CLAWSON PUBLIC SCHOOLS
GENERAL FUND BUDGET SUMMARY

Budget Recommendations
2025-2026 Initial Budget

	2023-24 Actual	2024-25 Final Amendment Budget	2025-26 Initial Budget	2025-26 Initial budget vs. 2023-24 Final Amendment Increase or (Decrease)
Revenue				
Local Sources	$ 2,816,420	2,898,357	3,036,649	$ 138,292
State Sources	$ 15,048,531	14,160,292	14,180,759	$ 20,467
Federal Sources	$ 1,129,358	638,507	637,415	$ (1,092)
Other Local Revenue	$ 1,398,600	1,600,649	1,598,876	$ (1,773)
Fund Modifications (Operating Transf. in)	$ 301,716	$ 366,109	$ 295,112	$ (70,997)
Total Revenue	**$ 20,694,625**	**$ 19,663,914**	**$ 19,748,811**	$ 84,897
	$ 2,424,232	**$ 2,301,638**	**$ 1,552,852**	
Total Available to Appropriate	**$ 23,118,857**	**$ 21,965,552**	**$ 21,301,663**	
Expenditure				
Instruction				
Basic Programs	$ 8,595,661	7,853,009	7,737,936.97	$ (115,072)
Added Needs	$ 3,446,761	3,521,653	3,645,951.92	$ 124,299
Support Services				$ -
Pupil	$ 1,635,949	1,857,851	1,817,036.13	$ (40,815)
Instructional Staff/Technology	$ 509,100	815,588	800,191.90	$ (15,396)
General Administration	$ 667,547	580,136	688,625.00	$ 108,489
School Administration	$ 1,236,419	1,123,132	1,178,746.00	$ 55,614
Business Services	$ 474,230	474,092	496,489.00	$ 22,397
Operations/Maintenance	$ 1,842,308	1,697,916	1,741,518.00	$ 43,602
Pupil Transportation	$ 409,455	453,406	508,505.00	$ 55,099
Central	$ 517,433	617,327	540,376.00	$ (76,951)
Other	$ 474,753	430,598	433,159.00	$ 2,561
Community Services			452.00	$ 452
Community Activities	$ 2,000	1,452	500.00	$ (952)
Non-Public School Pupils	$ 9,629	14,628	100.00	$ (14,528)
Welfare Activities	$ 44,472	3,766	14,629.36	$ 10,863
Facilities Acquisition		25,000		$ (25,000)
Fund Modifications		-	-	$ -
Fund Modifications	$ 715,079	896,197	1,119,380	$ 223,183
Debt Service	$ 236,425	39,521	3,500	$ (36,021)
Prior period adjustment - Food Service		$ 7,429	$ -	$ (7,429)
Total Appropriated	**$ 20,817,221**	**$ 20,412,701**	**$ 20,727,096**	**$ 314,396**
Revenues Over (Under) Expenditures	$ (122,594)	$ (748,786)	$ (978,285)	
Fund Balance June 30	$ 2,301,638	$ 1,552,852	$ 574,566	
Fund Balance as a % of revenues	11.12%	7.90%	2.91%	
Fund Balance as a % of expenditures (Excluding Fund Modification Expenses)	11.59%	7.99%	2.93%	

CLAWSON PUBLIC SCHOOLS

Building Sales Proceeds Fund

Fund 116

Budget Recommendations

2025-2026 Original Budget Proposal

	2024-2025 Actual	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Actual Budget Increase or (Decrease)
Revenue			
Building proceeds	$ -	$ 3,110,500	$ 3,110,500
Total Revenues and Other Financing Sources	**$ -**	**$ 3,110,500**	**$ 3,110,500**
Fund Balance (July 1)	$ -	$ -	
Total Available to Appropriate	$ -	$ 3,110,500	
Expenditure			
Building expense	$ -	$ 200,000	$ 200,000
Total Appropriated	**$ -**	**$ 200,000**	**$ 200,000**
Revenues Over (Under) Expenditures	$ -	$ 2,910,500	
Fund Balance (June 30)	$ -	$ 2,910,500	

