



Grosse Pointe Public School System

2025 – 2026 General Appropriations Act Amendment #1

January 12, 2026 - 1st read

OUR VISION

One inclusive community learning together

OUR MISSION

Cultivate Educational Excellence By:

- Empowering Students
- Valuing Diversity
- Inspiring Curiosity
- Pushing Possibilities

Table of Contents

	<u>Page</u>
Board of Education and Administration	1
Proposed Budget Memorandum	2-3
General Fund	4
Special Revenue Funds	
Special Education Center Programs Fund	5
Community Service Fund	6
Food Service Fund	7
Student & School Activity Fund	8
Budget Resolution	9 - 14

Board of Education

	<u>Term Expiration</u>
Sean Cotton	December 31, 2026
Clint Derringer	December 31, 2028
Laura Hull	December 31, 2028
Virginia Jeup	December 31, 2026
Timothy Klepp	December 31, 2028
Valarie St. John	December 31, 2026
Colleen Worden	December 31, 2028

Administration

Dr. Andrea Tuttle, Superintendent

Dr. Roy Bishop, Deputy Superintendent

Lillie Loder, Executive Director of Special Education

Dr. Sara Delgado, Assistant Superintendent of Teaching and Learning

Moussa Hamka, Assistant Superintendent of Human Resources

Andrea Agrusa, Chief Financial Officer



MEMORANDUM

To: Dr. Andrea Tuttle, Superintendent

From: Andrea Agrusa, Business Manager

Date: January 9, 2026

Subject: 2025-2026 General Appropriations Act Amendment #1

The Board of Education is required to amend the budget when actual or projected revenues differ from estimates used in the original appropriation, or when expenditures are expected to exceed authorized levels. The enclosed amendment reflects the most current information available and includes recommended changes to the General Fund, Special Education Fund, Community Service Fund, Food Service Fund and Student Activity Fund for the 2025-2026 fiscal year.

General Fund

The FY26 General Fund Budget Amendment #1 reflects updated revenue and expenditure projections based on the most current information available, resulting in a modest structural adjustment. The General Fund is now projected to have an operating deficit of \$988k for FY26, compared to a near break-even position in the original budget. The ending fund balance is projected at \$13.7 million, an overall decrease of \$2.1 million from the original budget, representing 13.3% of revenues and 13.1% of expenditures. This level continues to reflect a healthy reserve, providing flexibility to manage short-term pressures while maintain long-term financial stability.

The beginning fund balance was adjusted to the FY25 audit, which was a negative adjustment of \$1.1 million.

Total FY26 revenues are projected at \$102.9 million, a \$2.3 million decrease from the original budget. The most significant change is a \$5.3 million reduction in state revenue, partially offset by increases in local revenue (+\$0.9 million), federal revenue (+\$1.1 million), and transfers from other funds (+\$0.8 million). These changes reflect updated enrollment and funding assumptions.

The reduction to state revenue was primarily due to a negative adjustment in special education funding in the amount of \$3.7 million. Both the FY25 final budget and FY26 original budget did not take into account the portion of state aid revenue that is allocated to the Special Education Fund, and in error, was budgeted 100% in the General Fund.

The amended general fund expenditures total \$103.9 million, a \$1.3 million decrease from the original budget. Salary and benefit costs have been updated to reflect current payroll data and alignment of grant expenditures with approved awards.

Special Education Center Programs Fund

Adjustments proposed for this fund are based on the most recent Act 18 budget submitted to Wayne RESA for approval.

Community Services Fund

Adjustments are based on current year-to-date activity and utilization.

Food Service Fund

The food service revenue and expenditures have been updated to reflect current year meal counts and costs based, annualized based on year-to-date activity through November.

Student Activity Account

There are no recommended adjustments at this time.

