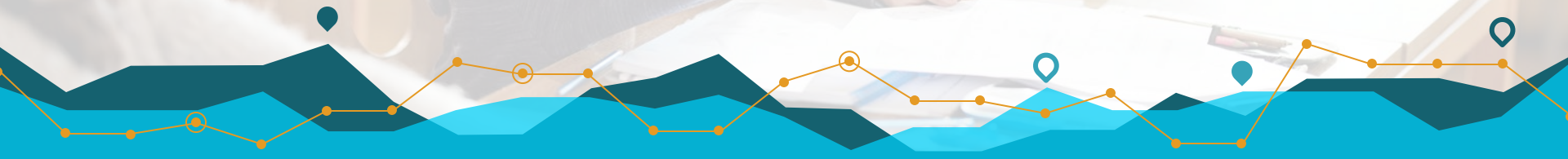




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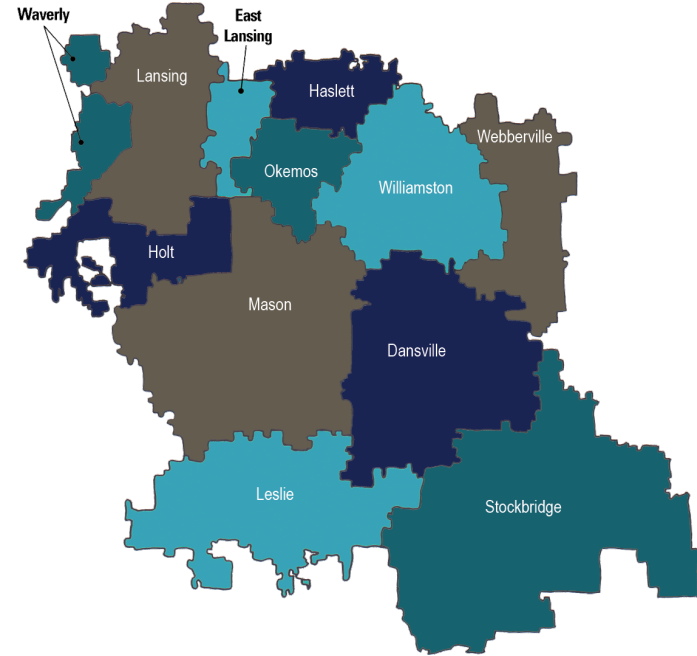
# Ingham Intermediate School District 2026-27 Proposed General Fund Budget



# Ingham ISD General Fund Overview

Ingham Intermediate School District (ISD) is pleased to provide this information regarding our 2026-27 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 \$59.2 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 2026-27 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

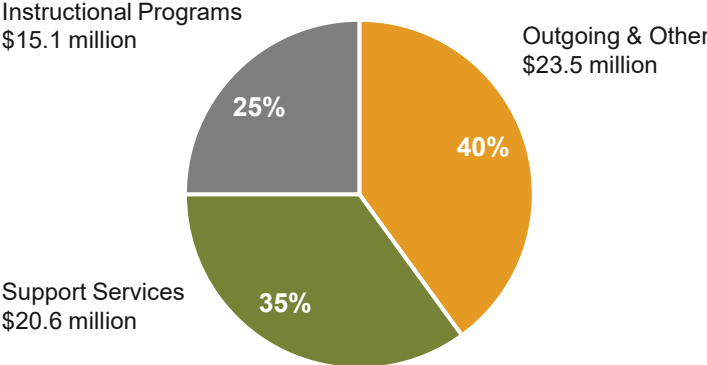
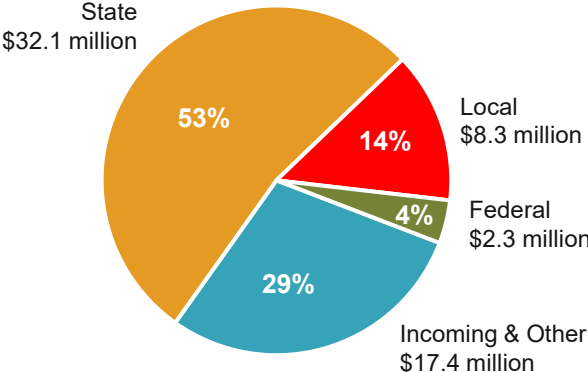
	<u>2025-26 Revised</u>	<u>2026-27 Proposed</u>	<u>Increase/ (Decrease)</u>
Revenue	60,559,587	60,083,341	(476,246)
Expense	<u>59,786,045</u>	<u>59,248,677</u>	<u>(537,368)</u>
Excess Revenue (Expense)	773,542	834,664	61,122
Beg Fund Balance	<u>8,934,959</u>	<u>9,708,501</u>	<u>773,542</u>
End Fund Balance	<u><u>9,708,501</u></u>	<u><u>10,543,165</u></u>	<u><u>834,664</u></u>

