

2021-22 ORIGINAL APPROPRIATIONS ACT
APPROVED JUNE 15, 2021

AMENDED FEBRUARY 15, 2022

RESOLUTION FOR ADOPTION

BY THE BOARD OF EDUCATION OF
INGHAM INTERMEDIATE SCHOOL DISTRICT

AMENDMENT TO 2021-22 APPROPRIATIONS ACT

June 21, 2022

RESOLVED, that the general appropriations for the Ingham Intermediate School District for Fiscal year 2021-22 is amended as presented by the attached schedule.

**GENERAL EDUCATION
2021-22 2nd Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2021-22 2nd Revised	Increase (Decrease) 2nd Revised vs. Revised	
					\$	%
<u>REVENUE</u>						
Local	7,117,455	6,894,541	8,822,453	8,467,487	(354,966)	-4%
State	11,145,888	12,065,544	13,423,389	13,397,246	(26,143)	0%
Federal	1,949,090	2,451,627	4,966,733	5,142,776	176,043	4%
Incoming & Other	8,658,580	7,108,313	7,568,630	12,696,262	5,127,632	68%
TOTAL REVENUE	28,871,013	28,520,025	34,781,205	39,703,771	4,922,566	14%
<u>EXPENSE</u>						
Instruction	6,958,400	5,292,125	5,793,434	10,974,666	5,181,232	89%
Support Services	11,767,856	11,428,125	14,103,234	13,647,519	(455,715)	-3%
Community Services	413,271	475,399	652,982	604,271	(48,711)	-7%
Outgoing & Other	8,931,729	10,940,039	13,823,091	14,134,205	311,114	2%
TOTAL EXPENSE	28,071,256	28,135,688	34,372,741	39,360,661	4,987,920	15%
<u>EXCESS REVENUE / (EXPENSE)</u>	799,757	384,337	408,464	343,110	(65,354)	
<u>BEGINNING FUND BALANCE</u>	4,487,276	5,287,033	5,671,370	5,671,370	0	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,671,370	6,079,834	6,014,480	(65,354)	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	49,783	75,042	0	0	0	
Restricted Fund Balance	0	0	0	0	0	
Assigned Fund Balance	214,269	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	5,022,981	5,596,328	6,079,834	6,014,480	(65,354)	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,671,370	6,079,834	6,014,480	(65,354)	

**SPECIAL EDUCATION
2021-22 2nd Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2021-22 2nd Revised	Increase (Decrease) 2nd Revised vs. Revised	
					\$	%
<u>REVENUE</u>						
Local	48,299,912	51,690,673	52,687,283	52,067,289	(619,994)	-1%
State	13,495,843	13,589,958	15,895,706	15,467,211	(428,495)	-3%
Federal	12,488,763	12,858,004	16,012,847	15,011,500	(1,001,347)	-6%
Incoming & Other	261,572	361,569	261,944	450,902	188,958	72%
TOTAL REVENUE	74,546,090	78,500,204	84,857,780	82,996,902	(1,860,878)	-2%
<u>EXPENSE</u>						
Instruction	6,300,659	6,439,311	8,179,335	6,467,209	(1,712,126)	-21%
Support Services	28,400,285	26,735,636	33,667,534	31,367,539	(2,299,995)	-7%
Community Services	0	1,281	5,000	5,000	0	0%
Outgoing & Other ¹	39,845,145	45,323,976	43,005,911	45,157,154	2,151,243	5%
TOTAL EXPENSE	74,546,090	78,500,204	84,857,780	82,996,902	(1,860,878)	-2%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
<u>ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	77,499	224,602	0	0	0	
Restricted Fund Balance	365,726	218,623	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	
<u>TOTAL ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	

¹ 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
2021-22 2nd Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2021-22 2nd Revised	Increase (Decrease) 2nd Revised vs. Revised	
					\$	%
<u>REVENUE</u>						
Local	9,504,111	9,433,602	9,673,518	9,481,262	(192,256)	-2%
State	1,548,332	1,892,341	2,166,295	2,143,728	(22,567)	-1%
Federal	404,214	354,979	375,085	375,085	0	0%
Incoming & Other	486,774	284,717	346,136	346,136	0	0%
TOTAL REVENUE	11,943,431	11,965,639	12,561,034	12,346,211	(214,823)	-2%
<u>EXPENSE</u>						
Instruction	5,269,345	4,959,049	5,280,416	5,231,685	(48,731)	-1%
Support Services	4,855,607	5,154,110	5,708,775	5,459,835	(248,940)	-4%
Outgoing & Other	1,244,413	1,919,595	2,304,326	2,298,116	(6,210)	0%
TOTAL EXPENSE	11,369,365	12,032,754	13,293,517	12,989,636	(303,881)	-2%
<u>EXCESS REVENUE/(EXPENSE)</u>	574,066	(67,115)	(732,483)	(643,425)	89,058	
<u>BEGINNING FUND BALANCE</u>	5,780,299	6,354,365	6,287,250	6,287,250	0	
<u>ENDING FUND BALANCE</u>	6,354,365	6,287,250	5,554,767	5,643,825	89,058	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	0	8,329	0	0	0	
Restricted Fund Balance	6,354,365	6,278,921	5,554,767	5,643,825	89,058	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
<u>TOTAL ENDING FUND BALANCE</u>	6,354,365	6,287,250	5,554,767	5,643,825	89,058	

