# Grand Rapids Public Schools

## Operating Budget and District Data

2023/2024 Final
2024/2025 Amendment Two
2025/2026 Proposed

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## General Fund Budget

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Revenue:** | | | |
| Local sources: | | | |
| Property taxes | $ 49,125,616 | $ 53,070,000 | $ 55,700,000 |
| Investment income | 3,035,307 | 3,200,000 | 2,000,000 |
| Payment from local government agencies | 24,479,967 | 26,465,000 | 25,960,000 |
| Other | 3,672,773 | 3,663,217 | 2,728,969 |
| State sources: | | | |
| Restricted | 59,481,555 | 66,945,016 | 59,285,663 |
| Unrestricted | 82,509,846 | 77,150,600 | 77,845,000 |
| Federal sources: | | | |
| Restricted | 70,656,011 | 32,592,025 | 21,756,505 |
| Unrestricted | 64,317 | 38,000 | 38,000 |
| Total revenue | 293,025,392 | 263,123,858 | 245,314,137 |
| Other financing sources: | | | |
| Operating transfers in | 705,162 | 1,045,778 | 991,105 |
| Total revenue and other financing sources | $ 293,730,554 | $ 264,169,636 | $ 246,305,242 |

## General Fund Budget

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Expenditures:** | | | |
| Instruction | $ 137,342,475 | $ 126,648,944 | $ 123,735,225 |
| Support services | 135,763,562 | 143,418,602 | 132,664,057 |
| Community services | 1,704,294 | 3,549,644 | 2,384,339 |
| Capital outlay | 107,750 | 1,686,851 | 89,851 |
| Total expenditures | 274,918,081 | 275,304,041 | 258,873,472 |
| Other financing uses: | | | |
| Transfers out | 9,133,222 | 1,189,458 | 960,179 |
| Total expenditures and other financing uses | 284,051,303 | 276,493,499 | 259,833,651 |
| Revenues and other sources over (under) expenditures and other uses | 9,679,251 | (12,323,863) | (13,528,409) |
| Fund balance at beginning of year | 30,899,891 | 40,579,142 | 28,255,279 |
| Fund balance at end of year | $ 40,579,142 | $ 28,255,279 | $ 14,726,870 |

## General Fund Budget

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Fund balance summary:** | | | |
| Nonspendable | $ 4,762,483 | $ 4,000,000 | $ 4,000,000 |
| Assigned | 11,034,281 | 13,528,409 | |
| Unassigned | 24,782,378 | 10,726,870 | 10,726,870 |
| Fund balance at end of year | $ 40,579,142 | $ 28,255,279 | $ 14,726,870 |

## Schedule of Ad Valorem Tax Rates

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| Non-Homestead property: | | | |
| Millage levy | | | |
| Operating | | | |
| County allocated | 0.0000 | 0.0000 | 0.0000 |
| Extra voted | 18.0000 | 18.0000 | 18.0000 |
| Headlee rollback | 0.0000 | 0.0000 | 0.0000 |
| Total operating | 18.0000 | 18.0000 | 18.0000 |
| Sinking fund | 0.0000 | 0.0000 | 0.0000 |
| Debt retirement | 3.8500 | 3.8500 | 3.8500 |
| Total Ad Valorem tax rates(non-homestead) | 21.8500 | 21.8500 | 21.8500 |

## Special Revenue Budget

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Revenue:** | | | |
| Local sources: | | | |
| Investment income | $ 129,551 | $ 81,000 | $ 85,500 |
| Food service | 237,065 | 1,175,632 | 199,500 |
| Other | 1,047,674 | 692,362 | 757,212 |
| State sources: | | | |
| Restricted | 1,300,254 | 795,408 | 688,162 |
| Federal sources: | | | |
| Restricted | 13,184,437 | 13,892,000 | 12,772,000 |
| Total revenue | 15,898,981 | 16,636,402 | 14,502,374 |
| Other financing sources: | | | |
| Transfers in | 133,222 | 1,189,458 | 960,179 |
| Total revenue and other financing sources | $ 16,032,203 | $ 17,825,860 | $ 15,462,553 |

## Special Revenue Budget

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Expenditures:** | | | |
| School services: | | | |
| Salaries | $ 3,681,494 | $ 4,025,327 | $ 3,739,814 |
| Benefits and payroll taxes | 2,844,464 | 2,758,424 | 2,578,195 |
| Payments to other districts | 437,385 | 25,000 | |
| Nonsalaries | 10,746,126 | 10,006,348 | 8,278,803 |
| Total expenditures | 17,709,469 | 16,815,099 | 14,596,812 |
| Other financing uses | | | |
| Transfers out | 705,162 | 1,045,778 | 947,663 |
| Total expenditures and other financing uses | 18,414,631 | 17,860,877 | 15,544,475 |
| Revenues and other sources over (under) expenditures and other uses | (2,382,428) | (35,017) | (81,922) |
| Fund balance at beginning of year | 4,728,675 | 2,346,247 | 2,311,230 |
| Fund balance at the end of year | $ 2,346,247 | $ 2,311,230 | $ 2,229,308 |

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**Grand Rapids Public Schools**

**Debt Service Budget**

| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|
| **Revenue:** | | | |
| Local sources: | | | |
| Property taxes | $ 24,671,064 | $ 26,715,000 | $ 27,220,000 |
| Investment income | 1,060,048 | 1,005,000 | 800,000 |
| State sources - restricted | 243,949 | 227,000 | 200,000 |
| Total revenue | 25,975,061 | 27,947,000 | 28,220,000 |
| **Expenditures:** | | | |
| Bond principal maturities | 14,210,000 | 18,465,000 | 15,440,000 |
| Interest on bonded debt | 8,250,610 | 13,142,900 | 11,493,750 |
| Other | 72,281 | 70,000 | 71,250 |
| Total expenditures | 22,532,891 | 31,677,900 | 27,005,000 |
| Revenues and other sources over (under) expenditures | 3,442,170 | (3,730,900) | 1,215,000 |
| Fund balance at beginning of year | 5,623,841 | 9,066,011 | 5,335,111 |
| Fund balance at end of year | $ 9,066,011 | $ 5,335,111 | $ 6,550,111 |