GROSSE POINTE PUBLIC SCHOOL SYSTEM

GENERAL FUND

FY26 BUDGET AMENDMENT #1

Presented to the Board of Education on January 12, 2026 - 1st read

	FY25	FY26	FY26	
	Actual	Original	Amend #1	Net Adj
<u>REVENUE</u>				
Local	22,943,567	22,442,554	23,304,218	861,664
State	71,224,662	74,818,093	69,523,503	(5,294,590)
Federal	3,907,318	2,458,903	3,569,374	1,110,471
Interdistrict	4,682,137	4,674,657	4,367,282	(307,375)
Other Financing Sources	101,550	3,622	570,000	566,378
Transfer from Other Funds	1,503,727	800,000	1,585,503	785,503
TOTAL REVENUES	104,362,960	105,197,829	102,919,880	(2,277,949)
<u>EXPENDITURES</u>				
INSTRUCTION				
Basic Programs	50,565,165	53,295,752	50,039,014	(3,256,738)
Added Needs	8,602,489	8,793,834	9,606,464	812,630
TOTAL INSTRUCTION	59,167,654	62,089,586	59,645,478	(2,444,108)
SUPPORT SERVICES INSTRUCTION				
Pupil Support	7,369,066	7,471,905	8,366,115	894,210
Instructional Support	3,390,721	3,618,424	4,020,338	401,914
School Administration	6,730,610	7,123,659	6,922,327	(201,332)
Athletics & Other Activities	2,905,304	3,082,074	3,255,426	173,352
TOTAL SUPPORT SERVICES INSTRUCTION	20,395,701	21,296,062	22,564,206	1,268,144
SUPPORT SERVICES OTHER				
General Administration	1,422,170	1,429,079	1,688,148	259,069
Business Services	1,456,746	1,615,455	1,720,635	105,180
Operation & Maintenance	11,780,508	12,493,786	12,013,634	(480,152)
Pupil Transportation	1,985,232	2,000,856	2,002,393	1,537
Central Services	3,587,623	3,496,918	3,577,168	80,250
TOTAL SUPPORT SERVICES OTHER	20,232,280	21,036,094	21,001,978	(34,116)
COMMUNITY SERVICES				
Community Services Direction	483,820	494,699	458,162	(36,537)
Community Activities	6,820	7,578	3,447	(4,131)
Custody & Care of Children	11,196	14,536	0	(14,536)
Welfare Activities	855	876	934	58
Non-Public School Pupils	227,565	229,499	233,864	4,365
TOTAL COMMUNITY SERVICES	730,255	747,188	696,407	(50,781)
OUTGOING TRANSFERS & OTHER				
Building & Site Improvements	0	0	0	0
Other Financing Uses	0	0	0	0
TOTAL TRANSFERS & OTHER	0	0	0	0
TOTAL EXPENDITURES	100,525,889	105,168,930	103,908,069	(1,260,861)
<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	3,837,071	28,899	(988,189)	(1,017,088)
Beginning Fund Balance	10,807,164	15,748,762	14,644,234	(1,104,528)
Ending Fund Balance	14,644,234	15,777,661	13,656,045	(2,121,616)
<i>Fund Balance % of Revenue:</i>	<i>14.0%</i>	<i>15.0%</i>	<i>13.3%</i>	
<i>Fund Balance % of Expenditures:</i>	<i>14.6%</i>	<i>15.0%</i>	<i>13.1%</i>	

**GROSSE POINTE PUBLIC SCHOOL SYSTEM
SPECIAL REVENUE FUND - SPECIAL EDUCATION
FY26 BUDGET AMENDMENT #1**

Presented to the Board of Education on January 12, 2026 - 1st read

	FY25 Actual	FY26 Original	FY26 Amend #1	Difference
<u>REVENUE</u>				
State	6,865,239	8,125,000	6,601,418	(1,523,582)
Interdistrict	6,757,835	6,001,881	7,523,549	1,521,668
Fund Modifications	0	0	0	0
Total Revenue	13,623,074	14,126,881	14,124,967	(1,914)

<u>EXPENDITURES</u>				
Added Needs Instruction	8,035,427	8,601,618	8,837,459	235,841
Pupil Support	3,665,203	3,250,000	3,263,973	13,973
Instructional Support	703,808	800,000	732,408	(67,592)
Operations & Maintenance	58,954	50,000	0	(50,000)
Transportation	14,866	25,000	25,975	975
Transfer to General Fund	1,116,399	800,000	1,265,152	465,152
Total Expenditures & Transfers	13,594,657	13,526,618	14,124,967	598,349

<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	28,417	600,263	0	(600,263)
Beginning Fund Balance	56,270	683,461	84,687	(598,774)
Ending Fund Balance	84,687	1,283,724	84,687	(1,199,037)

GROSSE POINTE PUBLIC SCHOOL SYSTEM
SPECIAL REVENUE FUND - COMMUNITY SERVICES
FY26 BUDGET AMENDMENT #1

Presented to the Board of Education on January 12, 2026 - 1st read

	FY25 Actual	FY26 Original	FY26 Amend #1	Difference
<u>REVENUE</u>				
Local				
Community Swim	66,208	66,208	66,208	0
Kids Club	1,051,301	844,050	1,051,300	207,250
Tuition Preschool	1,444,146	1,300,680	1,444,146	143,466
Safety Town	24,976	24,762	24,762	0
Camp O Fun	389,812	264,300	264,300	0
State	5,335	0	0	0
Federal	0	0	0	0
Interdistrict	0	0	0	0
Fund Modifications	0	0	0	0
Total Revenue	2,981,778	2,500,000	2,850,716	350,716

