## GENERAL APPROPRIATIONS RESOLUTION RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION WASHTENAW INTERMEDIATE SCHOOL DISTRICT GENERAL EDUCATION BUDGET 4/8/25

**RESOLVED**, that this resolution shall be the general appropriations of the Washtenaw Intermediate School District for the fiscal year 2025-2026; A resolution to make appropriations; and to provide for the disposition of all income received by the Washtenaw Intermediate School District.

**BE IT FURTHER RESOLVED**, that the total revenue, including a tax levy of .0937 mills on the taxable value of all property, and unappropriated fund balance be available for appropriations in the **GENERAL EDUCATION FUND** of the Washtenaw Intermediate School District for the fiscal year 2025-2026 as follows:

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REVENUES		Original
Local Revenue	\$	3,129,834
Non - Educational Entity		3,144,464
State Revenue		21,558,398
Federal Revenue		8,615,643
Incoming Transfers & Other Transactions		3,835,179
Fund Modifications	<u></u>	56,000
TOTAL REVENUE AND INCOMING TRANSFERS	\$	40,339,518
FUND BALANCE AS OF JULY 1ST Less Appropriated Fund Balance	\$	7,458,139
FUND BALANCE AVAILABLE TO APPROPRIATE	\$	7,458,139
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$	47,797,657

**BE IT FURTHER RESOLVED**, that \$40,781,659 of the total available to appropriate in the **GENERAL EDUCATION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

## **EXPENDITURES**

Basic Programs, Instruction	\$ 1,879,911
Added Needs, Instruction	-
Adult Continuing Education	137,124
Pupil Support	2,214,075
Instructional Support	11,803,902
General Administration	872,974
School Administration	98,261
Business Support	636,941
Operations/Maintenance	495,821
Transportation	76,462
Central Services	5,021,245
Other Support Services	146,998
Community Services	 4,435,106
	\$ 27,818,820
Outgoing Transfers & Other Transactions	12,962,839
Other Financing Uses	-
Fund Modifications	 -
TOTAL APPROPRIATED	\$ 40,781,659
FUND BALANCE ENDING JUNE 30TH	\$ 7,015,998

## WASHTENAW INTERMEDIATE SCHOOL DISTRICT GENERAL EDUCATION BUDGET COMPARISON 2025-2026 BUDGET REVIEW

REVENUES	2023-24 ual Revenue & Expenses	Am	2024-25 ended 2/2025 Budget	2025-26 Projected Budget
Local Revenue 100 Non-Educational Entity 200 State Revenue 300 Federal Revenue 400 Incoming Transfers & Other Transactions 500 Fund Modifications 600	\$ 3,300,014 2,069,146 18,348,444 8,400,082 3,276,110 57,823	\$ \$	4,020,186 3,911,757 36,369,626 14,061,706 5,138,012 57,165	\$ 3,129,834 3,144,464 21,558,398 8,615,643 3,835,179 56,000
TOTAL REVENUE AND INCOMING TRANSFERS	\$ 35,451,619	\$	63,558,452	\$ 40,339,518
EXPENDITURES  Basic Programs, Instruction 110 Added Needs, Instruction 120 Adult and Continuing Education 130 Pupil Support 210 Instructional Support 220 General Administration 230 School Administration 240 Business Support 250 Operations/Maintenance 260 Transportation 270 Central Services 280 Other Support Services 290 Community Services 300 TOTAL EXPENDITURES Outgoing Transfers & Other Transactions400 Other financing uses Fund Modifications 600	\$ 484,587 8,703 375,960 1,833,878 6,630,636 784,450 134,090 422,225 565,188 82,527 3,691,042 152,979 3,229,943 18,396,208 15,206,096	\$	1,879,911 1,262,792 442,722 5,560,347 15,712,905 827,930 120,360 566,230 2,925,209 110,597 6,608,761 136,037 5,596,759 41,750,560 21,284,918	\$ 1,879,911 137,124 2,214,075 11,803,902 872,974 98,261 636,941 495,821 76,462 5,021,245 146,998 4,435,106 27,818,820 12,962,839
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	\$ 33,602,304	\$	63,035,478	\$ 40,781,659
EXCESS REVENUE OR (EXPENDITURES)	\$ 1,849,315	\$	522,974	\$ (442,141)
FUND BALANCE AS OF JULY 1ST	5,085,850	\$	6,935,165	\$ 7,458,139
FUND BALANCE ENDING JUNE 30TH	\$ 6,935,165	\$	7,458,139	\$ 7,015,998

