



Ingham Intermediate  
School District  
*A Regional Educational Service Agency*

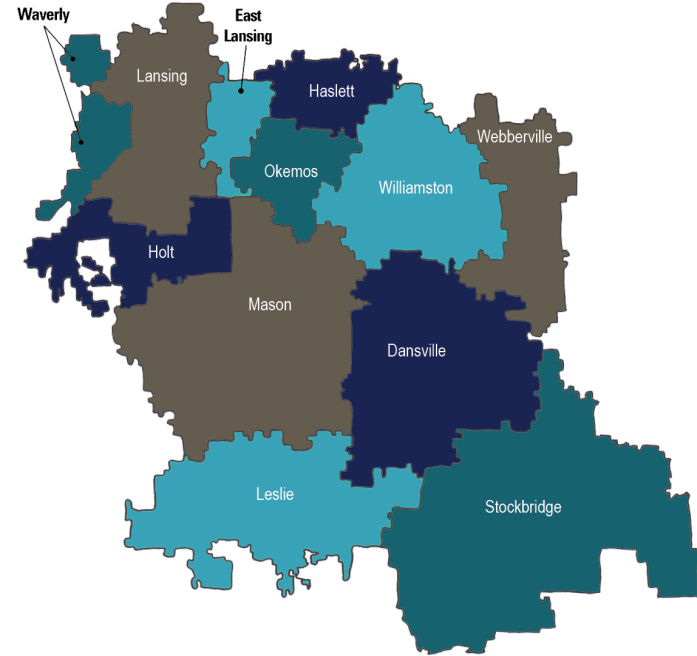
# Ingham Intermediate School District 2024-25 Proposed General Fund Budget



# Ingham ISD General Fund Overview

Ingham Intermediate School District (ISD) is pleased to provide this information regarding our 2024-25 Proposed General Fund Budget. A wide variety of programs and services to support our constituent districts are encompassed within our General Fund Budget. Ingham ISD is focused on assisting districts in their efforts to increase student achievement by creating and supporting collaborative programs and services.

Ingham ISD operates three funds: General Education, Special Education and Career and Technical Education. [Public Act 234 of 2004](#) mandates local district boards of education adopt a resolution either in support or disapproval of Ingham ISD's General Fund Budget. The information in this report is designed to assist you as a board member in this process.



# Ingham ISD General Fund Overview

We strive to provide programs and services toward fulfilling our mission which is to lead and serve for the achievement and success of all learners. Our budget resource allocations also support our vision that Ingham ISD, in partnership with all stakeholders, will foster the success of all learners.

Ingham ISD's General Fund Budget supports our mission and vision in many different ways. Our programs and services are provided in collaboration with districts and are focused on individual district needs. Our General Fund Budget totals approximately \$48.8 million in expenditures and encompasses:

- Early childhood initiatives to ensure school readiness
- Instructional programs
- Instructional supports to districts to improve student outcomes
- Collaborations with districts to maximize resources



# General Fund 2024-25 Proposed Budget

The Ingham ISD General Fund Budget represents a diverse collection of instructional programs, support services and outgoing transfers which are supported by a set of equally diverse funding sources.

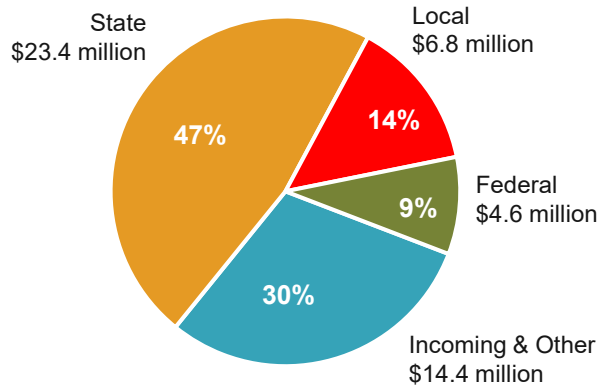
## Budget Highlights

	<u>2023-24 Revised</u>	<u>2024-25 Proposed</u>	<u>Increase/ (Decrease)</u>
Revenue	58,401,131	49,158,192	(9,242,939)
Expense	<u>57,842,920</u>	<u>48,836,763</u>	<u>(9,006,157)</u>
Excess Revenue (Expense)	558,211	321,429	(236,782)
Beg Fund Balance	<u>6,870,271</u>	<u>7,428,482</u>	<u>558,211</u>
End Fund Balance	<u><u>7,428,482</u></u>	<u><u>7,749,911</u></u>	<u><u>321,429</u></u>

- The 2024-25 excess revenue of \$321,429 compares with 2023-24 revised budget excess revenue of \$558,211.
- The 2023-24 revised budget excess revenue was an improvement over the original budget excess revenue of \$182,014.
- The current year revised budget includes \$11.8 million of additional revenues and expenditures over the original budget related mainly to \$8.5 million of MISecure grant funding, \$1.3 million of GSRP grant funding and \$2.0 million of other additional funding.
- The General Fund Budget for both years includes recently expanded initiatives to directly support preschool education and school mental health services at the local district level.

