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Marvin Van Nortwick
Finance Director

To: Ethan Ebenstein, Superintendent
From: Marvin Van Nortwick, Finance Director
RE: Ionia County ISD 2026-27 Proposed Budget
Date: April 28, 2026

Attached is the FY 2027 Ionia County ISD budget proposal for the General Fund, Special Education Fund, and Vocational Education Fund. The proposed budgets for each fund are presented by function and category. Both statement formats provide the prior year audited actuals, a current year estimate, and the proposed budget for FY 2027.

The notes that accompany the statements provide revenue highlights, expense highlights, and the projected fund balance for each fund. I am pleased to report, that all funds continue to show a healthy financial position.

The Board of Education will hold a Truth in Budgeting hearing on June 11 and will consider the FY 2027 proposed budget documents for approval during its regular meeting the same day. Please let me know should you have any questions regarding the budget in the meantime.

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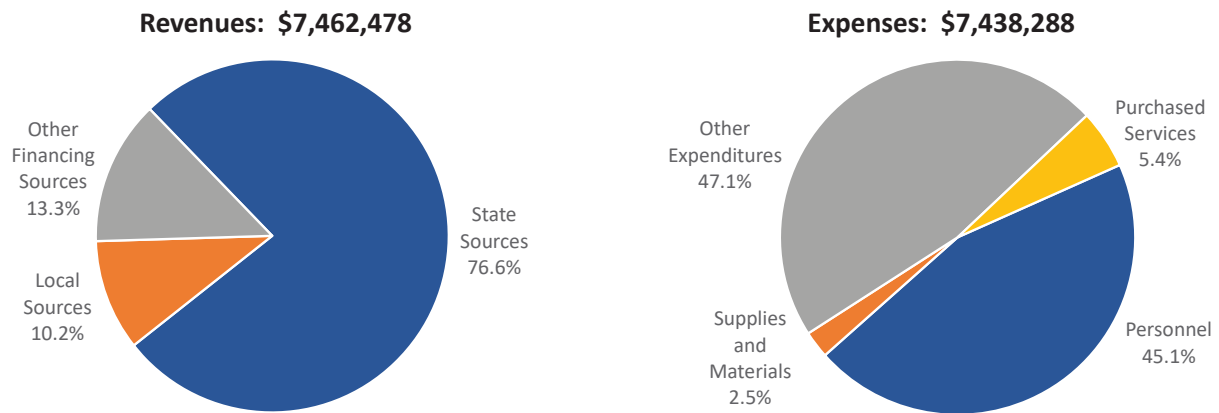
Ionia County ISD
General Fund by Function
 2026-27 Proposed Budget

	2025	2026	2027
	Actual	Estimate	Proposed
Fund Balance - July 1	\$ 1,074,942	\$ 1,288,271	\$ 1,343,220
Revenues:			
State Sources	5,563,756	5,423,410	5,714,187
Local Sources	660,137	705,970	758,413
Non-Educational Sources	12,684	-	500
Federal Sources	406,139	223,214	-
Other Financing Sources	940,261	937,488	989,378
Total Revenues	7,582,977	7,290,081	7,462,478
Amount Available to Appropriate	8,657,919	8,578,353	8,805,698
Expenditures:			
Instruction	418,475	529,748	561,438
Support Services:			
Pupil Support	73,473	77,759	82,015
Instructional Staff Support	1,029,577	1,147,356	1,280,896
General Administration	286,034	293,468	308,309
Business Services	856,467	890,793	994,601
Operations & Maintenance	196,039	185,846	216,614
Transportation	65,994	67,560	65,994
Other Support Services	420,921	350,404	392,038
Community Services	370,694	207,739	59,508
Payments To Other Schools/Entities	3,525,472	3,357,594	3,383,875
Other Financing Uses	126,503	126,866	93,000
Total Expenditures	7,369,648	7,235,133	7,438,288
Fund Balance - June 30	\$ 1,288,271	\$ 1,343,220	\$ 1,367,410
Fund Balance as a % of Total Expenditures	17.48%	18.57%	18.38%

