



Grand Haven, Michigan 49417

2026-27 PROPOSED BUDGET

June 15, 2026

Elementary Education since 1835 - High School Education Since 1871

MEMORANDUM

Date: June 15, 2026
To: Grand Haven Area Public Schools Board of Education
cc: Staff
From: Kristin Perkowski, Superintendent
Re: PROPOSED 2026-27 BUDGET

We are pleased to present the proposed 2026-27 budget for your consideration. It is important to note that this budget along with future budgets will be heavily impacted by the declining enrollment that the district is experiencing. It will be important to adjust expenditures as this occurs so that the district maintains a stable budget. The district also faces facilities with an average age greater than 60 years old. It will be important to maintain the aging facilities as well as provide the best education for our students. Guiding principles for the development of this budget include:

- Comprehensive K-12 program necessary to support an exceptional educational experience.
- Providing the highest quality curriculum and instruction in a safe and supported environment for students and staff.
- Assuring the support necessary to allow for intentional, continuous improvement.
- Stewardship of resources to maintain a reasonable fund balance now and in the future.
- Implementation of various cost containment strategies

To this end, budget assumptions have been kept at the most realistic and accurate level given the current information available (i.e., enrollment).

It should be noted that the state does not have an approved budget for next year. Despite these unknowns, our budget adheres to the board and administration's goal of maintaining a reasonable financial position, with the continuation of a quality program structure.

As has been our practice, we plan to provide two amendments during the coming year (December and June) to adjust and refine the budget as key revenue and expenditure factors come more clearly into focus throughout the fiscal year.

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Member since Jan 2015

Term expires 12/31/28

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Member since September 2021

Term expires 12/31/26

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Kristin Perkowski

Superintendent

EDUCATION SERVICE CENTER

1415 S. Beechtree Street

Grand Haven, MI 49417

(616) 850-5000

GRAND HAVEN AREA PUBLIC SCHOOLS

Ottawa and Muskegon Counties, Michigan

PUBLIC HEARING FOR
ADOPTION OF THE 2026-27 GENERAL FUND
AND SCHOOL SERVICE FUND BUDGETS,
AND THE SINKING FUND

Monday, June 15, 2026

at 6:30 p.m.

Location:
Education Service Center
1415 S Beechtree Street
Grand Haven, MI 49417

GRAND HAVEN AREA PUBLIC SCHOOLS
2026-27 GENERAL FUND
PROPOSED BUDGET INFORMATION

ASSUMPTIONS:

- * Blended pupil count (90% - 10%) is projected at 4,874. A decrease of 100 pupils from the 2025-26 blended pupil count.
- * Foundation allowance per student is \$10,300 = increase of \$250 per pupil.
- * Retirement is budgeted at an average of 41.02% to include the State Unfunded Actuarial Accrued Liability. This UAAL retirement rate is 13.51%, which is state funded.
- * Health insurance is budgeted with a 10.0% increase in premiums and employees continue paying 20% of their insurance.
- * 3.0% Wage and step increases for all employees.
- * This budget is based on assumptions as the State's budget has not yet been approved.

POTENTIAL ADDITIONAL/REDUCED REVENUES AND EXPENDITURES:

- * Final State budget
- * Actual blended pupil count
- * Categorical funding
- * Actual health insurance rate
- * Staffing

RESOLUTION FOR ADOPTION BY THE BOARD
 OF EDUCATION OF GRAND HAVEN AREA PUBLIC SCHOOLS
 2026-27 BUDGETS

RESOLVED, that this resolution shall be the general appropriation of the Grand Haven Area Public Schools for the fiscal year 2026-27; a resolution to make appropriations; and to provide for the disposition of all income received by Grand Haven Area Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the GENERAL FUND of Grand Haven Area Public Schools, for fiscal year 2026-27 is as follows:

BE IT FURTHER RESOLVED, that, to support the District's proposed budget for fiscal year 2026-27, the Grand Haven Area Public Schools shall levy its authorized millage rate of eighteen (18) mills of ad valorem property taxes on all property (excluding principal residence property and other property exempt by law) in order to generate the local revenue prescribed below; and that such millage, together with the district's other revenues, shall be used to support the expenditures prescribed below.

