



# **2026-2027**

# **Proposed Budget**

## **Public Hearing**

June 11, 2026

# Presentation Outline

- Assumptions
- Revenues
- Expenditures
- Four-Year Budget and Fund Balance Trend
- Questions



# What We Know...



- **Retirement Rate**

*Average of 28%*

- **District Payment of Health**

*Hard cap increase of 3%*

- **Property Taxes**

*(Collections based upon mills)*

- ✓ **17.4478 General**
- ✓ **4.1000 Bonded Debt**
- ✓ **2.9468 Sinking Fund**

# What We Don't Know...

- **State Aid Adjustments**

- ✓ *Estimated Foundation increase of **\$250** per student from \$10,050 to \$10,300*

- **Enrollment at 9,900**

- ✓ *Projected loss of 103 students, compared to the Blended count per the April State Aid Status Report*





# Revenues

## ▪ Local Revenues

- ✓ *Property Tax Levy*
- ✓ *Miscellaneous Revenue (Print Shop, Rebates, Interest)*
- ✓ *Facility Rentals and Leases*

## ▪ State Revenues

- ✓ *State Aid*
- ✓ *Ingham ISD Special Education Transportation*

## ▪ Federal Revenues

- ✓ *Ingham ISD Medicaid Outreach*



## ■ Ingham ISD

- ✓ *Special Education Tuition*
- ✓ *County Special Education*
- ✓ *Center Based Programs*

## ■ Transfers from other funds

- ✓ *Indirect from Food Service*

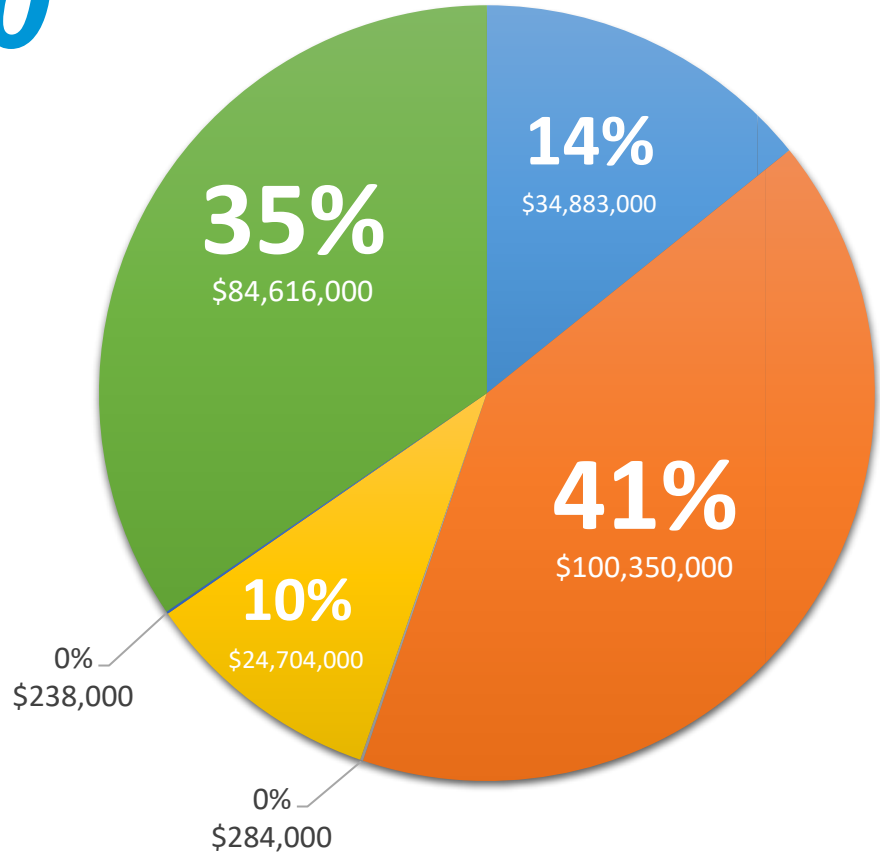
## ■ Categorical (Grants)

- ✓ *Local Grants (Donations)*
- ✓ *State Grants (At Risk, GSRRP, Bilingual, 31aa Mental Health, Infrastructure grants, 74B Clean Bus Energy, etc.)*
- ✓ *Federal Grants (Title I, II, III, IV, STOP, Magnet, Teams, Workforce Investment grants)*