CAPITAL PROJECTS FUND (2003)
2021-22 2nd Revised Budget

	2019-20	2020-21	2021-22	2021-22	Increase (Decrease)	
	Actual	Actual	Revised	2nd Revised	2nd Revised vs. Revised	
					\$	%
REVENUE						
Investment Interest Income	2,553	141	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	15,600	1,000,000	600,000	600,000	0	0%
Capital Projects transfer from GE (SE)	202,300	0	0	0	0	0%
Capital Projects transfer, direct from SE	0	1,182,547	1,215,615	1,415,615	200,000	16%
Capital Projects transfer from CTE	800,000	1,650,000	2,000,000	2,000,000	0	0%
TOTAL REVENUE	1,020,453	3,832,688	3,815,615	4,015,615	200,000	5%
EXPENSE						
2022 Pre-construction costs, architects	0	365,384	0	0	0	0%
Facilities - Contingency	0	0	50,000	0	(50,000)	-100%
Hearts of Fun - final phase	0	113,862	0	0	0	0%
Heartwood Controls Upgrade	96,905	0	0	0	0	0%
Heartwood, pool deck	0	0	41,370	41,370	0	0%
Information Technology - Contingency	0	0	100,000	0	(100,000)	-100%
Information Technology - Fire Suppression System	14,555	0	0	0	0	0%
Information Technology - Telephone System Upgrade	175,568	0	0	0	0	0%
ISD Campus-wide asphalt engineering	18,527	7,830	0	0	0	0%
ISD Campus-wide asphalt replacement	111,648	0	0	0	0	0%
ISD Campus-wide camera system upgrade/replacement	22,442	102,701	0	0	0	0%
Outgoing Transfer to ARRA Debt Service:						
ARRA Debt Principal Payment	167,000	167,000	167,000	167,000	0	0%
ARRA Debt Paying Agent Fees	450	450	450	450	0	0%
ARRA Debt Interest Sequestration	3,530	2,928	2,562	2,562	0	0%
Outgoing Transfer to Capital Projects 2022	0	0	6,296,088	5,648,062	(648,026)	-10%
TOTAL EXPENSE	610,625	760,155	6,657,470	5,859,444	(798,026)	-12%
EXCESS REVENUE/(EXPENSE)	409,828	3,072,533	(2,841,855)	(1,843,829)	998,026	
BEGINNING FUND BALANCE	2,807,602	3,217,430	6,289,963	6,289,963	0	
ENDING FUND BALANCE	3,217,430	6,289,963	3,448,108	4,446,134	998,026	
TOTAL FUND BALANCE						
Assigned Fund Balance	3,217,430	6,289,963	3,448,108	4,446,134	998,026	
TOTAL ENDING FUND BALANCE	3,217,430	6,289,963	3,448,108	4,446,134	998,026	
General Education Fund	299,098	1,241,792	1,771,791	1,658,292		
Special Education Fund	(7,811)	835,144	1,415,830	1,858,551		
Career & Technical Education Fund	2,926,143	4,213,027	260,487	929,291		
	3,217,430	6,289,963	3,448,108	4,446,134		

CAPITAL PROJECTS FUND (2022)
2021-22 2nd Revised Budget

	2020-21 Actual	2021-22 Proposed	2021-22 Revised	2021-22 2nd Revised	Increase (Decrease) 2nd Revised vs. Revised	
					\$	%
<u>REVENUE</u>						
Bond Proceeds	0	0	0	14,776,938	14,776,938	0%
Investment/Interest Income	0	0	0	0	0	0%
Incoming & Other:						
Transfer from 2003 Capital Projects Fund	0	0	0	5,648,062	5,648,062	0%
Transfer from General Education	0	0	0	0	0	0%
Transfer from Special Education	0	0	0	0	0	0%
Transfer from Career & Tech Education	0	0	0	0	0	0%
TOTAL REVENUE	0	0	0	20,425,000	20,425,000	0%
<u>EXPENSE</u>						
Phase 1 Construction Costs	0	0	0	2,791,942	2,791,942	0%
Phase 1 Construction Management Fees	0	0	0	81,202	81,202	0%
Phase 1 Architect	0	0	0	838,310	838,310	0%
Phase 1 Owner Cost	0	0	0	351,651	351,651	0%
Outgoing Transfers and Other:						
Transfer to 2022 Debt Fund	0	0	0	0	0	0%
TOTAL EXPENSE	0	0	0	4,063,105	4,063,105	0%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	16,361,895	16,361,895	
<u>BEGINNING FUND BALANCE</u>	0	0	0	0	0	
<u>ENDING FUND BALANCE</u>	0	0	0	16,361,895	16,361,895	
TOTAL FUND BALANCE						
Restricted Fund Balance	0	0	0	16,361,895	16,361,895	
<u>TOTAL ENDING FUND BALANCE</u>	0	0	0	16,361,895	16,361,895	