# General Fund Revenues & Expenses

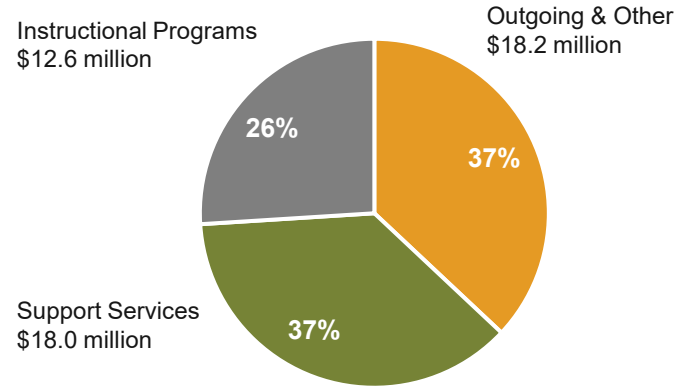
## General Fund Revenues - \$49.2 million



### Revenue Highlights

General Fund revenue sources include property taxes, state aid, fees for programs/services and grants. A significant portion of revenue is restricted for specific programs or grants and is not available for discretionary general appropriations. Examples include instructional programs such as Ingham Academy, early childhood programs and services and regional substitute consortium.

## General Fund Expenses - \$48.8 million



### Expense Highlights

General Fund expenditures include a wide variety of programs and services described in the following pages. The majority of expenditures for this fund have specific and designated revenues. As these designated revenues increase or decrease, there is an offsetting change in the related expenditures.

# General Fund 2024-25 Proposed Budget Overview

## Revenues

- The primary unrestricted revenue sources for the General Fund are property taxes and state aid Section 81.
- Property taxes contribute \$2.3 million in revenue and are based on an estimated levy of 0.1994 mills.
- Budget assumptions include a 4.0 percent increase in property tax revenue net of a contingency for reduced taxable values, increased personal property tax delinquencies and captures.
- State Aid Section 81 assumes no increase and is estimated at \$1.8 million.
- Revenues decreased overall from 2023-24, mainly due to a one-time 2023-24 MISecure grant of approximately \$8,500,000.
- The Governor's budget is currently in the recommendation stage thus no new assumptions have been included in the 2024-25 proposed budget.
- The revised budget for next year will likely see increases for early childhood and potentially Section 81.
- Local and state revenue sources will be monitored for a potential downturn in the economy and other uncertainties next year.

# General Fund 2024-25 Proposed Budget Overview - Continued

## Expenses

- Several open and unfilled positions are budgeted to be filled at full-year levels.
- The General Fund includes an increase of one staffing position fully funded by an Early Childhood grant and a reduction of two staffing positions that were previously held open for the Regional Assistance Grant but remained unfilled and subsequently removed from the grant.
- Ingham ISD is working to implement an updated early college program and will look to fill the Director, Early College position in 2024-25.
- Ingham ISD continues to support local districts with accounting, payroll, technology and public relations support. Although this leads to increases in overall expenditures, the expenditures are off-set with bill-back revenue from the Local Education Agencies.
- As new threats emerge in the realm of cyber security, Ingham ISD has led the consortium-wide procurement of systems to proactively protect Ingham ISD and local districts.
- Ingham ISD bargaining contracts are in effect through 2024-25 providing stability in estimating future year staffing costs.
- Statutory healthcare hard cap and retirement rates will be monitored for future year impact to the budget.

# Programs and Services Supported by Ingham ISD's General Fund

## Student Instructional Services (SIS)/Multi-Tiered System of Supports (MTSS)

\$7.0 million

Ingham ISD, in collaboration with our constituent districts, is committed to implementing the essential research and evidence-based practices of MTSS to increase achievement for all pre-K-12 students. Specifically, Ingham ISD supports stakeholders in the following ways:

- Data Review
- Michigan's Continuous Improvement Process (MICIP)
- English Language Arts (ELA) Steering Committee
- Early Warning Systems and Positive Behavioral Interventions & Supports (PBIS)
- Survey of Enacted Curriculum
- Continuous Improvement and Accountability Index School Support
- Literacy and Math Supports
- Science, Technology, Engineering and Mathematics (STEM)
- Leadership Learning Networks
- School Mental Health Services

## Instructional Programs

\$13.4 million

- Central Michigan Substitute System
- Early College
- Ingham Academy



# Programs and Services Supported by Ingham ISD's General Fund

## Early Childhood Programs

\$17.6 million

- Early Childhood
- Great Parents, Great Start (GPGS)
- Great Start Readiness Program (GSRP)
- Early Childhood Support Networks (ECSN)

## Instructional Data, Software & Analysis

\$1.3 million

- Data, Systems and Analysis Team (DSA)
- Student Data and Assessment Software
- Student Information Software
- Data Visualization Tool

## Other

\$9.5 million

- Sharing Technology & Academic Resources Network (StarNET)
- General Education Transportation
- Technology Services
- Business Services
- Communication Services
- Pupil Accounting & Truancy
- Administrative Services and Support
- Capital Projects Fund Transfer

# Next Steps and Responsibility

Next Steps	Responsibility
<p>Submit 2024-25 General Fund Budget to local districts by May 1.</p>	<p>Ingham ISD</p>
<p>By June 1, adopt a resolution either in support or in disapproval of the General Fund Budget. If disapproved, submit specific objections and proposed changes.</p> <p>Send resolution to Ingham ISD, c/o Superintendent's Office.</p>	<p>Local Districts</p>
<p>Adopt General Fund Budget by July 1.</p>	<p>Ingham ISD</p>



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