Ionia County ISD
General Fund by Category
 2026-27 Proposed Budget

	2025		2026		2027	
	Actual	% of Tot	Estimate	% of Tot	Proposed	% of Tot
Revenues:						
State Sources	\$ 5,563,756	73.4%	\$ 5,423,410	74.4%	\$ 5,714,187	76.6%
Local Sources	660,137	8.7%	705,970	9.7%	758,413	10.2%
Federal Sources	406,139	5.4%	223,214	3.1%	-	0.0%
Non-Educational Sources	12,684	0.2%	-	0.0%	500	0.0%
Other Financing Sources	940,261	12.4%	937,488	12.9%	989,378	13.3%
Total Revenues	7,582,977	100.0%	7,290,081	100.0%	7,462,478	100.0%
Expenditures:						
Personnel	3,119,318	42.3%	3,266,270	45.1%	3,354,310	45.1%
Supplies and Materials	202,526	2.7%	150,174	2.1%	183,862	2.5%
Purchased Services	362,090	4.9%	308,746	4.3%	399,241	5.4%
Other Expenditures	3,685,714	50.0%	3,506,443	48.5%	3,500,875	47.1%
Capital Outlay	-	0.0%	3,500	0.0%	-	0.0%
Total Expenditures	7,369,648	100.0%	7,235,133	100.0%	7,438,288	100.0%
Net Inc (Dec) in Fund Balance	\$ 213,329		\$ 54,949		\$ 24,190	

General Fund Proposed Budget Summary



Revenue Highlights

State Sources: State sources provide 76.6%, or \$5.71 million, of General Fund revenues. Revenues in this category include the following:

- GSRP, 31n Mental Health, and Early Literacy grants (Restricted): \$4,762,466
- State Aid Section 81 (Unrestricted): \$573,120
- MPSERS: \$306,521
- Other state sources: \$72,080

Local Sources: Local sources provide 10.2%, or \$758,413 million, of General Fund revenues. Property taxes, the second largest unrestricted revenue source for the ISD, is budgeted to increase 3.5%, or \$11,778. This estimate is based on a millage rate of 0.1278 mills, which is unchanged from the prior year, and an increase in taxable values of 3.5%. The final taxable value and millage rate will be available later this spring. Revenues in this category come from the following:

- Property taxes (Unrestricted): \$348,158
- Caring 4 Students and DPIL grants (Restricted): \$254,290
- Investment earnings: \$130,000
- Other local revenues: \$25,965

Other Financing Sources: Other financing sources provide 13.3%, or \$989,378, of General Fund revenues. Revenues in this category come from the following:

- Special Education Fund: \$565,144
- Other public schools: \$354,234
- Vocational Education Fund: \$70,000

Key Budget Assumptions:

- Taxable value increase: 3.5%
- Millage rate: 0.1278 mills
- Section 81 State aid held flat
- Medical benefit hard cap increase: 4.0%
- MPSERS UAAL stabilization rate: 13.51%

Expense Highlights

Personnel: Personnel costs make up 45.1%, or \$3.35 million, of General Fund expenses. There is a placeholder for a new literacy coach position included in the proposed General Fund budget, that may potentially be mandated and funded by restricted State revenue sources. This is offset by the elimination of a great start collaborative position, no longer being funded by the State, for a change of net zero new FTE positions. The following are key personnel assumptions used for the personnel estimate:

- Medical insurance hard cap: 4.0% increase
- MPSERS ER capped rate: Ranges from 15.21% to 27.51% compared to 15.21% to 29.91% the prior year.
- MPSERS UAAL stabilization rate: Decreased from 15.02% to 13.51%
- The ISD is currently in negotiations with its bargaining units, all union salary changes including step adjustments are subject to collective bargaining.

Other Expenditures: The other expenditures category makes up 47.1%, or \$3.50 million, of General Fund expenses. Of which, \$3.22 million directly supports local district programming as follows:

- GSRP: \$1,900,121
- 31n Mental Health: \$1,087,170
- Other: \$237,240

Fund Balance

The combination of the proposed revenues and expenses produces a structurally balanced budget with a positive margin of \$24,190 and a fund balance of approximately \$1,367,410, or 18.38% of the total expenses as proposed. This equates to roughly 2.2 months of operations, and is in line with the 15% to 20% recommended by the MSBO.

