



Grand Haven, Michigan 49417

**2025-26
BUDGET
AMENDMENT #1**

December 29, 2025

GRAND HAVEN AREA PUBLIC SCHOOLS
2025-26
GENERAL FUND
BUDGET INFORMATION AMENDMENT #1

FACTORS USED IN REVISION:

- Pupil count of 4,986 (unaudited fall count)
- Staffing adjustments (interim dean at Rosy, additional staff at DSDC)
- Changes in retirement revenue (UAAL to State Aid, significant retirement offset decrease)
- 31a revenue increase of 25%
- Insurance rates increase (10%)
- Taxable value increase compared to proposed; increased property tax revenue
- Discretionary budget decrease

POTENTIAL ADDITIONAL/REDUCED REVENUES AND EXPENDITURES:

- Final pupil count
- Medicaid Revenue/Reimbursement
- Special Education/Act 18 funding
- Potential interest rate changes (locked in through the beginning of 2026, but anticipating rates to continue to come down)

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF GRAND HAVEN AREA PUBLIC SCHOOLS
2025-26 BUDGET AMENDMENT #1

RESOLVED, that this resolution shall be the general appropriation of the Grand Haven Area Public Schools for the fiscal year 2025-26 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 2025-26 is as follows:

REVENUES:

REVENUES	
Local	21,578,500
State	52,814,700
Federal	2,414,900
Interdistrict	<u>11,250,500</u>
Incoming Transfers & Other Trans	<u>175,000</u>
 TOTAL REVENUES	 88,233,600
 Fund Balance July 1, 2025	 9,403,906
 TOTAL AVAILABLE TO APPROPRIATE TO GENERAL FUND	 <u>97,637,506</u>

BE IT FURTHER RESOLVED, that, to support the proposed budget for fiscal year 2025-26 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.

BE IT FURTHER RESOLVED, that **\$90,329,000** 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	41,004,400
Added Needs	<u>13,822,700</u>
TOTAL INSTRUCTION	54,827,100

Support Services

Pupil Support	8,027,300
Instruction Staff Support	4,473,600
General Administration	1,038,900
School Administration	5,371,400
Business Services	969,700
Operations and Maintenance	7,220,200
Transportation	2,758,600
Other Central Support	2,922,300
Athletics	<u>1,699,700</u>
TOTAL SUPPORT SERVICES	34,481,700

Community Services	1,020,200
Outgoing Transfers and Other	<u>-</u>

TOTAL APPROPRIATED	90,329,000
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**GRAND HAVEN AREA PUBLIC SCHOOLS
GENERAL FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	2025-26 PROPOSED	2025-26 AMENDMENT
REVENUES		
Local	22,102,500	21,578,500
State	52,544,800	52,814,700
Federal	2,428,300	2,414,900
Interdistrict	10,789,500	11,250,500
Incoming Transfers & Other Trans	<u>115,000</u>	<u>175,000</u>
TOTAL REVENUES	87,980,100	88,233,600
Fund Balance July 1, 2025	9,687,089	9,403,906
TOTAL AVAILABLE TO APPROPRIATE TO GENERAL FUND	<u>98,030,209</u>	<u>97,637,506</u>
EXPENDITURES		
Instruction		
Basic Instruction	39,821,000	41,004,400
Added Needs	13,656,500	13,822,700
TOTAL INSTRUCTION	53,477,500	54,827,100
Support Services		
Pupil Support	8,013,200	8,027,300
Instruction Staff Support	4,650,400	4,473,600
General Administration	1,157,800	1,038,900
School Administration	5,080,000	5,371,400
Business Services	850,000	969,700
Operations and Maintenance	7,296,200	7,220,200
Transportation	3,042,600	2,758,600
Other Central Support	3,335,900	2,922,300
Athletics	<u>1,851,900</u>	<u>1,699,700</u>
TOTAL SUPPORT SERVICES	35,278,000	34,481,700
Community Services	1,107,700	1,020,200
Outgoing Transfers and Other	<u>-</u>	<u>-</u>
TOTAL APPROPRIATED	89,863,200	90,329,000
EXCESS REVENUE (APPROPRIATIONS)	(1,883,100)	(2,095,400)
FUND BALANCE, JUNE 30	<u>7,803,989</u>	<u>7,308,506</u>
FUND BALANCE AS A PERCENT OF EXPENDITURES	8.7%	8.09%

SPECIAL REVENUE SCHOOL ACTIVITY 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 2025-26 is as follows:

REVENUES:

Local	1,650,000
State	-
Federal	-
Incoming Transfers & Other Trans	<hr/>
TOTAL REVENUES	1,650,000