General Education 2025-26 3/1/2025 TITLES		REGULAR BUDGET	1069 Technology REMC 2026		2253 Heaviland Mental Health and Support Services 2023		2254 Heaviland Mental Health and Support Services 2024		2274 Heaviland ISD Mental Health Admin 2024		2684 Consolidation Grant Rowe 2024
REVENUES Local Sources Non -Educational Entity State Sources Federal Sources Incoming Transfers/Other Fund Modifications	\$ \$	2,684,231 - 3,554,040 127,050 56,000	\$ 32,024 - - - - -	\$	- - 518,033 - - -	\$	81,780 1,076,355 - -	\$	- 71,036 - -	\$	- 1,477,151 - -
TOTAL REVENUES	\$	6,421,321	\$ 32,024	\$	518,033	\$	1,158,135	\$	71,036	\$	1,477,151
EXPENDITURES Basic Programs, Instruct. 110 Added Needs,Instruct. 120 Adult Continuing Education 130 Pupil Support 210	\$	6,700 - - 138,774	\$ - - -	\$	- - - 438,386	\$	- - 946,227	\$	- - -	\$	- - -
Instructional Staff Support 220 General Administration 230 School Administration 240		2,164,856 872,974	32,024 - -		79,647 - -		211,908		-		1,063,971 - -
Business Support 250 Operations /Maintenance 260 Transportation 270 Central Support 280 Other Support 290		431,459 495,821 76,462 2,293,605 146,998	- - - -		- - - -		- - -		- - 71,036		413,180
Community Services 300 TOTAL EXPENDITURES Outgoing Transfers/Other 400 Other Financing Uses 500 Fund Modifications 600	\$ \$	50,000 6,677,649 32,643 - (60,169)	\$ 32,024 - -	\$	518,033 - -	\$	-	\$ \$	71,036	\$	1,477,151 - -
TOTAL APPROPRIATED	\$	6,650,123	32,024	\$	518,033	\$	1,158,135	\$	71,036	\$	1,477,151
EXCESS REV/EXPENSE BEGINNING FUND BALANCE ENDING FUND BALANCE	\$ \$	(228,802) 7,458,139 <b>7,229,337</b>	\$ - - -	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$	- - -	\$ \$	- - -

General Education 2025-26 3/1/2025 TITLES		2704 23H Tri County Banks 2024		3295 Banks Mistem 7/1/25-9/30/25 2025		3296 Banks Mistem 2026		3315 Banks ADULT ED 2026	ľ	3325/26 Banks Mistem Region 2025		995-3405 Manuszak GSRP Formula 2025		3406 Manuszak GSRP Formula 2026
REVENUES Local Sources Non -Educational Entity State Sources Federal Sources Incoming Transfers/Other Fund Modifications	\$	- 1,804,185 - -	\$	- 270,071 - -	\$	- - 49,883 - -	\$	- 2,812,689 - -	\$	- - 381,967 - -	\$	- - 442,159 - - -	\$	7,689,927 - - -
TOTAL REVENUES	\$	1,804,185	\$	270,071	\$	49,883	\$	2,812,689	\$	381,967	\$	442,159	\$	7,689,927
EXPENDITURES Basic Programs, Instruct. 110 Added Needs,Instruct. 120 Adult Continuing Education 130 Pupil Support 210 Instructional Staff Support 220 General Administration 230 School Administration 240 Business Support 250	\$	- - - 1,804,185 - -	\$	- - - 270,071 - -	\$	- - - - - 49,883	\$	- 137,124 109,533 - - 98,261 19,651	\$	- - - 368,999 - - 12,968	\$	- 109,676 312,835 - -	\$	- - - 1,007,010 - - 95,488
Operations /Maintenance 260 Transportation 270 Central Support 280 Other Support 290 Community Services 300 TOTAL EXPENDITURES Outgoing Transfers/Other 400 Other Financing Uses 500	\$	- - - 1,804,185 -	\$	- - - 270,071 -	\$	- - - 49,883 -	\$	5,004 - - 369,573 2,443,116	\$	- - - - 381,967 -	\$	19,648 - - 442,159	\$	195,484 - 1,297,982 6,391,945
Fund Modifications 600  TOTAL APPROPRIATED	\$	1,804,185	\$	270,071	\$	49,883	\$	2,812,689	\$	381,967	\$	442,159	\$	7,689,927
EXCESS REV/EXPENSE BEGINNING FUND BALANCE ENDING FUND BALANCE	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$	- - -