# FY27 Budgeted Revenues

## \$245,075,000

- Local - \$34,883,000
- State - \$100,350,000
- Federal - \$284,000
- Ingham ISD - \$24,704,000
- Transfers from other Funds - \$238,000
- Grants - \$84,616,000



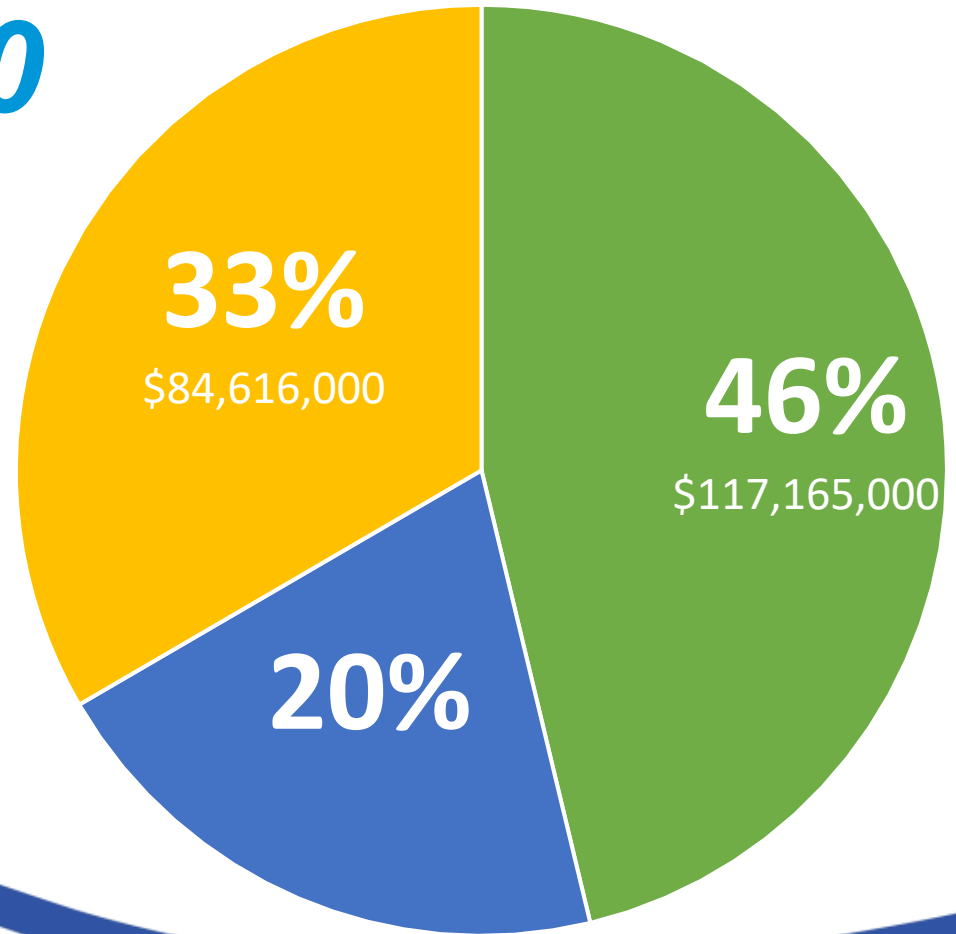
# Expenditures

- **Staffing – Salaries and Benefits (Non-Categorical)**
  - ✓ Estimated Staffing Costs: \$117,164,000
- **Departments & Schools (Non-Categorical)**
  - ✓ Discretionary Budgets: \$51,606,000
- **Grant Budgets (Categorical)**
  - ✓ Estimated Local, State, Federal: \$84,616,000
  - ✓ Revenues = Expenditures

