

2022-23 ORIGINAL APPROPRIATIONS ACT  
APPROVED JUNE 21, 2022

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RESOLUTION FOR ADOPTION

BY THE BOARD OF EDUCATION OF  
INGHAM INTERMEDIATE SCHOOL DISTRICT

**AMENDMENT TO 2022-23 APPROPRIATIONS ACT**

March 21, 2023

RESOLVED, that the general appropriations for the Ingham Intermediate School District for Fiscal year 2022-23 is amended as presented by the attached schedules.

**GENERAL EDUCATION  
2022-23 Revised Budget**

	2020-21 Actual	2021-22 Actual	2022-23 Proposed	2022-23 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	6,894,541	8,448,079	8,315,857	9,138,476	822,619	10%
State	12,065,544	14,103,518	14,272,317	17,083,371	2,811,054	20%
Federal	2,451,627	4,997,760	3,872,084	6,097,448	2,225,364	57%
Incoming & Other	7,108,313	13,472,438	7,384,054	15,181,902	7,797,848	106%
<b>TOTAL REVENUE</b>	<b>28,520,025</b>	<b>41,021,795</b>	<b>33,844,312</b>	<b>47,501,197</b>	<b>13,656,885</b>	<b>40%</b>
<b><u>EXPENSE</u></b>						
Instruction	5,292,125	11,610,139	5,522,970	12,636,476	7,113,506	129%
Support Services	11,428,125	13,586,841	13,483,209	14,962,090	1,478,881	11%
Community Services	475,399	589,295	575,634	592,770	17,136	3%
Outgoing & Other	10,940,039	14,723,329	13,904,570	18,927,928	5,023,358	36%
<b>TOTAL EXPENSE</b>	<b>28,135,688</b>	<b>40,509,603</b>	<b>33,486,383</b>	<b>47,119,264</b>	<b>13,632,881</b>	<b>41%</b>
<b><u>EXCESS REVENUE / (EXPENSE)</u></b>	<b>384,337</b>	<b>512,192</b>	<b>357,929</b>	<b>381,933</b>	<b>24,004</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>5,287,033</b>	<b>5,671,370</b>	<b>6,014,480</b>	<b>6,183,562</b>	<b>169,082</b>	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>5,671,370</b>	<b>6,183,562</b>	<b>6,372,409</b>	<b>6,565,495</b>	<b>193,086</b>	
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	75,042	153,706	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	5,596,328	6,029,856	6,372,409	6,565,495	193,086	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>5,671,370</b>	<b>6,183,562</b>	<b>6,372,409</b>	<b>6,565,495</b>	<b>193,086</b>	

**SPECIAL EDUCATION  
2022-23 Revised Budget**

	2020-21 Actual	2021-22 Actual	2022-23 Proposed	2022-23 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	51,690,673	52,423,927	54,880,560	55,018,565	138,005	0%
State	13,589,958	15,041,309	19,205,666	22,982,843	3,777,177	20%
Federal	12,858,004	14,896,443	15,629,028	14,252,124	(1,376,904)	-9%
Incoming & Other	361,569	454,718	495,215	1,140,256	645,041	130%
<b>TOTAL REVENUE</b>	<b>78,500,204</b>	<b>82,816,397</b>	<b>90,210,469</b>	<b>93,393,788</b>	<b>3,183,319</b>	<b>4%</b>
<b><u>EXPENSE</u></b>						
Instruction	6,439,311	6,522,826	7,945,674	8,173,602	227,928	3%
Support Services	26,735,636	30,584,833	34,334,818	37,028,173	2,693,355	8%
Community Services	1,281	0	5,000	0	(5,000)	-100%
Outgoing & Other <sup>1</sup>	45,323,976	45,708,738	47,924,977	48,192,013	267,036	1%
<b>TOTAL EXPENSE</b>	<b>78,500,204</b>	<b>82,816,397</b>	<b>90,210,469</b>	<b>93,393,788</b>	<b>3,183,319</b>	<b>4%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>0</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>0</b>	
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	224,602	236,439	0	0	0	
Restricted Fund Balance	218,623	206,786	443,225	443,225	0	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>0</b>	

<sup>1</sup> Outgoing & Other Expense is adjusted to maintain a \$443,225 fund balance. Net changes in all other revenues and expenses result in changes in available funds to reimburse local districts' Special Education Claims.

