



Ingham Intermediate
School District
A Regional Educational Service Agency

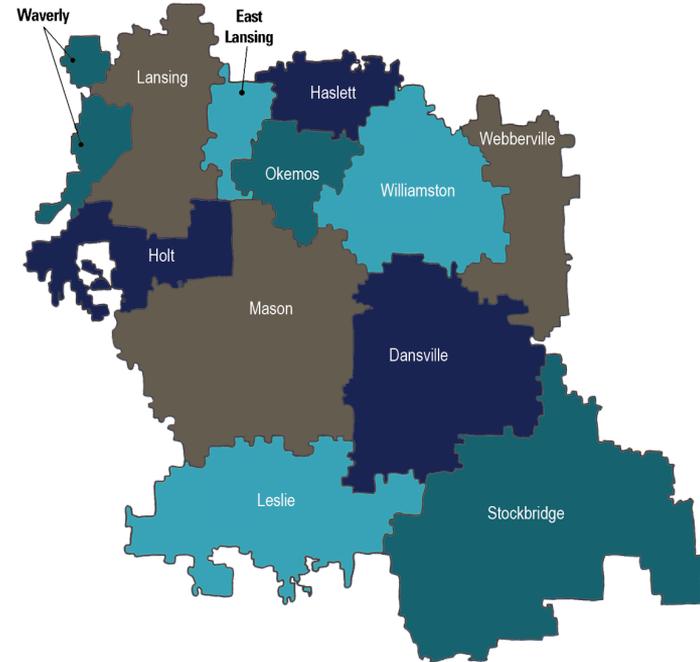
Ingham Intermediate School District 2025-26 Proposed General Fund Budget



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.

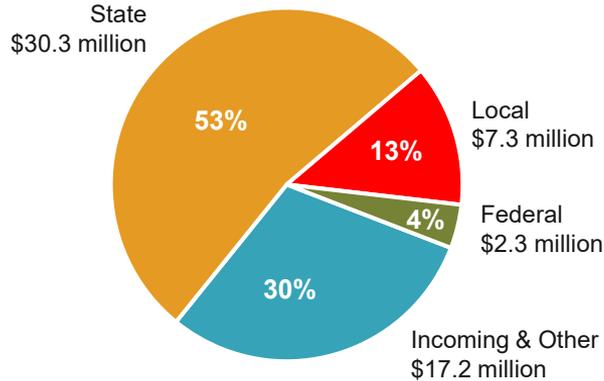
Budget Highlights

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

- 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

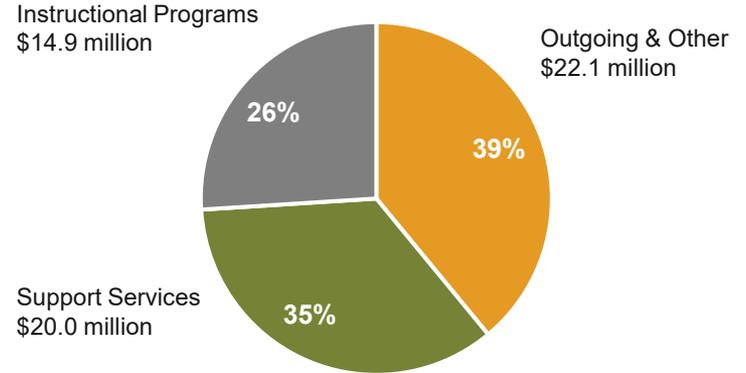
General Fund Revenues - \$57.1 million



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



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

- Michigan's Continuous Improvement Process (MICIP)
- Early Warning Systems
- Positive Behavioral Interventions & Supports (PBIS)
- Continuous Improvement and Accountability Index School Support
- Literacy and Math Supports
- Science, Technology, Engineering and Mathematics (STEM)
- Educator Learning Networks
- School Mental Health Services

Instructional Programs

\$16.1 million

- Central Michigan Substitute System
- Early College – (paused)
- Ingham Academy



Programs and Services Supported by Ingham ISD's General Fund

Early Childhood Programs

\$21.5 million

- Early Childhood
- Great Parents, Great Start (GPGS)
- PreK for All - Great Start Readiness Program (GSRP)

Instructional Data, Software & Analysis

\$1.3 million

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

Other

\$10.7 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 2025-26 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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