**Student/School Activity Fund
2021-22 2nd Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Revised	2021-22 2nd Revised	Increase (Decrease) 2nd Revised vs. Revised	
					\$	%
<u>REVENUE</u>						
Other Student/School Activity Income	15,686	1,743	10,000	5,000	(5,000)	-50%
TOTAL REVENUE	15,686	1,743	10,000	5,000	(5,000)	-50%
<u>EXPENSE</u>						
Other Student/School Activity Expense	14,366	4,733	10,000	5,000	(5,000)	-50%
TOTAL EXPENSE	14,366	4,733	10,000	5,000	(5,000)	-50%
<u>EXCESS REVENUE/(EXPENSE)</u>	1,320	(2,990)	0	0	0	
<u>BEGINNING FUND BALANCE</u>	45,688	47,008	44,018	44,018	0	
<u>ENDING FUND BALANCE</u>	47,008	44,018	44,018	44,018	0	
TOTAL FUND BALANCE						
COMMITTED FUND BALANCE	47,008	44,018	44,018	44,018 *	0	
<u>TOTAL ENDING FUND BALANCE</u>	47,008	44,018	44,018	44,018	0	

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

2021-22

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 2021-22; 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 .1994 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 2021-22 as follows:

Revenue

Local	\$ 7,555,212
State	12,134,924
Federal	2,858,755
Incoming Transfers and Other Transactions	<u>8,381,672</u>

Total Revenue	\$ 30,930,563
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Fund Balance Available to Appropriate, July 1, 2021	\$ <u>5,652,231</u>
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Total Available to appropriate – General Education Fund	\$ 36,582,794
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BE IT FURTHER RESOLVED, that \$30,607,401 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	\$ 6,472,620
Support Services	13,207,753
Community Services	511,318
Outgoing Transfers and Other Transactions	<u>10,415,710</u>

Total Appropriated - General Education Fund \$ 30,607,401

Projected 6/30/2022 Fund Balance - \$5,975,393

Total Fund Balance:

Committed Fund Balance	\$ -0-
Unassigned Fund Balance	<u>5,975,393</u>
	\$ <u>5,975,393</u>

BE IT FURTHER RESOLVED, that the total revenues, which include 4.7384 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 2021-22 as follows:

Revenue

Local	\$ 52,038,625
State	13,346,358
Federal	13,000,775
Incoming Transfers and Other Transactions	<u> </u>

Total Revenue \$ 78,642,950

Fund Balance Available to Appropriate, July 1, 2021	\$ <u>443,225</u>
Total Available to appropriate - Special Education Fund	\$ 79,086,175

BE IT FURTHER RESOLVED, that \$78,642,950 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	\$ 6,757,998
Support Services	32,398,524
Community Services	10,169
Outgoing Transfers and Other Transactions *	<u>39,476,259</u>

Total Appropriated - Special Education Fund \$ 78,642,950

Projected 6/30/2022 Fund Balance - \$443,225

Total Fund Balance:

Committed Fund Balance	\$ -0-
Restricted Fund Balance	<u>443,225</u>
	\$ <u>443,225</u>

* The budget for Special Education Outgoing Transfers will be automatically increased or decreased as available funds to reimburse Special Education claims change due to increased or decreased revenue and expense.

