

## MEMORANDUM

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**TO:** ELPS Board of Education, Dori Leyko, Superintendent

**FROM:** Lisa Allen, Director of Finance

**SUBJECT:** Action Item – Ingham Intermediate School District’s 2025-26  
Proposed General Fund Budget

**DATE:** May 19, 2025

Recommendation:

It is recommended that the Board of Education adopt the resolution in support of the proposed 2025-26 Ingham Intermediate School District General Fund budget, as presented.

Background:

By June 1 of each year (per PA 234 of 2004), constituent districts of an intermediate school district (ISD) must take board action on the ISD’s proposed General Fund budget. Attached for your review is Ingham Intermediate School District’s (IISD) 2025-26 Proposed General Fund Budget. Ingham County ISD Superintendent emailed the information about the proposed budget on April 9, 2025.

The proposed budget overviews for revenues and expenses are highlighted on pages 6 and 7, respectively. The proposed budget projects an ending fund balance of \$8,268,848 or 14.5% of total expenditures. This represents an increase of \$111,863 in the projected ending fund balance as of June 30, 2025.

The IISD Proposed General Fund Budget was reviewed at the May 12, 2025, Finance Committee meeting.