

MACOMB INTERMEDIATE SCHOOL DISTRICT

APPROPRIATIONS ACT

2023-2024

Moved by Donald Hubler, supported by Brian White, that this Resolution shall be the general Appropriations Act of Macomb Intermediate School District for the fiscal year 2023-2024; 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 0.1913 mills, and 1.8425 Enhancement mills and a Special Education Fund tax rate of 2.5962 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 2023

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 2023-2024 are:

Revenue	
Local	\$73,114,810
State	41,159,512
Federal.....	2,053,000
Transfers and Other Transactions	<u>6,415,000</u>
Total Revenue	\$122,742,322
Estimated Fund Balance, July 1, 2023	\$8,026,149
Total Available to Appropriate.....	<u>\$130,768,471</u>

BE IT FURTHER RESOLVED that \$122,577,322 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	\$303,930
Support Services:	
Pupil.....	653,214
Instructional Staff	11,232,368
Business/Administration.....	4,714,000
Operations and Maintenance	2,771,000
Central	8,173,740
Transfers and Other	<u>94,729,070</u>
Total Appropriated	<u>\$122,577,322</u>
Projected June 30, 2024 Fund Balance	<u>\$8,191,149</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 2023-2024 are:

Revenue	
Local	\$104,197,000
State	84,962,075
Federal.....	40,564,300
Transfers & Modifications	<u>140,000</u>
Total Revenue	\$229,863,375

Estimated Fund Balance, July 1, 2023	\$20,408,264
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Total Available to Appropriate.....	<u>\$250,271,639</u>
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BE IT FURTHER RESOLVED that \$226,323,375 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	\$54,779,000
Support Services:	
Pupil.....	38,656,575
Instructional Staff	9,963,770
Business/Administration.....	5,848,000
Operations and Maintenance	6,770,000
Transportation.....	26,258,000
Central	1,163,567
Transfers and Other	<u>82,884,463</u>

Total Appropriated	<u>\$226,323,375</u>
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Projected June 30, 2024 Fund Balance	<u>\$23,948,264</u>
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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 2023-2024 are:

Revenue	
Local.....	\$ 10,000
State.....	20,000
Federal.....	625,000
Incoming Transfers	<u>0</u>
Total Revenue	\$655,000

Fund Balance, July 1, 2023\$125,163

Total Available to Appropriate..... \$780,163

BE IT FURTHER RESOLVED that \$655,000 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	\$655,000
Transfers and Other	0
Total Appropriated	<u>\$655,000</u>

Projected June 30, 2024 Fund Balance \$125,163

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 2023-2024 are:

Revenue	
Incoming Transfers	\$350,000
Total Revenue	\$350,000
Fund Balance, July 1, 2023	\$745,655
Total Available to Appropriate	<u>\$1,095,655</u>

BE IT FURTHER RESOLVED that \$600,000 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	\$550,000
Transfer and Other	0
Total Appropriated	<u>\$600,000</u>
Projected June 30, 2024 Fund Balance	<u>\$495,655</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 2023-2024 are:

Revenue	
Incoming Transfers	\$3,000,000
Total Revenue	\$3,000,000
Fund Balance, July 1, 2023	\$824,524
Total Available to Appropriate	<u>\$3,824,524</u>

BE IT FURTHER RESOLVED that \$3,200,000 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	\$2,500,000
Support Services:	
Pupil	560,000
Staff Support.....	140,000
Transfers and Other	0
Total Appropriated	<u>\$3,200,000</u>
Projected June 30, 2024 Fund Balance	<u>\$624,524</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 2023-2024 are:

Revenue	
Incoming Transfers	\$0
Total Revenue	\$0
Fund Balance, July 1, 2023	\$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, 2024 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 2023-2024 are:

Revenue	
Incoming Transfers	\$0
Total Revenue	\$0
Fund Balance, July 1, 2023	\$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, 2024 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 2023-2024 are:

Revenue Local	
Incoming Transfers and Other	\$300,000
Total Revenue	\$300,000
Fund Balance, July 1, 2023	\$457,338
Total Available to Appropriate	<u>\$757,338</u>

BE IT FURTHER RESOLVED that \$350,000 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	\$350,000
Total Appropriated	<u>\$350,000</u>
Projected June 30, 2024 Fund Balance	<u>\$407,338</u>