Ingham Intermediate School District

Ingham Intermediate
School District

*A Regional Educational Service Agency*

Ingham Intermediate School District
2025-26 Proposed General Fund Budget

Ingham ISD General Fund Overview

Ingham Intermediate School District (ISD) is pleased to provide this information regarding our 2025-26 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.
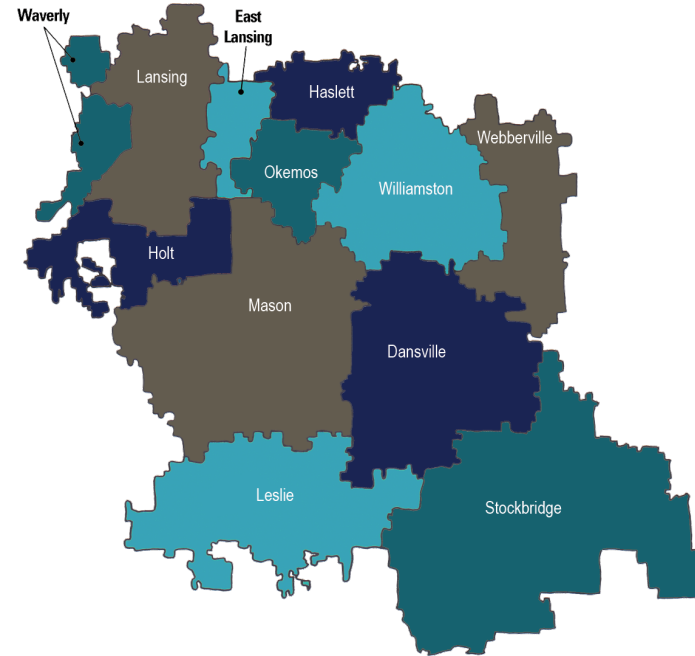
Ingham ISD General Fund Overview

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 $57.0 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 2025-26 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.
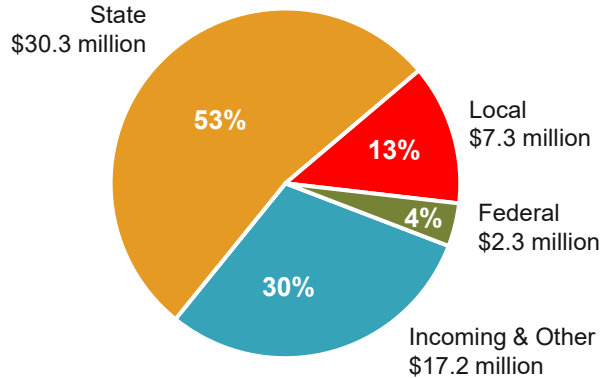
	2024-25 Revised	2025-26 Proposed	Increase/ (Decrease)
Revenue	60,567,443	57,125,379	(3,442,064)
Expense	60,039,651	57,013,516	(3,026,135)
Excess Revenue (Expense)	527,792	111,863	(415,929)
Beg Fund Balance	7,629,193	8,156,985	527,792
End Fund Balance	8,156,985	8,268,848	111,863

Budget Highlights

- The 2025-26 excess revenue of $111,863 compares with 2024-25 revised budget excess revenue of $527,792.

- The 2024-25 revised budget excess revenue was an improvement over the original budget excess revenue of $321,429.

- The current year revised budget includes $11.2 million of additional revenues and expenditures over the original budget related to $6.0 million of GSRP grant funding, $2.6 million of 97G MiSecure grant funding and $2.5 million of additional substitute services.