BE IT FURTHER RESOLVED, that the total revenues, which include 1.2919 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 2021-22 is as follows:

Revenue

Local	\$ 9,706,336
State	1,674,095
Federal	354,979
Incoming Transfers and Other Transactions	<u>335,444</u>

Total Revenue \$ 12,070,854

Fund Balance Available to Appropriate, July 1, 2021 \$ 6,258,681

Total Available to Appropriate -

Career & Technical Education Fund \$ 18,329,535

BE IT FURTHER RESOLVED, that \$12,333,771 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	\$ 5,362,232
Support Services	5,640,733
Outgoing Transfers & Other Transactions	<u>1,330,806</u>

Total Appropriated –

Career & Technical Education Fund \$ 12,333,771

Projected 6/30/2022 Fund Balance - \$5,995,764

Total Fund Balance:

Committed Fund Balance	\$ -0-
Restricted Fund Balance	<u>5,995,764</u>
	\$ <u>5,995,764</u>

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 2021-22 is as follows:

Revenue \$ 2,441,978

Fund Balance Available to Appropriate, July 1, 2021 \$ 5,773,525

Total Available to Appropriate – Capital Projects Fund (2003) \$ 8,215,503

BE IT FURTHER RESOLVED, that \$960,012 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	\$ <u>960,012</u>
Total Appropriated – Capital Projects Fund (2003)	\$ 960,012

Projected 6/30/2022 Fund Balance - \$7,255,491

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Service ARRA Bond Fund of the Ingham Intermediate School District for fiscal year 2021-22 is as follows:

<u>Revenue</u>	\$ 212,403
Fund Balance Available to Appropriate, July 1, 2021	\$ <u>0</u>
Total Available to Appropriate – Debt Service ARRA Bond Fund	\$ 212,403

BE IT FURTHER RESOLVED, that \$212,403 of the total available to appropriate in the Debt Service ARRA Bond Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>Expenditures</u>	
Bond Payment and Paying Agent Fees	\$ <u>212,403</u>
Total Appropriated – Debt Service ARRA Bond Fund	\$ 212,403
<u>Projected 6/30/2022 Fund Balance - \$</u>	<u>-0-</u>

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 2021-22 is as follows:

<u>Revenue</u>	\$ 7,500
Fund Balance Available to Appropriate, July 1, 2021	\$ <u>47,008</u>
Total Available to Appropriate – Student/School Activity Fund	\$ 54,508

BE IT FURTHER RESOLVED, that \$7,500 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:

<u>Expenditures</u>	
Other Student/School Activity Expense	\$ <u>7,500</u>
Total Appropriated – Student/School Activity Fund	\$ 7,500
<u>Projected 6/30/2022 Fund Balance - \$ 47,008</u>	

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, 2021.

**GENERAL EDUCATION
2021-22 Proposed Budget**

	2019-20 Actual	2020-21 Revised	2021-22 2nd Revised	2021-22 Proposed	Increase (Decrease) Proposed vs. 2nd Revised	
					\$	%
<u>REVENUE</u>						
Local	7,117,455	7,289,195	7,066,311	7,555,212	488,901	7%
State	11,145,888	12,056,331	12,123,100	12,134,924	11,824	0%
Federal	1,949,090	2,702,528	2,547,693	2,858,755	311,062	12%
Incoming & Other	8,658,580	8,364,626	6,957,756	8,381,672	1,423,916	20%
TOTAL REVENUE	28,871,013	30,412,680	28,694,860	30,930,563	2,235,703	8%
<u>EXPENSE</u>						
Instruction	6,958,400	6,462,281	5,367,216	6,472,620	1,105,404	21%
Support Services	11,767,856	12,361,723	11,433,643	13,207,753	1,774,110	16%
Community Services	413,271	575,582	522,530	511,318	(11,212)	-2%
Outgoing & Other	8,931,729	10,639,767	11,006,273	10,415,710	(590,563)	-5%
TOTAL EXPENSE	28,071,256	30,039,353	28,329,662	30,607,401	2,277,739	8%
<u>EXCESS REVENUE / (EXPENSE)</u>	799,757	373,327	365,198	323,162	(42,036)	
<u>BEGINNING FUND BALANCE</u>	4,487,276	5,287,033	5,287,033	5,652,231	365,198	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,660,360	5,652,231	5,975,393	323,162	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	49,783	0	0	0	0	
Restricted Fund Balance	0	0	0	0	0	
Assigned Fund Balance	214,269	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	5,022,981	5,660,360	5,652,231	5,975,393	323,162	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,660,360	5,652,231	5,975,393	323,162	

**SPECIAL EDUCATION
2021-22 Proposed**

	2019-20 Actual	2020-21 Revised	2020-21 2nd Revised	2021-22 Proposed	Increase (Decrease) Proposed vs. 2nd Revised	
					\$	%
<u>REVENUE</u>						
Local	48,299,912	51,362,747	51,819,012	52,038,625	219,613	0%
State	13,495,843	13,993,280	13,404,144	13,346,358	(57,786)	0%
Federal	12,488,763	13,015,172	13,015,172	13,000,775	(14,397)	0%
Incoming & Other	261,572	274,169	344,963	257,192	(87,771)	-34%
TOTAL REVENUE	74,546,090	78,645,368	78,583,291	78,642,950	59,659	0%
<u>EXPENSE</u>						
Instruction	6,300,659	6,924,616	6,612,273	6,757,998	145,725	2%
Support Services	28,400,286	28,535,593	27,263,095	32,398,524	5,135,429	16%
Community Services	0	3,571	3,571	10,169	6,598	65%
Outgoing & Other ¹	39,845,145	43,181,588	44,704,352	39,476,259	(5,228,093)	-13%
TOTAL EXPENSE	74,546,090	78,645,368	78,583,291	78,642,950	59,659	0%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
<u>ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	77,499	0	0	0	0	
Restricted Fund Balance	365,726	443,225	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	
<u>TOTAL ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	

