



2025- 2026

Proposed Budget

Public Hearing

June 26, 2025

Presentation Outline

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



What We Know...



- **Retirement Rate**

Average of 32.23%

- **District Payment of Health**

Hard cap increase of 6%

- **Property Taxes**

(Collections based upon mills)

✓ **17.4478 General**

✓ **4.1000 Bonded Debt**

✓ **2.9575 Sinking Fund**

What We Don't Know...

- **State Aid Adjustments**

- ✓ *Estimated Foundation increase of **\$300** per student from \$9,608 to \$9,908*

- **Enrollment at 9,600**

- ✓ *Projected loss of 178 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, GSRP, Bilingual, 31aa Mental Health, 12c Consolidation grant, 12a MI Healthy Schools)
- ✓ Federal Grants (Title I, II, III, IV, STOP, Magnet, EPA Rebate & Clean School Bus Grants)

FY26 Budgeted Revenues

\$251,911,000

Local - \$34,333,000

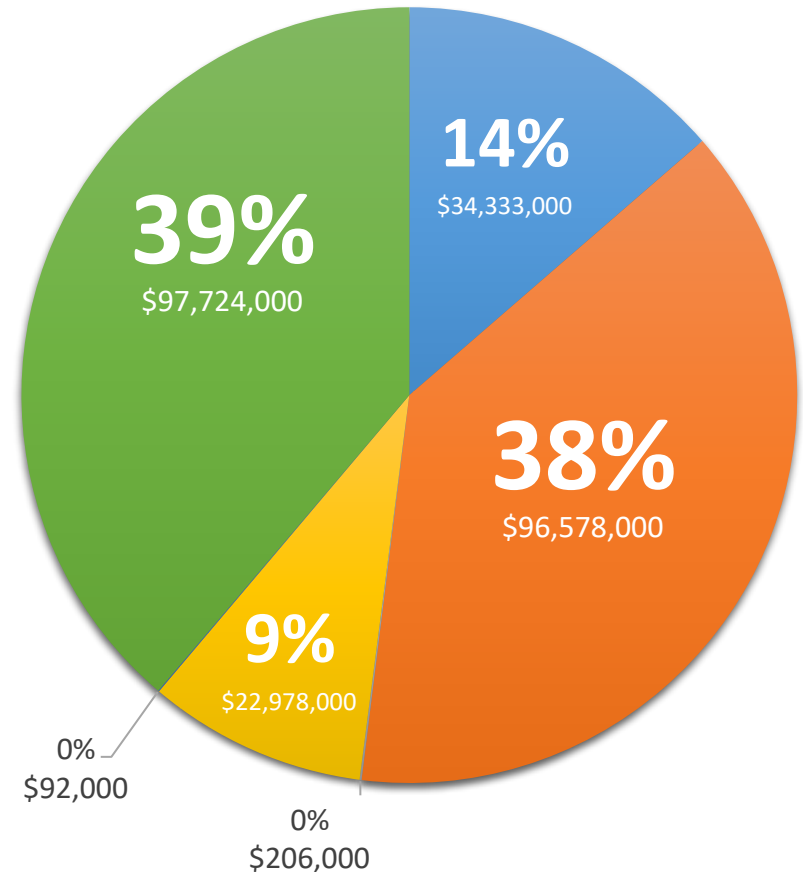
State - \$96,578,000

Federal - \$206,000

Ingham ISD - \$22,978,000

Transfers from other Funds - \$92,000

Grants - \$97,724,000



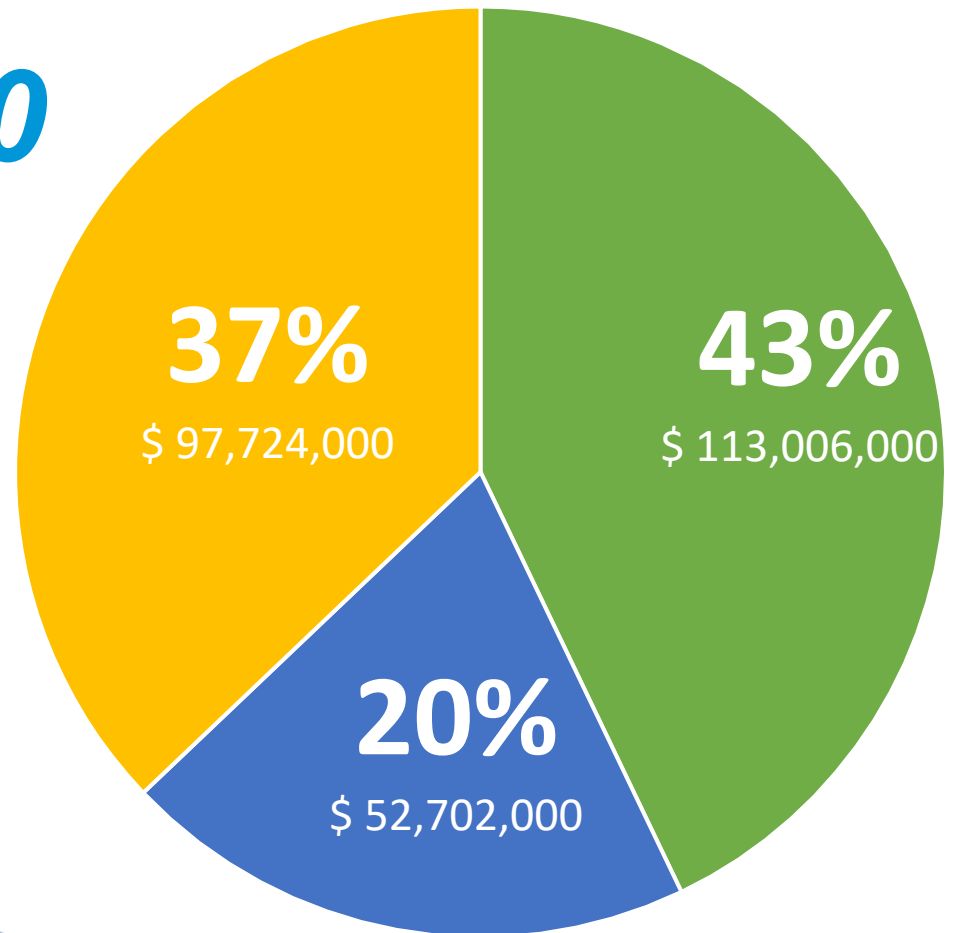
Expenditures

- ***Staffing – Salaries and Benefits (Non-Categorical)***
 - ✓ Estimated Staffing Costs: \$113,006,000
- ***Departments & Schools (Non-Categorical)***
 - ✓ Discretionary Budgets: \$52,702,000
- ***Grant Budgets (Categorical)***
 - ✓ Estimated Local, State, Federal: \$97,724,000
 - ✓ Revenues = Expenditures

FY26 Budgeted Expenditures

\$263,432,000

- Wage & Benefits
- Discretionary
- Grants



Estimated Staffing by Bargaining Group (Excludes Food Service)

Bargaining Group	General, Non Grant	Grant (Categorical)	Total Estimated Staffing
Cabinet	11.60	0.40	12.00
LASA	65.48	6.52	72.00
LSEA	670.08	183.29	853.37
LEA	128.06	93.04	221.10
LAES	41.65	8.35	50.00
CCLPI	1.35	25.65	27.00
Meet & Confer	89.80	29.20	119.00
Total	1,008.02	346.45	1,354.47

General Fund Staffing & Enrollment Data

Fiscal Year	Staffing	Change *	Enrollment	Change
2015-2016	1,036		11,081	
2016-2017	938	-98	10,934	-147
2017-2018	940	2	10,737	-197
2018-2019	911	-29	10,573	-164
2019-2020	899	-12	10,419	-154
2020-2021	895	-4	10,282 **	-143
2021-2022	924	29	9,811	-472
2022-2023	1,019	95	9,723	-88
2023-2024	1,019	0	9,853	130
2024-2025 ***	984	-35	9,776	-77