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:

TOTAL EXPENDITURES

Pupil Activities	<hr/> 1,650,000
TOTAL APPROPRIATED	1,650,000

**GRAND HAVEN AREA PUBLIC SCHOOLS
SCHOOL ACTIVITY FUND
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	2025-26 PROPOSED	2025-26 AMENDMENT
REVENUES:		
Local	1,750,000	1,650,000
State	-	-
Federal	-	-
Incoming Transfers & Other Trans	-	-
 TOTAL REVENUES	 1,750,000	 1,650,000
 Fund Balance July 1	 1,048,544	 1,173,666
 TOTAL AVAILABLE TO APPROPRIATE	 <u>2,798,544</u>	 <u>2,823,666</u>
 TOTAL EXPENDITURES		
Pupil Activities	1,750,000	1,650,000
 TOTAL APPROPRIATED	 1,750,000	 1,650,000
 EXCESS REVENUE (APPROPRIATIONS)	 -	 -
 FUND BALANCE, JULY 1	 <u>1,048,544</u>	 <u>1,173,666</u>
 ESTIMATED FUND BALANCE, JUNE 30	 <u>1,048,544</u>	 <u>1,173,666</u>
 ESTIMATED FUND BALANCE June 30, 2026	 1,048,544	 1,173,666

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 2025-26 is as follows:

TOTAL REVENUES	3,266,800
Fund Balance July 1	869,302
TOTAL AVAILABLE TO APPROPRIATE	<u>4,136,102</u>

BE IT FURTHER RESOLVED, that **\$3,570,000** 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>3,570,000</u>
TOTAL APPROPRIATED	3,570,000

**GRAND HAVEN AREA PUBLIC SCHOOLS
FOOD SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2026**

	2025-26 PROPOSED	2025-26 AMENDMENT
REVENUES:		
Local	338,900	405,000
State	1,286,800	1,241,000
Federal	1,290,000	1,620,800
Incoming Transfers & Other Trans	-	-
 TOTAL REVENUES	 2,915,700	 3,266,800
 Fund Balance July 1	 1,049,146	 869,302
 TOTAL AVAILABLE TO APPROPRIATE	 <u>2,979,500</u>	 <u>4,136,102</u>
 TOTAL EXPENDITURES		
Food Service Activities	3,463,600	3,570,000
 TOTAL APPROPRIATED	 3,463,600	 3,570,000
 EXCESS REVENUE (APPROPRIATIONS)	 (547,900)	 (303,200)
 FUND BALANCE, JULY 1	 1,049,146	 869,302
 FUND BALANCE, JUNE 30	 <u>501,246</u>	 <u>566,102</u>

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 2025-26 is as follows:

REVENUES:

Local	2,300,000
State	-
Federal	-
Incoming Transfers & Other Trans	-
TOTAL REVENUES	2,300,000
Fund Balance July 1	-
TOTAL AVAILABLE TO APPROPRIATE	<u>2,300,000</u>

BE IT FURTHER RESOLVED, that **\$1,800,000** of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below:

TOTAL EXPENDITURES	
Construction & Improvement	<u>1,800,000</u>
TOTAL APPROPRIATED	1,800,000
EXCESS REVENUE (APPROPRIATIONS)	500,000
FUND BALANCE, JULY 1	-
ESTIMATED FUND BALANCE, JUNE 30	<u>500,000</u>

GRAND HAVEN AREA PUBLIC SCHOOLS
 SINKING FUND
 FOR FISCAL YEAR ENDING JUNE 30, 2026

	2025-26 PROPOSED	2025-26 AMENDMENT
REVENUES:		
Local	2,300,000	2,300,000
State	-	-
Federal	-	-
Incoming Transfers & Other Trans	-	-
 TOTAL REVENUES	 2,300,000	 2,300,000
 Fund Balance July 1	 -	 -
 TOTAL AVAILABLE TO APPROPRIATE	 <u>2,300,000</u>	 <u>2,300,000</u>
 TOTAL EXPENDITURES		
Construction & Improvement	<u>2,130,000</u>	<u>1,800,000</u>
 TOTAL APPROPRIATED	 <u>2,130,000</u>	 <u>1,800,000</u>
 EXCESS REVENUE (APPROPRIATIONS)	 170,000	 500,000
 FUND BALANCE, JULY 1	 -	 -
 ESTIMATED FUND BALANCE, JUNE 30	 <u>170,000</u>	 <u>500,000</u>

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 immediately.

Kristin Perkowski
Superintendent