CLAWSON PUBLIC SCHOOLS
GENERAL FUND BUDGET SUMMARY
Budget Recommendations
2026-2027 Original Budget

	2024-25 Actual	2025-26 Final Budget	2026-2027 Original Budget	2026-27 Original vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 2,937,558	3,261,940	3,359,162	$ 97,222
State Sources	$ 14,047,816	15,326,140	14,831,145	$ (494,995)
Federal Sources	$ 747,715	652,672	628,194	$ (24,478)
Other Local Revenue	$ 1,597,203	1,293,596	1,259,304	$ (34,292)
Fund Modifications (Op Transf. in	$ 342,500	$ 533,702	$ 554,841	$ 21,139
Total Revenue	**$ 19,672,792**	**$ 21,068,050**	**$ 20,632,646**	$ (435,404)
	$ 2,301,638	**$ 1,482,544**	**$ 2,920,378**	
Total Available to Appropriate	**$ 21,974,430**	**$ 22,550,594**	**$ 23,553,024**	
Expenditure				
Instruction				
Basic Programs	$ 8,005,717	8,729,897	8,209,213	$ (520,684)
Added Needs	$ 3,517,440	3,676,039	3,572,004	$ (104,035)
Support Services				$ -
Pupil	$ 2,016,095	1,722,426	1,548,835	$ (173,591)
Instructional Staff/Technology	$ 524,508	691,625	707,697	$ 16,072
General Administration	$ 540,308	738,247	699,668	$ (38,579)
School Administration	$ 1,117,464	1,102,554	1,132,131	$ 29,577
Business Services	$ 498,433	483,864	525,526	$ 41,662
Operations/Maintenance	$ 1,760,119	1,696,475	1,800,219	$ 103,744
Pupil Transportation	$ 405,620	508,415	549,725	$ 41,310
Central	$ 638,510	686,769	651,304	$ (35,465)
Other	$ 492,207	402,542	454,332	$ 51,790
Community Services		1,240	452	$ (788)
Community Activities	$ -	4,260	3,300	$ (960)
Non-Public School Pupils	$ 14,291	20,508	14,255	$ (6,253)
Welfare Activities	$ 3,801	-	-	$ -
Facilities Acquisition				$ -
Fund Modifications		-	-	$ -
Fund Modifications	$ 896,197	1,310,289	1,401,485	$ 91,196
Debt Service	$ 53,992	5,600	-	$ (5,600)
		$ -	$ -	$ -
Total Appropriated	**$ 20,484,702**	**$ 21,780,750**	**$ 21,270,146**	**$ (510,604)**
Revenues Over (Under) Expenditur	$ (811,910)	$ (712,700)	$ (637,500)	
Fund Balance June 30	$ 1,489,728	$ 777,028	$ 2,282,878	
Fund Balance as a % of revenues	7.57%	3.69%	11.06%	
Fund Balance as a % of expenditure (Excluding Fund Modification Expenses)	7.63%	3.80%	11.49%	

CLAWSON PUBLIC SCHOOLS

CENTER PROGRAM (ASD) FUND BUDGET SUMMARY

Fund 220

Budget Recommendations
2026-2027 Original Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2025-2026 Final Budget vs. 2026-2027 Original Budget Increase or (Decrease)
Revenue				
Other Local Revenue	$ 1,505,544	$ 1,795,680	$ 1,856,418	$ 60,738
Fund Modifications (Other Operating Transfers In)	$ 896,197	$ 1,110,289	$ 1,251,485	$ 141,196
Total Revenue	$ 2,401,741	$ 2,905,969	$ 3,107,903	**$ 201,934**
Fund Balance (July 1)	$ 523,202	$ 575,124	$ 492,417	
Total Available to Appropriate	$ 2,924,943	$ 3,481,093	$ 3,600,320	
Expenditure				
Instruction				
Added Needs	$ 1,246,595	$ 1,470,307	$ 1,728,116	$ 257,809
Support Services				
Pupil	$ 379,619	$ 591,557	$ 599,059	$ 7,502
Instructional Staff	$ 246,355	$ 324,040	$ 284,771	$ (39,269)
Pupil Transportation	$ 20,715	$ 7,000	$ 14,000	$ 7,000
Staff/Personnel Services	$ 1,296	$ 4,000	$ 4,000	$ -
Facilities Acquisition	$ 214,739	$ 75,000		$ (75,000)
Fund Modifications	$ 240,500	$ 516,772	$ 544,841	$ 28,069
Total Appropriated	$ 2,349,819	$ 2,988,676	$ 3,174,787	**$ 186,111**
Revenues Over (Under) Expenditures	$ 51,922	$ (82,707)	$ (66,884)	
Fund Balance (June 30)	$ 575,124	$ 492,417	$ 425,533	

