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

	ORIGINAL 2025-26 BUDGET	REVISED 2025-26 BUDGET	**FINAL 2025-26 BUDGET**
Revenue			
Local sources	$ 1,695,711	$ 1,803,058	$ 1,813,254
State sources	6,130,063	6,064,726	6,145,615
Federal sources	454,040	513,818	497,567
Intermediate and local districts	901,555	969,907	954,772
Other financing sources	58,169	5,049	5,049
Transfers	6,221	6,221	6,221
Total Revenue	**$ 9,245,759**	**$ 9,362,780**	**$ 9,422,477**
Expenditures			
Instruction			
111 Elementary	$ 1,410,997	$ 1,475,435	$ 1,497,036
113 High school	1,553,070	1,620,466	1,638,496
119 Summer School	-	-	-
122 Special education	944,225	982,281	988,664
125 Compensatory education	385,068	324,251	320,167
127 Vocational education	323,564	322,442	313,404
Total instruction	$ 4,616,923	$ 4,724,874	$ 4,757,766
Supporting Services			
211-219 Student services	$ 752,591	$ 895,547	$ 890,496
221-227 Instructional support	658,309	599,636	455,712
231-233 General administration	364,554	341,294	342,598
241 School administration	528,372	520,636	511,222
252-259 Business	413,570	435,343	433,496
261-266 Operation and maintenance	1,076,332	1,083,911	1,040,965
271 Pupil transportation	652,278	679,599	656,291
282-284 Central services	369,415	339,176	342,517
285 Pupil Accounting Support	16,598	16,527	16,527
293 Athletics	270,559	280,377	281,838
299 Other Support Services	51	51	51
300 Community Activities	31,878	32,683	31,355
411 Payment to Other Schools	47,951	-	-
450 Facilities Acquisition, Constr., Improv.	-	-	50
492 Prior Period Adjustments	-	-	-
511-592 Long-Term Liabilities	25,049	5,049	5,049
Total supporting services	$ 5,207,505	$ 5,229,830	$ 5,008,168
600 Other financing uses	59	59	59
Total Expenditures	**$ 9,824,487**	**$ 9,954,763**	**$ 9,765,992**
Excess of revenue over expenditures	(578,728)	(591,983)	(343,515)
Fund balance - beginning of year	2,075,955	2,309,964	2,309,964
Fund balance - end of year	**$ 1,497,227**	**$ 1,717,981**	**$ 1,966,449**
Fund balance percent of Expenditures	**15.24%**	**17.26%**	**20.14%**
Fund balance percent of Revenues	**16.19%**	**18.35%**	**20.87%**
Designated COVID-19 Learning Loss	$ -	$ -	$ -
Designated Agriscience Program	$ 51,397	$ 51,397	$ 51,397
Unrestricted Fund Balance	$ 1,445,830	$ 1,666,583	$ 1,915,051
Fund balance percent of Expenditures	**14.72%**	**16.74%**	**19.61%**
Unrestricted Fund balance percent of Revenues	**15.64%**	**17.80%**	**20.32%**

Coleman Community Schools

Budget Forecast-Special Revenue Fund: FOOD SERVICE

July 1, 2025-June 30, 2026

	ORIGINAL 2025-26 BUDGET	REVISED 2025-26 BUDGET	FINAL 2025-26 BUDGET
Revenue			
Local sources	$ 21,966	$ 23,165	$ 25,562
State sources	15,098	32,631	30,287
Federal sources	470,630	451,973	472,972
Other financing sources	3	3	3
Total revenue	**$ 507,697**	**$ 507,773**	**$ 528,824**
Expenditures			
Pupil support services	$ -	$ -	$ -
Food service activities	486,374	526,047	561,715
Transfer to GF	6,221	6,221	6,221
Capital Projects			
Total expenditures	**$ 492,595**	**$ 532,268**	**$ 567,936**
Excess (deficiency) of revenue over expenditures	$ 15,102	$ (24,495)	$ (39,111)
Fund balance - beginning of year	$ 111,306	$ 172,137	$ 172,137
Fund balance - end of year	**$ 126,407**	**$ 147,642**	**$ 133,025**
Fund balance percent of Expenditures	25.7%	27.7%	23.42%
Fund balance percent of Revenues	**24.9%**	**29.1%**	**25.15%**

Coleman Community Schools

Budget Forecast-Special Revenue Fund: STUDENT ACTIVITY

July 1, 2025-June 30, 2026

	ORIGINAL 2025-26 BUDGET	FINAL 2025-26 BUDGET
Revenue		
Local sources	$ 150,000	$ 160,000
Total revenue	**$ 150,000**	**$ 160,000**
Expenditures		
Other Student Activity	**$ 150,000**	**$ 235,000**
Total expenditures	**$ 150,000**	**$ 235,000**
Excess (deficiency) of revenue over expenditures	**$ -**	**$ (75,000)**
Fund balance - beginning of year	142,198	247,370
Fund balance - end of year	**$ 142,198**	**$ 172,370**
Fund balance percent of Expenditures	**95%**	**73%**
Fund balance percent of Revenues	**95%**	**108%**