Webberville Community Schools
General Fund Budget
2026-27 Proposed

		2026-27 Proposed	2025-26 Revision II	$ Change	% Change	Revised Budget Notes	2024-25 Actual	2023-24 Actual
Revenues:								
1XX	Local Revenues	$1,185,312	$1,157,596	$ 27,716	2.39%	property taxes, interest	$ 1,164,269	$ 882,967
3XX	State Revenues	4,779,216	5,207,172	(427,956)	-8.22%	FTE 421; $250/ FTE increase; end of grants	4,774,041	4,913,931
4XX	Federal Revenues	174,151	164,507	9,644	5.86%	federal one-time funds	125,440	359,132
5XX	Incoming Transfers and Other Revenue	879,416	854,098	25,318	2.96%	transfer from ISD	858,585	827,092
6XX	Transfers	18,716	18,610	106	0.57%	food service transfer	16,736	18,674
Total Revenues and Incoming Transfers		**7,036,811**	**7,401,983**	**(365,172)**	**-4.93%**		**6,939,071**	**7,001,796**
Expenditures:								
111	Elementary Instruction	816,729	941,702	(124,973)	-13.27%	staff changes	824,965	839,297
112	Middle School Instruction	544,822	568,303	(23,481)	-4.13%	staff changes	585,745	565,489
113	High School Instruction	822,343	944,304	(121,961)	-12.92%	staff changes	900,686	941,833
118	Preschool	373,808	366,224	7,584	2.07%	GSRP	290,598	302,839
119	Summer	25,000	23,975	1,025	4.28%	summer school (grant funded)	19,143	27,304
122	Special Education	765,381	744,158	21,223	2.85%	miscellaneous	738,959	559,000
125	Compensatory Education	406,011	418,473	(12,462)	-2.98%	grant, staff changes	327,861	150,047
127	Vocational Education	-	-	-	-		-	-
	Total Instructional Expenditures	**3,754,094**	**4,007,139**	**(253,045)**	**-6.31%**		**3,687,957**	**3,385,809**
211/212	Guidance	-	-	-	-		10,850	67,214
213	Health Services	58,643	57,203	1,440	2.52%	itinerants/ contracted services	56,056	48,013
214	Psychological Services	25,090	80,504	(55,414)	-68.83%	itinerants/ staff changes	83,398	44,550
215	Speech Services	170,517	170,667	(150)	-0.09%	itinerants	161,481	131,622
216	Social Work Services	170,166	167,091	3,075	1.84%	miscellaneous	164,511	167,456
217	Visually Impaired	-	-	-	-		-	978
218	Teacher Consultant	-	-	-	-		-	-
219	Other Pupil Services	70,170	146,471	(76,301)	-52.09%	itinerants/ staff changes	100,003	87,657
221	Improvement of Instruction	31,789	34,921	(3,132)	-8.97%	miscellaneous	28,644	32,382
222	Media Services	-	-	-	-		-	834
226	Preschool and SE Supervision	25,343	80,709	(55,366)	-68.60%	staff changes	75,088	-
227	Assessments	11,249	6,098	5,151	84.47%	grant changes	10,367	9,860
	Total Pupil Support Expenditures	**562,967**	**743,664**	**(180,697)**	**-24.30%**		**690,398**	**590,566**

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231	Board of Education	43,000	42,899	101	0.24%	miscellaneous	56,861	30,730
232	Executive Administration	320,369	334,219	(13,850)	-4.14%	staff changes, misc	309,927	282,212
241	School Administration	549,972	543,038	6,934	1.28%	staff changes, misc	556,262	455,581
252/ 259	Business and Fiscal Services	166,013	147,606	18,407	12.47%	business services, borrowing costs	128,177	126,152
225/28X	Technology and Other Support Services	265,824	255,008	10,816	4.24%	marketing, tech services	419,572	256,633
	Total Administrative Expenditures	**1,345,178**	**1,322,770**	**22,408**	**1.69%**		**1,470,799**	**1,151,308**
261/266/456	**Maintenance, Security, & Operation Expenditures**	**912,701**	**924,109**	**(11,408)**	**-1.23%**	utilities, repairs, grant changes	**832,942**	**742,097**
271	**Transportation Expenditures**	**356,482**	**342,408**	**14,074**	**4.11%**	transportation/ fuel cost	**279,836**	**231,024**
293	**Athletics**	**254,099**	**246,139**	**7,960**	**3.23%**	athletics	**242,003**	**148,999**
3XX	**Community Service Expenditures**	**57,661**	**53,711**	**3,950**	**7.35%**	childcare	**40,711**	**33,971**
62X	Transfers	45,261	41,739	3,522	**8.44%**	spartan center transfer	30,528	28,900
	Total Outgoing and Interfund Transfers	**45,261**	**41,739**	**3,522**			**30,528**	**28,900**
	Total Expenditures	**7,288,443**	**7,681,679**	**$ (393,236)**			**7,275,174**	**6,312,674**
	Revenues over/(under) Expenditures	**(251,632)**	**(279,696)**				**(336,103)**	**689,122**
	Beginning Fund Balance	**1,277,464**	**1,557,160**				**1,893,263**	**1,204,141**
	Ending Fund Balance	**$ 1,025,832**	**$ 1,277,464**				**$ 1,557,160**	**$ 1,893,263**
	Fund Balance % of Expenditures	14.07%	16.63%				21.40%	29.99%