General Education 2025-26 3/1/2025 TITLES		3436 Manuszak Great Start 32p 990 2026		3436 Manuszak Great Start 32p 991 2026		3436 Manuszak Great Start 32p HV 997 2026		3655 Banks Early literacy 2025		4006 Heaviland Perkins 2026	Gı	245-4453 row Your Own Banks 2023		6176 Hierman T1 RAG 2026
REVENUES Local Sources Non -Educational Entity State Sources Federal Sources Incoming Transfers/Other Fund Modifications	\$	- 247,286 - -	\$	- - 22,461 - -	\$	- - 154,347 - - -	\$	- - 870,472 - -	\$	- - - 463,337 - -	\$	- - - 2,250,085 - -	\$	- - - 170,108 - -
TOTAL REVENUES	\$	247,286	\$	22,461	\$	154,347	\$	870,472	\$	463,337	\$	2,250,085	\$	170,108
EXPENDITURES Basic Programs, Instruct. 110 Added Needs,Instruct. 120 Adult Continuing Education 130 Pupil Support 210 Instructional Staff Support 220 General Administration 230 School Administration 240 Business Support 250 Operations /Maintenance 260 Transportation 270 Central Support 280 Other Support 290 Community Services 300 TOTAL EXPENDITURES Outgoing Transfers/Other 400 Other Financing Uses 500 Fund Modifications 600	\$ \$	- - - - - - 247,286 247,286	\$ \$	- 22,461 - - - - - - 22,461 -	\$ \$	- 143,957 - - - - - 10,390 154,347 - -	\$ \$ \$	470,472 470,472 470,472 400,000		- - - - - 92,909 - - 92,909 370,428	\$ \$ \$	- - 2,250,085 - - - - - 2,250,085 - -	\$ \$	- - 1,199 - - - 168,909 - - 170,108 - -
TOTAL APPROPRIATED	\$	247,286	\$	22,461	\$	154,347	\$	870,472	\$	463,337	\$	2,250,085	\$	170,108
EXCESS REV/EXPENSE BEGINNING FUND BALANCE ENDING FUND BALANCE	\$ \$	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$	- - -

	/annatter HRA 2025		6846 Hierman TIII 2026	Ir	7023 Banks Afghan mpact Support 2023		7236 Manuszak Head Start 2026	Out	8845 Banks of School Time 2025		919-9615 Hierman E Medicaid 2026		9625 Norman /ash County avings Plan 2026	Ju	9634 Norman istice Leaders 2026
\$	- - - 7,355 - -	\$	- - - 17,905 - -	\$	- - - 174,681 -	\$	- - - 5,220,206 - -	\$	- - 27,492 - - -	\$	335,545 - - - -	\$	- 2,727,139 - - - -	\$	- - - - 20,000 -
\$	7,355	\$	17,905	\$	174,681	\$	5,220,206	\$	27,492	\$	335,545	\$	2,727,139	\$	20,000
\$	- - 7,355 - - -	\$	- - - 17,905 - - -	\$	- - - 174,681 - -	\$	- - - 273,055 - - -	\$	- - - - - 27,492	\$	- - 172,022 89,343 - -	\$	- - - - - -	\$	- - - 150,000 - - -
\$	- - -	\$	- - -	\$	- - -	\$	3,324,707 - -	\$	- - -	\$	- - -	\$	-	\$	- - - - 150,000 - -
\$ \$ \$	7,355 - -	\$ \$ \$ <b>4</b>	17,905 - -	\$ \$ \$	174,681 - -	<b>\$</b> \$ \$ <b>\$</b>	5,220,206 - -	\$ \$ \$	27,492	\$ \$ \$ <b>\$</b>	335,545	\$ \$ \$	2,727,139 - -	\$ \$ \$	150,000 (130,000) - (130,000)
	<b>\$</b> \$	\$ - 7,355  \$ 7,355  \$ 7,355  \$ 7,355  \$ 7,355	\$ - \$ - 7,355	\$ - \$	\$ - \$ - \$   \$   7,355   17,905   \$   7,355   \$   17,905   \$   \$   7,355   \$   17,905   \$   \$   \$   \$   \$   \$   \$   \$   \$	\$ - \$ - \$ \$	\$ - \$ - \$ - \$ - \$   \$   \$   \$   \$   \$	Impact Support 2023	S	Limpact Support   Head Start   2025	Sample   Support   Head Start   2025   Sample   Support   Head Start   2026   2025   Sample   Sample	Impact Support   Head Start   2026   2025   2026	Second Part   Support   Head Start   2026   2025   2026   Second Part   Second Part	Impact Support   Head Start   2025   2026   Savings Plan   2026   2025   2026   Savings Plan   2026   Saving	Impact Support   Head Start   2025   2026   Savings Plan   2026   2026     2026