| | |
|---|-------------------|
| REVENUES | |
| Local | 23,169,000 |
| State | 51,108,000 |
| Federal | 2,597,000 |
| Interdistrict | 12,118,800 |
| Incoming Transfers & Other Trans | 175,000 |
| TOTAL REVENUES | 89,167,800 |
| Fund Balance July 1, 2026 | 6,839,806 |
| TOTAL AVAILABLE TO APPROPRIATE TO GENERAL FUND | 96,007,606 |

BE IT FURTHER RESOLVED, that **\$89,456,900** of the total available to appropriate in the GENERAL FUND hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES

Instruction

| | |
|-------------------|------------|
| Basic Instruction | 39,616,000 |
| Added Needs | 13,575,500 |

| | |
|--------------------------|-------------------|
| TOTAL INSTRUCTION | 53,191,500 |
|--------------------------|-------------------|

Support Services

| | |
|----------------------------|-----------|
| Pupil Support | 8,346,500 |
| Instruction Staff Support | 4,438,300 |
| General Administration | 1,001,200 |
| School Administration | 5,285,400 |
| Business Services | 824,500 |
| Operations and Maintenance | 7,591,700 |
| Transportation | 3,004,000 |
| Other Central Support | 3,019,500 |
| Athletics | 1,888,800 |

| | |
|-------------------------------|-------------------|
| TOTAL SUPPORT SERVICES | 35,399,900 |
|-------------------------------|-------------------|

| | |
|--------------------|---------|
| Community Services | 865,500 |
|--------------------|---------|

| | |
|------------------------------|---|
| Outgoing Transfers and Other | - |
|------------------------------|---|

| | |
|---------------------------|-------------------|
| TOTAL APPROPRIATED | 89,456,900 |
|---------------------------|-------------------|

**GRAND HAVEN AREA PUBLIC SCHOOLS
GENERAL FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2027**

| | 2024-25 ACTUAL | 2025-26 FINAL | 2026-27 PROPOSED |
|--|---------------------------|--------------------------|-----------------------------|
| REVENUES | | | |
| Local | 21,638,715 | 22,116,600 | 23,169,000 |
| State | 56,198,204 | 53,514,700 | 51,108,000 |
| Federal | 2,391,014 | 2,921,500 | 2,597,000 |
| Interdistrict | 10,636,307 | 11,629,300 | 12,118,800 |
| Incoming Transfers & Other Trans | 455,546 | 175,000 | 175,000 |
| TOTAL REVENUES | 91,319,786 | 90,357,100 | 89,167,800 |
| EXPENDITURES | | | |
| Instruction | | | |
| Basic Instruction | 41,040,373 | 41,264,500 | 39,616,000 |
| Added Needs | 14,166,080 | 14,206,500 | 13,575,500 |
| TOTAL INSTRUCTION | 55,206,453 | 55,471,000 | 53,191,500 |
| Support Services | | | |
| Pupil Support | 8,349,637 | 8,285,000 | 8,346,500 |
| Instruction Staff Support | 4,922,446 | 4,975,500 | 4,438,300 |
| General Administration | 1,197,982 | 1,067,000 | 1,001,200 |
| School Administration | 4,802,535 | 5,372,500 | 5,285,400 |
| Business Services | 913,748 | 930,500 | 824,500 |
| Operations and Maintenance | 7,809,643 | 7,520,500 | 7,591,700 |
| Transportation | 2,909,448 | 3,096,100 | 3,004,000 |
| Other Central Support | 3,069,269 | 3,139,600 | 3,019,500 |
| Athletics | 1,928,592 | 2,040,000 | 1,888,800 |
| TOTAL SUPPORT SERVICES | 35,903,300 | 36,426,700 | 35,399,900 |
| Community Services | 983,610 | 937,100 | 865,500 |
| Outgoing Transfers and Other | 116,306 | 86,400 | - |
| TOTAL APPROPRIATED | 92,209,669 | 92,921,200 | 89,456,900 |
| EXCESS REVENUE (APPROPRIATIONS) | (889,883) | (2,564,100) | (289,100) |
| FUND BALANCE, JUNE 30 | 9,403,906 | 6,839,806 | 6,550,707 |
| FUND BALANCE AS A PERCENT OF EXPENDITURES | 10.20% | 7.36% | 7.32% |

