

2024-25 ORIGINAL  
APPROPRIATIONS ACT APPROVED  
JUNE 17, 2024

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RESOLUTION FOR ADOPTION

BY THE BOARD OF EDUCATION OF  
INGHAM INTERMEDIATE SCHOOL DISTRICT

**AMENDMENT TO 2024-25 APPROPRIATIONS ACT**

March 18, 2025

RESOLVED, that the general appropriations for the Ingham Intermediate School District for Fiscal year 2024-25 is amended as presented by the attached schedules.

**GENERAL EDUCATION  
2024-25 Revised Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	10,025,164	8,005,536	6,803,702	7,345,171	541,469	8%
State	17,210,208	27,159,149	23,293,802	32,870,826	9,577,024	41%
Federal	5,813,447	6,656,095	4,578,727	3,109,661	(1,469,066)	-32%
Incoming & Other	15,428,164	17,242,408	14,481,961	17,241,785	2,759,824	19%
<b>TOTAL REVENUE</b>	<b>48,476,983</b>	<b>59,063,188</b>	<b>49,158,192</b>	<b>60,567,443</b>	<b>11,409,251</b>	<b>23%</b>
<b><u>EXPENSE</u></b>						
Instruction	13,680,017	14,821,162	12,644,706	14,908,638	2,263,932	18%
Support Services	14,673,764	22,173,767	17,457,878	18,155,842	697,964	4%
Community Services	542,482	660,013	548,829	588,318	39,489	7%
Outgoing & Other	18,894,011	20,649,324	18,185,350	26,386,853	8,201,503	45%
<b>TOTAL EXPENSE</b>	<b>47,790,274</b>	<b>58,304,266</b>	<b>48,836,763</b>	<b>60,039,651</b>	<b>11,202,888</b>	<b>23%</b>
<b><u>EXCESS REVENUE / (EXPENSE)</u></b>	<b>686,709</b>	<b>758,922</b>	<b>321,429</b>	<b>527,792</b>	<b>206,363</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>6,183,562</b>	<b>6,870,271</b>	<b>7,437,245</b>	<b>7,629,193</b>	<b>191,948</b>	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>6,870,271</b>	<b>7,629,193</b>	<b>7,758,674</b>	<b>8,156,985</b>	<b>398,311</b>	
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	93,618	65,069	0	0		
Restricted Fund Balance	0	0	0	0		
Assigned Fund Balance	0	0	0	0		
Committed Fund Balance	0	0	0	0		
Unassigned Fund Balance	6,776,653	7,564,124	7,758,674	8,156,985		
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>6,870,271</b>	<b>7,629,193</b>	<b>7,758,674</b>	<b>8,156,985</b>		

**SPECIAL EDUCATION  
2024-25 Revised Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	55,984,837	58,831,404	58,118,504	62,823,054	4,704,550	8%
State	22,793,194	25,502,628	29,676,717	37,176,423	7,499,706	25%
Federal	14,125,962	14,358,212	14,072,952	14,148,775	75,823	1%
Incoming & Other	497,664	464,094	331,040	520,179	189,139	57%
<b>TOTAL REVENUE</b>	<b>93,401,657</b>	<b>99,156,338</b>	<b>102,199,213</b>	<b>114,668,431</b>	<b>12,469,218</b>	<b>12%</b>
<b><u>EXPENSE</u></b>						
Instruction	7,160,072	8,128,599	11,359,021	13,166,964	1,807,943	16%
Support Services	36,086,512	41,889,406	49,033,721	51,758,925	2,725,204	6%
Community Services	244,741	275,534	-	-	0	0%
Outgoing & Other <sup>1</sup>	49,910,332	48,862,799	41,806,471	46,685,767	4,879,296	12%
<b>TOTAL EXPENSE</b>	<b>93,401,657</b>	<b>99,156,338</b>	<b>102,199,213</b>	<b>111,611,656</b>	<b>9,412,443</b>	<b>9%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,056,775</b>	<b>3,056,775</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>3,500,000</b>	<b>3,056,775</b>	
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	269,485	369,448	-	-		
Restricted Fund Balance	173,740	73,777	443,225	3,500,000		
Assigned Fund Balance	-	-	-	-		
Committed Fund Balance	-	-	-	-		
Unassigned Fund Balance	-	-	-	-		
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>443,225</b>	<b>443,225</b>	<b>443,225</b>	<b>3,500,000</b>		