- The General Fund Budget for both years includes recently expanded initiatives to directly support PreK for All and school mental health services at the local district level.
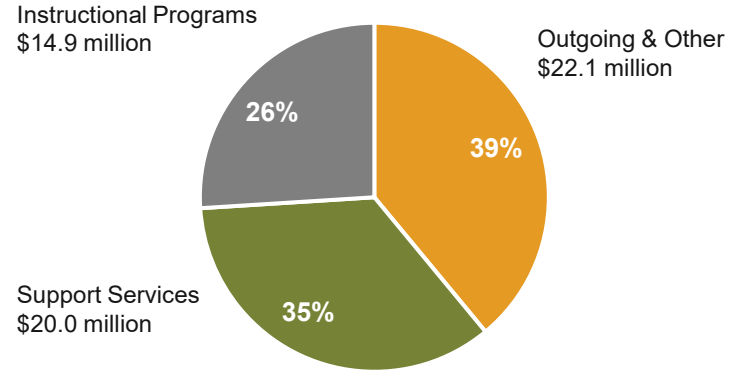
General Fund Revenues & Expenses

General Fund Revenues - $57.1 million

State
$30.3 million

53%

Local
$7.3 million

13%

4%

Federal
$2.3 million

30%

Incoming & Other
$17.2 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 - $57.0 million

Instructional Programs
$14.9 million

Outgoing & Other
$22.1 million

26%

39%

Support Services
$20.0 million

35%

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 2025-26 Proposed Budget Overview

Revenues

- The primary unrestricted revenue sources for the General Fund are property taxes and state aid Section 81.

- Property taxes contribute $2.4 million in revenue and are based on an estimated levy of 0.1994 mills.

- Budget assumptions include a 2.1 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 has been held steady due to ongoing uncertainties at the state level.

- Revenues decreased overall from 2024-25, mainly due to closing out a one-time 2024-25 MiSecure grant, of which approximately $3.1 million occurred in 2024-25.

- The Governor's budget is currently in the recommendation stage thus no new assumptions have been included in the 2025-26 proposed budget.

- Local and state revenue sources will be monitored for a potential downturn in the economy and other uncertainties next year.

General Fund 2025-26 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 0.5 FTE staffing position funded by operations for a secondary level Math Consultant.

- Ingham ISD has paused the early college program and will continue to hold the Director, Early College position open but unfilled in 2025-26.

- 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.

- Ingham ISD bargaining contracts are currently being negotiated for the 2025-26 fiscal year.

- Ingham ISD is making investments in Artificial Intelligence to ensure we are at the forefront of this emerging technology.

- Statutory healthcare hard cap and retirement rates will be monitored for future year impact to the budget.

- Ingham ISD is planning to continue the partnership with Ingham Academy moving forward.

Programs and Services Supported by Ingham ISD's General Fund

Student Instructional Services (SIS)/Multi-Tiered System of Supports (MTSS) $7.4 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:

Michigan's Continuous Improvement Process (MICIP)
Ingham ISD provides professional learning and customized support to local districts in the implementation of a continuous improvement process and the use of the MICIP platform. Professional learning and support with the MiStrategy Bank are provided to internal Ingham ISD programs and local districts.

Early Warning Systems
Ingham ISD supports the collection and analysis of K-12 early warning indicators. We support implementation of school-wide and classroom PBIS systems through training and technical support.

Positive Behavioral Interventions & Supports (PBIS)
Ingham ISD provides training and support for implementation of district-wide, school-wide, and classroom PBIS systems. Educators are supported with resources, strategies, and coaching opportunities.

Continuous Improvement and Accountability Index School Support
Technical assistance and coaching support are provided to identified schools consistent with the Michigan Department of Education's MTSS framework. District and school level leadership teams are provided training and coaching through a continuous school improvement model.

Programs and Services Supported by Ingham ISD's General Fund

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

Literacy and Math Supports
Ingham ISD provides county-wide and customized support, pre-K-12, for evidence-based curriculum, assessment, and instructional practices within the universal tier and for targeted and intensive support. Ingham ISD provides in-district math and literacy coaching support that augments our professional learning opportunities as well as direct grant payments to districts which support literacy coaching. We support the GELN Literacy and Math Essential Instructional Practices and School-wide Practices through professional learning and coaching to build capacity and expertise in schools.

