RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE GENESEE INTERMEDIATE SCHOOL DISTRICT 2026-27 AMENDMENT 1 BUDGET ADOPTION

BE IT RESOLVED, that the total revenues and general education fund, general education fund - Genesee Opportunity, general education fund - technology, general education fund - professional development, special education fund, special education fund - technology, special education fund - professional development, career technical education fund, career technical education fund - technology, career technical education fund - professional development, enterprise fund, capital projects fund, special education capital projects fund, career technical education capital projects fund, special education 2024 bond debt retirement fund, Flint water crisis - special education fund, school lunch services fund, and the student/school activity fund fund balances of the Genesee Intermediate School District estimated to be available for appropriation for fiscal year 2026-2027, which includes .3964 mill for operating, 2.3103 mills for special education and .9234 mill for vocational education to be amended as follows:

GENERAL EDUCATION FUND

REVENUE

Local	$ 8,667,608	
State	$ 46,117,911	
Federal	$ 25,597,856	
Other Financing Sources	$ 8,240,315	
Total Revenue		$ 88,623,690
Total Fund Balance, July 1 Available to Appropriate		$ 9,738,950
Total Available to Appropriate		$ 98,362,640

BE IT FURTHER RESOLVED, that $89,372,066 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Basic Instruction	$ 18,154,759	
Added Instruction	$ 2,355,239	
Pupil Support Services	$ 8,905,714	
Instructional Support Services	$ 14,341,831	
General Administration	$ 896,545	
School Administration	$ 898,105	
Business Administration	$ 1,406,852	
Operations & Maintenance	$ 3,346,729	
Transportation	$ 961,212	
Central Support Services	$ 5,528,160	
Other Support Services	$ 288,577	
Community Services	$ 358,526	
Payments to Local Districts and Other Governmental Entities	$ 26,988,407	
Capital Projects	$ 2,032,109	
Other Uses	$ 2,909,301	
Total Appropriated		$ 89,372,066
Projected June 30, 2027 Fund Balance		$ 8,990,574

BE IT FURTHER RESOLVED, that the total revenues and general education fund - Genesee Opportunity fund balance estimated to be available for appropriations in the general education fund - Genesee Opportunity fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

GENERAL EDUCATION FUND - GENESEE OPPORTUNITY

REVENUE

Local	$ 3,915,182	
State	$ 35,314	
Total Revenue		$ 3,950,496
Total Fund Balance, July 1 Available to Appropriate		$ 10,385,001
Total Available to Appropriate		$ 14,335,497

BE IT FURTHER RESOLVED, that $3,694,982 of the total available to appropriate in the general education fund - Genesee Opportunity fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Pupil Support Services	$ 119,225	
Business Administration	$ 37,569	
Central Support Services	$ 31,788	
Community Services	$ 3,506,400	
Total Appropriated		$ 3,694,982
Projected June 30, 2027 Fund Balance		$ 10,640,515

BE IT FURTHER RESOLVED, that the total revenues and general education fund - technology fund balance estimated to be available for appropriations in the general education fund - technology fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

GENERAL EDUCATION FUND - TECHNOLOGY

REVENUE

Fund Modification	$ -	
Total Revenue		$ -
Total Fund Balance, July 1 Available to Appropriate		$ 1,058,689
Total Available to Appropriate		$ 1,058,689

BE IT FURTHER RESOLVED, that $224,500 of the total available to appropriate in the general education fund - technology fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Central Support Services	$ 199,500	
Operations & Maintenance	$ 25,000	
Total Appropriated		$ 224,500
Projected June 30, 2027 Fund Balance		$ 834,189

BE IT FURTHER RESOLVED, that the Board of Education hereby commits the fund balance of this fund;

BE IT FURTHER RESOLVED, that the total revenues and general education fund - professional development fund balance estimated to be available for appropriations in the general education fund - professional development fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

GENERAL EDUCATION FUND - PROFESSIONAL DEVELOPMENT

REVENUE

Fund Modification	$ 100,000	
State	$ 167	
Total Revenue		$ 100,167
Total Fund Balance, July 1 Available to Appropriate		$ 479,229
Total Available to Appropriate		$ 579,396