CLAWSON PUBLIC SCHOOLS

CHILDCARE FUND BUDGET SUMMARY

Fund 230

Budget Recommendations
2026-2027 Original Budget

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or
Revenue				
Local Sources	$ 1,169,748	$ 1,295,000	$ 1,345,000	$ 50,000
Fund Modification - other programs	$ -	$ 200,000	$ 150,000	$ (50,000)
Total Revenues and Other Financing Sources	**$ 1,169,748**	**$ 1,495,000**	**$ 1,495,000**	**$ -**
Fund Balance	$ 1,217,099	$ 1,201,633	$ 977,041	
Total Available to Appropriate	$ 2,386,847	$ 2,696,633	$ 2,472,041	
Expenditure				
Community Services:				
Custody and Care of Children	$ 1,093,214	$ 1,466,610	$ 1,464,847	$ (1,763)
Operations and Building maintenance		$ 252,982	$ 225,350	$ (27,632)
Fund Modification	$ 92,000	$ -	$ -	$ -
Total Appropriated	**$ 1,185,214**	**$ 1,719,592**	**$ 1,690,197**	**$ (29,395)**
Revenues Over (Under) Expenditures	$ (15,466)	$ (224,592)	$ (195,197)	
Fund Balance (June 30)	$ 1,201,633	$ 977,041	$ 781,844	

CLAWSON PUBLIC SCHOOLS

FOOD SERVICE FUND BUDGET SUMMARY

Fund 250

Budget Recommendations

2026-2027 Original Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 36,553	$ 14,760	$ 14,600	$ (160)
State Sources	$ 373,091	$ 275,000	$ 281,500	$ 6,500
Federal Sources	$ 301,888	$ 312,750	$ 319,000	$ 6,250
Transfers and Other Transactions	$ 7,428	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 718,960**	**$ 602,510**	**$ 615,100**	**$ 12,590**
Fund Balance (July 1)	$ 215,532	$ 293,067	$ 172,888	
Total Available to Appropriate	$ 934,492	$ 895,577	$ 787,988	
Expenditure				
Support Services:				
Food Services	$ 631,425	$ 586,929	$ 615,125	$ 28,196
Capital Outlay	$ -	$ 125,760		$ (125,760)
Transfer Out	$ 10,000	$ 10,000	$ 10,000	$ -
Total Appropriated	**$ 641,425**	**$ 722,689**	**$ 625,125**	**$ (97,564)**
Revenues Over (Under) Expenditures	$ 77,535	$ (120,179)	$ (10,025)	$ 110,154
Fund Balance June 30	$ 293,067	$ 172,888	$ 162,863	

CLAWSON PUBLIC SCHOOLS

2021 CAPITAL PROJECTS FUND BUDGET SUMMARY

Budget Recommendations
2026-2027 Original Budget Proposal

Fund 422

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 636,019	$ 210,250	$ 75,000	$ (135,250)
Other Financing Sources:		$ 8,675		
Bond Proceeds	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 636,019**	**$ 218,925**	**$ 75,000**	**$ (135,250)**
Fund Balance	$ 15,640,688	$ 6,136,924	$ 4,048,349	
Total Available to Appropriate	$ 16,276,707	$ 6,355,849	$ 4,123,349	
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 10,139,783	$ 2,307,500	$ 3,623,349	$ 1,315,849
Other Financing Uses:				
Payment to bond escrow agent	$ -	$ -	$ -	$ -
Fund Modification - Transfers Out	$ -	$ -	$ -	$ -
	$ 10,139,783	**$ 2,307,500**	**$ 3,623,349**	**$ 1,315,849**
Revenues Over (Under) Expenditures	$ (9,503,764)	$ (2,088,575)	$ (3,548,349)	
Fund Balance June 30	$ 6,136,924	$ 4,048,349	$ 500,000	

