

MACOMB INTERMEDIATE SCHOOL DISTRICT

APPROPRIATIONS ACT

2024-2025

Moved by Michael Schulte, supported by Brian White, that this Resolution shall be the general Appropriations Act of Macomb Intermediate School District for the fiscal year 2024-2025; an act to make appropriations, to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Macomb Intermediate School District in compliance with P.A. 621.

A General fund operating tax rate of 0.1900 mills, and 1.8305 Enhancement mills and a Special Education Fund tax rate of 2.5792 mills will be levied to pay for the expenses described herein. However, if Macomb County certifies assessment data and/or millage reduction fractions differently than those now estimated, the Administration is directed to make the appropriate adjustments to levy the maximum allowable millage rate and to sign the required tax certification forms on behalf of the Board of Education.

June 2024

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Local	\$78,974,000
State	47,158,000
Federal.....	2,719,750
Transfers and Other Transactions	<u>6,443,000</u>
 Total Revenue	 \$135,294,750
 Estimated Fund Balance, July 1, 2024	 \$9,970,032
 Total Available to Appropriate.....	 <u>\$145,264,782</u>

BE IT FURTHER RESOLVED that \$134,532,750 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Instruction:	
Added Needs	\$278,278
Support Services:	
Pupil.....	688,100
Instructional Staff	12,512,909
Business/Administration.....	4,276,000
Operations and Maintenance	3,006,000
Central	8,374,914
Transfers and Other	<u>105,396,549</u>
 Total Appropriated	 <u>\$134,532,750</u>
 Projected June 30, 2025 Fund Balance	 <u>\$10,732,032</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SPECIAL EDUCATION FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Local	\$112,515,000
State	79,187,600
Federal.....	43,011,900
Transfers & Modifications	<u>140,000</u>
 Total Revenue	 \$234,854,500
 Estimated Fund Balance, July 1, 2024	 \$27,266,297
 Total Available to Appropriate.....	 <u>\$262,120,797</u>

BE IT FURTHER RESOLVED that \$228,668,500 of the total available to appropriate in the Special Education Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Instruction:	
Added Needs	\$59,388,000
Support Services:	
Pupil.....	40,400,400
Instructional Staff	9,200,810
Business/Administration.....	6,260,000
Operations and Maintenance	7,231,000
Transportation.....	26,511,000
Central	1,574,550
Transfers and Other	<u>78,102,740</u>
 Total Appropriated	 <u>\$228,668,500</u>
 Projected June 30, 2025 Fund Balance	 <u>\$33,452,297</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL LUNCH FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Local.....	\$ 10,000
State.....	150,000
Federal.....	600,000
Incoming Transfers	<u>0</u>
Total Revenue	\$760,000
Fund Balance, July 1, 2024	\$149,708
Total Available to Appropriate.....	<u>\$909,708</u>

BE IT FURTHER RESOLVED that \$725,000 of the total available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Support Services:	
Other/Food Service	\$725,000
Transfers and Other	0
Total Appropriated	<u>\$725,000</u>
Projected June 30, 2025 Fund Balance	<u>\$184,708</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COLLABORATIVE EDUCATION IB FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Incoming Transfers	\$1,400,000
Total Revenue	\$1,400,000
Fund Balance, July 1, 2024	\$1,465,540
Total Available to Appropriate.....	<u>\$2,865,540</u>

BE IT FURTHER RESOLVED that \$800,000 of the total available to appropriate in the Collaborative Education IB Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Instruction	\$50,000
Support Services	\$750,000
Transfer and Other	1,000,000
Total Appropriated	<u>\$1,800,000</u>
Projected June 30, 2025 Fund Balance	<u>\$1,065,540</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COLLABORATIVE EDUCATION EC FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Incoming Transfers	\$2,850,000
Total Revenue	\$2,850,000
Fund Balance, July 1, 2024	\$1,023,183
Total Available to Appropriate	<u>\$3,873,183</u>

BE IT FURTHER RESOLVED that \$3,000,000 of the total available to appropriate in the Collaborative Education EC Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures

Instruction:	
Added Needs	\$2,300,000
Support Services:	
Pupil	560,000
Staff Support.....	140,000
Transfers and Other	0
Total Appropriated	<u>\$3,000,000</u>
Projected June 30, 2025 Fund Balance	<u>\$873,183</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COLLABORATIVE EDUCATION MME/SCHOOL IMPROVEMENT of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Incoming Transfers	\$0
 Total Revenue	 \$0
 Fund Balance, July 1, 2024	 \$1,003,151
 Total Available to Appropriate	 <u>\$1,003,151</u>

BE IT FURTHER RESOLVED that \$100,000 of the total available to appropriate in the Collaborative Education MME/School Improvement Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Support Services	\$100,000
Transfers and Other.....	0
 Total Appropriated	 <u>\$100,000</u>
 Projected June 30, 2025 Fund Balance	 <u>\$903,151</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COLLABORATIVE EDUCATION PATHWAYS FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue	
Incoming Transfers	\$0
Total Revenue	\$0
Fund Balance, July 1, 2024	\$450,000
Total Available to appropriate	<u>\$450,000</u>

BE IT FURTHER RESOLVED that \$50,000 of the total available to appropriate in the Collaborative Education Pathways Fund is hereby appropriated in the amounts and for the purposes set forth below. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Transfers and Other	\$50,000
Total Appropriated	<u>\$50,000</u>
Projected June 30, 2025 Fund Balance	<u>\$400,000</u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the STUDENT/SCHOOL ACTIVITY FUND of the Macomb Intermediate School District for the fiscal year 2024-2025 are:

Revenue Local	
Incoming Transfers and Other	\$325,000
Total Revenue	\$325,000
Fund Balance, July 1, 2024	\$364,274
Total Available to Appropriate	<u>\$689,274</u>

BE IT FURTHER RESOLVED that \$400,000 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. Line item adjustments may be made within the total amount appropriated. Furthermore, it is understood that administration is authorized to assign fund balance to any specific purpose as allowed.

Expenditures	
Transfers and Other	\$400,000
Total Appropriated	<u>\$400,000</u>
Projected June 30, 2025 Fund Balance	<u>\$289,274</u>