**Grand Rapids Public Schools**
**Combining Schedule of Revenue and Expenditures**
**General Fund**

| | General Programs | | | Grants | | |
|---|---|---|---|---|---|---|
| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
| **Revenue:** | | | | | | |
| Local sources: | | | | | | |
| Property taxes | $ 49,125,616 | $ 53,070,000 | $ 55,700,000 | | | |
| Investment income | 3,035,307 | 3,200,000 | 2,000,000 | | | |
| Payments from local government agencies: | | | | | | |
| County special education tax | 12,899,292 | 14,690,000 | 14,700,000 | | | |
| County enhancement millage | 4,225,739 | 4,600,000 | 4,600,000 | | | |
| Services to other governmental agencies | 7,354,936 | 7,175,000 | 6,660,000 | | | |
| Other revenue: | | | | | | |
| Rental of facilities | 221,184 | 230,000 | 245,000 | | | |
| Other | 1,241,563 | 1,401,000 | 606,000 | $ 1,554,890 | $ 1,593,767 | $ 1,406,969 |
| Total local sources | 78,103,637 | 84,366,000 | 84,511,000 | 1,554,890 | 1,593,767 | 1,406,969 |
| State sources: | | | | | | |
| Restricted: | | | | | | |
| Special education | 8,563,448 | 8,106,000 | 7,975,000 | | | |
| Other | 26,847,999 | 27,515,800 | 22,335,500 | 24,070,109 | 31,323,216 | 28,975,163 |
| Total restricted state sources | 35,411,447 | 35,621,800 | 30,310,500 | 24,070,109 | 31,323,216 | 28,975,163 |
| Unrestricted | 82,509,846 | 77,150,600 | 77,845,000 | | | |
| Total state sources | 117,921,293 | 112,772,400 | 108,155,500 | 24,070,109 | 31,323,216 | 28,975,163 |
| Federal sources: | | | | | | |
| Restricted | 222,857 | 180,000 | 180,000 | 70,433,154 | 32,412,025 | 21,576,505 |
| Unrestricted | 64,317 | 38,000 | 38,000 | | | |
| Total federal sources | 287,174 | 218,000 | 218,000 | 70,433,154 | 32,412,025 | 21,576,505 |
| Total revenue | $ 196,312,104 | $ 197,356,400 | $ 192,884,500 | $ 96,058,153 | $ 65,329,008 | $ 51,958,637 |

| Athletics | | |
|---|---|---|
| Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
| $ 655,136 | $ 438,450 | $ 471,000 |
| 655,136 | 438,450 | 471,000 |
| $ 655,136 | $ 438,450 | $ 471,000 |

**Grand Rapids Public Schools**
**Combining Schedule of Revenue and Expenditures**
**General Fund**

| | General Programs | | | Grants | | |
|---|---|---|---|---|---|---|
| | | Amendment Two | Proposed | | Amendment Two | Proposed |
| | Actual | Budget | Budget | Actual | Budget | Budget |
| | 2023-2024 | 2024-2025 | 2025-2026 | 2023-2024 | 2024-2025 | 2025-2026 |
| **Expenditures:** | | | | | | |
| Instruction: | | | | | | |
| Basic programs: | | | | | | |
| Elementary: | | | | | | |
| Salaries | $ 20,496,622 | $ 22,866,631 | $ 25,272,020 | $ 3,975,339 | $ 2,241,134 | $ 1,685,002 |
| Benefits and payroll taxes | 15,914,167 | 15,338,019 | 15,530,060 | 2,943,319 | 1,652,437 | 1,218,027 |
| Nonsalaries | 4,452,348 | 5,284,096 | 2,303,434 | 7,332,416 | 991,239 | 596,368 |
| Total elementary | 40,863,137 | 43,488,746 | 43,105,514 | 14,251,074 | 4,884,810 | 3,499,397 |
| Secondary: | | | | | | |
| Salaries | 18,485,821 | 20,475,755 | 21,835,478 | 1,126,721 | 427,573 | 233,926 |
| Benefits and payroll taxes | 14,195,658 | 13,822,651 | 13,601,118 | 692,385 | 290,792 | 108,166 |
| Nonsalaries | 8,983,166 | 6,320,666 | 3,849,235 | 7,607,748 | 1,856,472 | 821,659 |
| Total secondary | 41,664,645 | 40,619,072 | 39,285,831 | 9,426,854 | 2,574,837 | 1,163,751 |
| Other basic programs: | | | | | | |
| Salaries | 471,184 | 668,603 | 711,500 | 4,095,367 | 4,093,567 | 4,215,416 |
| Benefits and payroll taxes | 606,851 | 504,800 | 512,650 | 3,024,662 | 2,918,534 | 2,911,666 |
| Nonsalaries | 578,436 | 60,000 | 50,000 | 564,650 | 1,102,211 | 836,458 |
| Total other basic programs | 1,656,471 | 1,233,403 | 1,274,150 | 7,684,679 | 8,114,312 | 7,963,540 |
| Total basic programs | 84,184,253 | 85,341,221 | 83,665,495 | 31,362,607 | 15,573,959 | 12,626,688 |
| Added needs: | | | | | | |
| Salaries | 5,002,669 | 5,799,374 | 8,866,142 | 5,778,716 | 6,460,333 | 6,366,935 |
| Benefits and payroll taxes | 4,220,930 | 4,459,606 | 6,069,210 | 4,508,397 | 4,801,569 | 4,726,134 |
| Nonsalaries | 1,877,660 | 2,979,025 | 734,500 | 407,243 | 1,233,857 | 680,121 |
| Total added needs | 11,101,259 | 13,238,005 | 15,669,852 | 10,694,356 | 12,495,759 | 11,773,190 |
| Total instruction | 95,285,512 | 98,579,226 | 99,335,347 | 42,056,963 | 28,069,718 | 24,399,878 |
| Support services: | | | | | | |
| Pupil services: | | | | | | |
| Salaries | 2,165,731 | 10,112,877 | 10,508,666 | 5,878,717 | 6,309,787 | 5,784,428 |
| Benefits and payroll taxes | 1,663,143 | 7,056,721 | 8,240,727 | 4,371,322 | 4,351,284 | 3,981,745 |
| Nonsalaries | 11,717,912 | 496,550 | 448,850 | 2,712,172 | 3,859,961 | 3,122,677 |
| Total pupil services | 15,546,786 | 17,666,148 | 19,198,243 | 12,962,211 | 14,521,032 | 12,888,850 |
| Instructional staff services: | | | | | | |
| Salaries | 4,844,469 | 4,567,424 | 4,737,474 | 4,663,759 | 4,686,812 | 4,381,266 |
| Benefits and payroll taxes | 3,408,491 | 3,181,756 | 3,030,717 | 3,318,483 | 3,495,889 | 2,984,537 |
| Nonsalaries | 700,570 | 1,659,815 | 837,500 | 5,908,988 | 2,524,204 | 1,536,812 |
| Total instructional staff services | 8,953,530 | 9,408,995 | 8,605,691 | 13,891,230 | 10,706,905 | 8,902,615 |

| Athletics | | |
| --- | --- | --- |
| | Amendment Two | Proposed |
| Actual | Budget | Budget |
| 2023-2024 | 2024-2025 | 2025-2026 |