- The 2026-27 excess revenue of \$834,664 compares with 2025-26 revised budget excess revenue of \$773,542.
- The 2025-26 revised budget excess revenue was an improvement over the original budget excess revenue of \$111,863.
- The current year revised budget included \$3.4 million of additional revenues and \$2.8 million expenditures over the original budget related to \$1.8 million of GSRP grant funding, \$0.3 million of retirement related state aid and \$0.4 million of additional investment revenue.

# General Fund Revenues & Expenses

## General Fund Revenues - \$60.1 million

## General Fund Expenses - \$59.2 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.

### 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 2026-27 Proposed Budget Overview

## Revenues

- The primary unrestricted revenue sources for the General Fund are property taxes and state aid Section 81.
- Property taxes contribute \$2.5 million in revenue and are based on an estimated levy of 0.1994 mills.
- Budget assumptions include a 3.0 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 has been held steady due to ongoing uncertainties at the state level.
- Revenues projected to decrease slightly from 2025-26 due to reduced early childhood grant funding.
- The Governor's budget is currently in the recommendation stage thus no new assumptions have been included in the 2026-27 proposed budget.
- Local and state revenue sources will be monitored for a potential downturn in the economy and other uncertainties next year.

# General Fund 2026-27 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 in the early childhood program with 0.5 FTE of the position offset by GSRP grant funding.
- 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.
- Salary and Benefits have increased in accordance with the 3-year bargaining contracts that began in the 2025-26 fiscal year.
- Ingham ISD is making investments in Artificial Intelligence to ensure we are at the forefront of this emerging technology.
- Concerns continue around statutory healthcare hard cap rates and budgets have been adjusted as appropriate.
- 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)

\$7.9 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, Secondary Schools Math teachers, Instructional Coaches, and leaders of English learners.

### School Mental Health Services

School-Based Behavioral Health Services (31n) mental health specialists provide mental health treatment, crisis support, and linkage to community mental health supports for students and families. Ingham ISD supports local districts with consultation and professional development for educators about mental health and wellness.

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

## Instructional Programs

\$16.4 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.

### 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

\$23.0 million

### **MiFamilyEngagement/Family Engagement Center**

Ingham ISD operates this grant which is designed to build capacity across schools and communities to authentically partner with families in supporting children's learning and development. Its purpose is to create sustainable systems and practices that elevate family voice, strengthen relationships, and improve outcomes for students through meaningful, ongoing engagement.

### **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.

### **Local Leadership Group (LLG)**

Ingham ISD facilitates the Local Leadership Group for Home Visiting programs in Ingham County which works to build a coordinated system so all families can easily find and access the program that best fits their needs allowing us to reach families during the first three years of their child's life, the period of rapid brain development that lays the foundation for long-term learning.

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

## Instructional Data, Software & Analysis

\$1.5 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 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

Seven districts and Ingham ISD are part of a service area agreement with 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

\$10.4 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, 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 two 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
<p>Submit 2026-27 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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