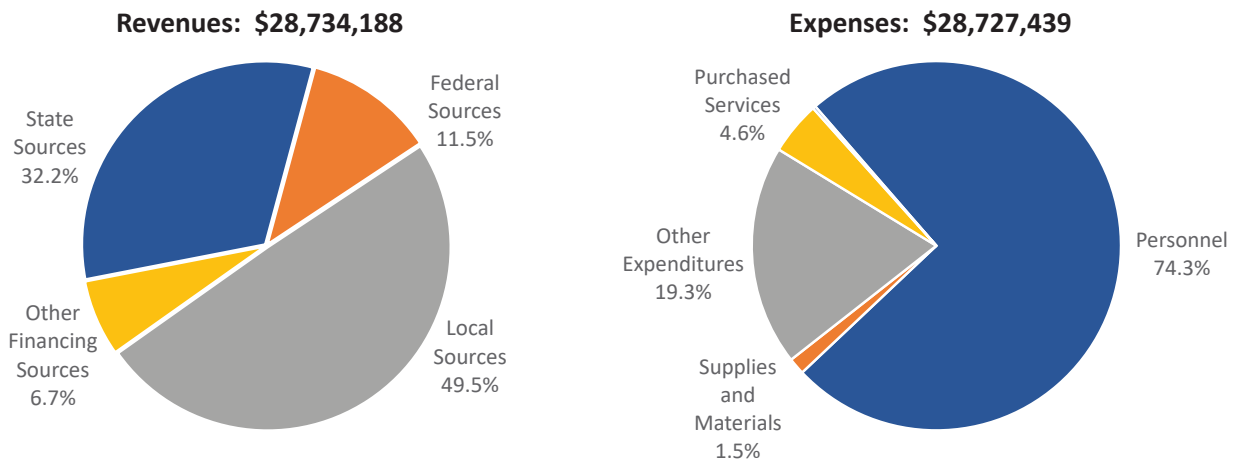
Ionia County ISD
Special Education Fund by Function
 2026-27 Proposed Budget

	2025	2026	2027
	Actual	Estimate	Proposed
Fund Balance - July 1	\$ 5,676,379	\$ 6,104,053	\$ 6,667,455
Revenues:			
State Sources	9,822,194	9,199,951	9,260,794
Local Sources	13,377,100	13,857,835	14,217,646
Federal Sources	3,318,381	3,264,316	3,303,659
Non-Educational Sources	13,083	10,591	14,414
Other Financing Sources	1,819,513	1,873,015	1,937,675
Total Revenues	28,350,270	28,205,707	28,734,188
Amount Available to Appropriate	34,026,649	34,309,761	35,401,643
Expenditures:			
Instruction	7,266,057	7,515,283	6,805,630
Support Services:			
Pupil Support	10,624,279	10,619,718	12,227,716
Instructional Staff Support	1,448,825	1,470,037	1,508,122
School Administration	261,050	262,873	268,526
General Administration	233,190	225,280	238,885
Business Services	61,174	197,673	75,841
Operations & Maintenance	923,376	989,027	978,148
Transportation	104,970	153,951	99,600
Other Support Services	805,828	850,451	854,614
Community Services	105,291	85,202	113,473
Payments To Other Schools/Entities	3,398,110	3,974,870	4,531,640
Other Financing Uses	2,690,445	1,297,940	1,025,244
Total Expenditures	27,922,596	27,642,305	28,727,439
Fund Balance - June 30	\$ 6,104,053	\$ 6,667,455	\$ 6,674,204
Fund Balance as a % of Total Expenditures	21.86%	24.12%	23.23%

Ionia County ISD
Special Education Fund by Category
 2026-27 Proposed Budget

	2025		2026		2027	
	Actual	% of Tot	Estimate	% of Tot	Proposed	% of Tot
Revenues:						
State Sources	\$ 9,822,194	34.6%	\$ 9,199,951	32.6%	\$ 9,260,794	32.2%
Local Sources	13,377,100	47.2%	13,857,835	49.1%	14,217,646	49.5%
Federal Sources	3,318,381	11.7%	3,264,316	11.6%	3,303,659	11.5%
Non-Educational Sources	13,083	0.0%	10,591	0.0%	14,414	0.1%
Other Financing Sources	1,819,513	6.4%	1,873,015	6.6%	1,937,675	6.7%
Total Revenues	28,350,270	100.0%	28,205,707	100.0%	28,734,188	100.0%
Expenditures:						
Personnel	20,199,753	72.3%	20,564,018	74.4%	21,356,097	74.3%
Supplies and Materials	438,232	1.6%	402,736	1.5%	419,690	1.5%
Purchased Services	1,095,208	3.9%	1,258,855	4.6%	1,334,693	4.6%
Other Expenditures	6,095,003	21.8%	5,255,276	19.0%	5,546,959	19.3%
Capital Outlay	94,400	0.3%	161,420	0.6%	70,000	0.2%
Total Expenditures	27,922,596	100.0%	27,642,305	100.0%	28,727,439	100.0%
Net Inc (Dec) in Fund Balance	\$ 427,674		\$ 563,402		\$ 6,749	

Special Education Fund Proposed Budget Summary



Revenue Highlights

State Sources: State sources provide 32.2%, or \$9.26 million, of the Special Education Fund revenues. Revenues in this category include the following:

- Special Education Categoricals: \$6,625,200
- MPSERS: \$1,980,446
- 54d - Early On: \$248,948
- Other state sources: \$406,200