BE IT FURTHER RESOLVED, that $201,154 of the total available to appropriate in the general education fund - professional development fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Central Support Services	$ 201,154	
Total Appropriated		$ 201,154
Projected June 30, 2027 Fund Balance		$ 378,242

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and special education fund balance estimated to be available for appropriations in the special education fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SPECIAL EDUCATION FUND

REVENUE

Local	$ 41,817,139	
State	$ 61,397,461	
Federal	$ 23,404,342	
Other Financing Sources	$ 161,257	
Total Revenue		$ 126,780,199
Total Fund Balance, July 1 Available to Appropriate		$ 19,068,845
Total Available to Appropriate		$ 145,849,044

BE IT FURTHER RESOLVED, that $131,895,191 of the total available to appropriate in the special education fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Added Instruction	$ 34,829,656	
Pupil Support Services	$ 23,831,925	
Instructional Support Services	$ 6,261,408	
General Administration	$ 494,698	
School Administration	$ 2,083,267	
Business Administration	$ 2,499,957	
Operations & Maintenance	$ 3,601,893	
Transportation	$ 13,181,609	
Central Support Services	$ 4,609,315	
Other Support Services	$ 51,000	
Community Services	$ 525,782	
Payments to Local Districts and Other Governmental Entities	$ 29,120,768	
Other Uses	$ 10,803,913	
Total Appropriated		$ 131,895,191
Projected June 30, 2027 Fund Balance		$ 13,953,853

BE IT FURTHER RESOLVED, that the total revenues and special education fund - technology fund balance estimated to be available for appropriations in the special education fund - technology fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SPECIAL EDUCATION FUND - TECHNOLOGY

REVENUE

Fund Modification	$ -	
Total Revenue		$ -
Total Fund Balance, July 1 Available to Appropriate		$ 1,161,226
Total Available to Appropriate		$ 1,161,226

BE IT FURTHER RESOLVED, that $188,500 of the total available to appropriate in the special education fund - technology fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Central Support Services	$ 188,500	
Total Appropriated		$ 188,500
Projected June 30, 2027 Fund Balance		$ 972,726

BE IT FURTHER RESOLVED, that the Board of Education hereby commits the fund balance of this fund;

BE IT FURTHER RESOLVED, that the total revenues and special education fund - professional development fund balance estimated to be available for appropriations in the special education fund - professional development fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SPECIAL EDUCATION FUND - PROFESSIONAL DEVELOPMENT

REVENUE

State	$ 83	
Total Revenue		$ 83
Total Fund Balance, July 1 Available to Appropriate		$ 635,027
Total Available to Appropriate		$ 635,110

BE IT FURTHER RESOLVED, that $68,842 of the total available to appropriate in the special education fund - professional development fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Central Support Services	$ 68,842	
Total Appropriated		$ 68,842
Projected June 30, 2027 Fund Balance		$ 566,268

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and career technical education fund balance estimated to be available for appropriations in the career technical education fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

CAREER TECHNICAL EDUCATION FUND

REVENUE

Local	$ 14,196,210	
State	$ 5,767,900	
Federal	$ 1,394,489	
Other Financing Sources	$ 238,500	
Total Revenue		$ 21,597,099
Total Fund Balance, July 1 Available to Appropriate		$ 4,048,203
Total Available to Appropriate		$ 25,645,302

BE IT FURTHER RESOLVED, that $21,775,150 of the total available to appropriate in the career technical education fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Added Instruction	$	8,379,032	
Pupil Support Services	$	999,051	
Instructional Support Services	$	1,779,385	
General Administration	$	116,635	
School Administration	$	899,368	
Business Administration	$	410,893	
Operations & Maintenance	$	2,127,240	
Transportation	$	1,096,570	
Central Support Services	$	645,225	
Other Support Services	$	5,000	
Payments to Local Districts and Other Governmental Entities	$	2,304,311	
Other Uses	$	3,012,440	
Total Appropriated			$ 21,775,150
Projected June 30, 2027 Fund Balance			$ 3,870,152

BE IT FURTHER RESOLVED, that the total revenues and career technical education fund - technology fund estimated to be available for appropriations in the career technical education fund - technology fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

CAREER TECHNICAL EDUCATION FUND - TECHNOLOGY

REVENUE

Fund Modification	$	250,000	
Total Revenue			$ 250,000
Total Fund Balance, July 1 Available to Appropriate			$ 393,538
Total Available to Appropriate			$ 643,538

