2026-27
GENERAL APPROPRIATIONS ACT

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF INGHAM INTERMEDIATE SCHOOL DISTRICT

RESOLVED, that this resolution shall be the general appropriations act of Ingham Intermediate School District for the fiscal year 2026-27; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Ingham Intermediate School District.

BE IT FURTHER RESOLVED, that the total revenues, which include .1989 mills of ad valorem property taxes to be levied on all property, and unappropriated fund balance estimated to be available for appropriations in the General Education Fund of the Ingham Intermediate School District for fiscal year 2026-27 as follows:

Revenue	
Local	$ 8,314,460
State	32,123,976
Federal	2,315,048
Incoming Transfers and Other Transactions	17,329,857
Total Revenue	**$ 60,083,341**
Fund Balance Available to Appropriate, July 1, 2026	$ 10,202,509
Total Available to Appropriate - General Education Fund	**$ 70,285,850**

BE IT FURTHER RESOLVED, that $59,248,677 of the total available to appropriate in the General Education Fund is hereby appropriated in the amounts and for the purpose set forth below:

Expenditures	
Instruction	$ 15,092,372
Support Services	19,999,329
Community Services	630,819
Outgoing Transfers and Other Transactions	23,526,157
Total Appropriated - General Education Fund	**$ 59,248,677**
Projected 6/30/2027 Fund Balance	**$11,037,173**
Total Fund Balance:	
Committed Fund Balance	$ -0-
Unassigned Fund Balance	11,037,173
Total Fund Balance	**$ 11,037,173**

BE IT FURTHER RESOLVED, that the total revenues, which include 4.7264 mills of ad valorem property taxes to be levied on all property, and unappropriated fund balance estimated to be available for appropriations in the Special Education Fund of the Ingham Intermediate School District for fiscal year 2026-27 as follows:

Revenue	
Local	$ 68,944,204
State	31,993,222
Federal	15,372,472
Incoming Transfers and Other Transactions	615,119
Total Revenue	**$ 116,925,017**
Fund Balance Available to Appropriate, July 1, 2026	$ 4,200,000
Total Available to Appropriate - Special Education Fund	**$ 121,125,017**

BE IT FURTHER RESOLVED, that $116,225,017 of the total available to appropriate in the Special Education Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	$ 14,859,259
Support Services	54,168,417
Community Services	0
Outgoing Transfers and Other Transactions *	47,197,341
Total Appropriated - Special Education Fund	**$ 116,225,017**
Projected 6/30/2027 Fund Balance	**$4,900,000**
Total Fund Balance:	
Committed Fund Balance	$ -0-
Restricted Fund Balance	4,900,000
Total Fund Balance	**$ 4,900,000**

** The Special Education Outgoing Transfers budget shall be adjusted to maintain a targeted fund balance with any excess funds allocated to reimburse local districts through the Special Education claims process.*

BE IT FURTHER RESOLVED, that the total revenues, which include 1.2878 mills of ad valorem property taxes to be levied on all property, and unappropriated fund balance estimated to be available for appropriations in the Career & Technical Education Fund of the Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Local	$ 12,768,860
State	2,211,594
Federal	341,920
Incoming Transfers and Other Transactions	431,585
Total Revenue	**$ 15,753,959**
Fund Balance Available to Appropriate, July 1, 2026	$ 8,145,559
Total Available to Appropriate - Career & Technical Education Fund	**$ 23,899,518**

BE IT FURTHER RESOLVED, that $16,610,615 of the total available to appropriate in the Career & Technical Education Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	$ 7,195,480
Support Services	7,784,576
Outgoing Transfers & Other Transactions	1,630,559
Total Appropriated - Career & Technical Education Fund	**$ 16,610,615**
Projected 6/30/2027 Fund Balance	**$7,288,903**
Total Fund Balance:	
Committed Fund Balance	$ -0-
Restricted Fund Balance	7,288,903
Total Fund Balance	**$ 7,288,903**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund (2003) of the Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Revenue	$ 2,945,718
Fund Balance Available to Appropriate, July 1, 2026	$ 13,597,710
Total Available to Appropriate - Capital Projects Fund (2003)	**$ 16,543,428**