General Education 2025-26 3/1/2025 TITLES		942-9640 Technology Mich Virtual University 2026		943-9640 Technology Follett 2026	T L	947-9640 echnology LEA Fiber Pole Fees 2026		949-9640 Technology PSSE Gen Ed 504 2026	N	9655 CTE Ion Federal C/O 2024		9660 Fechnology LEA Tech Services 2026		9685 Heaviland ealth School MDHHS 2026		9700 Higgins Fingerprinting and ICHAT 2026
REVENUES Local Sources Non -Educational Entity State Sources Federal Sources Incoming Transfers/Other Fund Modifications	\$	- - - - 1,873,211	\$	- - - - 98,768	\$	- - - - 13,796	\$	- - - - 9,045	\$	- - - - 115,951	\$	- - - - 1,217,358	\$	- - 88,844 - -	\$	78,000 - - - 25,000
TOTAL REVENUES	\$	1,873,211	\$	98,768	\$	13,796	\$	9,045	\$	115,951	\$	1,217,358	\$	88,844	\$	103,000
EXPENDITURES Basic Programs, Instruct. 110 Added Needs, Instruct. 120 Adult Continuing Education 130 Pupil Support 210 Instructional Staff Support 220 General Administration 230 School Administration 240 Business Support 250 Operations /Maintenance 260 Transportation 270	\$	1,873,211 - - - - - - -	\$	- - - - - -	\$	- - - - - -	\$	- - - - - -	\$	- - - 115,951 - - - -	\$	- - - - - - -	\$	- - 88,844 - - - -	\$	- - - - - -
Central Support 280 Other Support 290 Community Services 300 TOTAL EXPENDITURES Outgoing Transfers/Other 400 Other Financing Uses 500	\$	- - - 1,873,211 - -	\$	98,768 - - 98,768 -	\$	13,796 - - 13,796 -	\$	9,045 - - 9,045 -	\$	- - - 115,951 - -	\$	1,157,189 - - 1,157,189 -	\$	88,844 - -	\$	186,339 - - 186,339 -
Fund Modifications 600  TOTAL APPROPRIATED	\$	- 1,873,211		98,768		- 13,796		9,045	\$	- 115,951	\$	60,169 <b>1,217,358</b>		88,844	\$	- 186,339
EXCESS REV/EXPENSE BEGINNING FUND BALANCE ENDING FUND BALANCE	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ \$	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	(83,339) - ( <b>83,339</b> )

General Education 2025-26 3/1/2025 TITLES		9749 Banks RTC 2026		9785 Long ccess by 6 y Childhood 2026	N	9875 Norman ⁄ly Brothers Keeper 2026		9894 Heaviland SNAP - Ed Banks 2026		9895 Heaviland Adjudicated Jail 2026	TOTALS
REVENUES Local Sources Non -Educational Entity State Sources Federal Sources Incoming Transfers/Other	\$	- - - - 335,000	\$	27,954 - - -	\$	228,955	\$	- - - 311,966	\$	78,670 - - -	3,129,834 3,144,464 21,558,398 8,615,643 3,835,179
Fund Modifications		-		-		-		-		-	56,000
TOTAL REVENUES	\$	335,000	\$	27,954	\$	228,955	\$	- 311,966	\$	- 78,670	\$ 40,339,518
EXPENDITURES Basic Programs, Instruct. 110 Added Needs,Instruct. 120 Adult Continuing Education 130 Pupil Support 210	\$	- - -	\$	- - -	\$	- - -	\$	- - -	\$	- - - 36,840	1,879,911 - 137,124 2,214,075
Instructional Staff Support 220 General Administration 230 School Administration 240 Business Support 250		335,000		27,954 - -		228,955		311,966		41,830	11,803,902 872,974 98,261 636,941
Operations /Maintenance 260 Transportation 270 Central Support 280 Other Support 290 Community Services 300		- - -		- - -		- - -		- - -		- - -	495,821 76,462 5,021,245 146,998 4,435,106
TOTAL EXPENDITURES Outgoing Transfers/Other 400 Other Financing Uses 500 Fund Modifications 600	\$ \$	335,000	\$ \$	27,954 - -	\$ \$	228,955 - -	\$ \$	311,966 - -	\$ \$	78,670 - -	27,818,820 12,962,839
TOTAL APPROPRIATED	\$	335,000	\$	27,954	\$	228,955	\$	311,966	\$	78,670	\$ 40,781,659
EXCESS REV/EXPENSE BEGINNING FUND BALANCE ENDING FUND BALANCE	\$ \$ <b>\$</b>	- - -	\$ \$ <b>\$</b>	- - -	\$ \$	- - -	\$ \$ \$	- -	\$ \$ \$	-	\$ (442,141) 7,458,139 <b>7,015,998</b>