BE IT FURTHER RESOLVED, that $121,000 of the total available to appropriate in the career technical education fund - technology fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Central Support Services	$	121,000	
Total Appropriated			$ 121,000
Projected June 30, 2027 Fund Balance			$ 522,538

BE IT FURTHER RESOLVED, that the Board of Education hereby commits the fund balance of this fund;

BE IT FURTHER RESOLVED, that the total revenues and career technical education fund - professional development fund balance estimated to be available for appropriations in the career technical education fund - professional development fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

CAREER TECHNICAL EDUCATION FUND - PROFESSIONAL DEVELOPMENT

REVENUE		
State	$ 12	
Total Revenue		$ 12
Total Fund Balance, July 1 Available to Appropriate		$ 206,199
Total Available to Appropriate		$ 206,211

BE IT FURTHER RESOLVED, that $10,135 of the total available to appropriate in the career technical education fund - professional development fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		
Central Support Services	$ 10,135	
Total Appropriated		$ 10,135
Projected June 30, 2027 Fund Balance		$ 196,076

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and enterprise fund balance estimated to be available for appropriations in the enterprise fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

ENTERPRISE FUND

REVENUE		
Local	$ 31,277,996	
Other Sources	$ 2,771,778	
Total Revenue		$ 34,049,774
Total Fund Balance, July 1 Available to Appropriate		$ 18,920,452
Total Available to Appropriate		$ 52,970,226

BE IT FURTHER RESOLVED, that $36,048,085 of the total available to appropriate in the enterprise fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Basic Instruction	$ -	
Instructional Support Services	$ 721,786	
Business Administration	$ 3,404,530	
Operations & Maintenance	$ 217,876	
Transportation	$ 19,163,792	
Central Support Services	$ 10,340,077	
Payments to Local Districts and Other Governmental Entities	$ 189,274	
Capital Projects	$ 29,750	
Depreciation	$ 1,981,000	
Total Appropriated		$ 36,048,085
Unadjusted Fund Balance		$ 16,922,141
Reverse Depreciation Expense		$ 1,981,000
Projected June 30, 2027 Fund Balance		$ 18,903,141

BE IT FURTHER RESOLVED, that the total revenues and capital projects fund balance estimated to be available for appropriations in the capital projects fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

CAPITAL PROJECTS FUND

REVENUE

Local	$ 2,400,000	
Fund Modification	$ 2,550,000	
Total Revenue		$ 4,950,000
Total Fund Balance, July 1 Available to Appropriate		$ 14,851,468
Total Available to Appropriate		$ 19,801,468

BE IT FURTHER RESOLVED, that $4,715,000 of the total available to appropriate in the capital projects fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Furniture and Equipment	$ 200,000	
Vehicle Purchase	$ -	
Capital Improvements	$ 4,515,000	
Total Appropriated		$ 4,715,000
Projected June 30, 2027 Fund Balance		$ 15,086,468

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and special education capital projects fund balance estimated to be available for appropriations in the special education capital projects fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SPECIAL EDUCATION CAPITAL PROJECTS FUND

REVENUE

Local	$ 1,000,000	
Fund Modification	$ 9,300,000	
Total Revenue		$ 10,300,000
Total Fund Balance, July 1 Available to Appropriate		$ 41,442,814
Total Available to Appropriate		$ 51,742,814

BE IT FURTHER RESOLVED, that $18,586,120 of the total available to appropriate in the special education capital projects fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Vehicle Purchase	$ 371,120	
Capital Improvements	$ 18,215,000	
Total Appropriated		$ 18,586,120
Projected June 30, 2027 Fund Balance		$ 33,156,694

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and career technical education capital projects fund balance estimated to be available for appropriations in the career technical education capital projects fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

CAREER TECHNICAL EDUCATION CAPITAL PROJECTS FUND

REVENUE

Local	$ 730,000	
Fund Modification	$ 1,997,500	
Total Revenue		$ 2,727,500
Total Fund Balance, July 1 Available to Appropriate		$ 19,271,322
Total Available to Appropriate		$ 21,998,822