**Grand Rapids Public Schools**
**Combining Schedule of Revenue and Expenditures**
**General Fund**

| | General Programs | | | Grants | | |
|---|---|---|---|---|---|---|
| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
| Support services (continued): | | | | | | |
| General administration: | | | | | | |
| Salaries | $ 1,106,710 | $ 1,186,996 | $ 1,115,900 | $ 16,000 | | |
| Benefits and payroll taxes | 735,399 | 742,206 | 632,157 | 8,984 | | |
| Nonsalaries | 831,361 | 815,100 | 526,800 | | $ 14,600 | |
| Total general administration | 2,673,470 | 2,744,302 | 2,274,857 | 24,984 | 14,600 | |
| School administration: | | | | | | |
| Salaries | 10,313,429 | 11,703,743 | 10,778,828 | 340,888 | 62,170 | $ 70,000 |
| Benefits and payroll taxes | 7,300,247 | 8,219,037 | 6,588,571 | 191,409 | 40,313 | 32,306 |
| Nonsalaries | 660,404 | 319,631 | 263,805 | 32,524 | | |
| Total school administration | 18,274,080 | 20,242,411 | 17,631,204 | 564,821 | 102,483 | 102,306 |
| Fiscal services: | | | | | | |
| Salaries | 1,941,999 | 2,203,700 | 2,197,500 | 50,667 | | |
| Benefits and payroll taxes | 1,371,608 | 1,516,756 | 1,332,776 | 28,449 | | |
| Nonsalaries | 1,127,042 | 1,114,000 | 1,106,000 | | 263,567 | |
| Total fiscal services | 4,440,649 | 4,834,456 | 4,636,276 | 79,116 | 263,567 | |
| Operations and maintenance | | | | | | |
| Salaries | 2,335,363 | 9,546,201 | 9,447,291 | 6,478,683 | 185,610 | 130,000 |
| Benefits and payroll taxes | 1,690,860 | 6,095,693 | 5,831,819 | 4,781,718 | 92,512 | 61,135 |
| Nonsalaries | | | | | | |
| Utilities | 5,615,265 | 6,435,378 | 6,415,000 | | | |
| Repairs | 1,450,406 | 3,180,525 | 3,198,500 | 1,522,050 | | |
| Other | 3,597,254 | 4,250,780 | 4,329,900 | 666,298 | 1,694,894 | |
| Total operations and maintenance | 14,689,148 | 29,508,577 | 29,222,510 | 13,448,749 | 1,973,016 | 191,135 |
| Pupil transportation: | | | | | | |
| Nonsalaries | 11,527,488 | 12,939,225 | 13,002,700 | 980,326 | 1,324,012 | 974,447 |
| Total pupil transportation | 11,527,488 | 12,939,225 | 13,002,700 | 980,326 | 1,324,012 | 974,447 |
| Staff and personnel services: | | | | | | |
| Salaries | | | | | | |
| Planning, research and evaluation | 307,360 | 334,950 | 372,200 | 404,933 | 332,458 | 160,000 |
| Communications | 524,013 | 507,670 | 309,400 | 12,000 | | |
| Personnel services | 1,430,205 | 1,630,800 | 1,736,850 | 199,963 | 44,482 | 115,613 |
| Information services | 579,010 | 2,118,700 | 2,317,000 | 1,504,737 | | |
| Benefits and payroll taxes | | | | | | |
| Planning, research and evaluation | 218,667 | 237,782 | 225,834 | 262,698 | 200,829 | 124,703 |
| Communications | 360,932 | 319,366 | 272,138 | 6,738 | | |
| Personnel services | 970,237 | 1,056,579 | 1,012,040 | 86,086 | 30,830 | 61,594 |
| Information services | 430,341 | 1,556,744 | 1,397,933 | 1,140,819 | | |
| Nonsalaries | | | | | | |
| Planning, research and evaluation | 41,091 | 49,700 | 17,600 | 183,819 | 180,175 | 62,478 |
| Communications | 807,657 | 1,216,139 | 828,000 | 893,731 | 11,618 | 4,000 |
| Personnel services | 557,307 | 714,545 | 391,800 | 159,422 | 223,980 | 311,420 |
| Information services | 1,576,319 | 2,319,264 | 2,097,200 | 1,051,142 | 1,276,360 | 640,000 |
| Total staff and personnel services | 7,803,139 | 12,062,239 | 10,977,995 | 5,906,088 | 2,300,732 | 1,479,808 |

| Athletics | | |
|---|---|---|
| | Amendment | |
| | Two | Proposed |
| Actual | Budget | Budget |
| 2023-2024 | 2024-2025 | 2025-2026 |
| $ 50,706 | $ 55,000 | $ 40,000 |
| 50,706 | 55,000 | 40,000 |
| 175,096 | 156,200 | 166,000 |
| 175,096 | 156,200 | 166,000 |

**Grand Rapids Public Schools**
**Combining Schedule of Revenue and Expenditures**
**General Fund**

| | General Programs | | | Grants | | |
|---|---|---|---|---|---|---|
| | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 | Actual 2023-2024 | Amendment Two Budget 2024-2025 | Proposed Budget 2025-2026 |
| Support services (continued): | | | | | | |
| Student and other support activities | | | | | | |
| Salaries | | $ 16,042 | | $ 250,000 | | |
| Benefits | | | | 140,375 | | |
| Nonsalaries | $ 91,300 | 25,000 | $ 15,000 | 594,342 | $ 8,883 | |
| Total student and other support activities | 91,300 | 41,042 | 15,000 | 984,717 | 8,883 | |
| Athletics | | | | | | |
| Salaries | | | | | | |
| Benefits | | | | | | |
| Nonsalaries | | | | | | |
| Total athletics | | | | | | |
| Total support services | $ 83,999,590 | $ 109,447,395 | $ 105,564,476 | 48,842,242 | 31,215,230 | $ 24,539,161 |
| Community services: | | | | | | |
| Salaries | 1,401 | 5,000 | 5,000 | 336,758 | 788,284 | 615,466 |
| Benefits | 3,449 | 9,118 | 10,390 | 248,873 | 543,630 | 422,736 |
| Nonsalaries | 4,008 | 62,390 | 49,100 | 1,109,805 | 2,141,222 | 1,281,647 |
| Total community services | 8,858 | 76,508 | 64,490 | 1,695,436 | 3,473,136 | 2,319,849 |
| Facilities acquisition / capital lease | 78,250 | 77,000 | 80,000 | 29,500 | 1,609,851 | 9,851 |
| Athletics transfer | 2,266,594 | 2,317,527 | 2,089,420 | | | |
| Expenses redistributed | (3,434,012) | (961,073) | (689,898) | 3,434,012 | 961,073 | 689,898 |
| Total expenditures | $ 178,204,792 | $ 209,536,583 | $ 206,443,835 | $ 96,058,153 | $ 65,329,008 | $ 51,958,637 |

| Athletics | | |
|---|---|---|
| | Amendment | |
| | Two | Proposed |
| Actual | Budget | Budget |
| 2023-2024 | 2024-2025 | 2025-2026 |
| | | |
| $ 1,174,806 | $ 1,048,564 | $ 1,102,940 |
| 714,234 | 571,883 | 481,780 |
| 806,888 | 924,330 | 769,700 |
| 2,695,928 | 2,544,777 | 2,354,420 |
| 2,921,730 | 2,755,977 | 2,560,420 |
| | | |
| (2,266,594) | (2,317,527) | (2,089,420) |
| $ 655,136 | $ 438,450 | $ 471,000 |