¹ Outgoing & Other Expense is adjusted to maintain a \$443,225 Restricted 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
2021-22 Proposed Budget**

	2019-20 Actual	2020-21 Revised	2020-21 2nd Revised	2021-22 Proposed	Increase (Decrease) Proposed vs. 2nd Revised	
					\$	%
<u>REVENUE</u>						
Local	9,504,111	9,449,558	9,425,260	9,706,336	281,076	3%
State	1,548,332	1,835,251	1,870,099	1,674,095	(196,004)	-10%
Federal	404,214	354,979	354,979	354,979	0	0%
Incoming & Other	486,774	285,444	298,951	335,444	36,493	12%
TOTAL REVENUE	11,943,431	11,925,233	11,949,289	12,070,854	121,565	1%
<u>EXPENSE</u>						
Instruction	5,269,345	5,181,204	4,996,736	5,362,232	365,496	7%
Support Services	4,855,607	5,783,117	5,465,030	5,640,733	175,703	3%
Outgoing & Other	1,244,413	1,070,593	1,583,208	1,330,806	(252,402)	-16%
TOTAL EXPENSE	11,369,365	12,034,914	12,044,974	12,333,771	288,797	2%
<u>EXCESS REVENUE/(EXPENSE)</u>	574,066	(109,681)	(95,685)	(262,917)	(167,232)	
<u>BEGINNING FUND BALANCE</u>	5,780,299	6,354,365	6,354,365	6,258,681	(95,685)	
<u>ENDING FUND BALANCE</u>	6,354,365	6,244,684	6,258,681	5,995,764	(262,917)	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	0	0	0	0	0	
Restricted Fund Balance	6,354,365	6,244,684	6,258,681	5,995,764	(262,917)	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
<u>TOTAL ENDING FUND BALANCE</u>	6,354,365	6,244,684	6,258,681	5,995,764	(262,917)	

CAPITAL PROJECTS FUND (2003)
2021-22 Proposed Budget

	2019-20	2020-21	2020-21	2021-22	Increase (Decrease)	
	Actual	Revised	2nd Revised	Proposed	Proposed vs. 2nd Revised	
					\$	%
<u>REVENUE</u>						
Investment Interest Income	2,553	0	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	15,600	500,000	800,000	200,000	(600,000)	-75%
Capital Projects transfer from GE (SE)	202,300	0	0	0	0	0%
Capital Projects transfer, direct from SE	0	1,169,363	1,259,363	1,241,978	(17,385)	-1%
Capital Projects transfer from CTE	800,000	800,000	1,300,000	1,000,000	(300,000)	-23%
TOTAL REVENUE	1,020,453	2,469,363	3,359,363	2,441,978	(917,385)	-27%
<u>EXPENSE</u>						
2022 Pre-construction costs	0	0	406,075	500,000	93,925	23%
Facilities - Contingency	0	50,000	0	50,000	50,000	0%
Hearts of Fun - final phase	0	113,862	113,862	0	(113,862)	-100%
Heartwood Controls Upgrade	96,905	0	0	0	0	0%
Heartwood, pool deck	0	0		30,000	30,000	0%
Information Technology - Contingency	0	50,000	0	100,000	100,000	0%
Information Technology - Fire Suppression System	14,555	0	0	0	0	0%
Information Technology - Telephone System Upgrade	175,568	0	0	0	0	0%
ISD Campus-wide asphalt engineering	18,527	10,000	10,000	0	(10,000)	-100%
ISD Campus-wide asphalt replacement	111,648	0	0	110,000	110,000	0%
ISD Campus-wide camera system upgrade/replacement	22,442	110,000	102,701	0	(102,701)	-100%
Outgoing Transfer to ARRA Debt Service:						
ARRA Debt Principal Payment	167,000	167,000	167,000	167,000	0	0%
ARRA Debt Paying Agent Fees	450	450	450	450	0	0%
ARRA Debt Interest Sequestration	3,530	3,180	3,180	2,562	(618)	-19%
TOTAL EXPENSE	610,625	504,492	803,268	960,012	156,744	20%
<u>EXCESS REVENUE/(EXPENSE)</u>	409,828	1,964,871	2,556,095	1,481,966	(1,074,129)	
<u>BEGINNING FUND BALANCE</u>	2,807,602	3,217,430	3,217,430	5,773,525	2,556,095	
<u>ENDING FUND BALANCE</u>	3,217,430	5,182,301	5,773,525	7,255,491	1,481,966	
TOTAL FUND BALANCE						
Assigned Fund Balance	3,217,430	5,182,301	5,773,525	7,255,491	1,481,966	
<u>TOTAL ENDING FUND BALANCE</u>	3,217,430	5,182,301	5,773,525	7,255,491	1,481,966	
General Education Fund	299,098	774,667	1,027,456	1,208,856		
Special Education Fund	(7,811)	951,927	807,889	1,602,665		
Career & Technical Education Fund	2,926,143	3,455,707	3,938,180	4,443,970		
	3,217,430	5,182,301	5,773,525	7,255,491		