BE IT FURTHER RESOLVED, that $12,725,000 of the total available to appropriate in the career technical education capital projects fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Vehicle Purchase	$ -	
Capital Improvements	$ 12,725,000	
Total Appropriated		$ 12,725,000
Projected June 30, 2027 Fund Balance		$ 9,273,822

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and special education 2024 bond debt retirement fund balance estimated to be available for appropriations in the special education 2024 bond debt retirement fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SPECIAL EDUCATION 2024 BOND DEBT RETIREMENT FUND

REVENUE		
Fund Modification	$ 1,470,000	
Total Revenue		$ 1,470,000
Total Fund Balance, July 1 Available to Appropriate		$ -
Total Available to Appropriate		$ 1,470,000

BE IT FURTHER RESOLVED, that $1,470,000 of the total available to appropriate in the special education 2024 bond debt retirement fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		
Other Uses	$ 1,470,000	
Total Appropriated		$ 1,470,000
Projected June 30, 2027 Fund Balance		$ -

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and Flint water crisis - special education fund balance estimated to be available for appropriations in the Flint water crisis - special education fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

FLINT WATER CRISIS - SPECIAL EDUCATION FUND

REVENUE		
Local	$ 285,000	
State	$ 105,605	
Total Revenue		$ 390,605
Total Fund Balance, July 1 Available to Appropriate		$ 5,998,266
Total Available to Appropriate		$ 6,388,871

BE IT FURTHER RESOLVED, that $1,658,168 of the total available to appropriate in the Flint water crisis - special education fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		
Pupil Support Services	$ 485,390	
Instructional Support Services	$ 760,774	
Central Support Services	$ 161,662	
Payments to Local Districts and Other Governmental Entities	$ 250,342	
Total Appropriated		$ 1,658,168
Projected June 30, 2027 Fund Balance		$ 4,730,703

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and school lunch services fund balance estimated to be for appropriations in the school lunch services fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

SCHOOL LUNCH SERVICES FUND

REVENUE				
Local	$	6,500		
State	$	85,272		
Federal	$	756,621		
Total Revenue			$	848,393
Total Fund Balance, July 1 Available to Appropriate			$	271,741
Total Available to Appropriate			$	1,120,134

BE IT FURTHER RESOLVED, that $929,228 of the total available to appropriate in the school lunch services fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES				
Central Support Services	$	1,000		
Operations & Maintenance	$	7,130		
Other Support Services	$	921,098		
Total Appropriated			$	929,228
Projected June 30, 2027 Fund Balance			$	190,906

BE IT FURTHER RESOLVED, that the Board of Education hereby commits this fund's fund balance;

BE IT FURTHER RESOLVED, that the total revenues and student/school activity fund balance estimated to be available for appropriations in the student/school activity fund of the Genesee Intermediate School District for fiscal year 2026-2027 is as follows:

STUDENT/SCHOOL ACTIVITY FUND

REVENUE				
Local	$	150,000		
Total Revenue			$	150,000
Total Fund Balance, July 1 Available to Appropriate			$	238,656
Total Available to Appropriate			$	388,656

BE IT FURTHER RESOLVED, that $150,000 of the total available to appropriate in the student/school activity fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES				
Other Support Services	$	150,000		
Total Appropriated			$	150,000
Projected June 30, 2027 Fund Balance			$	238,656

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds, except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by 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 department heads responsible for performance of their responsibilities in the amounts appropriated by the Board of Education in keeping with budgetary policy statement hitherto adopted by the board.

THEREFORE, BE IT RESOLVED THAT:

The Board shall adopt this budget amendment appropriation resolution at a regular meeting to be held on November 2, 2026 at 5:00 p.m. at Erwin L. Davis Education Center located at 2413 West Maple Avenue, Flint, Michigan.

Ayes: Richard Hill, Janis Bugbee, Rafael Turner

Nays: None

Absent: DesRae Joubran & Salvatore Ausiello

Resolution declared adopted.

Attested by:

Janis D. Bugbee, Secretary
Genesee Intermediate School District
Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Genesee Intermediate School District, Genesee County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at its regular meeting held on November 2, 2026, the original of which resolution is a part of the Board's minutes and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267 as amended.

Janis D. Bugbee, Secretary
Genesee Intermediate School District
Board of Education