Science, Technology, Engineering and Mathematics (STEM)
Ingham ISD provides training, support, and technical assistance for implementing an integrated curriculum aligned with the Next Generation Science Standards as well as engineering design practices pre-K-12. Ingham ISD is supporting districts implementing recommended curriculum material aligned with the Next Generation Science Standards.

Educator Learning Networks
Ingham ISD provides professional networks for principal and central office staff for our constituent districts' administrators. It provides a networking opportunity for school-based leaders that combines updates from the state, and opportunities for problem solving, collaboration, and leadership learning. In addition, collaborative professional networks are led by SIS staff for counselors, English Language Arts (ELA) teachers, instructional coaches, and leaders of English learners.

School Mental Health Services
Mental health specialists provide mental health treatment, linkage to community services for students and families in need of mental health support, crisis support, and consultation for educators related to mental health through the 31n grant. Ingham ISD supports local districts with professional learning on mental health and wellness.

Programs and Services Supported by Ingham ISD's General Fund

Instructional Programs $16.1 million

Central Michigan Substitute System
Ingham ISD, along with Clinton County RESA, Eaton RESA, and Shiawassee RESD, provide a regionalized substitute teacher system to identify and contract substitute teachers for participating districts. Ingham ISD provides coordination, contract administration, and billing for districts.

Early College
The Early College at Lansing Community College (LCC) was fully phased out at the end of the 2022-23 school year. Ingham ISD had planned to hire a director in 2024-25 to re-envision a new model of success; however, that initiative was paused following the inclusion of tuition-free community college incentives in the State of Michigan's 2024-25 budget. Under the new state policy, high school graduates can attend community college tuition-free, while local districts must continue to pay tuition for high school students enrolled in similar courses through Early College programs. Given this disparity, Ingham ISD and local district superintendents collectively decided to pause Early College planning. We remain committed to monitoring legislative changes and statewide initiatives to support early access to higher education and post-secondary credentials for high school students in the future.

Ingham Academy
Ingham ISD partners with the Ingham County Board of Commissioners and the Circuit Court to provide an alternative day-school for adjudicated youth that provides educational and behavioral support. Ingham Academy is funded by state aid with the remaining cost billed to the Circuit Court.

Programs and Services Supported by Ingham ISD's General Fund

Early Childhood Programs   **$21.5 million**

Early Childhood
Ingham ISD provides early childhood administrative support and coordination for the implementation of a comprehensive continuum of early childhood programs and services for children from birth to age eight and for their families. Through facilitation of the Ingham Great Start Collaborative (GSC), Ingham ISD guides local districts, human service agencies, and families in the development, implementation, and sustainability of an ISD-wide early childhood education and care system. The majority of these activities are grant-funded and support core implementation of the GSC and the Great Start Family Coalitions (GSFC).

Great Parents, Great Start (GPGS)
Ingham ISD provides a parent involvement and education program that offers personal visits, developmental screenings, playgroups, and connections to community resources for families with children, ages birth to kindergarten, to improve school readiness. GPGS also has received grant funds through Thriving Futures connecting GPGS programming with families served through Child Protective Services (CPS) to reduce recidivism and prevent foster care placements through parent education.

PreK for All - Great Start Readiness Program (GSRP)
Ingham ISD operates the consortium in coordination with local districts, public school academies, and community-based organizations which provides eligible, at-risk four-year-olds with preschool programming. Ingham ISD provides professional learning, instructional coaching, and program outreach services for consortium partners.

Programs and Services Supported by Ingham ISD's General Fund

Instructional Data, Software & Analysis $1.3 million

Data, Systems and Analysis Team (DSA)
The DSA team assists district stakeholders in the use of data to improve student outcomes. This includes facilitating, collecting, moving, analyzing data, and making it accessible and actionable. The DSA team also disseminates research, bridges the gap between research and practice, and develops innovative practices by conducting rigorous research. Research is interwoven in DSA and Ingham ISD activities by examining the effectiveness of third-party vendors, Ingham ISD programs, and services.

