Cass City Public School
General Fund Revision Budget
2025-2026

	2025-2026 Original	2025-2026 Revision	Variance	
REVENUE				
Local Sources	$ 1,679,451	$ 1,931,595	$ 252,144	1
Non-Educational Entity	$ 20,000	$ 20,000	$ -	
State Sources	$ 10,725,709	$ 11,094,334	$ 368,625	2
Federal Sources	$ 768,732	$ 829,341	$ 60,609	3
Other Public School in MI	$ 151,700	$ 237,716	$ 86,016	4
Extra Ordinary Items	$ -	$ 10,900	$ 10,900	
Other Financing Sources	$ 8,000		$ (8,000)	
Indirect Cost Recovery	$ -	$ 25,000	$ 25,000	5
TOTAL OPERATING FUND REVENUES	$ 13,353,592	$ 14,148,886	$ 795,294	
EXPENDITURES				
Function 1111-Elementary	$ 3,164,593	$ 3,692,431	$ 527,839	6 **
Function 1112-Junior High	$ 901,700	$ 951,000	$ 49,300	**
Function 1113-High School	$ 1,586,100	$ 1,782,990	$ 196,890	7 **
Function 1118-Pre Kindergarten	$ 420,385	$ 397,350	$ (23,035)	8
Function 1119-Summer School	$ 1,000	$ 1,500	$ 500	
Function 1122-Special Education	$ 932,470	$ 919,273	$ (13,197)	
Function 1125-Compensatory Education	$ 936,856	$ 768,818	$ (168,038)	9
Function 1127-Career/Technical	$ 152,350	$ 155,150	$ 2,800	
Function 1212-Guidance Services	$ 178,830	$ 134,550	$ (44,280)	10
Function 1213-Health Services	$ 369,144	$ 397,201	$ 28,057	9
Function 1214-Psychological Services	$ 43,000	$ 39,163	$ (3,837)	
Function 1215-Speech Pathology	$ 50,000	$ 45,731	$ (4,269)	
Function 1216-Social Work Services	$ 251,404	$ 372,069	$ 120,665	9 **
Function 1219-Pupil Support	$ 181,350	$ 200,961	$ 19,611	
Function 1221-Improvement of Instruction	$ 144,302	$ 256,787	$ 112,485	11
Function 1222-Education Media Services/Library	$ 2,750	$ 2,750	$ -	
Function 1225-Instruction Related Technology	$ 70,500	$ 70,500	$ -	
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	$ 271,194	$ 283,244	$ 12,050	
Function 1241-Office of the Principal	$ 649,513	$ 660,013	$ 10,500	
Function 1249-Graduation Expense	$ 5,000	$ 5,000	$ -	
Function 1252-Business Office	$ 258,100	$ 259,340	$ 1,240	
Function 1259-Other Business Services	$ 75,500	$ 75,500	$ -	
Function 1261-Maintenance	$ 910,900	$ 884,693	$ (26,207)	12
Function 1266-Security Services	$ 34,809	$ 64,300	$ 29,491	13
Function 1271-Transportation	$ 620,591	$ 575,891	$ (44,700)	14
Function 1283-Staff/Personnel Services	$ 3,823	$ 3,823	$ -	
Function 1284-Computer Systems Department	$ 310,000	$ 287,500	$ (22,500)	15
Function 1292-School Store	$ 200	$ 200	$ -	
Function 1293-Athletics	$ 396,350	$ 402,150	$ 5,800	
Function 1331-Community Activities	$ 6,217	$ 4,187	$ (2,030)	
Function 1351-Custody & Care of Children	$ 282,200	$ 309,100	$ 26,900	16
Function 1361- Welfare Activities	$ -	$ 1,201	$ 1,201	
Function 1455-Capital Building Expenditures	$ -		$ -	
Function 1456-Building Improvement Services	$ 15,000	$ 139,771	$ 124,771	17
Function 1492-Prior Period Adjustments	$ -		$ -	
Function 1511-Debt Service-Long Term Only	$ 83,141	$ 25,500	$ (57,641)	18
TOTAL OPERATING FUND EXPENDITURES	$ 13,353,566	$ 14,213,931	$ 860,366	
TOTAL REVENUES	$ 13,353,592	$ 14,148,886		
TOTAL EXPENDITURES	$ 13,353,566	$ 14,213,931		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 26	$ (65,045)		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 4,907,622**	**$ 4,907,622**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 4,907,648**	**$ 4,842,577**		
FUND BALANCE AS PERCENT OF REVENUES	36.75%	34.23%		

Cass City Public Schools
Food Service Budget
2025-2026

	2024-2025 Original	2025-2026 Revision	Variance	
REVENUE				
Local Sources	$ 70,300	$ 61,800	$ (8,500)	
State Sources	$ 173,000	$ 162,850	$ (10,150)	
Federal Sources	$ 780,000	$ 918,079	$ 138,079	1
Sale of School Property	$ -	$ -	$ -	
TOTAL OPERATING FUND REVENUES	$ 1,023,300	$ 1,142,729	$ 119,429	
EXPENDITURES				
Salary and Wage Expense	$ 207,000	$ 216,000	$ 9,000	2
Employee Benefits	$ 121,220	$ 141,200	$ 19,980	2
Travel, Conferences, Software	$ 6,600	$ 6,800	$ 200	
Repairs, Maintenance, and Leases	$ 107,100	$ 113,600	$ 6,500	
Food Expense	$ 476,800	$ 582,000	$ 105,200	3
Equipment Purchases	$ 58,500	$ 85,500	$ 27,000	4
Dues, Fees and Other Expenses	$ 6,500	$ 5,500	$ (1,000)	
USDA Commodities	$ 45,000	$ 45,000	$ -	
Debt Short Term	$ 3,000	$ 3,000	$ -	
Indirect Cost	$ -	$ 25,000	$ 25,000	5
TOTAL OPERATING FUND EXPENDITURES	$ 1,031,720	$ 1,223,600	$ 191,880	
TOTAL REVENUES	$ 1,023,300	$ 1,142,729		
TOTAL EXPENDITURES	$ 1,031,720	$ 1,223,600		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (8,420)	$ (80,871)		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 353,363**	**$ 353,363**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 344,943**	**$ 272,492**		
FUND BALANCE AS PERCENT OF REVENUES	33.71%	23.85%		

Cass City Public Schools
Agency Fund Revision Budget
2025-2026

	2024-2025 Original	2025-2026 Original	Variance
REVENUE			
Local Sources	$ 210,000	$ 260,000	
TOTAL OPERATING FUND REVENUES	**$ 210,000**	**$ 260,000**	**$ 50,000**
EXPENDITURES			
Supplies	$ 210,000	$ 260,000	
TOTAL OPERATING FUND EXPENDITURES	**$ 210,000**	**$ 260,000**	**$ 50,000**
TOTAL REVENUES	$ 210,000	$ 260,000	
TOTAL EXPENDITURES	$ 210,000	$ 260,000	
EXCESS OF REVENUES OVER (UNDER) EXPENDITUR	**$ -**	**$ -**	
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 180,668**	**$ 180,668**	
TOTAL FUND BALANCE (END OF YEAR)	**$ 180,668**	**$ 180,668**	