EXPENDITURES

Community Services				
Community Swim	58,804	58,863	58,863	0
Kids Club	814,508	896,988	854,936	(42,052)
Tuition Preschool	1,369,768	1,469,752	1,183,337	(286,415)
Safety Town	17,019	17,414	17,414	0
Camp O Fun	322,176	356,165	356,165	0
Total Community Services	2,582,274	2,799,182	2,470,715	(328,467)
Transfer to General Fund	387,327	0	320,351	320,351
Total Expenditures & Transfers	2,969,602	2,799,182	2,791,066	(8,116)

FUND BALANCE

Revenues Over (Under) Expenditures	12,176	(299,182)	59,650	358,832
Beginning Fund Balance	713,169	561,411	725,345	163,934
Ending Fund Balance	725,345	262,229	784,995	522,766

**GROSSE POINTE PUBLIC SCHOOL SYSTEM
SPECIAL REVENUE FUND - FOOD SERVICE
FY26 BUDGET AMENDMENT #1**

Presented to the Board of Education on January 12, 2026 - 1st read

	FY25 Actual	FY26 Original	FY26 Amend #1	Difference
<u>REVENUE</u>				
Local	177,377	150,000	192,863	42,863
State	1,256,476	1,100,000	1,303,998	203,998
Federal	676,751	500,000	581,417	81,417
Fund Modifications	0	0	0	0
Total Revenue	2,110,605	1,750,000	2,078,278	328,278

<u>EXPENDITURES</u>				
Salaries	41,817	43,867	35,825	(8,042)
Benefits	30,818	30,060	30,568	508
Purchased Services	1,097,715	851,178	1,051,322	200,144
Repairs & Maintenance	3,350	2,350	3,350	1,000
Supplies & Materials	892,660	967,202	891,752	(75,450)
Capital Outlay	2,990	3,000	0	(3,000)
Other Expenses	10,852	11,000	8,360	(2,640)
Transfer to General Fund	0	0	0	0
Total Expenditures & Transfers	2,080,202	1,908,657	2,021,177	112,520

<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	30,403	(158,657)	57,101	215,758
Beginning Fund Balance	324,357	200,687	354,760	154,073
Ending Fund Balance	354,760	42,030	411,861	369,831

GROSSE POINTE PUBLIC SCHOOL SYSTEM
SPECIAL REVENUE FUND - STUDENT & SCHOOL ACTIVITIES
FY26 BUDGET AMENDMENT #1
Presented to the Board of Education on January 12, 2026 - 1st read

	<u>FY25</u> <u>Actual</u>	<u>FY26</u> <u>Original</u>	<u>FY26</u> <u>Amend #1</u>	<u>Difference</u>
<u>REVENUE</u>				
Local	2,390,907	3,000,000	3,000,000	0
Total Revenue	<u>2,390,907</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
<u>EXPENDITURES</u>				
Student Activity Expenditures	2,363,999	3,000,000	3,000,000	0
Total Expenditures	<u>2,363,999</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
<u>FUND BALANCE</u>				
Revenues Over (Under) Expenditures	26,908	0	0	0
Beginning Fund Balance	2,407,634	2,769,630	2,434,543	(335,087)
Ending Fund Balance	<u>2,434,543</u>	<u>2,769,630</u>	<u>2,434,543</u>	<u>(335,087)</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026

RESOLVED, that this resolution shall be the general appropriations of Grosse Pointe Public School System for the **2025-26** fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Grosse Pointe Public School System.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **general fund** of the school district for fiscal year **2025-26** is as follows:

REVENUES:	ORIGINAL	AMEND #1
Local	\$22,442,554	\$23,304,218
State	74,818,093	69,523,503
Federal	2,458,903	3,569,374
Interdistrict	4,674,657	4,367,282
Other Financing Sources	3,622	570,000
Incoming Transfers	800,000	1,585,503
TOTAL REVENUE	<u>105,197,829</u>	<u>102,919,880</u>
FUND BALANCE, JULY 1, 2025		<u>14,644,234</u>
TOTAL AVAILABLE TO APPROPRIATE		<u>\$117,564,114</u>