Local Sources: Local sources provide 49.5%, or \$14.22 million, of the Special Education Fund revenues. Property taxes are budgeted to increase 3.5%, or \$424,477. This estimate is based on a millage rate of 4.6177 mills, which is unchanged from the prior year, and an increase in taxable values of 3.5%. Final taxable values and millage rates will be available later this spring. Revenues in this category come from the following:

- Property taxes: \$12,553,636
- Community service activities: \$1,450,000
- Investment earnings: \$173,400
- Other local revenues: \$40,610

Key Budget Assumptions:

- Taxable value increase: 3.5%
- Millage rate: 4.6177 mills
- Medical benefit hard cap increase: 4.0%
- MPSERS UAAL stabilization rate: 13.51%

Expense Highlights

Personnel: Personnel costs make up 74.3%, or \$21.36 million, of the Special Education Fund expenses. The following are key personnel assumptions used for the personnel estimate:

- The addition of 1.0 FTE Occupational Therapist position and a 0.55 FTE Augmentative & Alternative Communication Consultant
- 14 FTE PIOHI personnel shifting to LEA and offset by an increased payout in the other expenditures category
- Medical insurance hard cap: 4.0% increase
- MPSERS ER capped rate: Ranges from 15.21% to 27.51% compared to 15.21% to 29.91% the prior year
- MPSERS UAAL stabilization rate: Decreased from 13.74% to 13.51%

Other Expenditures: The other expenditures category makes up 19.3%, or \$5.55 million of the Special Education Fund expenses. Expenses in this category are as follows:

- Payments to other districts for programming: \$4,483,440
- Payments to General Fund for central support: \$516,644
- Capital: \$238,500
- Debt Service: \$240,100
- Other: \$68,275

Fund Balance

The combination of the proposed revenues and expenses produces a structurally balanced budget with a positive margin of \$6,749 and a fund balance of approximately \$6,674,204, or 23.23% of the total expenses as proposed. This equates to roughly 2.8 months of operating reserves and is a healthy financial position.

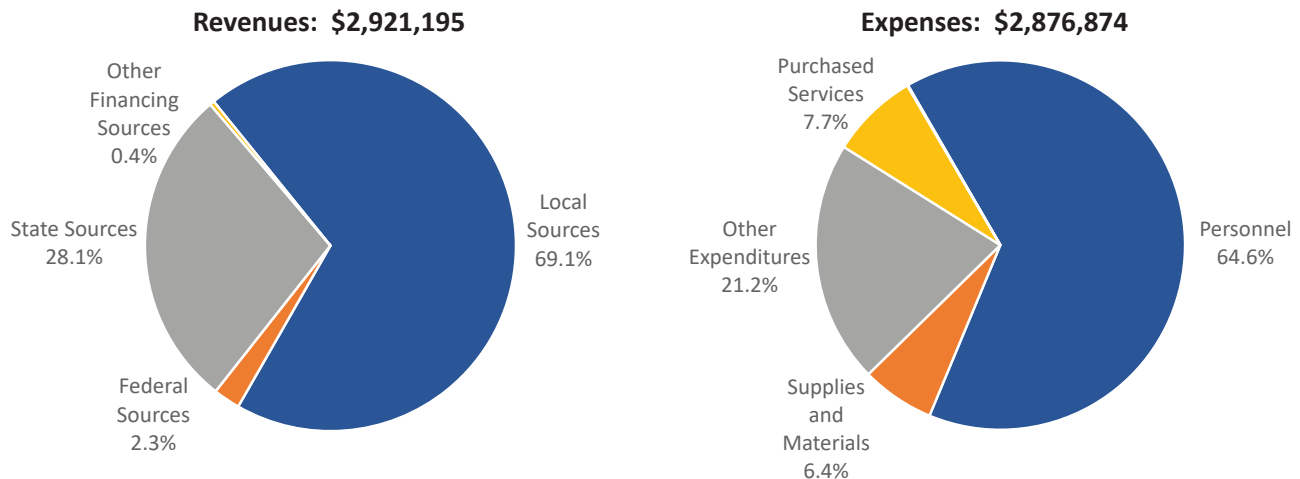
Ionia County ISD
Vocational Education Fund by Function
 2026-27 Proposed Budget