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**Grants**
**Program Summary**

| Grant Name | Local Revenue | State Revenue | Federal Revenue | Total Proposed Revenue | Total Proposed Expenditures |
|---|---|---|---|---|---|
| XQ | $ 350,000 | | | $ 350,000 | $ 350,000 |
| WK Kellogg Foundation - Summer Preschool | 200,000 | | | 200,000 | 200,000 |
| WK Kellogg Foundation - Summer | 150,000 | | | 150,000 | 150,000 |
| USF E-Rate | 300,000 | | | 300,000 | 300,000 |
| Youth Solutions | 500 | | | 500 | 500 |
| Wege - Economicology | 100,000 | | | 100,000 | 100,000 |
| GRPS Foundation | 10,544 | | | 10,544 | 10,544 |
| Educator Evaluation System | 50,925 | | | 50,925 | 50,925 |
| GRCF Challenge Scholars | 5,000 | | | 5,000 | 5,000 |
| Centers for Innovation | 100,000 | | | 100,000 | 100,000 |
| Steelcase Leadership | 100,000 | | | 100,000 | 100,000 |
| Steelcase Early Warning | 40,000 | | | 40,000 | 40,000 |
| Great Start Readiness | | $ 6,820,000 | | 6,820,000 | 6,820,000 |
| KISD Educator on Loan | | 500,000 | | 500,000 | 500,000 |
| Michigan Model School Health | | 94,950 | | 94,950 | 94,950 |
| School-Based Health Centers | | 719,657 | | 719,657 | 719,657 |
| Section 31A At Risk | | 14,612,370 | | 14,612,370 | 14,612,370 |
| Section 31aa Mental Health | | 1,544,896 | | 1,544,896 | 1,544,896 |
| Section 21h Partnership Schools | | 90,053 | | 90,053 | 90,053 |
| Section 23g MI Kids Back on Track | | 1,020,013 | | 1,020,013 | 1,020,013 |
| Section 41 Bilingual | | 2,882,956 | | 2,882,956 | 2,882,956 |
| Section 35A6 Targeted Literacy | | 241,639 | | 241,639 | 241,639 |
| Section 27m National Board Certification | | 6,450 | | 6,450 | 6,450 |
| Section 31ff SMART Internship Grant Program | | 106,750 | | 106,750 | 106,750 |
| MDHHS Mental Health | | 331,044 | | 331,044 | 331,044 |
| West MI Teacher Collaborative - KISD | | 4,385 | | 4,385 | 4,385 |
| 21st Century (LOOP) | | | $ 1,500,000 | 1,500,000 | 1,500,000 |
| Title I - Part A | | | 9,156,881 | 9,156,881 | 9,156,881 |
| Title I - Part C Migrant | | | 18,896 | 18,896 | 18,896 |
| Title I - Part C Migrant - Summer | | | 7,223 | 7,223 | 7,223 |
| Title I - Part D, Bethany | | | 146,004 | 146,004 | 146,004 |
| Title II - Part A | | | 1,441,231 | 1,441,231 | 1,441,231 |
| Title III - Immigrant | | | 48,386 | 48,386 | 48,386 |
| Title III - Limited English | | | 389,950 | 389,950 | 389,950 |
| Title IV - Part A | | | 672,523 | 672,523 | 672,523 |
| Regional Assistance Grant | | | 419,277 | 419,277 | 419,277 |
| Prop Share 371 | | | 5,000 | 5,000 | 5,000 |
| E-rate | | | 340,000 | 340,000 | 340,000 |
| WMU Promise Neighborhood | | | 2,782,535 | 2,782,535 | 2,782,535 |
| IDEA - Resource Room Classroom | | | 4,000,000 | 4,000,000 | 4,000,000 |
| IDEA - PPI Teachers | | | 160,000 | 160,000 | 160,000 |
| IDEA - Non-Public Schools | | | 450,000 | 450,000 | 450,000 |
| Title VI Native American | | | 38,599 | 38,599 | 38,599 |
| Total | $ 1,406,969 | $ 28,975,163 | $ 21,576,505 | $ 51,958,637 | $ 51,958,637 |

**Special Revenue Detail Budget**
**2025-2026 Budget**

| | Food Service | GRASP | Student Activity | Trust Funds | Houseman Field | Proposed Total |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Investment income | $ 25,000 | $ 30,000 | $ 30,000 | $ 500 | | $ 85,500 |
| Sales | 199,500 | | | | $ 45,000 | 244,500 |
| Admissions / fees | | 341,712 | | | | 341,712 |
| Other | | | 370,000 | 500 | | 370,500 |
| State sources-restricted | 688,162 | | | | | 688,162 |
| Federal sources-restricted | 12,772,000 | | | | | 12,772,000 |
| Total revenue | 13,684,662 | 371,712 | 400,000 | 1,000 | 45,000 | 14,502,374 |
| Other financing sources | | | | | | |
| Transfer from general fund | 794,087 | | | | 166,092 | 960,179 |
| Total revenue and other financing sources | 14,478,749 | 371,712 | 400,000 | 1,000 | 211,092 | 15,462,553 |
| Expenditures: | | | | | | |
| School services: | | | | | | |
| Salaries | 3,544,335 | 187,479 | | | 8,000 | 3,739,814 |
| Benefits and payroll taxes | 2,444,498 | 130,005 | | | 3,692 | 2,578,195 |
| Nonsalaries | 7,542,253 | 129,150 | 400,000 | 8,000 | 199,400 | 8,278,803 |
| Total expenditures | 13,531,086 | 446,634 | 400,000 | 8,000 | 211,092 | 14,596,812 |
| Other financing uses | | | | | | |
| Transfer to general fund | 947,663 | | | | | 947,663 |
| Total expenditures and other financing uses | 14,478,749 | 446,634 | 400,000 | 8,000 | 211,092 | 12,516 |
| Revenue and other sources over (under) expenditures and other uses | | (74,922) | | (7,000) | | (81,922) |
| Fund balances at beginning of year | 92,407 | 710,612 | 999,381 | 493,037 | 15,793 | 2,311,230 |
| Fund balances at end of year | $ 92,407 | $ 635,690 | $ 999,381 | $ 486,037 | $ 15,793 | $ 2,229,308 |

