

# BUDGET PRESENTATION

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**Presenter:** Dan Trudel, CPA



Troy School District

# 2025-2026 GENERAL FUND BUDGET ADJUSTMENTS



1

Categorical funding adjusted to reflect state aid status report

2

Federal grant funding adjusted to reflect final allocations

3

ISD related funding sources adjusted to reflect final allocations

4

Purchased services, salaries and benefits budgets adjusted to reflect anticipated final expenditures

# REVENUE EXPECTATIONS

	2025-2026 ORIGINAL	2025-2026 AMENDMENT #1	DIFFERENCE
ENROLLMENT	12,074.00	12,069.81	(4.19)
FOUNDATION	130,230,164	130,788,472	558,308
27L(4) – MPSERS	0	1,326,153	1,326,153
147A(1) – MPSERS	1,007,246	0	(1,007,246)
35(A) – EARLY LITERACY	176,655	0	(176,655)

# MPERS UPDATES

## Fiscal Year - 2025

- Fiscal Year 2025
  - State provided 147a(4) funds to offset retirement expenses - **\$5,055,278**
    - Funding would be eliminated for fiscal year 2026
    - **This funding was a categorical payment**
      - Does not roll into future foundation allowance,
      - Essentially one-time money

# MPERS UPDATES

## Fiscal Year - 2026

- Fiscal Year 2026
  - State eliminated 147a(1) at the last minute - (\$1,007,246)
  - Employees no longer contributing 3% healthcare premium, which has been absorbed by the employer this year
  - State discussed providing additional funding to help districts cover the 3% healthcare premium contribution, but that did not happen
  - Pension UAAL expenditures for districts reduced by 5.75%
  - Healthcare premium subsidy expenditures for districts increased by 2.58%
  - Pension normal cost expenditures for districts increased by up to 1.72%

# GENERAL FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	190,545,984	197,935,255
EXPENDITURES	194,285,613	203,763,818
CHANGE IN FUND BALANCE	(3,739,629)	(6,003,563)
BEGINNING FUND BALANCE	32,979,691	33,713,795
ENDING FUND BALANCE	29,240,062	27,710,232
FUND BALANCE %	15.05%	13.59%

# 2025-2026 OTHER FUND BUDGET ADJUSTMENTS



1

Funding adjusted to reflect anticipated actuals

2

Purchased services, salaries and benefits budgets adjusted to reflect anticipated final expenditures

3

State and local grant revenues updated to reflect final allocations

4

Account for interfund transfers

# COMMUNITY SERVICE FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	2,272,097	2,290,412
EXPENDITURES	2,490,615	2,840,859
CHANGE IN FUND BALANCE	(218,518)	(550,447)
BEGINNING FUND BALANCE	2,081,356	2,033,692
ENDING FUND BALANCE	1,862,838	1,483,245

# PRESCHOOL FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	4,823,947	5,913,904
EXPENDITURES	5,371,973	7,190,163
CHANGE IN FUND BALANCE	(548,026)	(1,276,259)
BEGINNING FUND BALANCE	2,341,181	2,684,949
ENDING FUND BALANCE	1,793,155	1,408,690

# TROY CAREER CENTER FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	3,344,186	2,973,467
EXPENDITURES	3,344,186	2,973,467
CHANGE IN FUND BALANCE	0	0
BEGINNING FUND BALANCE	0	0
ENDING FUND BALANCE	0	0

# FOOD SERVICE FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	8,657,232	6,697,38
EXPENDITURES	9,834,958	8,556,014
CHANGE IN FUND BALANCE	(1,177,726)	(1,858,631)
BEGINNING FUND BALANCE	3,850,449	2,683,104
ENDING FUND BALANCE	2,672,723	824,473

# DEBT FUND BUDGETS

	2025-2026 ORIGINAL BUDGET	2025-2026 AMENDMENT #1
REVENUES	31,855,092	32,218,308
EXPENDITURES	32,070,536	32,070,536
CHANGE IN FUND BALANCE	(215,444)	195,011
BEGINNING FUND BALANCE	3,923,356	3,978,726
ENDING FUND BALANCE	3,707,912	4,173,737

# CONTACT US

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