Webberville Community Schools
General Fund Budget
2025-26 Revision II

		2025-26 Revision II	2025-26 Revision I	$ Change	% Change	Revised Budget Notes	2024-25 Actual	2023-24 Actual
Revenues:								
1XX	Local Revenues	$1,157,596	$1,167,054	$ (9,458)	-0.81%	property taxes	$ 1,164,269	$ 882,967
3XX	State Revenues	5,207,172	5,256,881	(49,709)	-0.95%	state categoricals, deferred revenue	4,774,041	4,913,931
4XX	Federal Revenues	164,507	125,423	39,084	31.16%	federal one-time funds	125,440	359,132
5XX	Incoming Transfers and Other Revenue	854,098	1,048,719	(194,621)	-18.56%	transfer from ISD	858,585	827,092
6XX	Transfers	18,610	17,822	788	4.42%	food service transfer	16,736	18,674
Total Revenues and Incoming Transfers		**7,401,983**	**7,615,899**	**(213,916)**	**-2.81%**		**6,939,071**	**7,001,796**
Expenditures:								
111	Elementary Instruction	941,702	980,318	(38,616)	-3.94%	grant, staff changes	824,965	839,297
112	Middle School Instruction	568,303	575,267	(6,964)	-1.21%	grant, staff changes	585,745	565,489
113	High School Instruction	944,304	973,926	(29,622)	-3.04%	grant, staff changes	900,686	941,833
118	Preschool	366,224	375,031	(8,807)	-2.35%	GSRP	290,598	302,839
119	Summer	23,975	18,828	5,147	27.34%	summer school (grant funded)	19,143	27,304
122	Special Education	744,158	744,173	(15)	0.00%	miscellaneous	738,959	559,000
125	Compensatory Education	418,473	425,884	(7,411)	-1.74%	grant, staff changes	327,861	150,047
127	Vocational Education	-	-	-	-		-	-
	Total Instructional Expenditures	**4,007,139**	**4,093,427**	**(86,288)**	**-2.11%**		**3,687,957**	**3,385,809**
211/212	Guidance	-	2,500	(2,500)	-100.00%	miscellaneous	10,850	67,214
213	Health Services	57,203	60,331	(3,128)	-5.18%	itinerants/ contracted services	56,056	48,013
214	Psychological Services	80,504	90,203	(9,699)	-10.75%	itinerants/ staff changes	83,398	44,550
215	Speech Services	170,667	172,689	(2,022)	-1.17%	itinerants	161,481	131,622
216	Social Work Services	167,091	167,610	(519)	-0.31%	miscellaneous	164,511	167,456
217	Visually Impaired	-	-	-	-		-	978
218	Teacher Consultant	-	-	-	-		-	-
219	Other Pupil Services	146,471	140,678	5,793	4.12%	itinerants/ staff changes	100,003	87,657
221	Improvement of Instruction	34,921	34,181	740	2.16%	miscellaneous	28,644	32,382
222	Media Services	-	-	-	-		-	834
226	Preschool and SE Supervision	80,709	96,164	(15,455)	-16.07%	staff changes	75,088	-
227	Assessments	6,098	10,321	(4,223)	-40.92%	grant changes	10,367	9,860
	Total Pupil Support Expenditures	**743,664**	**774,677**	**(31,013)**	**-4.00%**		**690,398**	**590,566**

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231	Board of Education	42,899	42,888	11	0.03%	miscellaneous	56,861	30,730
232	Executive Administration	334,219	337,577	(3,358)	-0.99%	staff changes, misc	309,927	282,212
241	School Administration	543,038	559,198	(16,160)	-2.89%	staff changes, misc	556,262	455,581
252/ 259	Business and Fiscal Services	147,606	152,122	(4,516)	-2.97%	business services	128,177	126,152
225/28X	Technology and Other Support Services	255,008	295,577	(40,569)	-13.73%	marketing, devices	419,572	256,633
	Total Administrative Expenditures	**1,322,770**	**1,387,362**	**(64,592)**	**-4.66%**		**1,470,799**	**1,151,308**
261/266/456	**Maintenance, Security, & Operation Expenditures**	**924,109**	**976,468**	**(52,359)**	**-5.36%**	utilities, repairs, staff changes	**832,942**	**742,097**
271	**Transportation Expenditures**	**342,408**	**333,311**	**9,097**	**2.73%**	transportation/ fuel cost	**279,836**	**231,024**
293	**Athletics**	**246,139**	**250,272**	**(4,133)**	**-1.65%**	staff changes, athletic supplies	**242,003**	**148,999**
3XX	**Community Service Expenditures**	**53,711**	**52,379**	**1,332**	**2.54%**	childcare	**40,711**	**33,971**
62X	Transfers	41,739	47,541	(5,802)	**-12.20%**	spartan center transfer	30,528	28,900
	Total Outgoing and Interfund Transfers	**41,739**	**47,541**	**(5,802)**			**30,528**	**28,900**
	Total Expenditures	**7,681,679**	**7,915,437**	**$ (233,758)**			**7,275,174**	**6,312,674**
	Revenues over/(under) Expenditures	**(279,696)**	**(299,538)**				**(336,103)**	**689,122**
	Beginning Fund Balance	**1,557,160**	**1,557,160**				**1,893,263**	**1,204,141**
	Ending Fund Balance	**$ 1,277,464**	**$ 1,257,622**				**$ 1,557,160**	**$ 1,893,263**
	Fund Balance % of Expenditures	16.63%	15.89%				21.40%	29.99%