**Debt Service Detail Budget**
**2025-2026 Budget**

| | 2024 Voted Debt Bonds | 2019 Voted Debt Bonds | 2017 Voted Debt & Refunding Bonds | 2016 Voted Debt & Refunding Bonds | Proposed Total |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Local sources: | | | | | |
| Property taxes | $ 8,365,000 | $ 4,885,000 | $ 5,720,000 | $ 8,250,000 | $ 27,220,000 |
| Investment income | 245,000 | 145,000 | 170,000 | 240,000 | 800,000 |
| State sources: | | | | | |
| Restricted | | | 200,000 | | 200,000 |
| Total revenue | 8,610,000 | 5,030,000 | 6,090,000 | 8,490,000 | 28,220,000 |
| Expenditures: | | | | | |
| Bond principal maturities | 3,925,000 | 2,000,000 | 4,580,000 | 4,935,000 | 15,440,000 |
| Interest on bonded debt | 4,360,000 | 2,862,500 | 986,500 | 3,284,750 | 11,493,750 |
| Other | 500 | 500 | 69,750 | 500 | 71,250 |
| Total expenditures | 8,285,500 | 4,863,000 | 5,636,250 | 8,220,250 | 27,005,000 |
| Revenue and other financing sources over (under) expenditures | 324,500 | 167,000 | 453,750 | 269,750 | 1,215,000 |
| Fund balances at beginning of year | 1,106,100 | 1,124,743 | 1,398,642 | 1,705,626 | 5,335,111 |
| Fund balances at end of year | $ 1,430,600 | $ 1,291,743 | $ 1,852,392 | $ 1,975,376 | $ 6,550,111 |

## Foundation Allowance

| | Fiscal Year | GRPS Foundation Allowance | Supplemental | % Increase in GRPS Foundation Allowance | Base Foundation Allowance |
|---|---|---|---|---|---|
| | 1993-1994 | $ 4,335.05 | | | |
| A | 1994-1995 | 5,280.47 | | 21.81% | $ 5,000.00 |
| | 1995-1996 | 5,434.68 | | 2.92% | 5,153.00 |
| | 1996-1997 | 5,589.68 | | 2.85% | 5,308.00 |
| | 1997-1998 | 5,743.68 | | 2.76% | 5,462.00 |
| | 1998-1999 | 5,743.68 | $ 51.00 | 0.00% | 5,462.00 |
| | 1999-2000 | 5,977.68 | | 4.07% | 5,700.00 |
| | 2000-2001 | 6,282.00 | | 5.09% | 6,000.00 |
| | 2001-2002 | 6,582.00 | | 4.78% | 6,500.00 |
| | 2002-2003 | 6,782.00 | (74.00) | 3.04% | 6,700.00 |
| | 2003-2004 | 6,782.00 | (74.00) | 0.00% | 6,700.00 |
| | 2004-2005 | 6,782.00 | | 0.00% | 6,700.00 |
| | 2005-2006 | 6,957.00 | | 2.58% | 6,875.00 |
| | 2006-2007 | 7,167.00 | | 3.02% | 7,085.00 |
| B | 2006-2007 | 7,349.00 | | | |
| B | 2007-2008 | 7,440.00 | | 1.24% | 7,204.00 |
| | 2008-2009 | 7,546.00 | | 1.42% | 7,316.00 |
| | 2009-2010 | 7,546.00 | (154.00) | -2.04% | 7,151.00 |
| | 2010-2011 | 7,546.00 | (170.00) | -2.25% | 7,151.00 |
| C | 2011-2012 | 7,026.00 | | -6.89% | 6,846.00 |
| | 2012-2013 | 7,026.00 | | 0.00% | 6,846.00 |
| | 2013-2014 | 7,085.00 | | 0.84% | 7,026.00 |
| | 2014-2015 | 7,135.00 | | 0.71% | 7,126.00 |
| D | 2014-2015 | 7,251.00 | | | |
| | 2015-2016 | 7,391.00 | | 1.93% | 7,391.00 |
| | 2016-2017 | 7,511.00 | | 1.62% | 7,511.00 |
| | 2017-2018 | 7,631.00 | | 1.60% | 7,631.00 |
| | 2018-2019 | 7,871.00 | | 3.15% | 7,871.00 |
| | 2019-2020 | 8,111.00 | | 3.05% | 8,111.00 |
| | 2020-2021 | 8,111.00 | | 0.00% | 8,111.00 |
| | 2021-2022 | 8,700.00 | | 7.26% | 8,700.00 |
| | 2022-2023 | 9,150.00 | | 5.17% | 8,700.00 |
| | 2023-2024 | 9,608.00 | | 5.01% | 8,700.00 |
| | 2024-2025 | 9,608.00 | | 0.00% | 9,608.00 |

A 1994/1995 was the first year of Proposal A. Under Proposal A, the State levies 6 mills on all property. In addition, the district must levy 18 mills on non-homestead property. The 18 mills must be approved by voters. Figures presented for 1994/1995 include all prior categoricals and replace local property taxes with State funding.

B The section 20(19) foundation adjustment for class size reduction of $159 and the section 22c equity categorical ($23 in 06/07 and $66 in 07/08) were rolled into the foundation allowance for 2007-2008. The foundation allowance for 2006-2007 with the class size reduction and equity amounts included was $7,349.

C The section 20(19) foundation adjustment for class size reduction of $159 included in the foundation allowance was reduced by $50 to $109.

D The section 22c foundation equity payment of $116 was rolled into the foundation allowance for 2015-2016.