**CAREER TECHNICAL EDUCATION  
2022-23 Revised Budget**

	2020-21 Actual	2021-22 Actual	2022-23 Proposed	2022-23 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	9,433,602	9,645,565	10,008,817	10,151,031	142,214	1%
State	1,892,341	2,275,751	2,128,497	2,857,675	729,178	34%
Federal	354,979	397,095	326,771	324,084	(2,687)	-1%
Incoming & Other	284,717	324,120	346,136	392,669	46,533	13%
<b>TOTAL REVENUE</b>	<b>11,965,639</b>	<b>12,642,531</b>	<b>12,810,221</b>	<b>13,725,459</b>	<b>915,238</b>	<b>7%</b>
<b><u>EXPENSE</u></b>						
Instruction	4,959,049	5,188,094	5,810,709	5,896,167	85,458	1%
Support Services	5,154,110	5,239,874	5,925,132	6,635,372	710,240	12%
Outgoing & Other	1,919,595	2,680,803	1,278,281	1,453,835	175,554	14%
<b>TOTAL EXPENSE</b>	<b>12,032,754</b>	<b>13,108,771</b>	<b>13,014,122</b>	<b>13,985,374</b>	<b>971,252</b>	<b>7%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>(67,115)</b>	<b>(466,240)</b>	<b>(203,901)</b>	<b>(259,915)</b>	<b>(56,014)</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>6,354,365</b>	<b>6,287,250</b>	<b>5,643,825</b>	<b>5,821,010</b>	<b>177,185</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>6,287,250</b>	<b>5,821,010</b>	<b>5,439,924</b>	<b>5,561,095</b>	<b>121,171</b>	<b>40%</b>
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	8,329	191	0	0	0	
Restricted Fund Balance	6,278,921	5,820,819	5,439,924	5,561,095	121,171	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>6,287,250</b>	<b>5,821,010</b>	<b>5,439,924</b>	<b>5,561,095</b>	<b>121,171</b>	

**CAPITAL PROJECTS FUND (2003)**  
**2022-23 Revised Budget**

	2020-21	2021-22	2022-23	2022-23	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Investment Interest Income	141	384	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	1,000,000	900,000	200,000	500,000	300,000	150%
Capital Projects transfer from SE	1,182,547	1,419,147	1,464,240	1,468,451	4,211	0%
Capital Projects transfer from CTE	1,650,000	2,400,000	1,000,000	1,000,000	0	0%
<b>TOTAL REVENUE</b>	<b>3,832,688</b>	<b>5,039,744</b>	<b>2,664,240</b>	<b>2,968,451</b>	<b>304,211</b>	<b>11%</b>
<b><u>EXPENSE</u></b>						
2022 Pre-construction costs	365,384	0	0	0	0	0%
Hearts of Fun - final phase	113,862	0	0	0	0	0%
ISD Campus-wide asphalt engineering	7,830	0	0	0	0	0%
ISD Campus-wide camera system upgrade/replacement	102,701	0	0	0	0	0%
Heartwood, HWS pool deck	0	41,370	0	0	0	0%
TEC - EIFS/Soffit resurfacing	0	0	160,000	156,500	(3,500)	-2%
Other Projects - Contingency	0	0	100,000	0	(100,000)	-100%
Facilities - Contingency	0	0	50,000	50,000	0	0%
Heartwood, AV System Replace	0	0	63,000	0	(63,000)	-100%
Information Technology - Contingency	0	0	100,000	0	(100,000)	-100%
Information Technology - SAN Replacement	0	0	0	265,000	265,000	0%
Outgoing Transfer to ARRA Debt Service	170,378	169,933	169,498	169,498	0	0%
Outgoing Transfer to Capital Projects 2022	0	5,648,062	0	0	0	0%
Outgoing Transfer to Debt 2022	0	0	2,211,521	2,211,521	0	0%
<b>TOTAL EXPENSE</b>	<b>760,155</b>	<b>5,859,365</b>	<b>2,854,019</b>	<b>2,852,519</b>	<b>(1,500)</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>3,072,533</b>	<b>(819,621)</b>	<b>(189,779)</b>	<b>115,932</b>	<b>305,711</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>3,217,430</b>	<b>6,289,963</b>	<b>4,446,134</b>	<b>5,470,342</b>	<b>1,024,208</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>6,289,963</b>	<b>5,470,342</b>	<b>4,256,355</b>	<b>5,586,274</b>	<b>1,329,919</b>	
<b>TOTAL FUND BALANCE</b>						
Assigned Fund Balance	6,289,963	5,470,342	4,256,355	5,586,274	1,329,919	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>6,289,963</b>	<b>5,470,342</b>	<b>4,256,355</b>	<b>5,586,274</b>	<b>1,329,919</b>	
General Education Fund	1,241,792	1,961,573	1,772,717	2,358,934		
Special Education Fund	835,144	2,006,238	1,828,453	2,022,456		
Career & Technical Education Fund	4,213,027	1,502,531	655,185	1,204,884		
	<u>6,289,963</u>	<u>5,470,342</u>	<u>4,256,355</u>	<u>5,586,274</u>		

