CLAWSON PUBLIC SCHOOLS
GENERAL FUND BUDGET SUMMARY

Budget Recommendations
2024-2025 Original Budget

	2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Amendment Budget Increase or (Decrease)
Revenue				
Local Sources	$ 2,679,220	$ 2,790,751	$ 5,585,964	$ 2,795,213
State Sources	$ 15,063,783	$ 14,877,167	$ 13,229,336	$ (1,647,831)
Federal Sources	$ 1,565,428	$ 1,048,423	$ 685,687	$ (362,736)
Other Local Revenue	$ 1,233,938	$ 1,399,675	$ 1,565,655	$ 165,980
Fund Modifications (Other Operating Transfers In)	$ 174,000	$ 325,328	$ 336,610	$ 11,282
Total Revenue	**$ 20,716,369**	**$ 20,441,344**	**$ 21,403,252**	$ 961,908
	$ 3,095,231	**$ 2,424,234**	**$ 1,602,282**	
Total Available to Appropriate	**$ 23,811,600**	**$ 22,865,578**	**$ 23,005,534**	
Expenditure				
Instruction				
Basic Programs	$ 8,812,959	$ 8,745,061	$ 9,052,688	$ 307,627
Added Needs	$ 4,091,861	$ 3,475,294	$ 3,222,969	$ (252,325)
Support Services				
Pupil	$ 1,566,651	$ 1,955,513	$ 1,722,302	$ (233,211)
Instructional Staff/Technology	$ 361,555	$ 507,403	$ 464,187	$ (43,216)
General Administration	$ 612,759	$ 653,108	$ 627,987	$ (25,121)
School Administration	$ 1,294,139	$ 1,217,874	$ 1,005,669	$ (212,205)
Business Services	$ 536,538	$ 485,047	$ 504,904	$ 19,857
Operations/Maintenance	$ 1,890,473	$ 1,845,901	$ 1,610,505	$ (235,396)
Pupil Transportation	$ 385,683	$ 425,995	$ 437,150	$ 11,155
Central	$ 505,101	$ 525,124	$ 481,901	$ (43,223)
Other	$ 467,982	$ 469,691	$ 493,088	$ 23,397
Community Services				
Community Activities	$ -	$ 2,000	$ 2,000	$ -
Non-Public School Pupils	$ 9,629	$ 36,430	$ 5,584	$ (30,846)
Welfare Activities	$ 499	$ -	$ 1,000	$ 1,000
Fund Modifications				
Fund Modifications	$ 649,437	$ 715,080	$ 664,435	$ (50,645)
Debt Service - Long Term Only	$ 202,100	$ 203,775	$ -	$ (203,775)
Total Appropriated	**$ 21,387,366**	**$ 21,263,296**	**$ 20,296,369**	**$ (966,927)**
Revenues Over (Under) Expenditures	$ (670,997)	$ (821,952)	$ 1,106,883	
Fund Balance June 30	$ 2,424,234	$ 1,602,282	$ 2,709,165	
Fund Balance as a % of revenues	11.70%	7.84%	12.66%	
Fund Balance as a % of expenditures (Excluding Fund Modification Expenses)	11.80%	7.88%	13.80%	

CLAWSON PUBLIC SCHOOLS
CENTER PROGRAM (ASD) FUND BUDGET SUMMARY
Fund 220

Budget Recommendations
2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-25 Original vs. 2023-24 Final Increase or (Decrease)
Revenue				
Other Local Revenue	$ 1,181,366	$ 1,217,394	$ 1,156,437	$ (60,957)
Fund Modifications (Other Operating Transfers In)	$ 649,437	$ 715,080	$ 664,435	$ (50,645)
Total Revenue	$ 1,830,803	$ 1,932,474	$ 1,820,872	**$ (111,602)**
Fund Balance (July 1)	$ 270,153	$ 360,005	$ 473,820	
Total Available to Appropriate	$ 2,100,956	$ 2,292,479	$ 2,294,692	
Expenditure				
Instruction				
Added Needs				
Support Services	$ 1,112,737	$ 1,132,570	$ 1,023,597	$ (108,973)
Pupil				
Instructional Staff	$ 327,026	$ 360,162	$ 352,170	$ (7,992)
Pupil Transportation	$ 147,622	$ 128,708	$ 135,065	$ 6,357
Staff/Personnel Services	$ 3,026	$ 3,000	$ 3,000	$ -
Fund Modifications	$ 540	$ 4,500	$ 4,000	$ (500)
Total Appropriated	$ 150,000	$ 189,719	$ 197,001	$ 7,282
	$ 1,740,951	$ 1,818,659	$ 1,714,833	**$ (103,826)**
Revenues Over (Under) Expenditures	$ 89,852	$ 113,815	$ 106,039	
Fund Balance (June 30)	$ 360,005	$ 473,820	$ 579,859	