SPECIAL REVENUE SCHOOL ACITIVITY FUND

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE SCHOOL ACTIVITY FUND of Grand Haven Area Public Schools, for the fiscal year 2026-27 is as follows:

| | |
|--|---------------------|
| Local | <u>\$ 1,650,000</u> |
| TOTAL REVENUES | \$ 1,650,000 |
| Estimated Fund Balance July 1, 2026 | \$ 1,173,666 |
| TOTAL AVAILABLE TO APPROPRIATE SPECIAL REVENUE SCHOOL ACTIVITY FUND | \$ 2,823,666 |

BE IT FURTHER RESOLVED, that \$1,650,000 of the total available to appropriate in the SPECIAL REVENUE SCHOOL ACTIVITY FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|--------------------------------------|---------------------|
| Expenditures | <u>\$ 1,650,000</u> |
| EXPENDITURES | \$ 1,650,000 |
| Estimated Fund Balance June 30, 2027 | \$ 1,173,666 |

SINKING FUND

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SINKING FUND of Grand Haven Area Public Schools, for the fiscal year 2026-27 is as follows:

| | |
|--------------------------------|---------------------|
| Local | <u>\$ 2,400,000</u> |
| TOTAL REVENUES | \$ 2,400,000 |
| Fund Balance July 1, 2026 | \$ 904,000 |
| TOTAL AVAILABLE TO APPROPRIATE | \$ 3,304,000 |

BE IT FURTHER RESOLVED, that **\$2,220,000** of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|--------------------------------------|---------------------|
| Construction & Improvement | <u>\$ 2,220,000</u> |
| TOTAL APPROPRIATED | \$ 2,220,000 |
| Estimated Fund Balance June 30, 2027 | \$ 1,084,000 |

SPECIAL REVENUE FOOD SERVICE FUND

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE FOOD SERVICE FUND of Grand Haven Area Public Schools, for the fiscal year 2026-27 is as follows:

| | |
|---------------------------------|----------------------------|
| REVENUES: | |
| Local | 305,500 |
| State | 1,377,200 |
| Federal | 1,537,300 |
| Incoming Transfers & Other Trar | <u> -</u> |
| | |
| TOTAL REVENUES | 3,220,000 |

BE IT FURTHER RESOLVED, that **\$3,345,000** of the total available to appropriate in the SPECIAL REVENUE FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|---------------------------|------------------|
| TOTAL EXPENDITURES | |
| Food Service Activities | <u>3,345,000</u> |
| | |
| TOTAL APPROPRIATED | 3,345,000 |

**GRAND HAVEN AREA PUBLIC SCHOOLS
FOOD SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027**

| | 2024-25 | 2025-26 | 2026-27 |
|--|---------------------|---------------------|---------------------|
| | ACTUAL | FINAL | PROPOSED |
| REVENUES: | | | |
| Local | 336,667 | 305,500 | 305,500 |
| State | 1,242,311 | 1,403,500 | 1,377,200 |
| Federal | 1,751,675 | 1,566,100 | 1,537,300 |
| Incoming Transfers & Other Tran | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| TOTAL REVENUES | 3,330,653 | 3,275,100 | 3,220,000 |
| TOTAL EXPENDITURES | | | |
| Food Service Activities | 3,446,697 | 3,780,000 | 3,345,000 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL APPROPRIATED | 3,446,697 | 3,780,000 | 3,345,000 |
| EXCESS REVENUE (APPROPRIATIONS) | (116,044) | (504,900) | (125,000) |
| FUND BALANCE, JULY 1 | <hr/> 985,346 | <hr/> 869,302 | <hr/> 364,402 |
| FUND BALANCE, JUNE 30 | <hr/> <hr/> 869,302 | <hr/> <hr/> 364,402 | <hr/> <hr/> 239,402 |

FURTHER RESOLVED, that no Board of Education member or employee of the School District shall

expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the Principals, Directors, Supervisors and Department Heads accountable for the performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED, that, for purposes of meeting emergency needs of the school district, changes in appropriations may be made upon the written authorization of the Superintendent. When the Superintendent makes a change in appropriations as permitted by this resolution, such change shall be presented to the Board of Education in the form of an appropriations act amendment, which shall be adopted by the Board of Education at a regularly scheduled meeting.

