Coleman Community Schools
Budget Forecast - General Fund
July 1, 2025-June 30, 2026

		ACTUAL 2024-25 BUDGET	ORIGINAL 2025-26 BUDGET	**REVISED 2025-26 BUDGET**	**DIFFERENCE**
Revenue					
Local sources		$ 1,779,219	$ 1,695,711	$ 1,803,058	$ 107,348
State sources		6,368,452	6,130,063	6,064,726	$ (65,337)
Federal sources		412,599	454,040	513,818	$ 59,778
Intermediate and local districts		904,643	901,555	969,907	$ 68,352
Other financing sources		-	58,169	5,049	$ (53,120)
Transfers		5,581	6,221	6,221	$ -
Total Revenue		**$ 9,470,494**	**$ 9,245,759**	**$ 9,362,780**	**$ 117,020**
Expenditures					
Instruction					
111	Elementary	$ 1,617,035	$ 1,410,997	$ 1,475,435	$ 64,438
113	High school	1,705,474	1,553,070	1,620,466	$ 67,397
119	Summer School	-	-	-	$ -
122	Special education	920,437	944,225	982,281	$ 38,055
125	Compensatory education	344,999	385,068	324,251	$ (60,816)
127	Vocational education	326,747	323,564	322,442	$ (1,122)
	Total instruction	$ 4,914,692	$ 4,616,923	$ 4,724,874	$ 107,951
Supporting Services					
211-219	Student services	$ 756,078	$ 752,591	$ 895,547	$ 142,956
221-227	Instructional support	396,993	658,309	599,636	$ (58,673)
231-233	General administration	363,336	364,554	341,294	$ (23,260)
241	School administration	486,076	528,372	520,636	$ (7,736)
252-259	Business	345,441	413,570	435,343	$ 21,773
261-266	Operation and maintenance	1,000,473	1,076,332	1,083,911	$ 7,580
271	Pupil transportation	555,998	652,278	679,599	$ 27,322
282-284	Central services	305,582	369,415	339,176	$ (30,239)
285	Pupil Accounting Support	16,443	16,598	16,527	$ (71)
293	Athletics	279,785	270,559	279,592	$ 9,033
299	Other Support Services	-	51	51	$ -
300	Community Activities	27,130	31,878	32,683	$ 805
411	Payment to Other Schools	-	47,951	-	$ (47,951)
450	Facilities Acquisition, Constr., Improv.	269,851	-	-	$ -
492	Prior Period Adjustments		-	-	$ -
511-592	Long-Term Liabilities		25,049	5,049	$ (20,000)
					$ -
	Total supporting services	$ 4,803,185	$ 5,207,505	$ 5,229,044	$ 21,539
600	Other financing uses	-	59	59	-
Total Expenditures		**$ 9,717,877**	**$ 9,824,487**	**$ 9,953,978**	**$ 129,490**
Excess of revenue over expenditures		(247,383)	(578,728)	(591,198)	(12,470)
Fund balance - beginning of year		2,557,348	2,075,955	2,309,964	
Fund balance - end of year		**$ 2,309,964**	**$ 1,497,227**	**$ 1,718,766**	
Fund balance percent of Expenditures		**23.77%**	**15.24%**	**17.27%**	
Fund balance percent of Revenues		**24.39%**	**16.19%**	**18.36%**	
Designated COVID-19 Learning Loss			**$ -**	**$ -**	
Designated Agriscience Program		**$ 51,397**	**$ 51,397**	**$ 51,397**	
Unrestricted Fund Balance		**$ 2,258,567**	**$ 1,445,830**	**$ 1,667,369**	
Fund balance percent of Expenditures		**23.24%**	**14.72%**	**16.75%**	
Unrestricted Fund balance percent of Revenues		**23.85%**	**15.64%**	**17.81%**	

Coleman Community Schools

Budget Forecast-Special Revenue Fund: FOOD SERVICE

July 1, 2025-June 30, 2026

	ACTUAL 2024-25	ORIGINAL 2025-26 BUDGET	REVISED 2025-26 BUDGET	DIFFERENCE
Revenue				
Local sources	$ 26,317	$ 21,966	$ 23,165	$ 1,199
State sources	40,013	15,098	32,631	$ 17,533
Federal sources	482,484	470,630	451,973	$ (18,657)
Other financing sources	-	3	3	$ -
Total revenue	**$ 548,814**	**$ 507,697**	**$ 507,773**	**$ 75**
Expenditures				
Pupil support services	$ -	$ -	$ -	$ -
Food service activities	695,300	486,374	526,047	$ 39,672.20
Transfer to GF	5,581	6,221	6,221	$ -
Capital Projects				
Total expenditures	**$ 700,881**	**$ 492,595**	**$ 532,268**	**$ 39,672**
Excess (deficiency) of revenue over expenditures	$ (152,066)	$ 15,102	$ (24,495)	$ (39,597)
Fund balance - beginning of year	$ 324,207	$ 111,306	$ 172,137	$ 60,831
Fund balance - end of year	**$ 172,137**	**$ 126,407**	**$ 147,642**	
Fund balance percent of Expenditures	24.56%	25.7%	27.74%	
Fund balance percent of Revenues	**31.37%**	**24.9%**	**29.08%**	