<sup>1</sup> Outgoing & Other Expense is adjusted to maintain the 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  
2024-25 Revised Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Local	10,469,520	11,420,792	11,108,588	11,588,745	480,157	4%
State	3,172,341	2,770,012	7,469,736	7,602,137	132,401	2%
Federal	340,106	425,108	356,091	356,091	0	0%
Incoming & Other	540,598	470,282	429,069	480,446	51,377	12%
<b>TOTAL REVENUE</b>	<b>14,522,565</b>	<b>15,086,194</b>	<b>19,363,484</b>	<b>20,027,419</b>	<b>663,935</b>	<b>3%</b>
<b><u>EXPENSE</u></b>						
Instruction	6,103,711	6,171,025	7,059,268	6,732,970	(326,298)	-5%
Support Services	6,206,113	6,365,636	11,660,068	11,740,790	80,722	1%
Outgoing & Other	1,816,830	1,848,957	1,425,321	1,428,604	3,283	0%
<b>TOTAL EXPENSE</b>	<b>14,126,654</b>	<b>14,385,618</b>	<b>20,144,657</b>	<b>19,902,364</b>	<b>(242,293)</b>	<b>-1%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>395,911</b>	<b>700,576</b>	<b>(781,173)</b>	<b>125,055</b>	<b>906,228</b>	<b>-116%</b>
<b><u>BEGINNING FUND BALANCE</u></b>	<b>5,821,010</b>	<b>6,216,921</b>	<b>6,689,879</b>	<b>6,917,497</b>	<b>227,618</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>6,216,921</b>	<b>6,917,497</b>	<b>5,908,706</b>	<b>7,042,552</b>	<b>1,133,846</b>	
<b>TOTAL FUND BALANCE</b>						
Non-Spendable Fund Balance	71,736	57,873	0	0		
Restricted Fund Balance	6,145,185	6,859,624	5,908,706	7,042,552		
Assigned Fund Balance	0	0	0	0		
Committed Fund Balance	0	0	0	0		
Unassigned Fund Balance	0	0	0	0		
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>6,216,921</b>	<b>6,917,497</b>	<b>5,908,706</b>	<b>7,042,552</b>		

**CAPITAL PROJECTS FUND (2003)**  
**2024-25 Revised Budget**

	2022-23	2023-24	2024-25	2024-25	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Investment Interest Income	6,422	26,929	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	1,000,000	1,900,000	200,000	1,200,000	1,000,000	500%
Capital Projects transfer from SE	1,479,362	1,552,698	1,587,577	1,623,792	36,215	2%
Capital Projects transfer from CTE	1,400,000	1,500,000	1,000,000	1,000,000	0	0%
Incoming Transfer from CP 2022	0	0	0	0	0	0%
<b>TOTAL REVENUE</b>	<b>3,885,784</b>	<b>4,979,627</b>	<b>2,787,577</b>	<b>3,823,792</b>	<b>1,036,215</b>	<b>37%</b>
<b><u>EXPENSE</u></b>						
IISD - Asphalt Engineering	12,042	0	0	0	0	0%
IT - SAN Replacement	273,678	0	0	0	0	0%
TEC - Renovations/Improvements	156,397	0	0	0	0	0%
HWS Patio Concrete Resurface	0	154,103	0	0	0	0%
Heartwood, AV system replacement	0	105,622	0	0	0	0%
UPS	0	9,267	0	60,000	60,000	0%
Conference Room A/B/C AV System	0	0	0	150,000	150,000	0%
Information Technology - Contingency	0	0	100,000	100,000	0	0%
Facilities - Contingency	0	0	100,000	100,000	0	0%
Other Projects, contingency	0	0	50,000	50,000	0	0%
IT - Palo Alto - Content Filter/Firewall (incl IOT)	0	0	180,000	0	(180,000)	-100%
Core Switch & Top Rack Switches (E-Rate)	0	0	40,000	40,000	0	0%
HWS Facilities - RTU Replacement (2 x year)	0	0	125,000	125,000	0	0%
HWS Facilities - Landscaping Project	0	0	50,000	50,000	0	0%
WTC Facilities - RTU Replacement	0	0	80,000	80,000	0	0%
WTC Facilities - Well Replacement	0	0	80,000	80,000	0	0%
TEC Facilities - Pavement - Final Half TEC	0	0	150,000	150,000	0	0%
Outgoing Transfer to ARRA Debt Service	169,323	168,219	168,472	168,472	0	0%
Outgoing Transfer to Capital Projects 2022	0	0	0	0	0	0%
Outgoing Transfer to Debt 2022	2,211,021	2,003,375	2,036,125	2,036,125	0	0%
<b>TOTAL EXPENSE</b>	<b>2,822,461</b>	<b>2,440,586</b>	<b>3,159,597</b>	<b>3,189,597</b>	<b>30,000</b>	<b>1%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>1,063,323</b>	<b>2,539,041</b>	<b>(372,020)</b>	<b>634,195</b>	<b>1,006,215</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>5,470,342</b>	<b>6,533,665</b>	<b>7,620,512</b>	<b>9,072,706</b>	<b>1,452,194</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>6,533,665</b>	<b>9,072,706</b>	<b>7,248,492</b>	<b>9,706,901</b>	<b>2,458,409</b>	
<b>TOTAL FUND BALANCE</b>						
Assigned Fund Balance	6,533,665	9,072,706	7,248,492	9,706,901	2,458,409	
<b>TOTAL ENDING FUND BALANCE</b>	<b>6,533,665</b>	<b>9,072,706</b>	<b>7,248,492</b>	<b>9,706,901</b>	<b>2,458,409</b>	
General Education Fund	2,864,493	4,760,495	4,266,020	5,848,071		
Special Education Fund	2,038,844	2,059,979	1,567,518	1,915,499		
Career & Technical Education Fund	1,630,328	2,252,232	1,414,954	1,943,331		
	<b>6,533,665</b>	<b>9,072,706</b>	<b>7,248,492</b>	<b>9,706,901</b>		

