# FOWLERVILLE COMMUNITY SCHOOLS

## For Year Ending June 30, 2026

## GENERAL FUND

| | 2024-25 AUDITED | 2025-26 ORIGINAL | 2025-26 DECEMBER | 2025-26 JUNE | CHANGE |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Local | $ 3,802,185 | $ 3,892,981 | $ 3,892,981 | $ 3,751,438 | $ (141,543) |
| State | $ 28,041,327 | $ 27,276,612 | $ 26,890,506 | $ 27,392,302 | $ 501,796 |
| Federal | $ 1,549,413 | $ 297,663 | $ 297,663 | $ 584,094 | $ 286,431 |
| Incoming Transfers & Other | $ 1,654,190 | $ 1,805,263 | $ 1,805,263 | $ 1,806,540 | $ 1,277 |
| **TOTAL REVENUE** | **$ 35,047,115** | **$ 33,272,519** | **$ 32,886,413** | **$ 33,534,374** | **$ 647,961** |
| **EXPENDITURES** | | | | | |
| **INSTRUCTION** | | | | | |
| Basic Programs | $ 16,160,172 | $ 15,563,170 | $ 15,563,170 | $ 15,352,464 | $ (210,706) |
| Added Needs | $ 4,899,457 | $ 4,397,917 | $ 4,409,703 | $ 4,865,617 | $ 455,914 |
| **Total Instruction** | **$ 21,059,629** | **$ 19,961,087** | **$ 19,972,873** | **$ 20,218,081** | **$ 245,208** |
| **SUPPORT SERVICES** | | | | | |
| Pupil Services | $ 1,218,391 | $ 1,138,114 | $ 1,146,091 | $ 1,108,630 | $ (37,461) |
| Instructional Staff Services | $ 875,561 | $ 986,642 | $ 960,200 | $ 1,291,032 | $ 330,832 |
| General Administration | $ 929,222 | $ 908,421 | $ 919,808 | $ 921,985 | $ 2,177 |
| School Administration | $ 1,826,834 | $ 1,691,000 | $ 1,720,725 | $ 1,865,247 | $ 144,522 |
| Business Office | $ 546,849 | $ 550,230 | $ 557,781 | $ 513,380 | $ (44,401) |
| Operations and Maintenance | $ 3,753,766 | $ 3,276,659 | $ 3,279,150 | $ 3,343,955 | $ 64,805 |
| Transportation | $ 1,601,740 | $ 2,042,693 | $ 2,047,632 | $ 2,047,770 | $ 138 |
| Central Services | $ 637,449 | $ 677,571 | $ 685,894 | $ 701,965 | $ 16,071 |
| Athletic Activities | $ 801,859 | $ 796,431 | $ 801,179 | $ 782,441 | $ (18,738) |
| Community Services | $ 13,616 | $ (11,452) | $ (11,452) | $ (12,129) | $ (677) |
| **Total Support Services** | **$ 12,205,287** | **$ 12,056,309** | **$ 12,107,008** | **$ 12,564,276** | **$ 457,268** |
| **Total Transfers/Transactions** | **$ 1,407,390** | **$ 1,503,180** | **$ 1,593,180** | **$ 1,962,011** | **$ 368,831** |
| **TOTAL EXPENDITURES** | **$ 34,672,306** | **$ 33,520,576** | **$ 33,673,061** | **$ 34,744,368** | **$ 1,071,307** |
| **Revenue Over (Under) Expenses** | **$ 374,809** | **$ (248,057)** | **$ (786,648)** | **$ (1,209,994)** | **$ (423,346)** |
| **Beginning Fund Balance-July 1** | **$ 3,764,664** | **$ 3,732,823** | **$ 4,139,473** | **$ 4,139,473** | |
| **Ending Fund Balance - June 30** | **$ 4,139,473** | **$ 3,484,766** | **$ 3,352,825** | **$ 2,929,479** | |
| **Fund Balance Percent** | **11.9%** | **10.4%** | **10.0%** | **8.4%** | |