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

Budget Recommendations
2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-25 Final Budget Increase or (Decrease)
Revenue				
Other Local Revenue	$ 1,204,451	$ 1,490,170	$ 1,788,296	$ 298,126
Fund Modifications (Other Operating Transfers In)	$ 715,080	$ 896,197	$ 1,019,380	$ 123,183
Total Revenue	$ 1,919,531	$ 2,386,367	$ 2,807,676	**$ 421,309**
Fund Balance (July 1)	$ 360,005	$ 523,202	$ 448,029	
Total Available to Appropriate	$ 2,279,536	$ 2,909,569	$ 3,255,705	
Expenditure				
Instruction				
Added Needs	$ 1,094,740	$ 1,387,039	$ 1,599,031	$ 211,992
Support Services				
Pupil				
Instructional Staff	$ 311,805	$ 427,091	$ 489,016	$ 61,925
Pupil Transportation	$ 155,160	$ 177,410	$ 259,618	$ 82,208
Staff/Personnel Services	$ 4,615	$ 7,000	$ 7,000	$ -
Facilities Acquisition	$ 295	$ 7,500	$ 5,300	$ (2,200)
Fund Modifications		$ 215,000	$ 215,000	$ -
Total Appropriated	$ 189,719	$ 240,500	$ 261,503	$ 21,003
	$ 1,756,334	$ 2,461,540	$ 2,836,468	**$ 374,928**
Revenues Over (Under) Expenditures	$ 163,197	$ (75,173)	$ (28,792)	
Fund Balance (June 30)	$ 523,202	$ 448,029	$ 419,237	

CLAWSON PUBLIC SCHOOLS

CHILDCARE FUND BUDGET SUMMARY

Fund 230

Budget Recommendations
2025-2026 Original Budget Proposal

	2023-24 Actual	2024 - 2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 989,607	$ 1,072,500	$ 1,104,675	$ 32,175
Fund Modification - other programs	$ -	$ -	$ 100,000	$ 100,000
Total Revenues and Other Financing Sources	**$ 989,607**	**$ 1,072,500**	**$ 1,204,675**	**$ 132,175**
Fund Balance	$ 1,334,504	$ 1,217,099	$ 1,171,599	
Total Available to Appropriate	$ 2,324,111	$ 2,289,599	$ 2,376,274	
Expenditure				
Community Services:				
Custody and Care of Children	$ 1,019,012	$ 1,026,000	$ 1,056,780	$ 30,780
Operations and Building maintenance			$ 200,000	$ 200,000
Fund Modification	$ 88,000	$ 92,000	$ -	$ (92,000)
Total Appropriated	**$ 1,107,012**	**$ 1,118,000**	**$ 1,256,780**	**$ 138,780**
Revenues Over (Under) Expenditures	$ (117,405)	$ (45,500)	$ (52,105)	$ (6,605)
Fund Balance (June 30)	$ 1,217,099	$ 1,171,599	$ 1,119,494	

CLAWSON PUBLIC SCHOOLS

FOOD SERVICE FUND BUDGET SUMMARY

Fund 250

Budget Recommendations

2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 36,164	$ 15,100	$ 20,000	$ 4,900
State Sources	$ 326,704	$ 20,000	$ 25,000	$ 5,000
Federal Sources	$ 364,640	$ 597,000	$ 594,650	$ (2,350)
Transfers and Other Transactions	$ -	$ 7,429	$ -	$ (7,429)
Total Revenues and Other Financing Sources	**$ 727,508**	**$ 639,529**	**$ 639,650**	**$ 121**
Fund Balance (July 1)	$ 208,439	$ 215,532	$ 227,080	
Total Available to Appropriate	$ 935,947	$ 855,061	$ 866,730	
Expenditure				
Support Services:				
Food Services	$ 696,415	$ 617,981	$ 615,800	$ (2,181)
Capital Outlay	$ -		$ 100,000	$ 100,000
Transfer Out	$ 24,000	$ 10,000	$ 10,000	$ -
Total Appropriated	**$ 720,415**	**$ 627,981**	**$ 725,800**	**$ 97,819**
Revenues Over (Under) Expenditures	$ 7,093	$ 11,548	$ (86,150)	$ (97,698)
Fund Balance June 30	$ 215,532	$ 227,080	$ 140,930	

