Clarenceville School District

of Oakland and Wayne Counties

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Superintendent

David G. Bergeron
Assistant Superintendent
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Timothy N. Constant, Ed.D
Director of Learning Services

Jason A. Zewatsky, Ed.S
Director Special Education
Student Services

To: Melissa Carruth, Superintendent
Board of Education

From: Dave Bergeron

Date: June 20, 2026

Re: 2025-2026 General Fund Budget Revision 2

Attached please find General Fund Revision 2. The object of adopting a revision so late in the fiscal year is two-fold.

First, from an accounting and reporting function, the State indicates that actual and probable revenue should **not be less** than budgeted revenue while actual and probable expenditures **should be less** than budgeted expenditures.

Secondly, the revisions will reflect the beginning fund equity for the 2026-27 budget. While every account has been reviewed, the explanation notes only provide the major components of the change for each functional area.

Motion:

Moved by Member: _____ and supported by Member; _____ to approve the 2025-2026 General Fund Budget Revision as presented

Aye: _____ Nay: _____

Dennis Myers, President, Cynthia Immonen, Vice-President, Andrea Watt, Secretary, Patrick Marietti, Treasurer
Darwin Morgan Trustee, Jessica Ellis Trustee, Garey Talin Trustee

Clarenceville School District
2025-26 General Fund Budget
Revision 2

	2024-25 Audited Actual	2025-26 Revision 1	6/21/2026 2025-26 Revision 2	Difference	
EVENUES					
Local	3,869,087	3,954,113	3,922,341	(31,772)	Decrease in delinquent tax collections and misc local offset by increase in athletic gate receipts and donations
State	19,428,286	19,109,183	19,611,534	502,351	Increase in 31A at risk related expenenditures. Rev = Exp. Increase in section 147's MSPERS (retirement related), GSRP Rev = Exp & Section 35a5 funding
Federal	1,445,338	1,319,923	1,461,076	141,153	Federal Medicaid, Filter First Grant
Interdistrict & Other	1,363,949	1,274,402	1,499,731	225,329	c4s and medicaid distributions for OS
Total Revenue	26,106,660	25,657,621	26,494,682	837,061	
(PENDITURES					
Instruction					
Basic Programs	10,611,779	11,031,414	11,001,762	(29,652)	Primarily result of adjusting Salary and benefit accounts to expected year end amounts as well as adjustment of supply related accounts
Added Needs	3,652,941	3,603,537	3,895,196	291,658	Adjusting of salary and benefit accounts to anticipated actual along with Special Needs purchase
Support Services				-	
Pupil	2,191,428	2,706,804	2,625,601	(81,203)	Primarily result of social work hiring challenges partially offset by increase in social work purchased servics
Instructional Staff	1,535,977	1,620,483	1,667,266	46,782	salary and fringes
General Administration	452,307	511,397	511,405	8	
School Administration	1,481,746	1,567,927	1,588,224	20,297	Salary and benefit accounts
Business	581,217	610,200	658,008	47,807	new postage machine, insurance deductible and severance accounts
Operations/Maintenance	2,286,301	2,563,743	2,641,532	77,789	Adjusting of purchased service and utility/supply accounts. Nat gas 24k, repair/maint 30k
Transportation	905,268	843,308	919,456	76,148	Fuel costs GE/SE transportation costs
Central/Other	838,561	739,493	772,286	32,792	Tech prof services/license & fees + severance
Athletics	426,951	433,689	469,400	35,711	coaching salaries and donation related expenses
Community Services/Other	9,587	9,300	9,300	-	
Total Expenditures	24,974,063	26,241,296	26,759,434	518,138	
CCESS OF REV. OVER EXP.	1,132,597	(583,675)	(264,752)	318,923	
THER FINANCING SOURCES (USES)					
Proceeds from sale of asset	7,548	-	-		
Transfers In	39,624	-	-		
Transfers Out	(500,000)	(100,000)	(100,000)		
Total Other Financing Sources (Uses)	(452,828)	(100,000)	(100,000)		
T CHANGE IN FUND BALANCE	679,769	(683,675)	(364,752)		
ND BALANCE - JULY 1st	10,589,299	11,269,068	11,269,068		
ND BALANCE - JUNE 30th	11,269,068	10,585,393	10,904,316		