BE IT FURTHER RESOLVED, that $3,859,253 of the total available to appropriate in the Capital Projects Fund (2003) is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Capital Projects	$ 3,859,253
Total Appropriated - Capital Projects Fund (2003)	**$ 3,859,253**
Projected 6/30/2027 Fund Balance	**$12,684,175**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund (2026) of the Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Revenue	$ 0
Fund Balance Available to Appropriate, July 1, 2026	$ 99,260,000
Total Available to Appropriate – Capital Projects Fund (2026)	**$ 99,260,000**

BE IT FURTHER RESOLVED, that $5,000,000 of the total available to appropriate in the Capital Projects Fund (2026) is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Architect and Owner Costs	$ 5,000,000
Total Appropriated – Capital Projects Fund (2026)	**$ 5,000,000**
Projected 6/30/2027 Fund Balance	**$ 94,260,000**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Service Fund 2022 Building and Site Fund of the Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Revenue	$ 2,071,625
Fund Balance Available to Appropriate, July 1, 2026	$ 0
Total Available to Appropriate - Debt Service 2022 Building & Site Fund	**$ 2,071,625**

BE IT FURTHER RESOLVED, that $2,071,625 of the total available to appropriate in the Debt Service 2022 Building and Site Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Bond Payment and Paying Agent Fees	$ 2,071,625
Total Appropriated - Debt Service 2022 Building & Site Fund	**$ 2,071,625**
Projected 6/30/2027 Fund Balance	**$ -0-**

BE IT FURTHER RESOLVED, that the total revenues, which include 0.5500 mills of ad valorem property taxes to be levied on all property, and unappropriated fund balance estimated to be available for appropriations in the Debt Service Fund 2026 Building and Site Fund of the Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Revenue	$ 7,000,000
Fund Balance Available to Appropriate, July 1, 2026	$ 0
Total Available to Appropriate - Debt Service 2026 Building & Site Fund	**$ 7,000,000**

BE IT FURTHER RESOLVED, that $6,592,153 of the total available to appropriate in the Debt Service 2026 Building and Site Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Bond Payment and Paying Agent Fees	$ 6,592,153
Total Appropriated - Debt Service 2026 Building & Site Fund	**$ 6,592,153**
Projected 6/30/2027 Fund Balance	**$ 407,847**

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 Ingham Intermediate School District for fiscal year 2026-27 is as follows:

Revenue	
Revenue	$ 30,000
Fund Balance Available to Appropriate, July 1, 2026	$ 158,587
Total Available to Appropriate - Student/School Activity Fund	**$ 188,587**

BE IT FURTHER RESOLVED, that $30,000 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:

Expenditures	
Other Student/School Activity Expense	$ 30,000
Total Appropriated - Student/School Activity Fund	**$ 30,000**
Projected 6/30/2027 Fund Balance	**$ 158,587**

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 by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This act is to take effect on July 1, 2026.

GENERAL EDUCATION
2026-27 Proposed Budget

	2024-25 Actual	2025-26 Revised	2025-26 2nd Revised	2026-27 Proposed	Change $	Change %
REVENUE						
Local	8,128,502	8,184,959	8,417,802	8,314,460	(103,342)	-1%
State	30,236,802	32,652,495	32,681,812	32,123,976	(557,836)	-2%
Federal	3,305,402	2,480,348	2,480,348	2,315,048	(165,300)	-7%
Incoming & Other	17,065,403	17,241,785	17,477,460	17,329,857	(147,603)	-1%
TOTAL REVENUE	**58,736,109**	**60,559,587**	**61,057,422**	**60,083,341**	**(974,081)**	**-2%**
EXPENSE						
Instruction	14,684,174	15,050,191	15,050,191	15,092,372	42,181	0%
Support Services	20,159,684	19,504,414	19,436,316	19,999,329	563,013	3%
Community Services	738,014	649,529	649,529	630,819	(18,710)	-3%
Outgoing & Other	21,848,471	24,581,911	24,653,836	23,526,157	(1,127,679)	-5%
TOTAL EXPENSE	**57,430,343**	**59,786,045**	**59,789,872**	**59,248,677**	**(541,195)**	**-1%**
EXCESS REVENUE / (EXPENSE)	**1,305,766**	**773,542**	**1,267,550**	**834,664**	**(432,886)**	
BEGINNING FUND BALANCE	**7,629,193**	**8,934,959**	**8,934,959**	**10,202,509**	**1,267,550**	
TOTAL ENDING FUND BALANCE	**8,934,959**	**9,708,501**	**10,202,509**	**11,037,173**	**834,664**	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	53,121	0	0	0	0	
Restricted Fund Balance	0	0	0	0	0	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	8,881,838	9,708,501	10,202,509	11,037,173	834,664	
TOTAL ENDING FUND BALANCE	**8,934,959**	**9,708,501**	**10,202,509**	**11,037,173**	**834,664**	

