BERRIEN SPRINGS PUBLIC SCHOOLS
2026-2027 BUDGET AMENDMENT
GENERAL FUND - BY FUNCTION CODE

	25-26 Actual *	26-27 Original	26-27 Amendment	Variance
Revenue				
Local	$ 22,060,229	$ 23,319,513	$ 23,362,667	$ 43,154
State	69,050,066	68,285,900	69,305,201	1,019,301
Federal	1,564,509	1,109,516	1,270,131	160,615
Other Local Revenue	2,172,121	1,310,000	1,310,000	-
Other Transactions	3,867,130	-	-	-
Transfers In	79,000	100,000	100,000	-
Revenue Total	$ 98,793,055	$ 94,124,929	$ 95,347,999	$ 1,223,070
Expenditures				
Instruction				
Basic Programs	$ 25,185,479	$ 26,689,184	$ 27,232,927	$ 543,743
Added Needs	9,213,621	10,096,053	10,414,586	318,533
Adult Education	67,041	97,798	98,298	500
Instruction Total	34,466,141	36,883,035	37,745,811	862,776
Support Services				
Pupil Support Services	6,631,243	7,910,058	7,912,353	2,295
Instructional Staff Support Services	14,109,049	15,129,480	15,245,309	115,829
General Administration	1,707,592	1,743,056	1,743,056	-
School Administration	2,762,065	3,143,052	3,143,552	500
Business Services	1,598,857	1,592,585	1,724,495	131,910
Operations and Maintenance	5,663,344	6,342,478	6,357,813	15,335
Transportation	2,273,375	2,346,519	2,366,519	20,000
Central Services	4,484,851	5,400,835	5,467,454	66,619
Other Support Services	4,042,550	3,935,067	3,966,483	31,416
Support Services Total	43,272,926	47,543,130	47,927,034	383,904
Community Services	3,275,763	3,410,426	3,431,739	21,313
Facility Acquisition/Construction	9,159,113	7,282,146	7,360,146	78,000
Other Financing Uses	11,836,682	1,517,340	7,371,558	5,854,218
Expenditures Total	$ 102,010,626	$ 96,636,078	$ 103,836,289	$ 7,200,211
Revenue Over/(Under) Expenditures	$ (3,217,571)	$ (2,511,149)	$ (8,488,290)	
Beginning Fund Balance	$ 47,282,231	$ 44,064,661	$ 44,064,661	
Ending Fund Balance	$ 44,064,661	$ 41,553,512	$ 35,576,371	
Percentage of Expenditures	43%	43%	34%	

* Pending audit adjustment to GASB 87 lease entry