	2025	2026	2027
	Actual	Estimate	Proposed
Fund Balance - July 1	\$ 788,206	\$ 874,822	\$ 993,578
Revenues:			
State Sources	867,177	759,625	822,088
Local Sources	1,887,934	1,960,416	2,019,127
Federal Sources	55,453	63,727	68,480
Non-Educational Sources	-	-	-
Other Financing Sources	32,416	40,000	11,500
Total Revenues	2,842,980	2,823,768	2,921,195
Amount Available to Appropriate	3,631,186	3,698,589	3,914,773
Expenditures:			
Instruction	1,632,385	1,542,992	1,672,031
Support Services:			
Pupil Support	87,772	92,980	101,776
Instructional Staff Support	20,222	16,319	24,746
School Administration	262,003	254,827	283,922
General Administration	60,235	63,574	68,432
Business Services	2,197	2,000	3,550
Operations & Maintenance	170,480	182,870	190,500
Transportation	214,463	225,556	228,000
Other Support Services	95,716	102,352	107,967
Community Services	-	-	-
Payments To Other Schools/Entities	11,440	19,725	19,600
Other Financing Uses	199,452	201,815	176,350
Fund Modifications	-	-	-
Total Expenditures	2,756,364	2,705,012	2,876,874
Fund Balance - June 30	\$ 874,822	\$ 993,578	\$ 1,037,899
Fund Balance as a % of Total Expenditures	31.74%	36.73%	36.08%

Ionia County ISD
Vocational Education Fund by Category
 2026-27 Proposed Budget

	2025		2026		2027	
	Actual	% of Tot	Estimate	% of Tot	Proposed	% of Tot
Revenues:						
State Sources	\$ 867,177	30.5%	\$ 759,625	26.9%	\$ 822,088	28.1%
Local Sources	1,887,934	66.4%	1,960,416	69.4%	2,019,127	69.1%
Federal Sources	55,453	2.0%	63,727	2.3%	68,480	2.3%
Non-Educational Sources	-	0.0%	-	0.0%	-	0.0%
Other Financing Sources	32,416	1.1%	40,000	1.4%	11,500	0.4%
Total Revenues	2,842,980	100.0%	2,823,768	100.0%	2,921,195	100.0%
Expenditures:						
Personnel	1,810,933	65.7%	1,757,671	65.0%	1,858,384	64.6%
Supplies and Materials	158,261	5.7%	125,083	4.6%	184,400	6.4%
Purchased Services	192,328	7.0%	194,687	7.2%	220,909	7.7%
Other Expenditures	594,843	21.6%	627,571	23.2%	611,181	21.2%
Capital Outlay	-	0.0%	-	0.0%	2,000	0.1%
Total Expenditures	2,756,364	100.0%	2,705,012	100.0%	2,876,874	100.0%
Net Inc (Dec) in Fund Balance	\$ 86,616		\$ 118,756		\$ 44,321	

Vocational Education Fund Proposed Budget Summary



Revenue Highlights

State Sources: State sources provide 28.1%, or \$822,088, of the Vocational Education Fund revenues. Revenues in this category include the following:

- 61a(1) - VE Added Costs: \$377,058
- 62 - VE Millage Equalization: \$225,000
- MPSERS - \$173,710
- 61b - Skilled Trades/Dual Enrollment: \$25,000
- Other state sources: \$21,320

Local Sources: Local sources provide 69.1%, or \$2,019,127, of the Vocational Education Fund revenues. Property taxes are budgeted to increase 3.5%, or \$67,163. This estimate is based on a millage rate of 0.9687 mills, which is unchanged from the prior year, and an increase in taxable values of 3.5%. Final taxable values and millage rates will be available later this spring. Revenues in this category come from the following:

- Property taxes: \$1,986,342
- Investment earnings: \$30,000
- Other local revenues: \$2,785

Key Budget Assumptions:

- Taxable value increase: 3.5%
- Millage rate: 0.9687 mills
- Medical benefit hard cap increase: 4.0%
- MPSERS UAAL stabilization rate: 13.51%

Expense Highlights

Personnel: Personnel costs make up 64.6%, or \$1,858,384, of the Vocational Education Fund expenses. The following are key personnel assumptions used for the personnel estimate:

- Medical insurance hard cap: 4.0% increase
- MPSERS ER capped rate: Ranges from 15.21% to 27.51% compared to 15.21% to 29.91% the prior year.
- MPSERS UAAL stabilization rate: Decreased from 13.74% to 13.51%

Other Expenditures: The other expenditures category makes up 21.2%, or \$611,181, of the Vocational Education Fund expenses. Expenses in this category are as follows:

- Payments to other districts for services rendered: \$425,600
- Capital: \$100,000
- Payments to General Fund for central support: \$70,000
- Other: \$15,581

Fund Balance

The combination of the proposed revenues and expenses produces a structurally balanced budget with a positive margin of \$44,321 and a fund balance of approximately \$1,037,899, or 36.08% of the total expenses as proposed. This equates to roughly 4.3 months of operating reserves and is a healthy financial position.