CLAWSON PUBLIC SCHOOLS
CHILDCARE FUND BUDGET SUMMARY
Fund 230

Budget Recommendations
2024-2025 Original Budget Proposal

	2022-23 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 1,008,607	$ 981,000	$ 1,025,000	$ 44,000
Grants and Awards	$ 905,694	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 1,914,301**	**$ 981,000**	**$ 1,025,000**	**$ 44,000**
Fund Balance	$ 503,239	$ 1,334,504	$ 1,296,899	
Total Available to Appropriate	$ 2,417,540	$ 2,315,504	$ 2,321,899	
Expenditure				
Community Services:				
Custody and Care of Children	$ 1,083,036	$ 930,605	$ 948,285	$ 17,680
Fund Modification	$ -	$ 88,000	$ 92,000	$ 4,000
Total Appropriated	**$ 1,083,036**	**$ 1,018,605**	**$ 1,040,285**	**$ 21,680**
Revenues Over (Under) Expenditures	$ 831,265	$ (37,605)	$ (15,285)	$ 22,320
Fund Balance (June 30)	$ 1,334,504	$ 1,296,899	$ 1,281,614	

CLAWSON PUBLIC SCHOOLS
FOOD SERVICE FUND BUDGET SUMMARY
Fund 250
Budget Recommendations
2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 221,883	$ 25,950	$ 25,950	$ -
State Sources	$ 36,281	$ 17,218	$ 17,218	$ -
Federal Sources	$ 381,495	$ 605,300	$ 580,300	$ (25,000)
Transfers and Other Transactions	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 639,659**	**$ 648,468**	**$ 623,468**	**$ (25,000)**
Fund Balance (July 1)	$ 184,768	$ 208,439	$ 127,227	
Total Available to Appropriate	$ 824,427	$ 856,907	$ 750,695	
Expenditure				
Support Services:				
Food Services	$ 591,988	$ 565,680	$ 583,801	$ 18,121
Capital Outlay	$ -	$ 140,000	$ -	$ (140,000)
Transfer Out	$ 24,000	$ 24,000	$ 24,000	$ -
Total Appropriated	**$ 615,988**	**$ 729,680**	**$ 607,801**	**$ (121,879)**
Revenues Over (Under) Expenditures	$ 23,671	$ (81,212)	$ 15,667	$ 96,879
Fund Balance June 30	$ 208,439	$ 127,227	$ 142,894	

CLAWSON PUBLIC SCHOOLS
DEBT SERVICE FUND BUDGET SUMMARY
Fund 322 and 323
Budget Recommendations
2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget Vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 3,977,447	$ 4,284,470	$ 4,269,500	$ (14,970)
Other Revenue -				
Interest	$ 45,296	$ 58,600	$ 60,000	$ -
School Loan Revolving Fund Proceeds	$ 647,856	$ 27,994	$ 750,000	$ 722,006
Total Revenues and Other Financing Sources	**$ 4,670,599**	**$ 4,371,064**	**$ 5,079,500**	**$ 707,036**
Fund Balance (July 1)	$ 224,022	$ 172,762	$ 50,426	
Total Available to Appropriate	$ 4,894,621	$ 4,543,826	$ 5,129,926	
Expenditure				
Other Financing Uses:				
Debt Service - Long Term	$ 4,721,859	$ 4,492,150	$ 5,077,487	$ 585,337
Redemption of School Bond Loans		$ -		$ -
Other Business Services	$ -	$ 1,250	$ 1,250	$ -
Total Appropriated	**$ 4,721,859**	**$ 4,493,400**	**$ 5,078,737**	**$ 585,337**
Revenues Over (Under) Expenditures	$ (51,260)	$ (122,336)	$ 763	$ 121,699
Fund Balance June 30	$ 172,762	$ 50,426	$ 51,189	