# FY27 Budgeted Expenditures

**\$253,386,000**

- Wage & Benefits
- Discretionary
- Grants



# Estimated Staffing by Bargaining Group

Bargaining Group	General Non-Grant	Grant (Categorical)	Total Estimated Staffing
<b>Cabinet</b>	11.60	0.40	12.00
<b>LASA</b>	58.40	4.60	63.00
<b>LSEA</b>	663.22	194.80	858.02
<b>LEA</b>	173.19	110.84	284.03
<b>LAES</b>	35.15	9.35	44.50
<b>CCLP</b>	2.00	26.00	28.00
<b>Meet &amp; Confer</b>	67.36	29.81	97.17
<b>Total</b>	1,010.92	375.80	1,386.72

**(Excludes Food Service)**

# General Fund Staffing & Enrollment Data

Fiscal Year	Staffing	Change *	Enrollment	Change
<b>2019-2020</b>	899		10,419	
<b>2020-2021</b>	895	-4	10,282 **	-143
<b>2021-2022</b>	924	29	9,811	-472
<b>2022-2023</b>	1,019	95	9,723	-88
<b>2023-2024</b>	1,019	0	9,853	130
<b>2024-2025 ***</b>	984	-35	9,776	-77
<b>2025-2026</b>	1,037	53	10,003	227
<b>2026-2027 EST.</b>	1,011	-26	9,900	-103

\* Attrition, resignation, funding source shifts

\*\* Super blend 2019 @ 75% and 2020 @ 25%

(Typical Blended Count: Spring x 10% and Fall x 90%)

\*\*\*2024-2025 Reduction primarily due to the transfer of Beekman to the IISD

# 4-Year Financial Analysis Revenues

Revenues	FY24 Audited Financials	FY25 Audited Financials	FY26 Proposed Amendment #2	FY27 Proposed Resolution
<b>Local sources</b>	\$33,410,696	\$36,263,176	\$36,804,000	\$36,270,000
<b>State sources</b>	126,968,459	138,390,707	174,074,000	155,097,000
<b>Federal sources</b>	49,642,172	32,234,371	29,305,000	28,765,000
<b>Incoming transfers and other transactions</b>	19,698,288	20,385,871	24,942,000	24,942,000
<b>Total Revenues</b>	<b>\$229,719,615</b>	<b>\$227,274,125</b>	<b>\$265,125,000</b>	<b>\$245,074,000</b>

# 4-Year Financial Analysis

## Expenditures & Fund Balance

Expenditures	FY24 Audited Financials	FY25 Audited Financials	FY26 Proposed Amendment #2	FY27 Proposed Resolution
Instruction, Basic Programs	\$ 64,924,177	\$ 63,094,549	\$ 67,980,000	\$ 70,742,000
Instruction, Added Needs	32,246,188	35,921,014	40,650,000	42,411,000
Instruction, Adult & Continuing	1,111,265	1,061,799	1,247,000	929,000
Support Services, Pupil	18,744,508	20,076,474	20,938,000	20,217,000
Support Services, Instructional	18,251,778	18,166,535	18,530,000	17,277,000
Support Services, General Administration	1,549,428	1,993,208	2,036,000	1,866,000
Support Services, School Administration	10,528,249	9,922,868	10,818,000	10,722,000
Support Services, Business	4,355,305	4,362,550	6,950,000	8,974,000
Support Services, Operations	26,160,160	24,378,977	25,817,000	26,712,000
Support Services, Transportation	12,174,773	14,536,264	22,926,000	24,649,000
Support Services, Central	17,907,806	10,206,155	9,348,000	7,545,000
Support Services, Other	2,715,593	2,530,434	2,597,000	2,620,000
Community Services	2,517,240	2,752,292	2,694,000	2,744,000
Outgoing transfers & Other	13,099,044	23,681,423	42,536,000	15,978,000
<b>Total Expenditures</b>	<b>\$ 226,285,514</b>	<b>\$ 232,684,542</b>	<b>\$ 275,067,000</b>	<b>\$ 253,386,000</b>
Excess of Revenues over Appropriations	\$3,434,101	(\$5,410,417)	(\$9,942,000)	(\$8,312,000)
FUND BALANCE – JULY 1, 20xx	<b>\$54,096,836</b>	<b>\$57,530,937</b>	<b>\$52,120,520</b>	<b>\$42,178,520</b>
FUND BALANCE – JUNE 30, 20xx	<b>\$57,530,937</b>	<b>\$52,120,520</b>	<b>\$42,178,520</b>	<b>\$33,866,520</b>



# Questions & Comments