Student Data and Assessment Software
Eleven districts and Ingham ISD are part of a student data and assessment software collaboration utilizing Illuminate Education DnA which helps districts manage and leverage student data and assessments to improve student outcomes.

Student Information Software
Nine districts and Ingham ISD are using PowerSchool as their Student Information System and Ingham ISD provides application support to eight of those school districts.

Data Visualization Tool
Eight districts and Ingham ISD are part of a service area agreement with Eidex/Munetrix for software to assist in data visualization and calculations of student growth.

AI Integration Pilot
The DSA team is exploring AI-enhanced tools to support both classroom instruction and operational efficiencies. Pilot initiatives will assess AI's potential to streamline workflows, enhance data accessibility, and personalize learning experiences. These efforts align with our commitment to leveraging innovative solutions that improve student outcomes and organizational effectiveness.

Programs and Services Supported by Ingham ISD's General Fund

Other $10.7 million

Sharing Technology & Academic Resources Network (StarNET)

StarNET wide-area network members (all twelve local districts and Ingham ISD) share resources including a wide-area network and internet bandwidth. Members collaborate on a variety of instructional and other resources including student information systems, web content filtering, data center hosting, shared application servers (Meal Magic servers, Foxbright, etc.), and other shared technical resources. Cooperative purchasing and sharing of services, such as software for student data and assessment and special education, are also done through StarNET. Additionally, StarNET is the mechanism in place for connecting local districts to the Michigan Statewide Educational Network (MiSEN) to leverage statewide cooperative buying power on things like internet service, peering with content providers as well as secure data transport to projects such as Michigan Data Hub for automating movement of student data between common school resources.

General Education Transportation

Ingham ISD operates a general education transportation consortium to provide a cost-effective and quality transportation service option for participating districts. Additionally, regional bus driver and transportation supervisor training is provided for all districts in Ingham ISD, Clinton County RESA, and Eaton RESA service areas. Ingham ISD also facilitates contracted transportation routing services and management consulting services for districts.

Technology Services

Ingham ISD provides a variety of technology support services including comprehensive technology services for three local districts and one neighboring ISD, as well as strategic staffing supports varied on district need in four local districts. In addition, many other technology services are being provided such as web content filtering, website hosting, data center hosting, VoIP phone system support, blended and online learning supports, technology integration and various instructional resources.

Programs and Services Supported by Ingham ISD's General Fund

Other – Continued

Business Services
Ingham ISD provides comprehensive business services including finance, accounting, purchasing, payroll and benefits, budgeting, and reporting services to two local districts and one public school academy as well as payroll and benefit services to three additional local districts.

Communication Services
Ingham ISD provides communication services including media support, crisis management, website support, writing, and/or graphic design to four local districts and two regional education service agencies.

Pupil Accounting & Truancy
Ingham ISD assists local districts by conducting MDE required audits to verify the accuracy of pupil membership counts which determines the amount of state school aid a district receives. Statutorily required student attendance and truancy services are also provided.

Administrative Services and Support
Ingham ISD's General Fund Budget partially funds programs designed to assist local districts in areas such as administrative services, facilitation and support for board members, curriculum directors, human resources directors, business directors, and technology directors, acquisition of grant funds, communication and public information planning, property tax reporting assistance, and purchasing collaborations. Ingham ISD also provides programs and services to improve the effectiveness and efficiency of school operations supported by the General Fund such as Superintendents' Round Table facilitation, finance software system (MUNIS), and human resources employee application system.

Capital Projects Fund Transfer
The General Fund Budget includes an outgoing transfer to our Capital Projects Fund for future facility needs.

Next Steps and Responsibility

Next Steps	Responsibility
Submit 2025-26 General Fund Budget to local districts by May 1.	Ingham ISD
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. Send resolution to Ingham ISD, c/o Superintendent's Office.	Local Districts
Adopt General Fund Budget by July 1.	Ingham ISD

Ingham Intermediate
School District
A Regional Educational Service Agency