CLAWSON PUBLIC SCHOOLS
DEBT SERVICE FUND BUDGET SUMMARY
Fund 324 Series 2
Budget Recommendations
2024-2025 Original Budget Proposal

	2023-2024 Final Budget	2024-2025 Original Budget	Original Budget Vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue			
Local Sources		$ 49,750	$ 49,750
Other Revenue -			
Interest income		$ 250	$ 250
Total Revenues and Other Financing Sources	**$ -**	**$ 50,000**	**$ 50,000**
Fund Balance (July 1)		$ -	
Total Available to Appropriate	$ -	$ 50,000	
Expenditure			
Other Financing Uses:			
Debt Service - Long Term		$ 49,113	$ 49,113
Redemption of School Bond Loans			$ -
Other Business Services		$ 500	$ 500
Total Appropriated	**$ -**	**$ 49,613**	**$ 49,613**
Revenues Over (Under) Expenditures	$ -	$ 387	$ 387
Fund Balance June 30	$ -	$ 387	

CLAWSON PUBLIC SCHOOLS
2014 CAPITAL PROJECTS FUND BUDGET SUMMARY
Fund 414 - 2014 Bond
Budget Recommendations
2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 921	$ 475	$ -	$ (475)
State Revenue -Grant Reimbursements	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 921**	**$ 475**	**$ -**	**$ (475)**
Fund Balance (July 1)	$ 112,481	$ 50,950	$ 12,325	
Total Available to Appropriate	$ 113,402	$ 51,425	$ 12,325	
Expenditure				
Facilites, Construction and Improvements				
Building Improvement Services	$ 62,452	$ 39,100	$ 12,325	$ (26,775)
Total Appropriated	**$ 62,452**	**$ 39,100**	**$ 12,325**	**$ (26,775)**
Revenues Over (Under) Expenditures	$ (61,531)	$ (38,625)	$ (12,325)	$ 26,300
Fund Balance (June 30)	$ 50,950	$ 12,325	$ -	

CLAWSON PUBLIC SCHOOLS

2021 CAPITAL PROJECTS FUND BUDGET SUMMARY

Fund 422

Budget Recommendations

2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 FinalBudget Increase or (Decrease)
Revenue				
Local Sources	$ 1,287,223	$ 1,225,000	$ 200,000	$ (1,025,000)
Other Financing Sources:				
Bond Proceeds		$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 1,287,223**	**$ 1,225,000**	**$ 200,000**	**$ (1,025,000)**
Fund Balance	$ 53,450,518	$ 37,622,993	$ 8,847,993	
Total Available to Appropriate	$ 54,737,741	$ 38,847,993	$ 9,047,993	
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 17,114,748	$ 30,000,000	$ 8,547,993	$ (21,452,007)
Other Financing Uses:				
Payment to bond escrow agent	$ -	$ -	$ -	$ -
Fund Modification - Transfers Out	$ -	$ -	$ -	$ -
Total Appropriated	**$ 17,114,748**	**$ 30,000,000**	**$ 8,547,993**	**$ (21,452,007)**
Revenues Over (Under) Expenditures	$ (15,827,525)	$ (28,775,000)	$ (8,347,993)	$ 20,427,007
Fund Balance June 30	$ 37,622,993	$ 8,847,993	$ 500,000	

CLAWSON PUBLIC SCHOOLS
2024 CAPITAL PROJECTS FUND BUDGET SUMMARY
Fund 423 - Series 1
Budget Recommendations
2023-2024 Final Budget Proposal
and
2024-2025 Original Budget Proposal

