



# CHELSEA SCHOOL DISTRICT

## BUDGET HEARING

First Meeting: June 8, 2026

Second Meeting - Budget Hearing: June 22, 2026

# BUDGETS FOR REVIEW

- 01 General Fund
- 02 Food Service Fund
- 03 Community Education Fund
- 04 Student Activity Funds
- 05 Debt Retirement Funds





# GENERAL FUND

**25/26**

Fund Equity % of  
24/25 Expenses  
**16.94%**

**26/27**

Fund Equity % of  
25/26 Expenses  
**16.04%**

Beginning Fund Equity \$ 6,608,335

Revenue \$ 37,534,005  
Expenses \$ 37,953,739

Fund Equity Net Impact **\$ (419,734)**

Total Ending Fund Equity \$ 6,188,601

Beginning Fund Equity \$ 6,188,601

Revenue \$37,358,262  
Expenses \$37,457,303

Fund Equity Net Impact **\$ (99,041)**

Total Ending Fund Equity \$ 6,089,560



# GENERAL FUND BUDGET HISTORY

Annual Budget Items	23/24 Final	24/25 Prelim.	24/25 Amended	24/25 Final	25/26 Prelim.	25/26 Amended	25/26 Final	26/27 Prelim
Blend Student Count	2274	2240	2258	2258	2258	2285	2284	2253
Spring Student Count	2263	N/A	N/A	2254	N/A	N/A	2272	N/A
Per Pupil Funding	9849	9608	9608	9608	10000	10050	10050	10300
Per Pupil +/-	No Change	539840	-539840	No Change	885136	384250	No Change	531300
Teaching Staff	156	159	158	157	155	154	154	155.3
Paraprofessional Staff	45	42	47	47	42	51	51	46
Health Insurance	4.10%	0.20%	No Change	No Change	0.29%	No Change	No Change	3%
Pension Revenue	No Change	208265	1067212	No Change	-1067212	570667	No Change	-712540
Fund Balance Estimates	17.94%	15.86%	17.28%	17.35%	15.23%	16.84%	16.94%	16.04%

# CHANGE IN ESTIMATED FUND BALANCE IMPACT: FINAL AMENDED VS PRELIMINARY



# CTE FUNDING

## Original Estimate

**\$350K** Chelsea School District

## Updated Estimate

- **\$445,000** to offset wages for CTE teachers and transportation expenses
- **\$248,000** for new programming, supplies, and equipment