## Assessed Valuation of Property

| | Assessed Valuation of Property (A) | | |
|---|---|---|---|
| | Homestead/PRE | Non-Homestead / Non-PRE | Total |
| 1985 | | | 1,524,709,288 |
| 1986 | | | 1,561,814,350 |
| 1987 | | | 1,631,270,900 |
| 1988 | | | 1,734,732,297 |
| 1989 | | | 1,875,015,204 |
| 1990 | | | 2,022,221,368 |
| 1991 | | | 2,161,741,306 |
| 1992 | | | 2,194,047,160 |
| 1993 | | | 2,352,548,950 |
| 1994 | 1,307,402,929 | 1,103,236,781 | 2,410,639,710 |
| 1995 | 1,347,408,369 | 1,128,387,728 | 2,475,796,097 |
| 1996 | 1,402,157,553 | 1,159,348,227 | 2,561,505,780 |
| 1997 | 1,463,026,118 | 1,169,169,905 | 2,632,196,023 |
| 1998 | 1,533,190,242 | 1,211,874,790 | 2,745,065,032 |
| 1999 | 1,571,663,871 | 1,285,164,120 | 2,856,827,991 |
| 2000 | 1,642,760,817 | 1,336,497,658 | 2,979,258,475 |
| 2001 | 1,745,673,976 | 1,397,108,031 | 3,142,782,007 |
| 2002 | 1,845,628,208 | 1,464,978,742 | 3,310,606,950 |
| 2003 | 1,921,805,050 | 1,514,634,523 | 3,436,439,573 |
| 2004 | 2,009,135,986 | 1,643,338,360 | 3,652,474,346 |
| 2005 | 2,099,545,183 | 1,719,208,201 | 3,818,753,384 |
| 2006 | 2,195,293,455 | 1,830,830,890 | 4,026,124,345 |
| 2007 | 2,248,217,594 | 1,988,858,623 | 4,237,076,217 |
| 2008 | 2,273,409,716 | 2,073,991,922 | 4,347,401,638 |
| 2009 | 2,172,586,172 | 2,208,131,272 | 4,380,717,444 |
| 2010 | 2,131,036,259 | 2,150,544,019 | 4,281,580,278 |
| 2011 | 1,990,736,516 | 2,213,381,909 | 4,204,118,425 |
| 2012 | 1,891,128,285 | 2,196,941,509 | 4,088,069,794 |
| 2013 | 1,898,530,618 | 2,143,921,397 | 4,042,452,015 |
| 2014 | 1,907,224,073 | 2,174,820,521 | 4,082,044,594 |
| 2015 | 1,945,900,130 | 2,177,917,494 | 4,123,817,624 |
| 2016 | 1,982,044,722 | 2,142,526,641 | 4,124,571,363 |
| 2017 | 2,077,657,402 | 2,229,262,979 | 4,306,920,381 |
| 2018 | 2,210,554,582 | 2,353,605,120 | 4,564,159,702 |
| 2019 | 2,348,785,773 | 2,488,524,375 | 4,837,310,148 |
| 2020 | 2,497,367,697 | 2,642,560,392 | 5,139,928,089 |
| 2021 | 2,625,725,496 | 2,764,553,005 | 5,390,278,501 |
| 2022 | 2,831,248,006 | 2,964,590,114 | 5,795,838,120 |
| 2023 | 3,065,323,324 | 3,219,639,549 | 6,284,962,873 |

(A) The assessed valuations shown above represent the state-equalized amounts for General Fund purposes.

## School Tax Rates

| | School Tax Rate per $1,000 of Assessed Valuation (in mills) | | | | | |
|---|---|---|---|---|---|---|
| | Operating | | | | Debt Retirement | Sinking Fund |
| | Levied by State on Homestead and Non-Homestead Property | Levied by GRPS on Non-Homestead Property | Levied by GRPS | Headlee Amendment Rollback | Levied by GRPS | Levied by GRPS |
| 1985 | | | 34.00 | | 1.80 | |
| 1986 | | | 34.00 | | 2.17 | |
| 1987 | | | 37.00 | | 2.07 | |
| 1988 | | | 37.00 | | 2.07 | |
| 1989 | | | 41.23 | 0.5000 | 1.07 | |
| 1990 | | | 40.77 | 0.9000 | 1.57 | |
| 1991 | | | 38.91 | 1.9000 | 1.57 | |
| 1992 | | | 39.57 | 0.2300 | 2.09 | |
| 1993 | | | 38.39 | 1.1790 | 0.79 | |
| After Proposal A | | | | | | |
| 1994 | 6.0000 | 18.0000 | | | 1.65 | |
| 1995 | 6.0000 | 18.0000 | | | 1.58 | |
| 1996 | 6.0000 | 18.0000 | | | 1.60 | |
| 1997 | 6.0000 | 18.0000 | | | 1.59 | |
| 1998 | 6.0000 | 18.0000 | | | 1.20 | |
| 1999 | 6.0000 | 18.0000 | | | 1.16 | |
| 2000 | 6.0000 | 17.9496 | | 0.0504 | 0.96 | |
| 2001 | 6.0000 | 17.8581 | | 0.1419 | 0.98 | |
| 2002 | 6.0000 | 18.0000 | | | 0.98 | |
| 2003 | 6.0000 | 17.9154 | | 0.0846 | 0.80 | |
| 2004 | 6.0000 | 17.8258 | | 0.1742 | 2.68 | |
| 2005 | 6.0000 | 17.8258 | | 0.1742 | 2.11 | |
| 2006 | 6.0000 | 17.8258 | | 0.1742 | 1.77 | |
| 2007 | 6.0000 | 18.0000 | | | 2.70 | |
| 2008 | 6.0000 | 18.0000 | | | 2.70 | |
| 2009 | 6.0000 | 18.0000 | | | 2.42 | |
| 2010 | 6.0000 | 18.0000 | | | 2.29 | |
| 2011 | 6.0000 | 18.0000 | | | 2.36 | |
| 2012 | 6.0000 | 18.0000 | | | 2.60 | 1.00 |
| 2013 | 6.0000 | 18.0000 | | | 2.60 | 1.00 |
| 2014 | 6.0000 | 18.0000 | | | 2.60 | 1.00 |
| 2015 | 6.0000 | 18.0000 | | | 2.80 | 1.00 |
| 2016 | 6.0000 | 18.0000 | | | 4.75 | 0.9949 |
| 2017 | 6.0000 | 18.0000 | | | 4.25 | |
| 2018 | 6.0000 | 18.0000 | | | 4.30 | |
| 2019 | 6.0000 | 18.0000 | | | 4.85 | |
| 2020 | 6.0000 | 18.0000 | | | 4.85 | |
| 2021 | 6.0000 | 18.0000 | | | 3.85 | |
| 2022 | 6.0000 | 18.0000 | | | 3.85 | |
| 2023 | 6.0000 | 18.0000 | | | 3.85 | |
| 2024 | 6.0000 | 18.0000 | | | 3.85 | |
| 2025 | 6.0000 | 18.0000 | | | 3.85 | |