This appropriation resolution is to take effect July 1, 2026.

Kristin Perkowski
Superintendent

GRAND HAVEN AREA PUBLIC SCHOOLS

2025-2026 GENERAL FUND BUDGET

JUNE 2025

REVENUES

The general appropriations act shall set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied as follows:

| <u>Date of Election</u> | <u>2026-27 Levy</u> | <u>Length of Time Authorized</u> |
|-------------------------|--|--|
| | 6 Mills – Principal Residence and Other Property Taxable by Law | Unlimited |
| May 5, 2026 | 18 Mills – Non-Principal Residence and Other Property Taxable by Law | One Year – expires 2026 – renewal in 2027 |
| August 6, 2024 | 0.6885 Mills – Sinking Fund | Not to exceed ten years from date of issue (2025-2034) |

Foundation Allowance Revenue:

Base foundation grant of \$10,300 x 4,879 students = \$50,253,700.

Federal Revenue:

IDEA and Title revenues are budgeted at estimated levels. These grants will be adjusted as the new grants are approved.

ALL PROPERTY EXCLUDING PRINCIPAL RESIDENCE AND PROPERTY EXEMPT BY LAW MILLS

– A school district may levy with voter approval up to 18 mills or the number of local school operating mills levied in 1993, whichever is less, on all property excluding principal residence and property exempt by law only. These funds are retained by the local school district to fund a portion of the foundation allowance.

FOUNDATION GRANT – The foundation allowance is a per pupil revenue amount that a district may receive. It is calculated for each district based on a formula in the School Aid Act. In general, the starting point is the amount of eligible base revenue that a district received per pupil in the 1993-94 school year. The base amount is adjusted each year according to an index of per pupil revenue growth (or decline) in the State School Aid Fund. This foundation allowance is multiplied by the blended pupil count to total the foundation grant. This foundation allowance is estimated at \$10,300 per pupil.

The foundation grant is funded from a combination of State Aid and local property tax revenue. In order to receive the full foundation grant, a district must levy local school operating millage as described above.

EXPENDITURES:

Instruction: This area includes all classroom expenses K-12, including added needs and continuing education.

Supporting Services

Pupil Support: These specialized support services include; truancy/absenteeism, guidance, health, psychological, speech pathology, social work, and visual aid services.

Instructional Staff Support: These specialized support services include improvement of instruction, educational media services, educational television, technology assisted instruction, supervision and direction of instructional staff, and academic student assessment.

General Administration: This area includes expenses budgeted for the executive administration wages and supplies, and also the Board of Education expenses.

School Administration: Principals' and school secretaries' wages and items needed for the building administration (supplies and maintenance of equipment) are budgeted in this area.

Business Services: Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district are included here.

Operations and Maintenance: Activities concerned with keeping the physical plant open, clean, and ready for daily use. Also, activities concerned with maintaining order and safety in school building, on the grounds and in the vicinity of schools at all times.

Transportation: Activities concerned with the conveyance of pupils to and from school as provided by state law.

Other Central Services: Activities other than general administration that support each of the other instructional and supporting service programs. Communications, human resources, information management, support services technology and pupil accounting are included.

Support Services, Other: This area includes costs of maintaining the performing arts centers.

Athletic Activities: This area consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Community Services: This area includes the aquatics and childcare programs of the district. Also included is shared staff: music, physical education, art instruction, and media services for parochial schools.

Facilities Improvement and Land Acquisition: The purchase of land connected to Grand Haven High School.

Financing Uses: Payments and interest due on land purchase.

Transfers: Payments to other funds

SCHOOL SERVICE FUNDS

SCHOOL ACTIVITY FUND – Established to direct and account for monies used to support co-curricular and extra-curricular student and school activities.

FOOD SERVICE FUND – Chartwells manages the Grand Haven Area Public Schools Food Service program.

DEBT RETIREMENT FUNDS

There will be no debt millage in 2026-27.

SINKING FUND

There will be a 0.6885 sinking fund levy in 2026-27. This millage is subject to the headlee rollback.