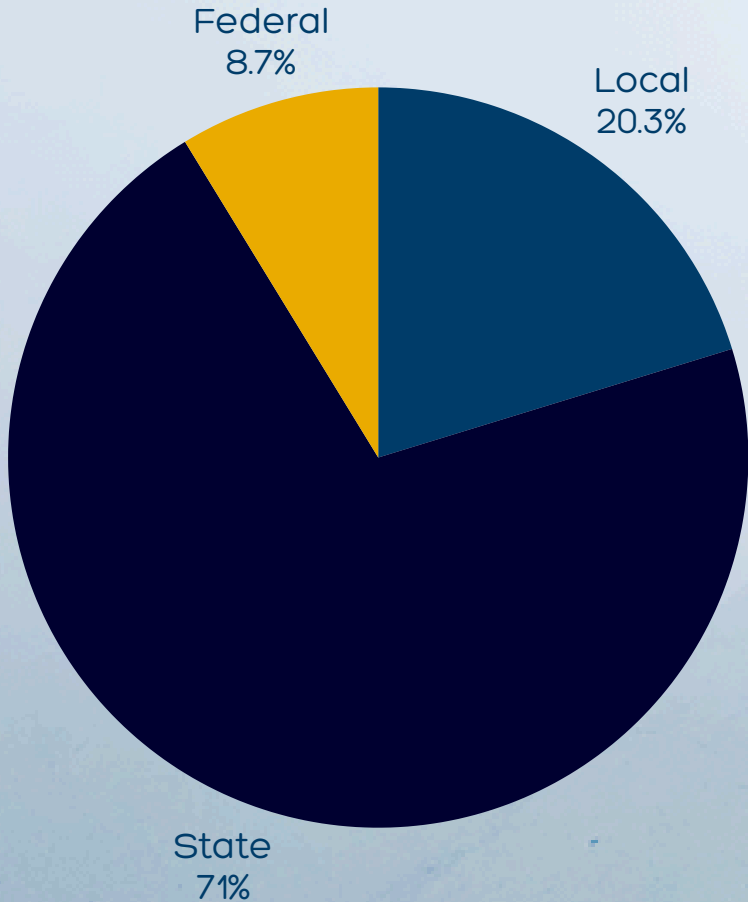
# Food Service Fund

25/26 Fund Equity  
**\$288,515**

26/27 Fund Equity  
**\$222,017**

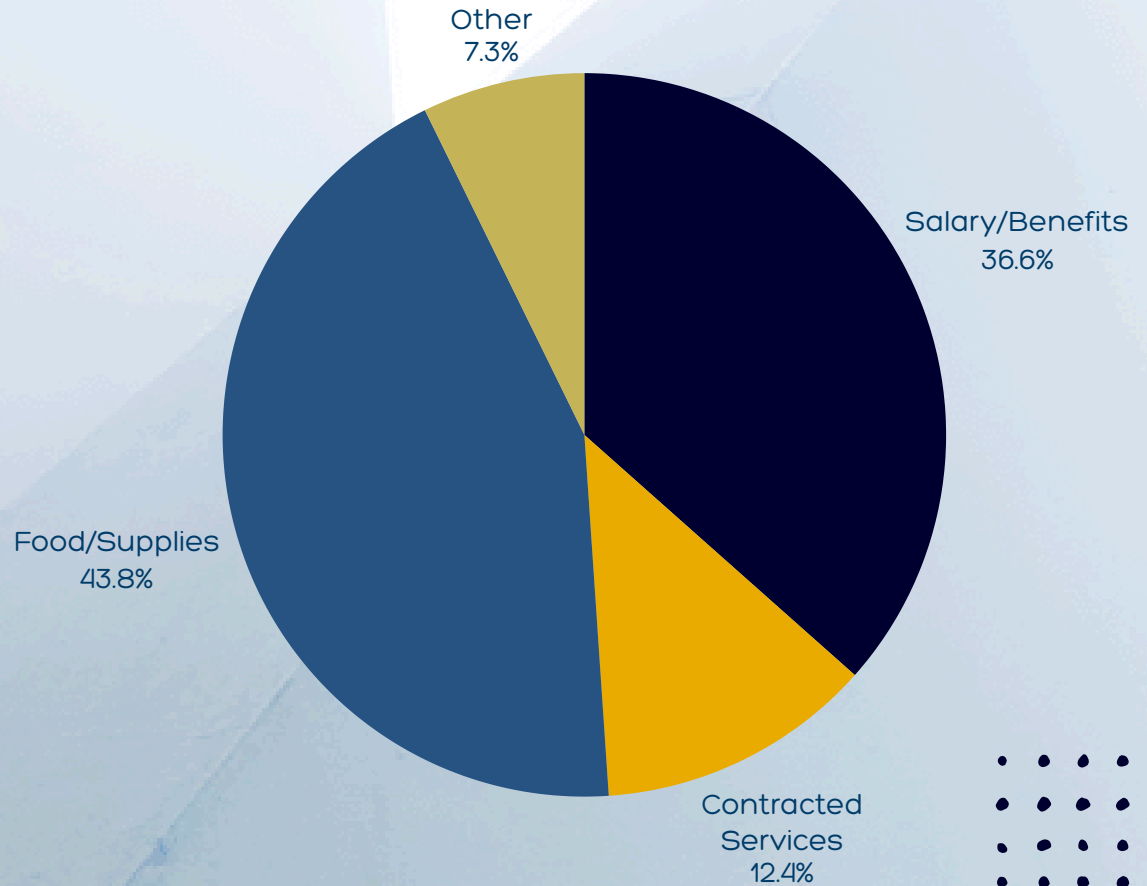
## 26/27 Revenues

● Local ● State ● Federal



## 26/27 Expenditures

● Salary/Benefits ● Contracted Services  
● Food/Supplies ● Other



# COMMUNITY EDUCATION

# STUDENT ACTIVITY FUNDS

Over \$2.2 million in activities

Aftercare, recreation, pool, preschool, and auditorium

Out of School Time Grant

Indirect Costs

## Accounts

Yearbook, 6<sup>th</sup> Gr. Camp, & Drama

**\$700K**

Annual balance

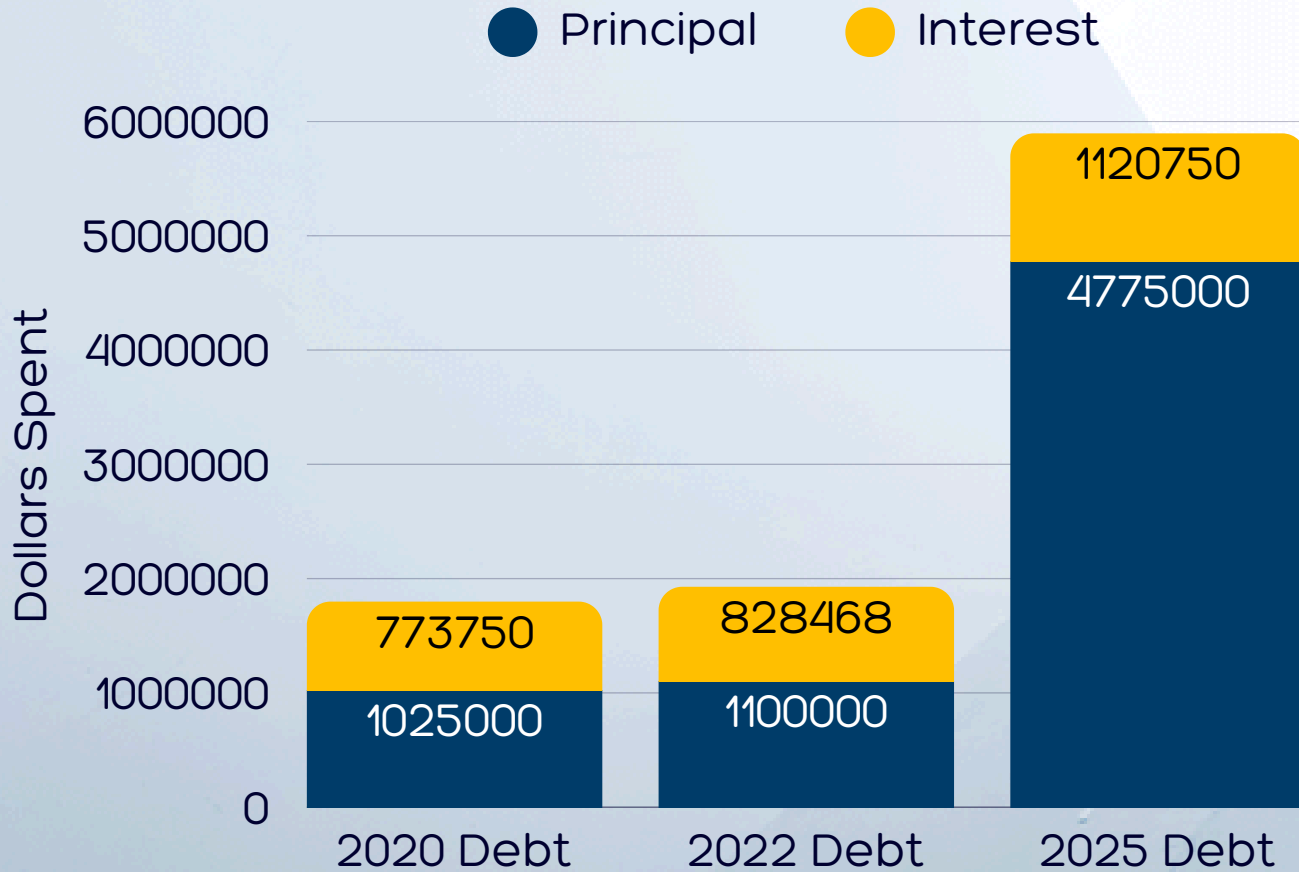
**+\$50K** Fund balance impact

**0%**

25/26 Budget rolled forward



# Debt Retirement Funds

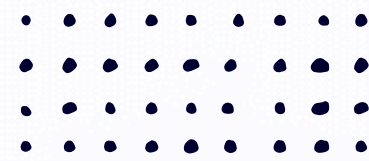


- Millage rate set at 6.4

- \$6.9 Million for principal

- \$2.7 Million for interest

# L-4029 UPDATES



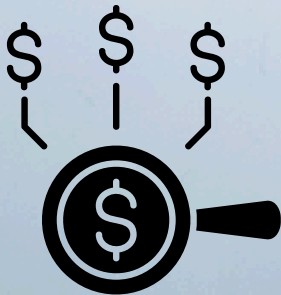
## General Fund

18 Mills



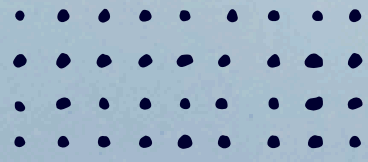
## Sinking Fund

Roll back



## Debt Funds

6.4 mills split



# L-4029 Tax Levy Form

County(ies) Where the Local Government Unit Levies Taxes <b>Washtenaw &amp; Jackson</b>	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 <b>Washtenaw - \$1,387,848,869 Jackson - \$63,781,240</b>
Local Government Unit Requesting Millage Levy <b>Chelsea School District</b>	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>\$404,848,949</b>

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Operating Non-Homestead	11/20	19.1553	19.1437	1.0000	19.1437	1.0000	19.1437	0.0000	18.0000	12/26
Voted	2020 Debt - All Properties	11/19	Unlimited	1.0000	1.0000	N/A	1.0000	1,3700	0.0000	1,3700	12/38
Voted	2022 Debt - All Properties	11/19	Unlimited	1.0000	1.0000	N/A	1.0000	1,4000	0.0000	1,4000	12/41
Voted	2025 Debt - All Properties	11/19	Unlimited	1.0000	1.0000	N/A	1.0000	3,6300	0.0000	3,6300	12/44
Voted	Sinking Fund - All Properties	5/16	0.9250	0.8985	0,9968	0,8956	1.0000	0,8956	0.0000	0,8956	12/26

Prepared by <b>Nicole Lechner</b>	Telephone Number <b>(734) 433-2208</b>	Title of Preparer <b>CFO</b>	Date <b>06/22/2026</b>
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**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Sara Tracy</b>	<b>06/22/2026</b>
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Erin Hunt-Carter</b>	<b>6/22/2026</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

# QUESTIONS

