

MACOMB INTERMEDIATE SCHOOL DISTRICT

APPROPRIATIONS ACT AMENDMENT #2 JUNE 2026

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 2025-2026; 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.

Table of Contents

MACOMB INTERMEDIATE SCHOOL DISTRICT APPROPRIATIONS ACT 2026-2027	1
GENERAL FUND	2
SPECIAL EDUCATION FUND	3
SCHOOL LUNCH FUND	4
COLLABORATIVE EDUCATION IB FUND.....	5
COLLABORATIVE EDUCATION EC FUND	6
COLLABORATIVE EDUCATION MME/SCHOOL IMPROVEMENT FUND	7
COLLABORATIVE EDUCATION PATHWAYS FUND	8
STUDENT/SCHOOL ACTIVITY FUND	9

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 2025-2026 are:

Category	Amount
Revenue – Local	\$89,200,058
Revenue – State	\$78,106,889
Revenue – Federal	\$18,852,274
Transfers & Modifications	\$7,283,000
Total Revenue	\$193,442,221
Estimated Fund Balance, July 1, 2026	\$15,394,496
Total Available To Appropriate	\$208,836,717

BE IT FURTHER RESOLVED, that \$190,424,077 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.

Expenditure Category	Amount
Instruction – Basic Instruction	\$2,921,113
Instruction – Added Needs	\$700,984
Instruction – Adult Education	\$1,226,571
Supporting Services – Pupil	\$1,180,745
Supporting Services – Instructional Staff	\$26,655,020
Supporting Services – Business/Administration	\$4,894,780
Supporting Services – Operations and Maintenance	\$3,295,928
Supporting Services – Central	\$11,250,786
Transfers and Other	\$138,298,150
Total Appropriated	\$190,424,077
Projected Fund Balance, June 30, 2027	\$18,412,640

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 2025-2026 are:

Category	Amount
Revenue – Local	\$123,580,400
Revenue – State	\$85,593,591
Revenue – Federal	\$41,824,568
Transfers & Modifications	\$160,000
Total Revenue	\$251,158,559
Estimated Fund Balance, July 1, 2026	\$41,955,533
Total Available To Appropriate	\$293,114,092

BE IT FURTHER RESOLVED, that \$246,406,521 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.

Expenditure Category	Amount
Instruction – Added Needs	\$58,037,606
Supporting Services – Pupil	\$47,360,568
Supporting Services – Instructional Staff	\$5,619,734
Supporting Services – Business/Administration	\$6,338,073
Supporting Services – Operations and Maintenance	\$7,940,631
Supporting Services – Transportation	\$27,868,671
Supporting Services – Central	\$2,676,075
Transfers and Other	\$90,565,163
Total Appropriated	\$246,406,521
Projected Fund Balance, June 30, 2027	\$46,707,571

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 2025-2026 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.

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 2025-2026 are:

Category	Amount
Transfers & Modifications	\$400,000
Total Revenue	\$400,000
Estimated Fund Balance, July 1, 2026	\$2,199,781
Total Available To Appropriate	\$2,599,781

BE IT FURTHER RESOLVED, that \$1,237,000 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.

Expenditure Category	Amount
Instruction – Added Needs	\$50,000
Supporting Services – Instructional Staff	\$173,000
Supporting Services – School Administration	\$514,000
Transfers and Other	\$500,000
Total Appropriated	\$1,237,000
Projected Fund Balance, June 30, 2027	\$1,362,781

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 2025-2026 are:

Category	Amount
Transfers & Modifications	\$3,000,000
Total Revenue	\$3,000,000
Estimated Fund Balance, July 1, 2026	\$940,135
Total Available To Appropriate	\$3,940,135

BE IT FURTHER RESOLVED, that \$3,176,000 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.

Expenditure Category	Amount
Instruction – Added Needs	\$2,300,000
Supporting Services – Pupil	\$700,000
Supporting Services – Instructional Staff	\$170,000
Supporting Services – School Administration	\$6,000
Transfers and Other	\$0
Total Appropriated	\$3,176,000
Projected Fund Balance, June 30, 2027	\$764,135

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 2025-2026 are:

Category	Amount
Transfers & Modifications	\$0
Total Revenue	\$0
Estimated Fund Balance, July 1, 2026	\$1,103,151
Total Available To Appropriate	\$1,103,151

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.

Expenditure Category	Amount
Supporting Services – Instructional Staff	\$100,000
Transfers and Other	\$0
Total Appropriated	\$100,000
Projected Fund Balance, June 30, 2027	\$1,003,151

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 2025-2026 are:

Category	Amount
Transfers & Modifications	\$0
Total Revenue	\$0
Estimated Fund Balance, July 1, 2026	\$500,000
Total Available To Appropriate	\$500,000

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.

Expenditure Category	Amount
Transfers and Other	\$50,000
Total Appropriated	\$50,000
Projected Fund Balance, June 30, 2027	\$450,000

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 2025-2026 are:

Category	Amount
Transfers & Modifications	\$375,000
Total Revenue	\$375,000
Estimated Fund Balance, July 1, 2026	\$389,542
Total Available To Appropriate	\$764,542

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.

Expenditure Category	Amount
Transfers and Other	\$425,000
Total Appropriated	\$425,000
Projected Fund Balance, June 30, 2027	\$339,542