BE IT FURTHER RESOLVED, that **\$103,908,069** of the total available to appropriate in the **general fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	ORIGINAL	AMEND #1
Basic Programs	\$53,295,752	\$50,039,014
Added Needs	8,793,834	9,606,464
Pupil Support Services	7,471,905	8,366,115
Instructional Staff Support Services	3,618,424	4,020,338
General Administration	1,429,079	1,688,148
School Administration	7,123,659	6,922,327
Business	1,615,455	1,720,635
Operations & Maintenance	12,493,786	12,013,634
Pupil Transportation	2,000,856	2,002,393
Central Services	3,496,918	3,577,168
Athletics & Other Activities	3,082,074	3,255,426
Community Services	747,188	696,407
Outgoing Transfers and Other	0	0
TOTAL APPROPRIATED	<u>105,168,930</u>	<u>103,908,069</u>
ESTIMATED ENDING FUND BALANCE		<u>\$13,656,045</u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***special education fund*** of the school district for fiscal year **2025-2026** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
State	\$8,125,000	\$6,601,418
Interdistrict	<u>6,001,881</u>	<u>7,523,549</u>
TOTAL REVENUE	<u>14,126,881</u>	<u>14,124,967</u>
FUND BALANCE, JULY 1, 2025		<u>84,687</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$14,209,654</u></u>

BE IT FURTHER RESOLVED, that **\$14,124,967** of the total available to appropriate in the ***special education fund*** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Added Needs	\$8,601,618	\$8,837,459
Pupil Support Services	3,250,000	\$3,263,973
Instructional Staff Support Services	800,000	\$732,408
Operations & Maintenance	50,000	\$0
Pupil Transportation	25,000	\$25,975
Transfer to General Fund	<u>800,000</u>	<u>1,265,152</u>
TOTAL APPROPRIATED	<u>13,526,618</u>	<u>14,124,967</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$84,687</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***community service fund*** of the school district for fiscal year **2025-2026** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Local	\$2,500,000	\$2,850,716
State	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>2,500,000</u>	<u>2,850,716</u>
 FUND BALANCE, JULY 1, 2025		<u>725,345</u>
 TOTAL AVAILABLE TO APPROPRIATE		<u>\$3,576,061</u>

BE IT FURTHER RESOLVED, that **\$2,791,066** of the total available to appropriate in the ***community service fund*** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Community Service Activities	\$2,799,182	\$2,470,715
Transfer to General Fund	<u>0</u>	<u>320,351</u>
TOTAL APPROPRIATED	<u>2,799,182</u>	<u>2,791,066</u>
 ESTIMATED ENDING FUND BALANCE		<u>\$784,995</u>

**Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026**

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***food service fund*** of the school district for fiscal year **2025-2026** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Local	\$150,000	\$192,863
State	1,100,000	1,303,998
Federal	<u>500,000</u>	<u>581,417</u>
TOTAL REVENUE	<u>1,750,000</u>	<u>2,078,278</u>
FUND BALANCE, JULY 1, 2025		<u>354,760</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,433,038</u></u>

BE IT FURTHER RESOLVED, that **\$2,021,177** of the total available to appropriate in the ***food service fund*** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Food Service Activities	\$1,908,657	\$2,021,177
Transfer to General Fund	<u>0</u>	<u>0</u>
TOTAL APPROPRIATED	<u>1,908,657</u>	<u>2,021,177</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$411,861</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***student & school activity fund*** of the school district for fiscal year **2025-2026** is as follows:

REVENUES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Student/School Activities	\$3,000,000	\$3,000,000
Transfer to General Fund	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>3,000,000</u>	<u>3,000,000</u>
FUND BALANCE, JULY 1, 2025		<u>2,434,543</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$5,434,543</u></u>

BE IT FURTHER RESOLVED, that **\$3,000,000** of the total available to appropriate in the ***student & school activity fund*** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	<u>ORIGINAL</u>	<u>AMEND #1</u>
Student/School Activities	<u>\$3,000,000</u>	<u>\$3,000,000</u>
TOTAL APPROPRIATED	<u>3,000,000</u>	<u>3,000,000</u>
ESTIMATED ENDING FUND BALANCE		<u><u>\$2,434,543</u></u>

Grosse Pointe Public School System
Resolution for Adoption by the Board of Education
General Fund Budget Amendment #1 – January 26, 2026

The Board of Education is required to amend a budget when the actual and probable revenues in a fund are less than the estimated revenues, including the available fund balance, upon which the original appropriations from the fund were based or when expenditures are anticipated to exceed the current appropriation. Enclosed are the recommended budget changes for the **General Fund, Special Education Fund, Community Service Fund, Food Service Fund, and Student Activity Fund** for the fiscal year **2025-2026**.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure 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, for purposes of meeting the needs of the school district, the Superintendent or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Education. When the Superintendent or Chief Financial Officer make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the department heads responsible for 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.

This act is to take effect **January 26, 2026**.