SPECIAL EDUCATION
2026-27 Proposed Budget

	2024-25 Actual	2025-26 Revised	2025-26 2nd Revised	2026-27 Proposed	Change $	Change %
REVENUE						
Local	64,879,341	65,051,373	67,109,072	68,944,204	1,835,132	3%
State	35,728,325	33,054,358	32,407,053	31,993,222	(413,831)	-1%
Federal	14,621,777	14,038,554	14,435,175	15,372,472	937,297	6%
Incoming & Other	541,273	776,267	756,558	615,119	(141,439)	-19%
TOTAL REVENUE	**115,770,716**	**112,920,552**	**114,707,858**	**116,925,017**	**2,217,159**	**2%**
EXPENSE						
Instruction	11,830,399	13,493,671	13,491,365	14,859,259	1,367,894	10%
Support Services	49,083,255	53,205,413	52,820,006	54,168,417	1,348,411	3%
Community Services	239,611	-	-	-	-	0%
Outgoing & Other [1]	51,560,676	45,521,468	47,696,487	47,197,341	(499,146)	-1%
TOTAL EXPENSE	**112,713,941**	**112,220,552**	**114,007,858**	**116,225,017**	**2,217,159**	**2%**
EXCESS REVENUE/(EXPENSE)	**3,056,775**	**700,000**	**700,000**	**700,000**	**-**	
BEGINNING FUND BALANCE	**443,225**	**3,500,000**	**3,500,000**	**4,200,000**	**700,000**	
ENDING FUND BALANCE	**3,500,000**	**4,200,000**	**4,200,000**	**4,900,000**	**700,000**	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	296,697	0	0	0		
Restricted Fund Balance	3,203,303	4,200,000	4,200,000	4,900,000		
Assigned Fund Balance	0	0	0	0		
Committed Fund Balance	0	0	0	0		
Unassigned Fund Balance	0	0	0	0		
TOTAL ENDING FUND BALANCE	**3,500,000**	**4,200,000**	**4,200,000**	**4,900,000**		

[1] Outgoing & Other Expense is adjusted to maintain a targeted fund balance for the applicable period. Net changes in all other revenues and expenses result in changes in available funds to reimburse local districts' Special Education Claims.

CAREER & TECHNICAL EDUCATION
2026-27 Proposed Budget

	2024-25 Actual	2025-26 Revised	2025-26 2nd Revised	2026-27 Proposed	Change $	Change %
REVENUE						
Local	12,077,319	12,420,825	12,567,429	12,768,860	201,431	2%
State	7,556,642	2,366,098	2,241,663	2,211,594	(30,069)	-1%
Federal	356,131	341,920	341,920	341,920	0	0%
Incoming & Other	477,033	431,585	431,585	431,585	0	0%
TOTAL REVENUE	**20,467,125**	**15,560,428**	**15,582,597**	**15,753,959**	**171,362**	**1%**
EXPENSE						
Instruction	6,269,572	6,566,506	6,290,866	7,195,480	904,614	14%
Support Services	11,389,080	7,232,398	7,041,306	7,784,576	743,270	11%
Outgoing & Other	2,189,572	1,686,517	1,641,264	1,630,559	(10,705)	-1%
TOTAL EXPENSE	**19,848,224**	**15,485,421**	**14,973,436**	**16,610,615**	**1,637,179**	**11%**
EXCESS REVENUE/(EXPENSE)	**618,901**	**75,007**	**609,161**	**(856,656)**	**(1,465,817)**	
BEGINNING FUND BALANCE	**6,917,497**	**7,536,398**	**7,536,398**	**8,145,559**	**609,161**	
ENDING FUND BALANCE	**7,536,398**	**7,611,405**	**8,145,559**	**7,288,903**	**(856,656)**	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	3,087	0	0	0	0	
Restricted Fund Balance	7,533,311	7,611,405	8,145,559	7,288,903	(856,656)	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
TOTAL ENDING FUND BALANCE	**7,536,398**	**7,611,405**	**8,145,559**	**7,288,903**	**(856,656)**	

