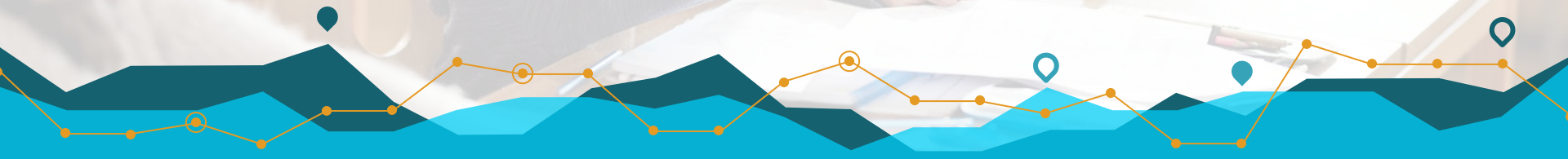




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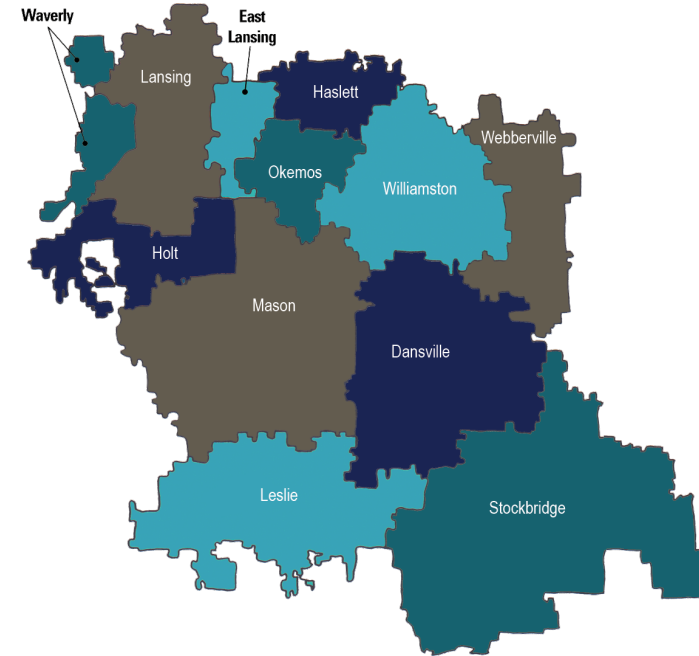
# Ingham Intermediate School District 2023-24 Proposed General Fund Budget



# Ingham ISD General Fund Overview

Ingham Intermediate School District (ISD) is pleased to provide this information regarding our 2023-24 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 \$46.4 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 2023-24 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.

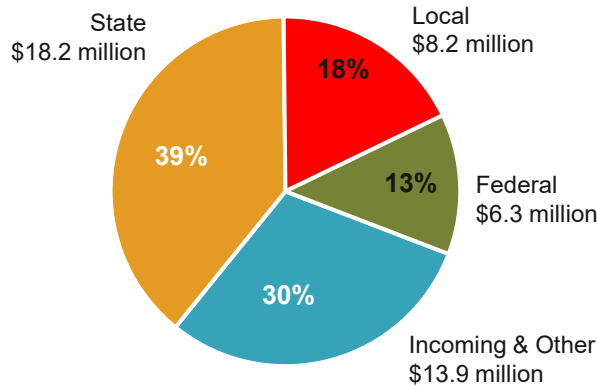
## Budget Highlights

	2022-23 Revised	2023-24 Proposed	Increase/ (Decrease)
Revenue	47,501,197	46,571,801	(929,396)
Expense	47,119,264	46,389,787	(729,477)
Excess Revenue (Expense)	381,933	182,014	(199,919)
Beg Fund Balance	6,183,562	6,565,495	381,933
End Fund Balance	6,565,495	6,747,509	182,014

- The 2023-24 excess revenue of \$182,014 compares with 2022-23 revised budget excess revenue of \$381,933.
- The 2022-23 revised budget excess revenue was an improvement over the original budget excess revenue of \$357,929.
- The current year revised budget includes \$13.6 million of additional revenues and expenditures over the original budget related mainly to \$7.4 million of increased sub-calling system pass-through expenditures for local districts, \$2.8 million of renewed HRA grant funding and \$1.9 million of other additional grant 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

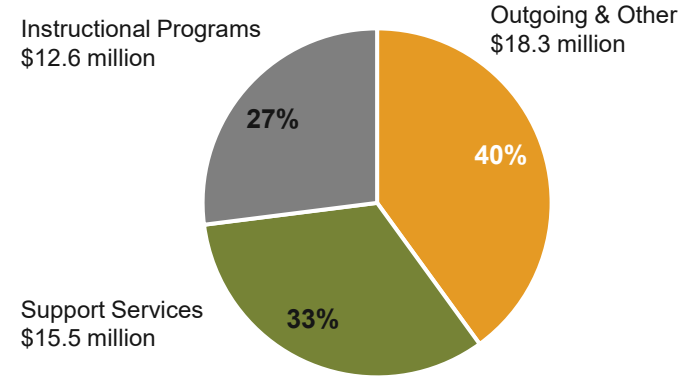
## General Fund Revenue - \$46.6 million



### 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 - \$46.4 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 2023-24 Proposed Budget Overview

## Revenues

- The primary unrestricted revenue sources for the General Fund are property taxes and state aid Section 81.
- Property taxes contribute \$2.2 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 \$1.7 million.
- Revenues decreased overall mainly due to one-time State retirement pass-through in 2022-23 of approximately \$685,000.
- The Governor's budget is currently in the recommendation stage thus no new assumptions have been included in the 2023-24 Proposed budget.
- The revised budget for next year will likely see increases for mental health, 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 2023-24 Proposed Budget Overview - Continued

## Expenses

- Several open and unfilled positions are budgeted to be filled at full-year levels.
- The General Fund includes an overall increase of five staffing positions, three of which will be fully funded by additional Regional Assistance Grant funds to support improvement of academic outcomes in schools newly identified by the Michigan School Index Accountability System within our service area.
- The other two new staffing positions will be covered by general operation funds in 2023-24.
  - An additional application support specialist is being added to build capacity and cross-training to support local districts with PowerSchool.
  - A new director of early college is being added to design and implement a re-envisioned early college model in our service area.
- The General Fund also includes an overall reduction of five staffing positions which were unfilled due to retirements and staff vacancies. There is no financial impact to operations or to existing staff associated with reduction of these five positions.
- Ingham ISD bargaining contracts are in effect through 2023-24 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)

**\$4.6 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

\$14.3 million

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

## Instructional Data, Software & Analysis

\$1.4 million

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

## Other

\$12.7 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
Submit 2023-24 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.	Local Districts
Send resolution to Ingham ISD, c/o Superintendent's Office.	
Adopt General Fund Budget by July 1.	Ingham ISD



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