOTAL EXPENDITURES	11,066,685	12,740,579	12,866,134	15,806,400	15,986,977
EXCESS OF REVENUES OVER EXPENDITURES	(1,621,413)	(2,000,148)	(1,698,846)	(1,802,332)	(2,618,101)
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	0	0	0	3,200	0
<i>Transfer In</i>	1,890,437	1,971,025	1,981,382	2,123,966	2,156,654
<i>Transfers out</i>	(207)	(120,363)	(50,549)	(90)	0
TOTAL OTHER FINANCING SOURCES (USES)	1,890,230	1,850,662	1,930,833	2,127,076	2,156,654
NET CHANGE IN FUND BALANCE	268,817	(149,486)	231,987	324,744	(461,447)
FUND BALANCE, JULY 1	2,057,525	2,333,603 *	2,184,117	2,416,104	2,740,848
FUND BALANCE, JUNE 30	\$2,326,342	\$2,184,117	\$2,416,104	\$2,740,848	\$2,279,401

* Fund Balance restated due to adoption of GASB Statement 84

**SPECIAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	PROPOSED BUDGET 2022-23
<i>Local Sources</i>	\$15,131,194	\$15,232,511	\$19,530,523	\$19,938,252	\$20,682,929
<i>Non-Educational Entity Sources</i>	42,304	44,023	34,275	59,500	59,500
<i>State Sources</i>	10,041,375	10,009,961	10,075,818	11,525,567	11,666,751
<i>Federal Sources</i>	3,603,136	4,121,195	4,359,242	4,957,313	5,342,231
<i>Incoming Transfers and Other Transactions</i>	142,841	273,199	148,877	158,100	138,100
TOTAL REVENUES	28,960,850	29,680,889	34,148,735	36,638,732	37,889,511
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	8,719,342	8,597,060	8,730,291	9,473,471	9,747,771
<i>Supporting Services</i>					
<i>Pupil</i>	9,786,861	10,230,460	10,640,089	12,088,927	12,683,576
<i>Instructional Staff</i>	3,065,977	3,152,973	3,060,063	3,141,757	3,265,180
<i>Business</i>	23,928	50,590	21,673	34,287	35,717
<i>Operations and Maintenance</i>	924,575	946,797	1,047,891	1,240,366	1,238,332
<i>Transportation</i>	2,919,292	2,322,619	2,767,310	3,014,315	2,883,753
<i>Central</i>	206,179	224,935	229,411	690,724	754,830
<i>Community Services</i>	44,214	25,762	31,212	43,161	32,475
<i>Facilities Construction and Improvements</i>	283,311	1,475,956	1,639,700	226,000	598,000
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	150,145	150,145
<i>Interest</i>	0	0	0	17,853	17,853
<i>Outgoing Transfers and Other Transactions</i>	1,093,647	1,031,570	3,045,987	3,102,111	3,070,000
TOTAL EXPENDITURES	27,067,326	28,058,722	31,213,627	33,223,117	34,477,632
EXCESS OF REVENUES OVER EXPENDITURES	1,893,524	1,622,167	2,935,108	3,415,615	3,411,879
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	9,114	10,440	4,400	18,000	0
<i>Proceeds from Long term Loan</i>	0	0	541,925	0	0
<i>Transfer In</i>	72,361	132,189	45,517	4,090	0
<i>Transfers out</i>	(991,937)	(1,088,825)	(1,105,161)	(2,521,616)	(2,559,514)
TOTAL OTHER FINANCING SOURCES (USES)	(910,462)	(946,196)	(513,319)	(2,499,526)	(2,559,514)
NET CHANGE IN FUND BALANCE	983,062	675,971	2,421,789	916,089	852,365
FUND BALANCE, JULY 1	4,475,586	5,460,038 *	6,136,009	8,557,798	9,473,887
FUND BALANCE, JUNE 30	\$5,458,648	\$6,136,009	\$8,557,798	\$9,473,887	\$10,326,252