**CAPITAL PROJECTS FUND (2022)**  
**2024-25 Revised Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Bond Proceeds	0	0	0	0	0	0%
Investment/Interest Income	531,982	243,548	0	0	0	0%
Incoming & Other:				0		
Other Misc	0	108,809	0	0	0	0%
<b>TOTAL REVENUE</b>	<b>531,982</b>	<b>352,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>						
Phase 1 Construction Costs	10,339,673	5,563,405	1,000,000	1,906,127	906,127	91%
Phase 1 Construction Management Fees	568,388	306,228	0	0	0	0%
Phase 1 Architect	99,101	90,096	0	0	0	0%
Phase 1 Owner Cost	711,409	20,699	0	0	0	0%
Transfer Out - 2003 Capital Projects Fund	0	0	0	0	0	0%
<b>TOTAL EXPENSE</b>	<b>11,718,571</b>	<b>5,980,428</b>	<b>1,000,000</b>	<b>1,906,127</b>	<b>906,127</b>	<b>91%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>(11,186,589)</b>	<b>(5,628,071)</b>	<b>(1,000,000)</b>	<b>(1,906,127)</b>	<b>(906,127)</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>18,720,787</b>	<b>7,534,198</b>	<b>1,000,000</b>	<b>1,906,127</b>	<b>906,127</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>7,534,198</b>	<b>1,906,127</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	
<b>TOTAL FUND BALANCE</b>						
Restricted Fund Balance	7,534,198	1,906,127	0	(0)	(0)	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>7,534,198</b>	<b>1,906,127</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	

**DEBT SERVICE FUND - ARRA Bond**  
**2024-25 Revised Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Federal Interest Income Credit	33,988	25,657	17,002	17,002	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	1,873	769	967	967	0	0%
<b>TOTAL REVENUE</b>	<b>203,311</b>	<b>193,876</b>	<b>185,419</b>	<b>185,419</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>						
Debt Payment - Interest	35,861	26,426	17,969	17,969	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>203,311</b>	<b>193,876</b>	<b>185,419</b>	<b>185,419</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)**  
**2024-25 Revised Budget**

	2023-24 Actual	2024-25 Proposed	2024-25 Revised	Increase (Decrease) Revised vs. Proposed	
				\$	%
<b><u>REVENUE</u></b>					
Incoming Transfers:					
Transfers from 2003 Capital Projects Fund	2,003,375	2,036,125	2,036,125	0	0%
<b>TOTAL REVENUE</b>	<b>2,003,375</b>	<b>2,036,125</b>	<b>2,036,125</b>	<b>0</b>	<b>0%</b>
<b><u>EXPENSE</u></b>					
Debt Payment - Interest	577,875	505,625	505,625	0	0%
Debt Payment - Principal	1,425,000	1,530,000	1,530,000	0	0%
Debt Paying Agent Fees	500	500	500	0	0%
<b>TOTAL EXPENSE</b>	<b>2,003,375</b>	<b>2,036,125</b>	<b>2,036,125</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  
2024-25 Revised Budget**

	2022-23	2023-24	2024-25	2024-25	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<b><u>REVENUE</u></b>						
Other Student/School Activity Income	7,762	9,989	10,000	10,000	0	0%
<b>TOTAL REVENUE</b>	<b>7,762</b>	<b>9,989</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	13,495	9,054	10,000	10,000	0	0%
<b>TOTAL EXPENSE</b>	<b>13,495</b>	<b>9,054</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0%</b>
<b><u>EXCESS REVENUE/(EXPENSE)</u></b>	<b>(5,733)</b>	<b>935</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b><u>BEGINNING FUND BALANCE</u></b>	<b>41,532</b>	<b>35,799</b>	<b>35,799</b>	<b>36,734</b>	<b>935</b>	
<b><u>ENDING FUND BALANCE</u></b>	<b>35,799</b>	<b>36,734</b>	<b>35,799</b>	<b>36,734</b>	<b>935</b>	
<b>TOTAL FUND BALANCE</b>						
COMMITTED FUND BALANCE	35,799	36,734	35,799	36,734	935	
<b><u>TOTAL ENDING FUND BALANCE</u></b>	<b>35,799</b>	<b>36,734</b>	<b>35,799</b>	<b>36,734</b>	<b>935</b>	

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