



Partners in building full potential

March 6, 2026

To: Ethan Ebenstein, Superintendent

From: Marvin Van Nortwick

RE: FY 2025-26 March Budget Amendment

The resolutions for amendment two to the FY 2025-26 budget, scheduled to go before the Board on March 12th, are attached for your review. The net budgets are relatively unchanged and remain on solid ground. Provided below is a detailed summarization of the proposed changes to the current budget by fund.

GENERAL FUND

The proposed General Fund budget amendment would have little impact on the budgeted change in fund balance. Below is high level financial summary, followed by a detailed summary of the changes.

	Current	Amendment II	Proposed
Revenues/Trans In	\$ 7,295,226.00	\$ 373,107.00	\$ 7,668,333.00
Expenses/Trans Out	7,187,536.00	358,153.00	7,545,689.00
Change in Fund Balance	\$ 107,690.00	\$ 14,954.00	\$ 122,644.00

Revenues/Transfers In increased by \$373,107 and Expenses/Transfers Out increased by \$358,153 in the proposed amendment. The change can be attributed to the following:

	Revenues	Expenses
Current Budget	\$ 7,295,226.00	\$ 7,187,536.00
27l(4) - MPSERS Healthcare Offset	19,895.00	-
147g - MPSERS 3% Healthcare Reimb	-	2,623.00
147c - MPSERS Rate Stabilization	86,957.00	46,464.00
Dolly Parton Imagination Library (DPIL) Grant	26,500.00	26,500.00
Great Start Collaborative (GSC) Program	-	42,811.00
Youth Advisory Counsel (YAC)	(30,350.00)	(30,350.00)
32n - Out of School Time (OST) Grant	56,700.00	56,700.00
GSRP Carryover	(852,985.00)	(852,985.00)
GSRP Transportation	(30,701.00)	(30,701.00)
GSRP Classroom Startup	84,000.00	84,000.00
31n(6) - Mental Health Support Services	931,908.00	931,908.00
Medicaid C4S Program	81,183.00	81,183.00
Amended Budget as Proposed	\$ 7,668,333.00	\$ 7,545,689.00

SPECIAL EDUCATION FUND

The proposed Special Education Fund budget amendment would increase the budgeted change in fund balance by \$148,264 to \$395,569. Below is high level financial summary, followed by a detailed summary of the changes.

	Current	Amendment II	Proposed
Revenues/Trans In	\$ 28,398,434.00	\$ 536,321.00	\$ 28,934,755.00
Expenses/Trans Out	28,151,129.00	388,057.00	28,539,186.00
Change in Fund Balance	\$ 247,305.00	\$ 148,264.00	\$ 395,569.00

Revenues/Transfers In increased by \$536,321 and Expenses/Transfers Out increased by \$388,057 in the proposed amendment. The change can be attributed to the following:

	Revenues	Expenses
Current Budget	\$ 28,398,434.00	\$ 28,151,129.00
147g - MPSERS 3% Healthcare Reimb	-	16,926.00
147c - MPSERS Rate Stabilization	540,682.00	374,143.00
Flowthrough Grant	(21,479.00)	(20,130.00)
27k - Student Loan Repayment	1,752.00	1,752.00
DHH Lead K Grant	8,800.00	8,800.00
Start Grant	1,788.00	1,788.00
Summer Enrichment Program	2,005.00	2,005.00
Summer GRBS Custodial Program	2,773.00	2,773.00
Amended Budget as Proposed	\$ 28,934,755.00	\$ 28,539,186.00

VOCATIONAL EDUCATION FUND

The proposed Special Education Fund budget amendment would increase the budgeted change in fund balance by \$30,019 to \$60,704. Below is high level financial summary, followed by a detailed summary of the changes.

	Current	Amendment II	Proposed
Revenues/Trans In	\$ 2,846,461.00	\$ 37,677.00	\$ 2,884,138.00
Expenses/Trans Out	2,815,776.00	7,658.00	2,823,434.00
Change in Fund Balance	\$ 30,685.00	\$ 30,019.00	\$ 60,704.00

Revenues/Transfers In increased by \$37,677 and Expenses/Transfers Out increased by \$7,658 in the proposed amendment. The change can be attributed to the following:

	Revenues	Expenses
Current Budget	\$ 2,846,461.00	\$ 2,815,776.00
62 - Vocation Ed Millage Equalization	11,908.00	-
147g - MPSERS 3% Healthcare Reimb	-	1,082.00
147c - MPSERS Rate Stabilization	50,204.00	46,566.00
61a - Added Costs	(24,435.00)	(39,990.00)
Amended Budget as Proposed	\$ 2,884,138.00	\$ 2,823,434.00