

MACOMB INTERMEDIATE SCHOOL DISTRICT

APPROPRIATIONS ACT 2026-2027

Moved by Edward Farley supported by Brian White that this resolution shall be the general Appropriations Act of Macomb Intermediate School District for the fiscal year 2026-2027; 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 0.1869 mills, and 1.8021 Enhancements mills and a Special Education Fund tax rate of 2.5392 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.

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GENERAL FUND

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 2026-2027 are:

Category	Amount
Revenue – Local	\$86,681, 000
Revenue – State	\$70, 521, 000
Revenue – Federal	\$2,040,100
Transfers & Modifications	\$7,306,000
Total Revenue	\$166,548,100
Estimated Fund Balance, July 1, 2026	\$18,412,640
Total Available To Appropriate	\$184,960,740

BE IT FURTHER RESOLVED, that \$165,424,100 of the total 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.

Expenditure Category	Amount
Instruction – Basic Instruction	\$0
Instruction – Added Needs	\$279,241
Supporting Services – Pupil	\$657,312
Supporting Services – Instructional Staff	\$13,229,847
Supporting Services – Business/Administration	\$4,896,000
Supporting Services – Operations and Maintenance	\$3,228,000
Supporting Services – Central	\$8,121,777
Transfers and Other	\$135,011,923
Total Appropriated	\$164,424,100
Projected Fund Balance, June 30, 2027	\$19,536,640

SPECIAL EDUCATION FUND

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 2026-2027 are:

Category	Amount
Revenue – Local	\$121,728,000
Revenue – State	\$77,144,155
Revenue – Federal	\$38,786,600
Transfers & Modifications	\$140,000
Total Revenue	\$237,798,755
Estimated Fund Balance, July 1, 2026	\$46,707,571
Total Available To Appropriate	\$284,506,326

BE IT FURTHER RESOLVED, that \$235,553,755 of the total 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.

Expenditure Category	Amount
Instruction – Added Needs	\$61,804,270
Supporting Services – Pupil	\$45,332,541
Supporting Services – Instructional Staff	\$4,159,034
Supporting Services – Business/Administration	\$6,281,577
Supporting Services – Operations and Maintenance	\$8,607,000
Supporting Services – Transportation	\$27,280,400
Supporting Services – Central	\$1,481,675
Transfers and Other	\$80,607,258
Total Appropriated	\$235,553,755
Projected Fund Balance, June 30, 2027	\$48,952,571

SCHOOL LUNCH FUND

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 2026-2027 are:

Category	Amount
Revenue – Local	\$10,000
Revenue – State	\$150,000
Revenue – Federal	\$600,000
Transfers & Modifications	\$0
Total Revenue	\$760,000
Estimated Fund Balance, July 1, 2026	\$175,063
Total Available To Appropriate	\$935,063

BE IT FURTHER RESOLVED, that \$760,000 of the total 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.

Expenditure Category	Amount
Supporting Services – Other/Food Service	\$760,000
Transfers and Other	\$0
Total Appropriated	\$760,000
Projected Fund Balance, June 30, 2027	\$175,063

COLLABORATIVE EDUCATION IB FUND

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 2026-2027 are:

Category	Amount
Transfers & Modifications	\$1,400,000
Total Revenue	\$1,400,000
Estimated Fund Balance, July 1, 2026	\$1,362,781
Total Available To Appropriate	\$2,762,781

BE IT FURTHER RESOLVED, that \$1,300,000 of the total 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.

Expenditure Category	Amount
Instruction – Basic Programs	\$50,000
Supporting Services – Instructional Staff	\$200,000
Supporting Services – School Administration	\$550,000
Transfers and Other	\$500,000
Total Appropriated	\$1,300,000
Projected Fund Balance, June 30, 2027	\$1,462,781

COLLABORATIVE EDUCATION EC FUND

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 2026-2027 are:

Category	Amount
Transfers & Modifications	\$3,000,000
Total Revenue	\$3,000,000
Estimated Fund Balance, July 1, 2026	\$764,135
Total Available To Appropriate	\$3,764,135

BE IT FURTHER RESOLVED, that \$3,180,000 of the total 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.

Expenditure Category	Amount
Instruction – Added Needs	\$2,300,000
Supporting Services – Pupil	\$700,000
Supporting Services – Instructional Staff	\$170,000
Supporting Services – School Administration	\$10,000
Transfers and Other	\$0
Total Appropriated	\$3,180,000
Projected Fund Balance, June 30, 2027	\$584,135

COLLABORATIVE EDUCATION MME/SCHOOL IMPROVEMENT FUND

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 FUND of the Macomb Intermediate School District for the fiscal year 2026-2027 are:

Category	Amount
Transfers & Modifications	\$0
Total Revenue	\$0
Estimated Fund Balance, July 1, 2026	\$1,003,151
Total Available To Appropriate	\$1,003,151

BE IT FURTHER RESOLVED, that \$100,000 of the total 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.

Expenditure Category	Amount
Supporting Services – Instructional Staff	\$100,000
Transfers and Other	\$0
Total Appropriated	\$100,000
Projected Fund Balance, June 30, 2027	\$903,151

COLLABORATIVE EDUCATION PATHWAYS FUND

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 2026-2027 are:

Category	Amount
Transfers & Modifications	\$0
Total Revenue	\$0
Estimated Fund Balance, July 1, 2026	\$450,000
Total Available To Appropriate	\$450,000

BE IT FURTHER RESOLVED, that \$50,000 of the total 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.

Expenditure Category	Amount
Transfers and Other	\$50,000
Total Appropriated	\$50,000
Projected Fund Balance, June 30, 2027	\$400,000

STUDENT/SCHOOL ACTIVITY FUND

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 2026-2027 are:

Category	Amount
Transfers & Modifications	\$375,000
Total Revenue	\$375,000
Estimated Fund Balance, July 1, 2026	\$339,542
Total Available To Appropriate	\$714,542

BE IT FURTHER RESOLVED, that \$425,000 of the total 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.

Expenditure Category	Amount
Transfers and Other	\$425,000
Total Appropriated	\$425,000
Projected Fund Balance, June 30, 2027	\$289,542