CLAWSON PUBLIC SCHOOLS
DEBT SERVICE FUND BUDGET SUMMARY
Fund 322 and 323
Budget Recommendations
2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget Vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 4,360,591	$ 4,480,000	$ 4,800,000	$ 320,000
Other Revenue -				
Interest	$ 66,633	$ 43,000	$ 48,000	$ 5,000
School Loan Revolving Fund Proceeds	$ 27,994	$ 534,774	$ 350,000	$ (184,774)
Total Revenues and Other Financing Sources	**$ 4,455,218**	**$ 5,057,774**	**$ 5,198,000**	**$ 140,226**
Fund Balance (July 1)	$ 172,762	$ 134,080	$ 113,367	
Total Available to Appropriate	$ 4,627,980	$ 5,191,854	$ 5,311,367	
Expenditure				
Other Financing Uses:				
Debt Service - Long Term	$ 4,493,900	$ 5,077,487	$ 5,067,254	$ (10,233)
Redemption of School Bond Loans				$ -
Other Business Services	$ -	$ 1,000	$ 1,000	$ -
Total Appropriated	**$ 4,493,900**	**$ 5,078,487**	**$ 5,068,254**	**$ (10,233)**
Revenues Over (Under) Expenditures	$ (38,682)	$ (20,713)	$ 129,746	$ 150,459
Fund Balance June 30	$ 134,080	$ 113,367	$ 243,113	

CLAWSON PUBLIC SCHOOLS
DEBT SERVICE FUND BUDGET SUMMARY
Fund 324 Series 2
Budget Recommendations
2025-2026 Original Budget Proposal

	2023-2024 Final Budget	2024-2025 Final Budget	2025-2026 Original Budget	Original Budget Vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources		$ 50,000	$ 60,000	$ 10,000
Other Revenue -				
Interest income		$ 250	$ 250	
School Loan Revolving Fund Procees		$ 2,755	$ -	$ (2,755)
Total Revenues and Other Financing Sources	**$ -**	**$ 53,005**	**$ 60,250**	**$ 7,245**
Fund Balance (July 1)		$ -	$ 3,392	
Total Available to Appropriate	$ -	$ 53,005	$ 63,642	
Expenditure				
Other Financing Uses:				
Debt Service - Long Term		$ 49,113	$ 58,303	$ 9,190
Other Business Services		$ 500	$ 500	$ -
Total Appropriated	**$ -**	**$ 49,613**	**$ 58,803**	**$ 9,190**
Revenues Over (Under) Expenditures	$ -	$ 3,392	$ 1,447	$ (1,945)
Fund Balance June 30	$ -	$ 3,392	$ 4,839	

CLAWSON PUBLIC SCHOOLS
2014 CAPITAL PROJECTS FUND BUDGET SUMMARY
Fund 414 - 2014 Bond
Budget Recommendations
2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 414	$ -	$ -	$ -
State Revenue -Grant Reimbursements	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 414**	**$ -**	**$ -**	**$ -**
Fund Balance (July 1)	$ 50,950	$ 12,264	$ 12,264	
Total Available to Appropriate	$ 51,364	$ 12,264	$ 12,264	
Expenditure				
Facilites, Construction and Improvements				
Building Improvement Services	$ 39,100	$ -	$ 12,264	$ 12,264
Total Appropriated	**$ 39,100**	**$ -**	**$ 12,264**	**$ 12,264**
Revenues Over (Under) Expenditures	$ (38,686)	$ -	$ (12,264)	
Fund Balance (June 30)	$ 12,264	$ 12,264	$ -	