* Fund Balance restated for adoption of GASB Statement 84

**CAREER TECHNICAL EDUCATION FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	FINAL BUDGET 2021-22	PROPOSED BUDGET 2022-23
<i>Local Sources</i>	\$10,171,480	\$10,578,213	\$10,410,306	\$10,971,564	\$11,716,550
<i>Non-Educational Entity Sources</i>	31,731	33,020	25,709	35,102	35,102
<i>State Sources</i>	2,977,659	3,014,427	1,429,238	1,563,915	1,563,528
<i>Federal Sources</i>	144,151	146,527	145,652	203,121	167,316
<i>Incoming Transfers and Other Transactions</i>	314,010	322,567	308,172	454,578	455,000
TOTAL REVENUES	13,639,031	14,094,754	12,319,077	13,228,280	13,937,496
EXPENDITURES					
<i>Instruction</i>					
<i>Added Needs</i>	5,781,003	5,754,198	6,173,079	7,132,382	7,964,068
<i>Supporting Services</i>					
<i>Pupil</i>	1,159,422	1,189,294	1,145,126	1,383,921	1,559,945
<i>Instructional Staff</i>	668,207	627,801	618,900	640,600	617,494
<i>School Administration</i>	560,901	592,239	589,782	642,079	688,489
<i>Business</i>	60,870	66,196	69,979	76,732	76,083
<i>Operations and Maintenance</i>	856,600	781,085	786,283	1,049,005	1,039,106
<i>Transportation</i>	7,492	4,518	1,888	18,994	18,884
<i>Central</i>	43,594	37,643	47,021	126,298	241,733
<i>Community Services</i>	31,310	34,807	8,629	3,855	3,850
<i>Facilities Construction and Improvements</i>	480,721	342,958	188,871	884,161	2,560,400
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	37,738	37,738
<i>Interest</i>	0	0	0	2,021	2,021
<i>Outgoing Transfers and Other Transactions</i>	1,737,387	1,599,680	666	0	0
TOTAL EXPENDITURES	11,387,507	11,030,419	9,630,224	11,997,786	14,809,811
EXCESS OF REVENUES OVER EXPENDITURES	2,251,524	3,064,335	2,688,853	1,230,494	(872,315)
OTHER FINANCING SOURCES (USES)					
<i>Proceeds from Sales of Capital Assets</i>	3,579	0	6,085	13,000	2,000
<i>Transfer In</i>	0	61,112	37,873	0	0
<i>Transfers out</i>	(1,021,153)	(2,866,763)	(2,695,803)	(1,046,102)	(875,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,017,574)	(2,805,651)	(2,651,845)	(1,033,102)	(873,000)
NET CHANGE IN FUND BALANCE	1,233,950	258,684	37,008	197,392	(1,745,315)
FUND BALANCE, JULY 1	7,979,626	9,221,202 *	9,479,886	9,516,894	9,714,286
FUND BALANCE, JUNE 30	\$9,213,576	\$9,479,886	\$9,516,894	\$9,714,286	\$7,968,971

* Fund Balance Restated for Adoption of GASB Statement 84

**STUDENT/SCHOOL ACTIVITIES FUND
 DETAIL BUDGET PROJECTION
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

<u>REVENUES</u>	<u>ACTUAL 2018-19</u>	<u>ACTUAL 2019-20</u>	<u>ACTUAL 2020-21</u>	<u>FINAL BUDGET 2021-22</u>	<u>PROPOSED BUDGET 2022-23</u>
<i>Local Sources</i>	N/A	\$ 10,256	\$ 1,371	\$ 8,000	\$ 8,000
<i>Other Transfers and Other Transactions</i>	N/A	N/A	N/A	0	0
TOTAL REVENUES	<u>0</u>	<u>10,256</u>	<u>1,371</u>	<u>8,000</u>	<u>8,000</u>
<u>EXPENDITURES</u>					
<i>Pupil Activities</i>	N/A	N/A	N/A	10,000	10,000
<i>Community Services</i>	N/A	13,480	2,534	0	0
<i>Other Transfers and Other Transactions</i>	N/A	N/A	N/A	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>13,480</u>	<u>2,534</u>	<u>10,000</u>	<u>10,000</u>
EXCESS OF REVENUES OVER EXPENDITURES	0	(3,224)	(1,163)	(2,000)	(2,000)
FUND BALANCE, JULY 1	<u>0</u>	<u>36,287</u>	<u>33,063 *</u>	<u>31,900</u>	<u>29,900</u>
FUND BALANCE, JUNE 30	<u>0</u>	<u>\$ 33,063</u>	<u>\$ 31,900</u>	<u>\$ 29,900</u>	<u>\$ 27,900</u>

* Fund Balance Restated for Adoption of GASB Statement 84

**DEBT SERVICE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

REVENUES	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$0	\$0	\$0	\$0	\$0
<i>State Sources</i>	0	0	0	0	0
<i>Incoming Transfers and Other Transactions</i>	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0
EXPENDITURES					
<i>Debt Service</i>					
<i>Principal</i>	0	0	0	1,225,000	1,240,000
<i>Interest</i>	0	0	0	25,000	45,300
TOTAL EXPENDITURES	0	0	0	1,250,000	1,285,300
EXCESS OF REVENUES OVER EXPENDITURES	0	0	0	(1,250,000)	(1,285,300)
OTHER FINANCING SOURCES (USES)					
<i>Transfer In</i>	0	0	0	1,272,650	1,277,860
<i>Transfers out</i>	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	1,272,650	1,277,860
NET CHANGE IN FUND BALANCE	0	0	0	22,650	(7,440)
FUND BALANCE, JULY 1	0	0	0	0	22,650
FUND BALANCE, JUNE 30	\$0	\$0	\$0	\$22,650	\$15,210

