

**RESOLUTION FOR THE ADOPTION BY THE
BOARD OF EDUCATION
OF
IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT**

**2025-2026
Special Education Fund
Original Budget**

June 12, 2025

RESOLVED, that this resolution shall be the amendment to the general appropriation of Ionia County Intermediate School District for the fiscal year 2025-2026.

A resolution to make appropriation; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received to the Ionia County Intermediate School District.

BE IT FURTHER RESOLVED, that the amended total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL EDUCATION FUND** of the Ionia County Intermediate School District for the fiscal year 2025-2026 is as follows:

Revenues:

Local	\$13,752,500.00
Non-Educational Entities	\$12,766.00
State	\$8,863,782.00
Federal	\$3,367,391.00
Incoming Transfers and Other Transactions	\$1,848,766.00
Total Estimated Revenues	\$27,845,205.00
Fund Balance, July 1 st 2025	\$6,102,076.00
Total Available to Appropriate	\$33,947,281.00
LESS:	
Total Appropriated for Fiscal Year 2025-2026	<u>\$27,638,493.00</u>
Fund Balance, June 30th, 2026	\$6,308,788.00

IONIA COUNTY INTERMEDIATE SCHOOL DISTRICT

Special Education Fund Original Budget

2025-2026
June 12, 2025

BE IT FURTHER RESOLVED, that \$27,638,493 of the total available to appropriate in the **SPECIAL EDUCATION FUND** is hereby appropriated into amounts and for the purposes set forth below:

Expenditures:

Added Needs	\$7,229,317.00
Support Services:	
Pupil Support	\$11,614,642.00
Instructional Staff Services	\$1,456,631.00
General Administration	\$240,968.00
School Administration	\$254,186.00
Business Services	\$71,176.00
Operations and Maintenance	\$929,400.00
Transportation	\$99,500.00
Support Services Central	\$823,284.00
Community Services	\$107,397.00
Payments to Other Schools	\$3,813,677.00
Prior Year Adjustments	\$0.00
Fund Modifications/Transfers Out	\$998,315.00

TOTAL APPROPRIATED **\$27,638,493.00**

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 of the board.

This budget is based off of 4.6177 mills. This millage is levied on all properties.

Ayes: Members -

Nays: Members -

Secretary, Board of Education

Date

Ionia County Intermediate School District
 Special Education Budget
 2025-2026

	June 13th, 2023-2024 Final Budget	June 13th, 2024-2025 Original Budget	June 12th, 2024-2025 Final Amended Budget	June 12th, 2025-2026 Original Budget	Difference Between Original Budget and Final Budget
REVENUES:					
Local	\$12,513,451.00	\$12,991,500.00	\$13,293,788.00	\$13,752,500.00	\$458,712.00
Non-Educational Entities	\$15,247.00	\$13,244.00	\$13,930.00	\$12,766.00	(\$1,164.00)
State	\$9,488,762.00	\$9,235,155.00	\$9,706,513.00	\$8,863,782.00	(\$842,731.00)
Federal	\$3,673,208.00	\$3,711,943.00	\$3,267,844.00	\$3,367,391.00	\$99,547.00
Incoming Transfers and Others	\$2,011,622.00	\$1,818,294.00	\$1,915,925.00	\$1,848,766.00	(\$67,159.00)
Grand Total - Revenues	\$27,702,290.00	\$27,770,136.00	\$28,198,000.00	\$27,845,205.00	(\$352,795.00)
EXPENDITURES:					
Added Needs	\$7,152,401.00	\$8,483,536.00	\$7,252,489.00	\$7,229,317.00	(\$23,172.00)
Support Services:					
Pupil Support	\$10,648,956.00	\$11,328,010.00	\$10,568,281.00	\$11,614,642.00	\$1,046,361.00
Instructional Staff Services	\$1,431,882.00	\$1,465,447.00	\$1,442,632.00	\$1,456,631.00	\$13,999.00
General Administration	\$232,616.00	\$244,123.00	\$236,438.00	\$240,968.00	\$4,530.00
School Administration	\$253,299.00	\$259,387.00	\$263,346.00	\$254,186.00	(\$9,160.00)
Business Services	\$67,930.00	\$64,085.00	\$64,620.00	\$71,176.00	\$6,556.00
Operation & Maintenance	\$731,278.00	\$870,239.00	\$934,542.00	\$929,400.00	(\$5,142.00)
Transportation	\$114,696.00	\$123,225.00	\$238,233.00	\$99,500.00	(\$138,733.00)
Support Services Central	\$834,433.00	\$921,259.00	\$913,456.00	\$823,284.00	(\$90,172.00)
Community Services	\$118,305.00	\$155,664.00	\$102,825.00	\$107,397.00	\$4,572.00
Payments To Other Schools	\$2,999,828.00	\$3,039,828.00	\$3,415,416.00	\$3,813,677.00	\$398,261.00
Prior Year Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Modifications/Transfers Out	\$2,694,016.00	\$1,150,282.00	\$2,340,025.00	\$998,315.00	(\$1,341,710.00)
Grand Total - Expenditures	\$27,279,640.00	\$28,105,085.00	\$27,772,303.00	\$27,638,493.00	(\$133,810.00)
Grand Total	\$27,279,640.00	\$28,105,085.00	\$27,772,303.00	\$27,638,493.00	(\$133,810.00)
Total Expenditures	\$27,279,640.00	\$27,770,136.00	\$28,198,000.00	\$27,845,205.00	(\$352,795.00)
Revenues/Expenditures	\$422,650.00	(\$334,945.00)	\$425,697.00	\$206,712.00	(\$218,985.00)

Fund Balance July 1st, 2025	\$6,102,076.00
Estimated Gain/Loss 2025-2026	\$206,712.00
Fund Balance June 30th, 2026	\$6,308,788.00

Fund Balance Percentage of Expenditures	22.83%
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