CAPITAL PROJECTS FUND (2003)
2026-27 Proposed Budget

Investment Interest Income	8,571	0	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	1,700,000	800,000	800,000	200,000	(600,000)	-75%
Capital Projects transfer from SE	1,648,810	1,623,792	1,700,697	1,745,718	45,021	3%
Capital Projects transfer from CTE	1,750,000	1,000,000	1,000,000	1,000,000	0	0%
Incoming Transfer from CP 2022	874,402	0	0	0	0	0%
TOTAL REVENUE	**5,981,783**	**3,423,792**	**3,500,697**	**2,945,718**	**(554,979)**	**-16%**
EXPENSE						
Information Technology - UPS	67,769	0	0	0	0	0%
Heartwood, Landscape/Loading Dock	16,241	0	0	0	0	0%
Information Technology - ABC AV System	165,061	0	0	0	0	0%
Core Switch & Top Rack Switches (E-Rate)	47,770	0	0	0	0	0%
HWS Facilities - Pavement - HWS Loading Dock	0	150,000	127,632	0	(127,632)	-100%
WTC/TEC Network Refresh	0	337,628	0	337,628	337,628	100%
WTC Facilities - RTU Replacement	0	550,000	0	550,000	550,000	100%
Information Technology - Contingency	0	100,000	0	100,000	100,000	100%
Facilities - Contingency	0	100,000	0	100,000	100,000	100%
Other Projects, contingency	0	50,000	50,000	50,000	0	0%
Verkada Control System Upgrade	0	0	58,201	0	(58,201)	-100%
IT - Palo Alto - Content Filter/Firewall (incl IOT)	0	0	0	250,000	250,000	100%
Phone Replacement - back end system	0	0	0	200,000	200,000	100%
HWS Network Switches	0	0	0	40,000	40,000	100%
WTC PA System	0	0	0	160,000	160,000	100%
Outgoing Transfer to ARRA Debt Service	167,976	167,962	166,950	0	(166,950)	-100%
Outgoing Transfer to Debt 2022	2,036,125	2,036,125	2,053,750	2,071,625	17,875	1%
TOTAL EXPENSE	**2,500,943**	**3,491,715**	**2,456,533**	**3,859,253**	**1,402,720**	**57%**
EXCESS REVENUE/(EXPENSE)	**3,480,840**	**(67,923)**	**1,044,164**	**(913,535)**	**(1,957,699)**	
BEGINNING FUND BALANCE	**9,072,706**	**12,553,546**	**12,553,546**	**13,597,710**	**1,044,164**	
ENDING FUND BALANCE	**12,553,546**	**12,485,623**	**13,597,710**	**12,684,175**	**(913,535)**	
TOTAL FUND BALANCE						
Assigned Fund Balance	**12,553,546**	**12,485,623**	**13,597,710**	**12,684,175**	**(913,535)**	
TOTAL ENDING FUND BALANCE	**12,553,546**	**12,485,623**	**13,597,710**	**12,684,175**	**(913,535)**	
General Education Fund	6,374,205	7,133,925	7,163,530	7,299,030		
Special Education Fund	2,821,163	2,585,853	3,031,682	2,841,494		
Career & Technical Education Fund	3,358,178	2,765,845	3,402,498	2,543,651		
	12,553,546	**12,485,623**	**13,597,710**	**12,684,175**		

DEBT SERVICE FUND (2022)
2026-27 Proposed Budget

Transfers from 2003 Capital Projects Fund	2,036,125	2,053,750	2,071,625	17,875	1%
Debt Payment - Interest	505,625	428,250	346,125	(82,125)	-19%
Debt Payment - Principal	1,530,000	1,625,000	1,725,000	100,000	6%
Debt Paying Agent Fees	500	500	500	0	0%
TOTAL EXPENSE	**2,036,125**	**2,053,750**	**2,071,625**	**17,875**	**1%**
EXCESS REVENUE/(EXPENSE)	**0**	**0**	**0**	**0**	
BEGINNING FUND BALANCE	**0**	**0**	**0**	**0**	
ENDING FUND BALANCE	**0**	**0**	**0**	**0**	
TOTAL FUND BALANCE					
RESTRICTED FUND BALANCE	**0**	**0**	**0**	**0**	
TOTAL ENDING FUND BALANCE	**0**	**0**	**0**	**0**	