# FOWLERVILLE COMMUNITY SCHOOLS
## For Year Ending June 30, 2025
## FOOD SERVICE FUND

| | 2024-25 AUDITED | 2025-26 ORIGINAL | 2025-26 JUNE | CHANGE FROM CURRENT BUDGET |
|---|---|---|---|---|
| **REVENUE** | | | | |
| Local | $ 163,834 | $ 173,500 | $ 153,000 | $ (20,500) |
| State | $ 659,942 | $ 675,000 | $ 570,220 | $ (104,780) |
| Federal | $ 1,116,323 | $ 1,180,500 | $ 1,000,500 | $ (180,000) |
| Incoming Transfers & Other | $ 68,620 | $ 76,900 | $ 80,100 | $ 3,200 |
| **TOTAL REVENUE** | **$ 2,008,719** | **$ 2,105,900** | **$ 1,803,820** | **$ (302,080)** |
| **EXPENDITURES** | | | | |
| Salaries and Benefits | $ 820,446 | $ 774,380 | $ 941,468 | $ 167,088 |
| Supplies and Materials | $ 930,714 | $ 1,071,160 | $ 972,960 | $ (98,200) |
| Other Expenses | $ 245,887 | $ 654,283 | $ 390,500 | $ (263,783) |
| **TOTAL EXPENDITURES** | **$ 1,997,047** | **$ 2,499,823** | **$ 2,304,928** | **$ (194,895)** |
| **Revenue Over (Under) Expenses** | **$ 11,672** | **$ (393,923)** | **$ (501,108)** | **$ (107,185)** |
| **Beginning Fund Balance-July 1** | **$ 901,933** | **$ 658,006** | **$ 913,605** | |
| **Ending Fund Balance - June 30** | **$ 913,605** | **$ 264,083** | **$ 412,497** | |

# FOWLERVILLE COMMUNITY SCHOOLS
## For Year Ending June 30, 2026
## COMMUNITY SERVICES FUND

| | 2024-25 AUDITED | 2025-26 ORIGINAL | 2025-26 JUNE | CHANGE FROM CURRENT BUDGET |
|---|---|---|---|---|
| **REVENUE** | | | | |
| Little Glad Center | $ 998,155 | $ 1,100,223 | $ 1,495,000 | $ 394,777 |
| General Fund Transfer - UAAL | $ 31,496 | $ 39,000 | $ 17,000 | $ (22,000) |
| General Fund Transfer - Little Glads | $ - | $ - | $ - | $ - |
| | **$ 1,029,651** | **$ 1,139,223** | **$ 1,512,000** | **$ 372,777** |
| Recreation | $ 386,013 | $ 340,420 | $ 361,000 | $ 20,580 |
| General Fund Transer -UAAL | $ 10,286 | $ 9,000 | $ 16,000 | $ 7,000 |
| | **$ 396,299** | **$ 349,420** | **$ 377,000** | **$ 27,580** |
| Alverson Performing Arts Center | $ 46,410 | $ 21,000 | $ 48,000 | $ 27,000 |
| General Fund Transfer - UAAL | $ 4,703 | $ 7,000 | $ 8,500 | $ 1,500 |
| General Fund Transfer - Alverson Center | $ 75,000 | $ 75,000 | $ 79,000 | $ 4,000 |
| | **$ 126,113** | **$ 103,000** | **$ 135,500** | **$ 32,500** |
| **TOTAL REVENUE** | **$ 1,552,063** | **$ 1,591,643** | **$ 2,024,500** | **$ 432,857** |
| **EXPENDITURES** | | | | |
| Little Glad Center | $ 1,131,430 | $ 1,293,930 | $ 1,648,000 | $ 354,070 |
| Recreation | $ 370,231 | $ 349,420 | $ 370,000 | $ 20,580 |
| Performing Arts Center | $ 86,530 | $ 103,000 | $ 135,500 | $ 32,500 |
| **TOTAL EXPENDITURES** | **$ 1,588,191** | **$ 1,746,350** | **$ 2,153,500** | **$ 407,150** |
| **Revenue Over (Under) Expenses** | **$ (36,128)** | **$ (154,707)** | **$ (129,000)** | **$ 25,707** |
| **Beginning Fund Balance-July 1** | **$ 846,205** | **$ 631,498** | **$ 810,077** | |
| **Ending Fund Balance - June 30** | **$ 810,077** | **$ 476,791** | **$ 681,077** | |