DEBT SERVICE FUND - ARRA Bond
2021-22 Proposed Budget

	2019-20	2020-21	2021-22	Increase (Decrease)	
	Actual	Revised	Proposed	Proposed vs. Revised	
				\$	%
<u>REVENUE</u>					
Federal Interest Income Credit	59,087	50,727	42,391	(8,336)	-16%
Interest Income	0	0		0	0%
Incoming & Other					
Capital Projects - Principal Payments	167,000	167,000	167,000	0	0%
Capital Projects - Paying Agent Fees	450	450	450	0	0%
Capital Projects - Federal Interest Sequestration	3,530	3,181	2,562	(619)	-19%
TOTAL REVENUE	230,067	221,358	212,403	(8,955)	-4%
<u>EXPENSE</u>					
Debt Payment - Interest	62,617	53,908	44,953	(8,955)	-17%
Debt Payment - Principal	167,000	167,000	167,000	0	0%
Debt Paying Agent Fees	450	450	450	0	0%
TOTAL EXPENSE	230,067	221,358	212,403	(8,955)	-4%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	0	0	0	0	
<u>ENDING FUND BALANCE</u>	0	0	0	0	
TOTAL FUND BALANCE					
RESTRICTED FUND BALANCE	0	0	0	0	
<u>TOTAL ENDING FUND BALANCE</u>	0	0	0	0	

**Student/School Activity Fund
2021-22 Proposed Budget**

	2019-20	2020-21	2020-21	2021-22	Increase (Decrease) Proposed vs. 2nd Revised	
	Actual	Revised	2nd Revised	Proposed	\$	%
<u>REVENUE</u>						
Other Student/School Activity Income	15,686	7,500	5,000	7,500	2,500	50%
TOTAL REVENUE	15,686	7,500	5,000	7,500	2,500	50%
<u>EXPENSE</u>						
Other Student/School Activity Expense	14,366	7,500	5,000	7,500	2,500	50%
TOTAL EXPENSE	14,366	7,500	5,000	7,500	2,500	50%
<u>EXCESS REVENUE/(EXPENSE)</u>	1,320	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	45,688	47,008	47,008	47,008	0	
<u>ENDING FUND BALANCE</u>	47,008	47,008	47,008	47,008	0	
TOTAL FUND BALANCE						
COMMITTED FUND BALANCE	47,008	47,008	47,008	47,008 *	0	
<u>TOTAL ENDING FUND BALANCE</u>	47,008	47,008	47,008	47,008	0	

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

2021-22 ORIGINAL APPROPRIATIONS ACT
APPROVED JUNE 15, 2021

RESOLUTION FOR ADOPTION

BY THE BOARD OF EDUCATION OF
INGHAM INTERMEDIATE SCHOOL DISTRICT

AMENDMENT TO 2021-22 APPROPRIATIONS ACT

February 15, 2022

RESOLVED, that the general appropriations for the Ingham Intermediate School District for Fiscal year 2021-22 is amended as presented by the attached schedules.

**GENERAL EDUCATION
2021-22 Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Proposed	2021-22 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Local	7,117,455	6,894,541	7,555,212	8,822,453	1,267,241	17%
State	11,145,888	12,065,544	12,134,924	13,423,389	1,288,465	11%
Federal	1,949,090	2,451,627	2,858,755	4,966,733	2,107,978	74%
Incoming & Other	8,658,580	7,108,313	8,381,672	7,568,630	(813,042)	-10%
TOTAL REVENUE	28,871,013	28,520,025	30,930,563	34,781,205	3,850,642	12%
<u>EXPENSE</u>						
Instruction	6,958,400	5,292,125	6,472,620	5,793,434	(679,186)	-10%
Support Services	11,767,856	11,428,125	13,207,753	14,103,234	895,481	7%
Community Services	413,271	475,399	511,318	652,982	141,664	28%
Outgoing & Other	8,931,729	10,940,039	10,415,710	13,823,091	3,407,381	33%
TOTAL EXPENSE	28,071,256	28,135,688	30,607,401	34,372,741	3,765,340	12%
<u>EXCESS REVENUE / (EXPENSE)</u>	799,757	384,337	323,162	408,464	85,302	
<u>BEGINNING FUND BALANCE</u>	4,487,276	5,287,033	5,652,231	5,671,370	19,139	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,671,370	5,975,393	6,079,834	104,441	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	49,783	75,042	0	0	0	
Restricted Fund Balance	0	0	0	0	0	
Assigned Fund Balance	214,269	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	5,022,981	5,596,328	5,975,393	6,079,834	104,441	
<u>TOTAL ENDING FUND BALANCE</u>	5,287,033	5,671,370	5,975,393	6,079,834	104,441	