## General Fund Summary

| Fiscal Year | Total Revenue | Total Expense | Revenue Over (Under) Expense | Fund Balance | as a % of Expense |
|---|---|---|---|---|---|
| 1984-1985 | | | | $ 2,042,544 | |
| 1985-1986 | $ 134,287,876 | $ 133,857,787 | $ 430,089 | 2,472,633 | 1.85% |
| 1986-1987 | 142,874,522 | 143,142,818 | (268,296) | 2,204,337 | 1.54% |
| 1987-1988 | 151,340,341 | 151,611,359 | (271,018) | 1,933,319 | 1.28% |
| 1988-1989 | 161,950,939 | 161,418,696 | 532,243 | 2,465,562 | 1.53% |
| 1989-1990 | 185,366,473 | 178,254,934 | 7,111,539 | 9,577,101 | 5.37% |
| 1990-1991 | 199,056,129 | 193,562,759 | 5,493,370 | 15,070,471 | 7.79% |
| | Transfer of fund balance to GRCC | | | (1,108,738) | |
| 1991-1992 | 170,611,081 | 169,381,326 | 1,229,755 | 15,191,488 | 8.97% |
| | Transfer of Center Programs to a special revenue fund | | | (1,175,860) | |
| 1992-1993 | 158,578,714 | 151,938,439 | 6,640,275 | 20,655,903 | 13.59% |
| | Correction to compensated absences balance | | | 769,089 | |
| 1993-1994 | 161,658,215 | 171,402,714 | (9,744,499) | 11,680,493 | 6.81% |
| 1994-1995 | 186,857,778 | 186,041,673 | 816,105 | 12,496,598 | 6.72% |
| 1995-1996 | 190,141,953 | 185,684,337 | 4,457,616 | 16,954,214 | 9.13% |
| 1996-1997 | 188,591,725 | 189,635,182 | (1,043,457) | 15,910,757 | 8.39% |
| 1997-1998 | 193,720,440 | 191,329,855 | 2,390,585 | 18,301,342 | 9.57% |
| 1998-1999 | 203,759,330 | 202,209,834 | 1,549,496 | 19,850,838 | 9.82% |
| 1999-2000 | 209,200,023 | 212,406,809 | (3,206,786) | 16,644,052 | 7.84% |
| 2000-2001 | 217,498,537 | 226,471,545 | (8,973,008) | 7,671,044 | 3.39% |
| 2001-2002 | 223,353,439 | 220,907,634 | 2,445,805 | 10,116,849 | 4.58% |
| 2002-2003 | 227,057,832 | 223,312,667 | 3,745,165 | 13,862,014 | 6.21% |
| 2003-2004 | 222,117,009 | 221,738,963 | 378,046 | 14,240,060 | 6.42% |
| 2004-2005 | 228,089,095 | 228,602,390 | (513,295) | 13,726,765 | 6.00% |
| 2005-2006 | 218,330,038 | 218,325,124 | 4,914 | 13,731,679 | 6.29% |
| 2006-2007 | 220,732,010 | 221,306,360 | (574,350) | 13,157,329 | 5.95% |
| 2007-2008 | 218,791,099 | 219,853,367 | (1,062,268) | 12,095,061 | 5.50% |
| 2008-2009 | 214,396,568 | 216,776,141 | (2,379,573) | 9,715,488 | 4.48% |
| 2009-2010 | 218,703,516 | 212,734,527 | 5,968,989 | 15,684,477 | 7.37% |
| | Transfer of athletics to general fund (GASB 54 implementation) | | | 131,664 | |
| 2010-2011 | 216,220,440 | 212,627,557 | 3,592,883 | 19,409,024 | 9.13% |
| 2011-2012 | 211,779,008 | 209,130,735 | 2,648,273 | 22,057,297 | 10.55% |
| 2012-2013 | 208,981,107 | 210,945,949 | (1,964,842) | 20,092,455 | 9.52% |
| 2013-2014 | 201,018,558 | 201,418,260 | (399,702) | 19,692,753 | 9.78% |
| 2014-2015 | 192,964,908 | 200,843,548 | (7,878,640) | 15,614,113 | 7.77% |
| 2015-2016 | 196,719,079 | 197,077,508 | (358,429) | 15,255,684 | 7.74% |
| 2016-2017 | 202,553,886 | 201,872,420 | 681,466 | 15,937,150 | 7.89% |
| 2017-2018 | 209,427,414 | 210,430,330 | (1,002,916) | 14,934,234 | 7.10% |
| 2018-2019 | 208,056,752 | 210,728,899 | (2,672,147) | 12,262,087 | 5.82% |
| 2019-2020 | 211,617,866 | 213,148,952 | (1,531,086) | 10,731,001 | 5.03% |
| 2020-2021 | 225,391,989 | 217,113,241 | 8,278,748 | 19,009,749 | 8.76% |
| 2021-2022 | 243,882,850 | 242,093,960 | 1,788,890 | 20,798,639 | 8.59% |
| 2022-2023 | 266,671,688 | 256,570,437 | 10,101,251 | 30,899,890 | 12.04% |
| 2023-2024 | 293,730,554 | 284,051,303 | 9,679,251 | 40,579,141 | 14.29% |