	2023-2024 Original Budget	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources		$ 267,052	$ 100,000	$ (167,052)
Other Financing Sources:				
Bond Proceeds		$ 24,633,843	$ -	$ (24,633,843)
Total Revenues and Other Financing Sources		**$ 24,900,895**	**$ 100,000**	**$ (24,800,895)**
Fund Balance (July 1)		$ -	$ 23,198,432	
Total Available to Appropriate		$ 24,900,895	$ 23,298,432	$ (1,602,463)
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay		$ 1,500,000	$ 13,298,432	$ 11,798,432
Other Financing Uses:				$ -
Debt Services - Long Term		$ 202,463	$ -	$ (202,463)
Total Appropriated		**$ 1,702,463**	**$ 13,298,432**	**$ 11,595,969**
Revenues Over (Under) Expenditures		$ 23,198,432	$ (13,198,432)	
Fund Balance (June 30)		$ 23,198,432	$ 10,000,000	

CLAWSON PUBLIC SCHOOLS
2024 CAPITAL PROJECTS FUND BUDGET SUMMARY
Fund 424 - Series 2 Demolition
Budget Recommendations

2023-2024 Final Budget Proposal
and
2024-2025 Original Budget Proposal

	2023-2024 Original Budget	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Local Sources		$ 12,058	$ 22,500	$ 10,000
Other Financing Sources:				
Bond Proceeds		$ 935,000	$ -	$ -
Total Revenues and Other Financing Sources		**$ 947,058**	**$ 22,500**	**$ 10,000**
Fund Balance (July 1)		$ -	$ 834,480	
Total Available to Appropriate		$ 947,058	$ 856,980	$ 150,000
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay		$ 20,000	$ 706,980	$ 834,480
Other Financing Uses:				
Payment to bond escrow agent		$ 92,578		
Fund Modification - Transfers Out		$ -	$ -	$ -
Total Appropriated		**$ 112,578**	**$ 706,980**	**$ 834,480**
Revenues Over (Under) Expenditures		$ 834,480	$ (684,480)	$ (824,480)
Fund Balance (June 30)		$ 834,480	$ 150,000	$ (684,480)

CLAWSON PUBLIC SCHOOLS
CAPITAL IMPROVEMENT FUND BUDGET SUMMARY
Fund 490
Budget Recommendations
2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2022-2023 Final Budget Increase or (Decrease)
Revenue				
Transfers In	$ 150,000		$ -	$ -
Total Revenues and Other Financing Sources	$ 150,000	$ -	$ -	$ -
Fund Balance (July 1)	$ -	$ 150,000	$ 150,000	
Total Available to Appropriate	$ 150,000	$ 150,000	$ 150,000	
Expenditure				
Transfers Out	$ -	$ -	$ -	$ -
Total Appropriated	$ -	$ -	$ -	$ -
Revenues Over (Under) Expenditures	$ 150,000	$ -	$ -	$ -
Fund Balance (June 30)	$ 150,000	$ 150,000	$ 150,000	

CLAWSON PUBLIC SCHOOLS

Special Revenue Fund - Internal Activites Fund

Fund 611

Budget Recommendations

2024-2025 Original Budget Proposal

	2022-2023 Actual	2023-2024 Final Budget	2024-2025 Original Budget	2024-2025 Original Budget vs. 2023-2024 Final Budget Increase or (Decrease)
Revenue				
Internal Activities Fund	$ 137,447	$ 157,500	$ 142,500	$ (15,000)
Total Revenues and Other Financing Sources	**$ 137,447**	**$ 157,500**	**$ 142,500**	**$ (15,000)**
Fund Balance (July 1)	$ 111,477	$ 109,759	$ 133,859	
Total Available to Appropriate	$ 248,924	$ 267,259	$ 276,359	
Expenditure				
Student Activies	$ 139,165	$ 133,400	$ 155,000	$ 21,600
Total Appropriated	**$ 139,165**	**$ 133,400**	**$ 155,000**	**$ 21,600**
Revenues Over (Under) Expenditures	$ (1,718)	$ 24,100	$ (12,500)	
Fund Balance (June 30)	$ 109,759	$ 133,859	$ 121,359	