**SPECIAL EDUCATION
2021-22 Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Proposed	2021-22 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Local	48,299,912	51,690,673	52,038,625	52,687,283	648,658	1%
State	13,495,843	13,589,958	13,346,358	15,895,706	2,549,348	19%
Federal	12,488,763	12,858,004	13,000,775	16,012,847	3,012,072	23%
Incoming & Other	261,572	361,569	257,192	261,944	4,752	2%
TOTAL REVENUE	74,546,090	78,500,204	78,642,950	84,857,780	6,214,830	8%
<u>EXPENSE</u>						
Instruction	6,300,659	6,439,311	6,757,998	8,179,335	1,421,337	21%
Support Services	28,400,285	26,735,636	32,398,524	33,667,534	1,269,010	4%
Community Services	0	1,281	10,169	5,000	(5,169)	-51%
Outgoing & Other ¹	39,845,145	45,323,976	39,476,259	43,005,911	3,529,652	9%
TOTAL EXPENSE	74,546,090	78,500,204	78,642,950	84,857,780	6,214,830	8%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
<u>ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	77,499	224,602	0	0	0	
Restricted Fund Balance	365,726	218,623	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	
<u>TOTAL ENDING FUND BALANCE</u>	443,225	443,225	443,225	443,225	0	

¹ 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
2021-22 Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Proposed	2021-22 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Local	9,504,111	9,433,602	9,706,336	9,673,518	(32,818)	0%
State	1,548,332	1,892,341	1,674,095	2,166,295	492,200	29%
Federal	404,214	354,979	354,979	375,085	20,106	6%
Incoming & Other	486,774	284,717	335,444	346,136	10,692	3%
TOTAL REVENUE	11,943,431	11,965,639	12,070,854	12,561,034	490,180	4%
<u>EXPENSE</u>						
Instruction	5,269,345	4,959,049	5,362,232	5,280,416	(81,816)	-2%
Support Services	4,855,607	5,154,110	5,640,733	5,708,775	68,042	1%
Outgoing & Other	1,244,413	1,919,595	1,330,806	2,304,326	973,520	73%
TOTAL EXPENSE	11,369,365	12,032,754	12,333,771	13,293,517	959,746	8%
<u>EXCESS REVENUE/(EXPENSE)</u>	574,066	(67,115)	(262,917)	(732,483)	(469,566)	
<u>BEGINNING FUND BALANCE</u>	5,780,299	6,354,365	6,258,681	6,287,250	28,569	
<u>ENDING FUND BALANCE</u>	6,354,365	6,287,250	5,995,764	5,554,767	(440,998)	
TOTAL FUND BALANCE						
Non-Spendable Fund Balance	0	8,329	0	0	0	
Restricted Fund Balance	6,354,365	6,278,921	5,995,764	5,554,767	(440,998)	
Assigned Fund Balance	0	0	0	0	0	
Committed Fund Balance	0	0	0	0	0	
Unassigned Fund Balance	0	0	0	0	0	
<u>TOTAL ENDING FUND BALANCE</u>	6,354,365	6,287,250	5,995,764	5,554,767	(440,998)	