CLAWSON PUBLIC SCHOOLS
2021 CAPITAL PROJECTS FUND BUDGET SUMMARY

Budget Recommendations
2025-2026 Original Budget Proposal
Fund 422

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 1,651,312	$ 325,000	$ 115,000	$ (210,000)
Other Financing Sources:				
Bond Proceeds	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 1,651,312**	**$ 325,000**	**$ 115,000**	**$ (210,000)**
Fund Balance	$ 37,622,993	$ 15,640,688	$ 5,065,688	
Total Available to Appropriate	$ 39,274,305	$ 15,965,688	$ 5,180,688	
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 23,633,617	$ 10,900,000	$ 2,300,000	$ (8,600,000)
Other Financing Uses:				
Payment to bond escrow agent	$ -	$ -	$ -	$ -
Fund Modification - Transfers Out	$ -	$ -	$ -	$ -
Total Appropriated	**$ 23,633,617**	**$ 10,900,000**	**$ 2,300,000**	**$ (8,600,000)**
Revenues Over (Under) Expenditures	$ (21,982,305)	$ (10,575,000)	$ (2,185,000)	$ 8,390,000
Fund Balance June 30	$ 15,640,688	$ 5,065,688	$ 2,880,688	

CLAWSON PUBLIC SCHOOLS

2024 CAPITAL PROJECTS FUND BUDGET SUMMARY

Fund 423 - Series 1

Budget Recommendations

2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 342,853	$ 800,000	$ 300,000	$ (500,000)
Other Financing Sources:				
Bond Proceeds	$ 30,682,894	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 31,025,747**	**$ 800,000**	**$ 300,000**	**$ (500,000)**
Fund Balance (July 1)	$ -	$ 22,762,103	$ 13,762,103	
Total Available to Appropriate	$ 31,025,747	$ 23,562,103	$ 14,062,103	$ (9,500,000)
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 2,012,131	$ 9,800,000	$ 13,900,000	$ 4,100,000
Other Financing Uses:				$ -
Payment to bond refunding escrow agent	$ 5,994,912			
Debt Services - Long Term	$ 256,601	$ -	$ -	$ -
Total Appropriated	**$ 8,263,644**	**$ 9,800,000**	**$ 13,900,000**	**$ 4,100,000**
Revenues Over (Under) Expenditures	$ 22,762,103	$ (9,000,000)	$ (13,600,000)	
Fund Balance (June 30)	$ 22,762,103	$ 13,762,103	$ 162,103	

CLAWSON PUBLIC SCHOOLS

2024 CAPITAL PROJECTS FUND BUDGET SUMMARY

Fund 424 - Series 2 Demolition

Budget Recommendations

2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 12	$ 1,000	$ 250	$ (750)
Other Financing Sources:				
Bond Proceeds	$ 935,000	$ -	$ -	$ -
Total Revenues and Other Financing Sources		**$ 1,000**	**$ 250**	**$ (750)**
Fund Balance (July 1)		$ 897,347	$ 198,347	
Total Available to Appropriate	$ 935,012	$ 898,347	$ 198,597	
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 22,078	$ 700,000	$ 198,597	$ (501,403)
Other Financing Uses:				
Interest	$ 15,587			$ -
Total Appropriated	**$ 37,665**	**$ 700,000**	**$ 198,597**	**$ (501,403)**
Revenues Over (Under) Expenditures	$ 897,347	$ (699,000)	$ (198,347)	
Fund Balance (June 30)	$ 897,347	$ 198,347	$ -	

CLAWSON PUBLIC SCHOOLS
CAPITAL IMPROVEMENT FUND BUDGET SUMMARY
Fund 490
Budget Recommendations
2025-2026 Original Budget Proposal

	2022-2023 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 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

2025-2026 Original Budget Proposal

	2023-2024 Actual	2024-2025 Final Budget	2025-2026 Original Budget	2025-2026 Original Budget vs. 2024-2025 Final Budget Increase or (Decrease)
Revenue				
Internal Activities Fund	$ 187,022	$ 235,000	$ 150,000	$ (85,000)
Total Revenues and Other Financing Sources	**$ 187,022**	**$ 235,000**	**$ 150,000**	**$ (85,000)**
Fund Balance (July 1)	$ 109,759	$ 110,975	$ 110,975	
Total Available to Appropriate	$ 296,781	$ 345,975	$ 260,975	
Expenditure				
Student Activities	$ 185,806	$ 170,000	$ 155,000	$ (15,000)
Total Appropriated	**$ 185,806**	**$ 170,000**	**$ 155,000**	**$ (15,000)**
Revenues Over (Under) Expenditures	$ 1,216	$ 65,000	$ (5,000)	
Fund Balance (June 30)	$ 110,975	$ 175,975	$ 105,975	