**FOOD SERVICE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

<u>REVENUES</u>	ACTUAL <u>2018-19</u>	ACTUAL <u>2019-20</u>	ACTUAL <u>2020-21</u>	FINAL BUDGET <u>2021-22</u>	PROPOSED BUDGET <u>2022-23</u>
<i>Local Sources</i>	\$11,990	\$4,902	\$1,272	\$2,500	\$0
<i>State sources</i>	1,122	457	8,099	4,304	4,304
<i>Federal Sources</i>	<u>142,954</u>	<u>169,848</u>	<u>101,022</u>	<u>77,240</u>	<u>77,240</u>
TOTAL REVENUES	<u>156,066</u>	<u>175,207</u>	<u>110,393</u>	<u>84,044</u>	<u>81,544</u>
EXPENDITURES					
<i>Supporting Services</i>					
<i>Operations and Maintenance</i>	5,830	7,434	0	0	0
<i>Food Services</i>	<u>152,816</u>	<u>154,531</u>	<u>88,430</u>	<u>143,894</u>	<u>93,236</u>
TOTAL EXPENDITURES	<u>158,646</u>	<u>161,965</u>	<u>88,430</u>	<u>143,894</u>	<u>93,236</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(2,580)</u>	<u>13,242</u>	<u>21,963</u>	<u>(59,850)</u>	<u>(11,692)</u>
OTHER FINANCING SOURCES (USES)					
<i>Transfer In</i>	0	0	0	0	0
<i>Transfers Out</i>	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,500)</u>	<u>(7,200)</u>	<u>(1,221)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(6,080)	6,042	20,742	(59,850)	(11,692)
FUND BALANCE, JULY 1	<u>53,487</u>	<u>47,407</u>	<u>53,449</u>	<u>74,191</u>	<u>14,341</u>
FUND BALANCE, JUNE 30	<u>\$47,407</u>	<u>\$53,449</u>	<u>\$74,191</u>	<u>\$14,341</u>	<u>\$2,649</u>

C. Approval of Pay Adjustments for Covert Public Schools Business Services **(Roll Call Vote)**

62

Date: June 22, 2022
To: VBISD Board of Education
From: David D. Manson, Superintendent
Subject: Approval of Pay Adjustments for Covert Public Schools Business Services

In October 2019, Covert Public Schools requested that VBISD take over their business office and payroll/benefit functions. In exchange for these services, VBISD receives a contracted amount of \$75,000. In accordance with the structure created, I am recommending that the following individuals receive a stipend contingent upon keeping this contract in place with Covert for additional work beyond their current responsibilities.

- Melissa Nelson, Administrative Secretary to Barb Matthews, provides the majority of processing the payroll for Covert. Recommending a stipend of \$9,000. Effective July 1, 2022.
- Rhonda Plumley, Payroll/Benefits Coordinator, continues to assist on the benefits side (health insurance, dental, vision, etc.). Recommending a stipend of \$4,000. Effective July 1, 2022.
- Shawn Fitzgerald, Payroll Specialist, ongoing support of payroll processing. Recommending a stipend of \$750. Effective July 1, 2022.
- Rebecca Drake, Grant Accountant, conversion of Covert to E-finance and the completion of their annual budget \$4,000 for these services. Effective July 1, 2022.

RESOLVED, the VBISD Board of Education approves the pay adjustments outlined above for supporting the Covert Public Schools Business Services.

Date: June 22, 2022

To: VBISD Board of Education

From: David D. Manson, Superintendent

Subject: Approval of Additional Days for Lissette Mira-Amaya

This year, the summer migrant program would like to have a mental health clinician available to respond to the needs of the students attending the program. As a result, Lissette Mira-Amaya has been targeted for this work given her skills and ability to speak Spanish.

RESOLVED, the VBISD Board of Education approves up to 14 additional days for Lissette Mira-Amaya to work with the summer migrant program as a Mental Health Clinician.

MEMO

DATE: JUNE 22, 2022
TO: BOARD OF EDUCATION
FROM: BRITANI OLDS, HUMAN RESOURCES ADMINISTRATOR
RE: APPROVAL OF EMPLOYMENT OF NEW STAFF

BACKGROUND

Following is a list of new staff, their position, salary and start date. Copies of resumes and interview candidate selection forms are attached.

<u>Technology</u>	<u>Salary</u>	<u>Start Date</u>
Derrick Price, District Tech Coordinator	\$65,000	06/20/2022
<u>Special Education</u>	<u>Salary</u>	<u>Start Date</u>
Shelby Myrkle, BGLC School Nurse	\$64,521	06/20/2022
<u>VB Tech</u>	<u>Salary</u>	<u>Start Date</u>
James Behrens, Cafe St. Manager	\$36,400	06/27/2022

*Please note: All salaries listed are based on the 2021-2022 contract.
Salaries will be prorated to the number of days to work.*

RECOMMENDATION

Resolved that the Board of Education approve the employment of the staff listed above.

Attachments -

III. OTHER BUSINESS

A. Adjournment

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated on the agenda."

It is the policy of the Van Buren Intermediate School District that no discriminatory practices based on race, color, religion, national origin, sex, age, height, weight, marital status, disability, genetic information or any other status covered by federal, state, or local law be allowed during any program, activity, service, or in employment. Inquiries regarding the non-discrimination policies should be directed to Barbara Matthews, Director of Finance & Operations or Dave Manson, Director of Special Education, 490 S. Paw Paw Street, Lawrence, MI 49064, 269-674-8091.