CAPITAL PROJECTS FUND (2026)

2026-27 Proposed Budget

	2024-25 Actual	2025-26 2nd Revised	2026-27 Proposed	Change $	Change %
REVENUE					
Bond Proceeds	0	99,960,000	0	(99,960,000)	-100%
Investment/Interest Income	0	0	0	0	0%
TOTAL REVENUE	**0**	**99,960,000**	**0**	**(99,960,000)**	**-100%**
EXPENSE					
Construction Costs	0	0	0	0	0%
Construction Management Fees	0	0	0	0	0%
Architect	0	0	4,000,000	4,000,000	100%
Owner Cost	0	700,000	1,000,000	300,000	43%
Outgoing Transfers and Other:					
Transfer to 2026 Debt Fund	0	0	0	0	0%
TOTAL EXPENSE	**0**	**700,000**	**5,000,000**	**4,300,000**	**614%**
EXCESS REVENUE/(EXPENSE)	0	99,260,000	(5,000,000)	(104,260,000)	
BEGINNING FUND BALANCE	0	0	99,260,000	99,260,000	
ENDING FUND BALANCE	**0**	**99,260,000**	**94,260,000**	**(5,000,000)**	
TOTAL FUND BALANCE					
RESTRICTED FUND BALANCE	0	99,260,000	94,260,000	(5,000,000)	
TOTAL ENDING FUND BALANCE	**0**	**99,260,000**	**94,260,000**	**(5,000,000)**	

DEBT SERVICE FUND (2026)

2026-27 Proposed Budget

	2024-25 Actual	2025-26 Revised	2026-27 Proposed	Change $	Change %
REVENUE					
Property Tax Revenue	0	0	7,000,000	7,000,000	100%
Investment/Interest Income	0	0	0	0	0%
Incoming Transfers:					
Transfers from 2026 Capital Projects Fund	0	0	0	0	0%
TOTAL REVENUE	**0**	**0**	**7,000,000**	**7,000,000**	**100%**
EXPENSE					
Debt Payment - Interest	0	0	3,466,653	3,466,653	100%
Debt Payment - Principal	0	0	3,125,000	3,125,000	100%
Debt Paying Agent Fees	0	0	500	500	100%
TOTAL EXPENSE	**0**	**0**	**6,592,153**	**6,592,153**	**100%**
EXCESS REVENUE/(EXPENSE)	0	0	407,847	407,847	
BEGINNING FUND BALANCE	0	0	0	0	
ENDING FUND BALANCE	**0**	**0**	**407,847**	**407,847**	
TOTAL FUND BALANCE					
RESTRICTED FUND BALANCE	0	0	407,847	407,847	
TOTAL ENDING FUND BALANCE	**0**	**0**	**407,847**	**407,847**	

Student/School Activity Fund
2026-27 Proposed Budget

	2024-25 Actual	2025-26 Revised	2025-26 2nd Revised	2026-27 Proposed	Change $	Change %
REVENUE						
Other Student/School Activity Income	139,119	30,000	40,000	30,000	(10,000)	-25%
TOTAL REVENUE	**139,119**	**30,000**	**40,000**	**30,000**	**(10,000)**	**-25%**
EXPENSE						
Other Student/School Activity Expense	17,266	30,000	40,000	30,000	(10,000)	-25%
TOTAL EXPENSE	**17,266**	**30,000**	**40,000**	**30,000**	**(10,000)**	**-25%**
EXCESS REVENUE/(EXPENSE)	**121,853**	**0**	**0**	**0**	**0**	
BEGINNING FUND BALANCE	**36,734**	**158,587**	**158,587**	**158,587**	**0**	
ENDING FUND BALANCE	**158,587**	**158,587**	**158,587**	**158,587**	**0**	
TOTAL FUND BALANCE						
COMMITTED FUND BALANCE	**158,587**	**158,587**	**158,587**	**158,587 ***	**0**	
TOTAL ENDING FUND BALANCE	**158,587**	**158,587**	**158,587**	**158,587**	**0**	

* Any remaining fund balance will be committed for student activity purposes.