



*Partners in building full potential*

December 2, 2025

**To:** Ethan Ebenstein, Superintendent

**From:** Marvin Van Nortwick

**RE:** FY 2025-26 December Budget Amendment

The resolutions for amendment-one to the FY 2025-26 budget, scheduled to go before the Board on December 11<sup>th</sup>, are attached for your review. Due to the delay in the adoption of the State budget, this proposed amendment is abbreviated as compared to the prior year. As a result, the net budgets are relatively unchanged and remain on solid ground. Provided below is a detailed summarization of the proposed changes to the original budget by fund.

#### **GENERAL FUND**

The proposed General Fund budget amendment would have no impact on the budgeted fund balance. Below is high level financial summary, followed by a detailed summary of the changes.

	<b>Original</b>	<b>Amendment 1</b>	<b>Amended</b>
Revenues/Trans In	\$ 7,126,561.00	\$ 168,664.77	\$ 7,295,225.77
Expenses/Trans Out	7,018,871.00	168,664.77	7,187,535.77
Change in Fund Balance	\$ 107,690.00	\$ -	\$ 107,690.00

Revenues/Transfers In increased by \$168,665 and Expenses/Transfers Out increased by \$168,665 in the proposed amendment. The change can be attributed to the following:

	<b>Revenues</b>	<b>Expenses</b>
<b>Original Budget</b>	<b>\$7,126,561.00</b>	<b>\$7,018,871.00</b>
Section 81 of the Michigan State School Aid Act	20,291.00	-
32p(6) Early Literacy Grant	-42,113.27	-42,113.27
GSRP Start Up Funding	2,378.00	2,378.00
32p Great Start Collaborative Grant	-162,655.12	-162,655.12
35a(4) Early Literacy Coach	125,000.00	112,310.00
31p TRAILS Grant	223,214.14	223,214.14
MI College Access Network	2,398.02	2,398.02
152a Headlee Obligation for Data Collection	152.00	-
Transfer Out to Capital Fund	-	33,133.00
<b>Amended Budget as Proposed</b>	<b>\$7,295,225.77</b>	<b>\$7,187,535.77</b>

## **SPECIAL EDUCATION FUND**

The proposed Special Education Fund budget amendment would increase the budgeted fund balance by \$40,593 to \$247,305. Below is high level financial summary, followed by a detailed summary of the changes.

	<b>Original</b>	<b>Amendment 1</b>	<b>Amended</b>
Revenues/Trans In	\$ 27,845,205.00	\$ 553,229.00	\$ 28,398,434.00
Expenses/Trans Out	27,638,493.00	512,636.00	28,151,129.00
Change in Fund Balance	\$ 206,712.00	\$ 40,593.00	\$ 247,305.00

Revenues/Transfers In increased by \$553,229 and Expenses/Transfers Out increased by \$512,636 in the proposed amendment. The change can be attributed to the following:

	<b>Revenues</b>	<b>Expenses</b>
<b>Original Budget</b>	<b>\$27,845,205.00</b>	<b>\$27,638,493.00</b>
54d Early On SSA	3,737.00	-2,347.00
Early On Michigan	1,956.00	1,956.00
Flowthrough Grants	529,789.00	529,789.00
Preschool Grant	1,616.00	1,611.00
General Supervision System Grant	16,131.00	16,131.00
Indirect Cost Recovery	-	-34,504.00
<b>Amended Budget as Proposed</b>	<b>\$28,398,434.00</b>	<b>\$28,151,129.00</b>

## **VOCATIONAL EDUCATION FUND**

The proposed Special Education Fund budget amendment would decrease the budgeted fund balance by \$600 to \$30,685. Below is high level financial summary, followed by a detailed summary of the changes.

	<b>Original</b>	<b>Amendment 1</b>	<b>Amended</b>
Revenues/Trans In	\$ 2,800,882.00	\$ 45,579.00	\$ 2,846,461.00
Expenses/Trans Out	2,769,597.00	46,179.00	2,815,776.00
Change in Fund Balance	\$ 31,285.00	\$ (600.00)	\$ 30,685.00

Revenues/Transfers In increased by \$45,579 and Expenses/Transfers Out increased by \$46,179 in the proposed amendment. The change can be attributed to the following:

	<b>Revenues</b>	<b>Expenses</b>
<b>Original Revenue Budget</b>	<b>\$2,800,882.00</b>	<b>\$2,769,597.00</b>
Skilled Trades/Dual Enrollment Grant	45,589.00	45,589.00
Perkins Grant	-10.00	590.00
<b>Amended Revenue Budget as Proposed</b>	<b>\$2,846,461.00</b>	<b>\$2,815,776.00</b>