2025-2026 ****	1,008	24	9,600	-176

* 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

****2025-2026 Increase primarily due to shift of 13.0 FTE from IDEA Flowthrough, Increase 5.0 FTE for Lansing Tech HS-adding 11th grade, and 5.5 FTE school/department additional positions

4-Year Financial Analysis Revenues

Revenues	FY23 Audited Financials	FY24 Audited Financials	FY25 Proposed Amendment #2	FY26 Proposed Resolution
Local sources	\$ 31,459,392	\$ 33,410,696	\$ 35,350,000	\$ 35,470,000
State sources	104,223,845	126,968,459	172,307,000	157,785,000
Federal sources	56,575,209	49,642,172	41,411,000	35,586,000
Incoming transfers and other transactions	18,115,011	19,698,288	20,445,000	23,070,000
Total Revenues	\$210,373,457	\$229,719,615	\$269,513,000	\$251,911,000

Expenditures	FY23 Audited Financials	FY24 Audited Financials	FY25 Proposed Amendment #2	FY26 Proposed Resolution
Instruction, Basic Programs	\$ 63,825,311	\$ 64,924,177	\$ 63,255,000	\$ 70,988,000
Instruction, Added Needs	28,012,292	32,246,188	37,605,000	37,408,000
Instruction, Adult & Continuing	935,530	1,111,265	1,184,000	1,304,000
Support Services, Pupil	15,864,242	18,744,508	22,204,000	22,498,000
Support Services, Instructional	18,152,647	18,251,778	20,050,000	18,713,000
Support Services, General Administration	1,473,519	1,549,428	1,957,000	1,794,000
Support Services, School Administration	9,899,994	10,528,249	9,922,000	10,702,000
Support Services, Business	5,622,863	4,355,305	5,441,000	5,650,000
Support Services, Operations	19,874,939	26,160,160	24,804,000	25,007,000
Support Services, Transportation	10,388,330	12,174,773	20,683,000	24,027,000
Support Services, Central	14,188,736	17,907,806	10,526,000	8,078,000
Support Services, Other	1,957,713	2,715,593	2,691,000	2,974,000
Community Services	1,606,947	2,517,240	3,083,000	2,826,000
Outgoing transfers & Other	7,889,335	13,099,044	52,499,000	31,463,000
Total Expenditures	\$ 199,692,398	\$ 226,285,514	\$ 275,904,000	\$ 263,432,000
Excess of Revenues over Appropriations	\$10,681,059	\$3,434,101	(\$6,391,000)	(\$11,521,000)
FUND BALANCE – JULY 1, 20xx	\$43,415,777	\$54,096,836	\$57,530,937	\$51,139,937
FUND BALANCE – JUNE 30, 20xx	\$54,096,836	\$57,530,937	\$51,139,937	\$39,618,937



Questions & Comments