**CAPITAL PROJECTS FUND (2022)**  
**2022-23 Revised Budget**

	2021-22	2022-23	2022-23	Increase (Decrease)	
	Actual	Proposed	Revised	Revised vs. Proposed	
				\$	%
<b><u>REVENUE</u></b>					
Bond Proceeds	14,776,938	0	0	0	0%
Investment/Interest Income	0	0	250,000	250,000	0%
Incoming & Other:					
Transfer from 2003 Capital Projects Fund	5,648,062	0	0	0	0%
<b>TOTAL REVENUE</b>	<b>20,425,000</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>0%</b>
<b><u>EXPENSE</u></b>					
Phase 1 Construction Costs	388,610	9,929,449	9,929,449	0	0%
Phase 1 Construction Management Fees	80,147	288,793	288,793	0	0%
Phase 1 Architect	920,680	139,134	139,134	0	0%
Phase 1 Owner Cost	314,776	1,250,634	1,250,634	0	0%
<b>TOTAL EXPENSE</b>	<b>1,704,213</b>	<b>11,608,010</b>	<b>11,608,010</b>	<b>0</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>18,720,787</b>	<b>(11,608,010)</b>	<b>(11,358,010)</b>	<b>250,000</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>0</b>	<b>16,361,895</b>	<b>18,720,787</b>	<b>2,358,892</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>18,720,787</b>	<b>4,753,885</b>	<b>7,362,777</b>	<b>2,608,892</b>	
<b>TOTAL FUND BALANCE</b>					
Restricted Fund Balance	18,720,787	4,753,885	7,362,777	2,608,892	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>18,720,787</b>	<b>4,753,885</b>	<b>7,362,777</b>	<b>2,608,892</b>	

**DEBT SERVICE FUND - ARRA Bond**  
**2022-23 Revised Budget**

	2020-21 Actual	2021-22 Actual	2022-23 Proposed	2022-23 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Federal Interest Income Credit	50,977	42,362	33,890	33,890	0	0%
Incoming & Other						
Capital Projects - Principal Payments	167,000	167,000	167,000	167,000	0	0%
Capital Projects - Paying Agent Fees	450	450	450	450	0	0%
Capital Projects - Federal Interest Sequestration	2,928	2,483	2,048	2,048	0	0%
<b>TOTAL REVENUE</b>	<b>221,355</b>	<b>212,295</b>	<b>203,388</b>	<b>203,388</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>						
Debt Payment - Interest	53,905	44,845	35,938	35,938	0	0%
Debt Payment - Principal	167,000	167,000	167,000	167,000	0	0%
Debt Paying Agent Fees	450	450	450	450	0	0%
<b>TOTAL EXPENSE</b>	<b>221,355</b>	<b>212,295</b>	<b>203,388</b>	<b>203,388</b>	<b>0</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL FUND BALANCE</b>						
<b>RESTRICTED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**DEBT SERVICE FUND (2022)**  
**2022-23 Revised Budget**

	2021-22 Actual	2022-23 Proposed	2022-23 Revised	Increase (Decrease) Revised vs. Proposed	
				\$	%
<b><u>REVENUE</u></b>					
Incoming Transfers:					
Transfers from 2003 Capital Projects Fund	0	2,211,521	2,211,521	0	0%
<b>TOTAL REVENUE</b>	<b>0</b>	<b>2,211,521</b>	<b>2,211,521</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>					
Debt Payment - Interest	0	516,021	516,021	0	0%
Debt Payment - Principal	0	1,695,000	1,695,000	0	0%
Debt Paying Agent Fees	0	500	500	0	0%
<b>TOTAL EXPENSE</b>	<b>0</b>	<b>2,211,521</b>	<b>2,211,521</b>	<b>0</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL FUND BALANCE</b>					
RESTRICTED FUND BALANCE	0	0	0	0	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**Student/School Activity Fund  
2022-23 Revised Budget**

	2020-21	2021-22	2022-23	2022-23	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Other Student/School Activity Income	1,743	4,382	10,000	10,000	0	0%
<b>TOTAL REVENUE</b>	<b>1,743</b>	<b>4,382</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>						
Other Student/School Activity Expense	4,733	6,868	10,000	10,000	0	0%
<b>TOTAL EXPENSE</b>	<b>4,733</b>	<b>6,868</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>(2,990)</b>	<b>(2,486)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>47,008</b>	<b>44,018</b>	<b>44,018</b>	<b>41,532</b>	<b>(2,486)</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>44,018</b>	<b>41,532</b>	<b>44,018</b>	<b>41,532</b>	<b>(2,486)</b>	
<b>TOTAL FUND BALANCE</b>						
COMMITTED FUND BALANCE	44,018	41,532	44,018	41,532	(2,486)	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>44,018</b>	<b>41,532</b>	<b>44,018</b>	<b>41,532</b>	<b>(2,486)</b>	

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