CLAWSON PUBLIC SCHOOLS

2024 CAPITAL PROJECTS FUND BUDGET SUMMARY

Fund 423 - Series 1

Budget Recommendations

2026-2027 Orignal Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 1,005,828	$ 350,000	$ 25,000	$ (325,000)
Other Financing Sources:				
Bond Proceeds	$ -	$ -	$ -	$ -
Total Revenues and Other Financing Sources	**$ 1,005,828**	**$ 350,000**	**$ 25,000**	**$ (325,000)**
Fund Balance (July 1)	$ -	$ 13,529,232	$ 1,619,232	
Total Available to Appropriate	$ 1,005,828	$ 13,879,232	$ 1,644,232	$ (12,235,000)
Expenditure				
Facilites, Construction and Improvements:				
Capital Outlay	$ 10,238,699	$ 12,260,000	$ 1,644,232	$ (10,615,768)
				$ -
Other Financing Uses:				
Payment to bond refunding escrow agent				
Debt Services - Long Term		$ -	$ -	$ -
Total Appropriated	**$ 10,238,699**	**$ 12,260,000**	**$ 1,644,232**	**$ (10,615,768)**
Revenues Over (Under) Expenditures	$ 22,762,103	$ (11,910,000)	$ (1,619,232)	
Fund Balance (June 30)	$ 13,529,232	$ 1,619,232	$ -	

CLAWSON PUBLIC SCHOOLS

CAPITAL IMPROVEMENT FUND BUDGET SUMMARY

Fund 490

Budget Recommendations

2026-2027 Original Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Transfers In	$ -		$ -	$ -
Total Revenues and Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance (July 1)	$ 150,000	$ 150,000	$ 150,000	
Total Available to Appropriate	$ 150,000	$ 150,000	$ 150,000	
Expenditure				
Transfers Out	$ -	$ -	$ -	$ -
Total Appropriated	**$ -**	**$ -**	**$ -**	**$ -**
Revenues Over (Under) Expenditures	$ -	$ -	$ -	$ -
Fund Balance (June 30)	$ 150,000	$ 150,000	$ 150,000	

CLAWSON PUBLIC SCHOOLS
DEBT SERVICE FUND BUDGET SUMMARY
Fund 322, 323 and 324
Budget Recommendations
2026-2027 Original Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget Vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Local Sources	$ 4,646,604	$ 4,879,960	$ 5,065,500	$ 185,540
Other Revenue -				
Interest	$ 57,413	$ 70,200	$ 67,200	$ (3,000)
School Loan Revolving Fund Proceeds	$ 537,529	$ 189,888	$ 60,000	$ (129,888)
Total Revenues and Other Financing Sources	**$ 5,241,546**	**$ 5,140,048**	**$ 5,192,700**	**$ 52,652**
Fund Balance (July 1)	$ 134,080	$ 251,508	$ 265,498	
Total Available to Appropriate	$ 5,375,626	$ 5,391,556	$ 5,458,198	
Expenditure				
Other Financing Uses:				
Debt Service - Long Term	$ 5,122,618	$ 5,124,558	$ 5,150,508	$ 25,950
Redemption of School Bond Loans				$ -
Other Business Services	$ 1,500	$ 1,500	$ 1,500	$ -
Total Appropriated	**$ 5,124,118**	**$ 5,126,058**	**$ 5,152,008**	**$ 25,950**
Revenues Over (Under) Expenditures	$ 117,428	$ 13,990	$ 40,692	$ 26,702
Fund Balance June 30	$ 251,508	$ 265,498	$ 306,190	

CLAWSON PUBLIC SCHOOLS

Special Revenue Fund - Internal Activites Fund

Fund 611

Budget Recommendations
2026-2027 Budget Proposal

	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Original Budget	2026-2027 Original Budget vs. 2025-2026 Final Budget Increase or (Decrease)
Revenue				
Internal Activities Fund	$ 233,088	$ 185,000	$ 182,500	$ (2,500)
Total Revenues and Other Financing Sources	**$ 233,088**	**$ 185,000**	**$ 182,500**	**$ (2,500)**
Fund Balance (July 1)	$ 110,975	$ 133,416	$ 158,416	
Total Available to Appropriate	$ 344,063	$ 318,416	$ 340,916	
Expenditure				
Student Activities	$ 210,647	$ 160,000	$ 175,000	$ 15,000
Total Appropriated	**$ 210,647**	**$ 160,000**	**$ 175,000**	**$ 15,000**
Revenues Over (Under) Expenditures	$ 22,441	$ 25,000	$ 7,500	
Fund Balance (June 30)	$ 133,416	$ 158,416	$ 165,916	