CAPITAL PROJECTS FUND (2003)
2021-22 Revised Budget

	2019-20	2020-21	2021-22	2021-22	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Investment Interest Income	2,553	141	0	0	0	0%
Incoming & Other:						
Capital Projects transfer from GE	15,600	1,000,000	200,000	600,000	400,000	200%
Capital Projects transfer from GE (SE)	202,300	0	0	0	0	0%
Capital Projects transfer, direct from SE	0	1,182,547	1,241,978	1,215,615	(26,363)	-2%
Capital Projects transfer from CTE	800,000	1,650,000	1,000,000	2,000,000	1,000,000	100%
TOTAL REVENUE	1,020,453	3,832,688	2,441,978	3,815,615	1,373,637	56%
<u>EXPENSE</u>						
2022 Pre-construction costs, architects	0	365,384	500,000	0	(500,000)	-100%
Facilities - Contingency	0	0	50,000	50,000	0	0%
Hearts of Fun - final phase	0	113,862	0	0	0	0%
Heartwood Controls Upgrade	96,905	0	0	0	0	0%
Heartwood, pool deck	0	0	30,000	41,370	11,370	38%
Information Technology - Contingency	0	0	100,000	100,000	0	0%
Information Technology - Fire Suppression System	14,555	0	0	0	0	0%
Information Technology - Telephone System Upgrade	175,568	0	0	0	0	0%
ISD Campus-wide asphalt engineering	18,527	7,830	0	0	0	0%
ISD Campus-wide asphalt replacement	111,648	0	110,000	0	(110,000)	-100%
ISD Campus-wide camera system upgrade/replacement	22,442	102,701	0	0	0	0%
Outgoing Transfer to ARRA Debt Service:						
ARRA Debt Principal Payment	167,000	167,000	167,000	167,000	0	0%
ARRA Debt Paying Agent Fees	450	450	450	450	0	0%
ARRA Debt Interest Sequestration	3,530	2,928	2,562	2,562	0	0%
Outgoing Transfer to Capital Projects 2022	0	0	0	6,296,088	6,296,088	0%
TOTAL EXPENSE	610,625	760,155	960,012	6,657,470	5,697,458	593%
<u>EXCESS REVENUE/(EXPENSE)</u>	409,828	3,072,533	1,481,966	(2,841,855)	(4,323,821)	
<u>BEGINNING FUND BALANCE</u>	2,807,602	3,217,430	5,773,525	6,289,963	516,438	
<u>ENDING FUND BALANCE</u>	3,217,430	6,289,963	7,255,491	3,448,108	(3,807,383)	
TOTAL FUND BALANCE						
Assigned Fund Balance	3,217,430	6,289,963	7,255,491	3,448,108	(3,807,383)	
<u>TOTAL ENDING FUND BALANCE</u>	3,217,430	6,289,963	7,255,491	3,448,108	(3,807,383)	
General Education Fund	299,098	1,241,792	1,208,856	1,771,791		
Special Education Fund	(7,811)	835,144	1,602,665	1,415,830		
Career & Technical Education Fund	2,926,143	4,213,027	4,443,970	260,487		
	3,217,430	6,289,963	7,255,491	3,448,108		

DEBT SERVICE FUND - ARRA Bond
2021-22 Revised Budget

	2019-20	2020-21	2021-22	2021-22	Increase (Decrease)	
	Actual	Actual	Proposed	Revised	Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Federal Interest Income Credit	59,087	50,977	42,391	42,391	0	0%
Interest Income	0	0	0	0	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	3,530	2,928	2,562	2,562	0	0%
TOTAL REVENUE	230,067	221,355	212,403	212,403	0	0%
<u>EXPENSE</u>						
Debt Payment - Interest	62,617	53,905	44,953	44,953	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%
TOTAL EXPENSE	230,067	221,355	212,403	212,403	0	0%
<u>EXCESS REVENUE/(EXPENSE)</u>	0	0	0	0	0	
<u>BEGINNING FUND BALANCE</u>	0	0	0	0	0	
<u>ENDING FUND BALANCE</u>	0	0	0	0	0	
TOTAL FUND BALANCE						
RESTRICTED FUND BALANCE	0	0	0	0	0	
<u>TOTAL ENDING FUND BALANCE</u>	0	0	0	0	0	

**Student/School Activity Fund
2021-22 Revised Budget**

	2019-20 Actual	2020-21 Actual	2021-22 Proposed	2021-22 Revised	Increase (Decrease) Revised vs. Proposed	
					\$	%
<u>REVENUE</u>						
Other Student/School Activity Income	15,686	1,743	7,500	10,000	2,500	33%
TOTAL REVENUE	15,686	1,743	7,500	10,000	2,500	33%
<u>EXPENSE</u>						
Other Student/School Activity Expense	14,366	4,733	7,500	10,000	2,500	33%
TOTAL EXPENSE	14,366	4,733	7,500	10,000	2,500	33%
<u>EXCESS REVENUE/(EXPENSE)</u>	1,320	(2,990)	0	0	0	
<u>BEGINNING FUND BALANCE</u>	45,688	47,008	47,008	44,018	(2,990)	
<u>ENDING FUND BALANCE</u>	47,008	44,018	47,008	44,018	(2,990)	
TOTAL FUND BALANCE						
COMMITTED FUND BALANCE	47,008	44,018	47,008	44,018 *	(2,990)	
<u>TOTAL ENDING FUND BALANCE</u>	47,008	44,018	47,008	44,018	(2,990)	

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