## Retirement Rate

| | | Basic or MIP | Pension Plus | Pension Plus | Pension Plus 2 | Defined Contribution | Basic or MIP to Defined Contribution | Basic or MIP to Defined Contribution | Basic or MIP |
|---|---|---|---|---|---|---|---|---|---|
| First Worked: | | Before 7/1/2010 | After 7/1/2010 | After 9/4/2012 | After 2/1/2018 | After 9/4/2012 | Before 7/1/2010 | Before 7/1/2010 | Before 7/1/2010 |
| Retiree Health Option: | | Defined Benefit Health | Defined Benefit Health | Personal Health Fund | Personal Health Fund | Personal Health Fund | Defined Benefit Health | Personal Health Fund | Personal Health Fund |
| Employer Contributions in Addition to Rates Listed Below for: | | | | | | | | | |
| Defined Contribution | | 0.00% | 1.00% | 1.00% | 1.00% | 3.00% | 4.00% | 4.00% | 0.00% |
| Personal Health Fund | | 0.00% | 0.00% | 2.00% | 2.00% | 2.00% | 0.00% | 2.00% | 2.00% |
| Fiscal Year (October 1 to September 30): | | | | | | | | | |
| 1992-1993 | | 5.00% | | | | | | | |
| 1993-1994 | | 5.00% | | | | | | | |
| (A 1994-1995 | | 14.21% | | | | | | | |
| 1995-1996 | | 14.56% | | | | | | | |
| 1996-1997 | | 15.17% | | | | | | | |
| 1997-1998 | | 11.12% | | | | | | | |
| 1998-1999 | | 10.77% | | | | | | | |
| 1999-2000 | | 11.66% | | | | | | | |
| 2000-2001 | | 12.16% | | | | | | | |
| 2001-2002 | | 12.17% | | | | | | | |
| 2002-2003 | | 12.99% | | | | | | | |
| 2003-2004 | | 12.99% | | | | | | | |
| 2004-2005 | | 14.87% | | | | | | | |
| 2005-2006 | | 16.34% | | | | | | | |
| 2006-2007 | | 17.74% | | | | | | | |
| 2007-2008 | | 16.72% | | | | | | | |
| 2008-2009 | | 16.54% | | | | | | | |
| 2009-2010 | | 16.94% | | | | | | | |
| 2010-2011 | 10/1-10/31 | 19.41% | | | | | | | |
| 2010-2011 | 11/1-9/30 | 20.66% | 19.16% | | | | | | |
| 2011-2012 | | 24.46% | 23.23% | | | | | | |
| 2012-2013 | 10/1-1/31 | 25.36% | 24.13% | 23.20% | | 20.96% | | | |
| 2012-2013 | 2/1-9/30 | 24.32% | 24.13% | 23.20% | | 20.96% | 21.89% | 20.96% | 23.39% |
| 2013-2014 | | 29.35% | 29.12% | 28.19% | | 25.52% | 26.45% | 25.52% | 28.42% |
| 2014-2015 | | 34.54% | 33.46% | 32.95% | | 29.72% | 30.23% | 29.72% | 34.03% |
| 2015-2016 | | 36.31% | 35.09% | 34.66% | | 31.49% | 31.92% | 31.49% | 35.88% |
| 2016-2017 | | 36.64% | 36.01% | 35.79% | | 32.66% | 32.88% | 32.66% | 36.42% |
| 2017-2018 | | 36.88% | 35.60% | 35.35% | 32.28% | 32.28% | 32.53% | 32.28% | 36.63% |
| 2018-2019 | | 38.39% | 36.60% | 36.24% | 39.37% | 33.17% | 33.53% | 33.17% | 38.03% |
| 2019-2020 | | 39.91% | 36.96% | 36.44% | 39.57% | 33.37% | 33.89% | 33.37% | 39.39% |
| 2020-2021 | | 42.72% | 39.76% | 38.90% | 41.67% | 35.47% | 36.33% | 35.47% | 41.86% |
| 2021-2022 | | 43.28% | 40.36% | 39.50% | 42.21% | 36.01% | 36.87% | 36.01% | 42.42% |
| 2022-2023 | | 44.88% | 41.96% | 41.10% | 43.81% | 37.61% | 38.47% | 37.61% | 44.02% |
| 2023-2024 | | 48.23% | 44.37% | 43.12% | 44.05% | 37.85% | 39.10% | 37.85% | 46.98% |
| 2024-2025 | | 41.94% | 38.10% | 36.85% | 37.74% | 31.54% | 32.79% | 31.54% | 40.69% |
| 2025-2026 | | 44.93% | 40.19% | 36.36% | 36.43% | 30.23% | 34.06% | 31.54% | 41.10% |

(A The increase in retirement expense reflects the local districts' assumption of all liability for MPSERS.

**Declining Enrollment Effect on Revenue**

| Fiscal Year | State Aid Membership* | Enrollment Change | Foundation | Revenue | Revenue Change |
|---|---|---|---|---|---|
| 1999-2000 | 25,954.50 | | $ 5,978 | $ 155,156,001 | |
| 2000-2001 | 25,605.38 | (349.12) | $ 6,282 | $ 160,852,997 | $ 5,696,996 |
| 2001-2002 | 24,718.61 | (886.77) | $ 6,582 | $ 162,697,891 | $ 1,844,894 |
| 2002-2003 | 24,149.16 | (569.45) | $ 6,782 | $ 163,779,603 | $ 1,081,712 |
| 2003-2004 | 23,447.40 | (701.76) | $ 6,782 | $ 159,020,267 | $ (4,759,336) |
| 2004-2005 | 22,690.88 | (756.52) | $ 6,782 | $ 153,889,548 | $ (5,130,719) |
| 2005-2006 | 21,809.43 | (881.45) | $ 6,957 | $ 151,728,205 | $ (2,161,343) |
| 2006-2007 | 21,006.33 | (803.10) | $ 7,167 | $ 150,552,367 | $ (1,175,838) |
| 2007-2008 | 20,077.62 | (928.71) | $ 7,440 | $ 149,377,493 | $ (1,174,874) |
| 2008-2009 | 19,364.01 | (713.61) | $ 7,546 | $ 146,120,819 | $ (3,256,674) |
| 2009-2010 | 19,000.33 | (363.68) | $ 7,392 | $ 140,450,439 | $ (5,670,380) |
| 2010-2011 | 18,575.25 | (425.08) | $ 7,376 | $ 137,011,044 | $ (3,439,395) |
| 2011-2012 | 18,145.55 | (429.70) | $ 7,026 | $ 127,490,634 | $ (9,520,410) |
| 2012-2013 | 17,514.34 | (631.21) | $ 7,026 | $ 123,055,753 | $ (4,434,881) |
| 2013-2014 | 16,945.28 | (569.06) | $ 7,085 | $ 120,057,309 | $ (2,998,444) |
| 2014-2015 | 16,907.57 | (37.71) | $ 7,135 | $ 120,635,512 | $ 578,203 |
| 2015-2016 | 16,708.97 | (198.60) | $ 7,391 | $ 123,495,997 | $ 2,860,485 |
| 2016-2017 | 16,780.71 | 71.74 | $ 7,511 | $ 126,039,913 | $ 2,543,916 |
| 2017-2018 | 16,693.19 | (87.52) | $ 7,631 | $ 127,385,733 | $ 1,345,820 |
| 2018-2019 | 16,238.29 | (454.90) | $ 7,871 | $ 127,811,581 | $ 425,848 |
| 2019-2020 | 15,456.39 | (781.90) | $ 8,111 | $ 125,366,779 | $ (2,444,802) |
| 2020-2021 | 15,225.51 | (230.88) | $ 8,111 | $ 123,494,112 | $ (1,872,667) |
| 2021-2022 | 14,419.10 | (806.41) | $ 8,700 | $ 125,446,170 | $ 1,952,058 |
| 2022-2023 | 13,729.74 | (689.36) | $ 9,150 | $ 125,627,121 | $ 180,951 |
| 2023-2024 | 13,628.81 | (100.93) | $ 9,608 | $ 130,945,606 | $ 5,318,485 |
| 2024-2025 est | 13,448.00 | (180.81) | $ 9,608 | $ 129,208,384 | $ (1,737,222) |

* State Aid Membership on State Aid Financial Status Report

2019-2020 - Center Programs were transitioned from GRPS to Kent Intermediate School District

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