Cass City Public School
General Fund Original Budget
2025-2026

	2024-2025 Final	2025-2026 Original	Variance	
REVENUE				
Local Sources	$ 1,706,598	$ 1,679,451	$ (27,147)	1
Non-Educational Entity	$ 20,000	$ 20,000	$ -	
State Sources	$ 12,018,349	$ 10,725,709	$ (1,292,641)	2
Federal Sources	$ 1,188,875	$ 768,732	$ (420,143)	3
Other Public School in MI	$ 131,700	$ 151,700	$ 20,000	4
Extra Ordinary Items	$ -	$ -	$ -	
Other Financing Sources	$ 9,927	$ 8,000	$ (1,927)	
Indirect Cost Recovery	$ -	$ -	$ -	
TOTAL OPERATING FUND REVENUES	$ 15,075,450	$ 13,353,592	$ (1,721,858)	
EXPENDITURES				
Function 1111-Elementary	$ 3,316,440	$ 3,164,593	$ (151,848)	5
Function 1112-Junior High	$ 930,928	$ 901,700	$ (29,228)	5
Function 1113-High School	$ 1,754,465	$ 1,586,100	$ (168,365)	5
Function 1118-Pre Kindergarten	$ 380,885	$ 420,385	$ 39,500	
Function 1119-Summer School	$ 1,000	$ 1,000	$ -	
Function 1122-Special Education	$ 874,470	$ 932,470	$ 58,000	5
Function 1125-Compensatory Education	$ 901,071	$ 936,856	$ 35,785	5
Function 1127-Career/Technical	$ 168,850	$ 152,350	$ (16,500)	
Function 1212-Guidance Services	$ 192,830	$ 178,830	$ (14,000)	
Function 1213-Health Services	$ 512,307	$ 369,144	$ (143,162)	6
Function 1214-Psychological Services	$ 43,000	$ 43,000	$ -	
Function 1215-Speech Pathology	$ 50,000	$ 50,000	$ -	
Function 1216-Social Work Services	$ 367,220	$ 251,404	$ (115,816)	7
Function 1219-Pupil Support	$ 207,702	$ 181,350	$ (26,352)	8
Function 1221-Improvement of Instruction	$ 224,738	$ 144,302	$ (80,435)	9
Function 1222-Education Media Services/Library	$ 2,750	$ 2,750	$ -	
Function 1225-Instruction Related Technology	$ 59,500	$ 70,500	$ 11,000	
Function 1226-Supervision of Instructional Staff	$ -	$ -	$ -	
Function 1227-Academic Student Assessments	$ 10,350	$ 10,350	$ -	
Function 1231-Board of Education	$ 33,944	$ 33,944	$ -	
Function 1232-Executive Administration	$ 267,686	$ 271,194	$ 3,508	
Function 1241-Office of the Principal	$ 529,513	$ 649,513	$ 120,000	5
Function 1249-Graduation Expense	$ 5,000	$ 5,000	$ -	
Function 1252-Business Office	$ 216,100	$ 258,100	$ 42,000	10
Function 1259-Other Business Services	$ 75,500	$ 75,500	$ -	
Function 1261-Maintenance	$ 965,739	$ 910,900	$ (54,839)	11
Function 1266-Security Services	$ 41,741	$ 34,809	$ (6,932)	
Function 1271-Transportation	$ 1,493,816	$ 620,591	$ (873,225)	12
Function 1283-Staff/Personnel Services	$ 2,451	$ 3,823	$ 1,372	
Function 1284-Computer Systems Department	$ 305,500	$ 310,000	$ 4,500	
Function 1292-School Store	$ 200	$ 200	$ -	
Function 1293-Athletics	$ 395,350	$ 396,350	$ 1,000	
Function 1331-Community Activities	$ 16,081	$ 6,217	$ (9,864)	
Function 1351-Custody & Care of Children	$ 267,200	$ 282,200	$ 15,000	
Function 1361- Welfare Activities	$ -	$ -	$ -	
Function 1455-Capital Building Expenditures	$ -	$ -	$ -	
Function 1456-Building Improvement Services	$ 654,201	$ 15,000	$ (639,201)	13
Function 1492-Prior Period Adjustments	$ -	$ -	$ -	
Function 1511-Debt Service-Long Term Only	$ 83,141	$ 83,141	$ -	
TOTAL OPERATING FUND EXPENDITURES	$ 15,351,668	$ 13,353,566	$ (1,998,102)	
TOTAL REVENUES	$ 15,075,450	$ 13,353,592		
TOTAL EXPENDITURES	$ 15,351,668	$ 13,353,566		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (276,218)	$ 26		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 4,768,955**	**$ 4,492,737**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 4,492,737**	**$ 4,492,763**		
FUND BALANCE AS PERCENT OF REVENUES	29.80%	33.64%		