Cass City Public School
General Fund Final Budget
2025-2026

	2025-2026 Revision	2025-2026 Final	Variance	
REVENUE				
Local Sources	$ 1,931,595	$ 1,868,243	$ (63,352)	1
Non-Educational Entity	$ 20,000	$ 20,000	$ -	
State Sources	$ 11,094,334	$ 11,091,043	$ (3,290)	
Federal Sources	$ 829,341	$ 798,764	$ (30,577)	2
Other Public School in MI	$ 237,716	$ 261,199	$ 23,483	3
Extra Ordinary Items	$ 10,900	$ 11,500	$ 600	
Other Financing Sources			$ -	
Indirect Cost Recovery	$ 25,000	$ 25,000	$ -	
TOTAL OPERATING FUND REVENUES	$ 14,148,886	$ 14,075,750	$ (73,137)	
EXPENDITURES				
Function 1111-Elementary	$ 3,692,431	$ 3,630,221	$ (62,211)	4
Function 1112-Junior High	$ 951,000	$ 916,907	$ (34,093)	4
Function 1113-High School	$ 1,782,990	$ 1,795,094	$ 12,104	4
Function 1118-Pre Kindergarten	$ 397,350	$ 401,450	$ 4,100	
Function 1119-Summer School	$ 1,500	$ 1,500	$ -	
Function 1122-Special Education	$ 919,273	$ 952,355	$ 33,082	5
Function 1125-Compensatory Education	$ 768,818	$ 631,481	$ (137,337)	6
Function 1127-Career/Technical	$ 155,150	$ 155,450	$ 300	
Function 1212-Guidance Services	$ 134,550	$ 198,739	$ 64,189	7
Function 1213-Health Services	$ 397,201	$ 344,500	$ (52,701)	8
Function 1214-Psychological Services	$ 39,163	$ 41,000	$ 1,837	
Function 1215-Speech Pathology	$ 45,731	$ 46,000	$ 269	
Function 1216-Social Work Services	$ 372,069	$ 262,747	$ (109,322)	9
Function 1219-Pupil Support	$ 200,961	$ 192,200	$ (8,761)	
Function 1221-Improvement of Instruction	$ 256,787	$ 188,457	$ (68,330)	10
Function 1222-Education Media Services/Library	$ 2,750	$ 1,000	$ (1,750)	
Function 1225-Instruction Related Technology	$ 70,500	$ 76,500	$ 6,000	
Function 1226-Supervision of Instructional Staff			$ -	
Function 1227-Academic Student Assessments	$ 10,350	$ 5,350	$ (5,000)	
Function 1231-Board of Education	$ 33,944	$ 37,800	$ 3,856	
Function 1232-Executive Administration	$ 283,244	$ 279,878	$ (3,366)	
Function 1241-Office of the Principal	$ 660,013	$ 664,850	$ 4,838	
Function 1249-Graduation Expense	$ 5,000	$ 3,000	$ (2,000)	
Function 1252-Business Office	$ 259,340	$ 301,940	$ 42,600	11
Function 1259-Other Business Services	$ 75,500	$ 77,800	$ 2,300	
Function 1261-Maintenance	$ 884,693	$ 1,044,893	$ 160,200	12
Function 1266-Security Services	$ 64,300	$ 55,800	$ (8,500)	
Function 1271-Transportation	$ 575,891	$ 506,756	$ (69,135)	13
Function 1283-Staff/Personnel Services	$ 3,823	$ 10,000	$ 6,177	
Function 1284-Computer Systems Department	$ 287,500	$ 346,000	$ 58,500	14
Function 1292-School Store	$ 200	$ 300	$ 100	
Function 1293-Athletics	$ 402,150	$ 386,620	$ (15,530)	
Function 1331-Community Activities	$ 4,187	$ 4,371	$ 184	
Function 1351-Custody & Care of Children	$ 309,100	$ 344,100	$ 35,000	15
Function 1361- Welfare Activities	$ 1,201	$ 1,201	$ -	
Function 1455-Capital Building Expenditures			$ -	
Function 1456-Building Improvement Services	$ 139,771	$ 167,771	$ 28,000	16
Function 1492-Prior Period Adjustments		$ 2,061	$ 2,061	
Function 1511-Debt Service-Long Term Only	$ 25,500	$ 61,411	$ 35,911	17
TOTAL OPERATING FUND EXPENDITURES	$ 14,213,931	$ 14,137,503	$ (76,428)	
TOTAL REVENUES	$ 14,148,886	$ 14,075,750		
TOTAL EXPENDITURES	$ 14,213,931	$ 14,137,503		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (65,045)	$ (61,753)		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 4,907,622**	**$ 4,907,622**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 4,842,577**	**$ 4,845,869**		
FUND BALANCE AS PERCENT OF REVENUES	34.23%	34.43%		

Cass City Public Schools
Food Service Budget
2025-2026

	2025-2026 Revision	2025-2026 Final	Variance	
REVENUE				
Local Sources	$ 61,800	$ 68,733	$ 6,933	
State Sources	$ 162,850	$ 160,500	$ (2,350)	
Federal Sources	$ 918,079	$ 1,046,803	$ 128,724	1
Sale of School Property	$ -	$ -	$ -	
TOTAL OPERATING FUND REVENUES	$ 1,142,729	$ 1,276,036	$ 133,307	
EXPENDITURES				
Salary and Wage Expense	$ 216,000	$ 235,630	$ 19,630	1
Employee Benefits	$ 141,200	$ 173,381	$ 32,181	1
Travel, Conferences, Software	$ 6,800	$ 6,300	$ (500)	
Repairs, Maintenance, and Leases	$ 113,600	$ 130,000	$ 16,400	1
Food Expense	$ 582,000	$ 621,500	$ 39,500	1
Equipment Purchases	$ 85,500	$ 80,500	$ (5,000)	
Dues, Fees and Other Expenses	$ 5,500	$ 5,600	$ 100	
USDA Commodities	$ 45,000	$ 60,000	$ 15,000	
Debt Short Term	$ 3,000	$ 5,000	$ 2,000	
Indirect Cost	$ 25,000	$ 25,000	$ -	
TOTAL OPERATING FUND EXPENDITURES	$ 1,223,600	$ 1,342,911	$ 119,311	
TOTAL REVENUES	$ 1,142,729	$ 1,276,036		
TOTAL EXPENDITURES	$ 1,223,600	$ 1,342,911		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (80,871)	$ (66,874)		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 353,363**	**$ 353,363**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 272,492**	**$ 286,489**		
FUND BALANCE AS PERCENT OF REVENUES	23.85%	22.45%		

Cass City Public Schools
Agency Fund Final Budget
2025-2026

	2025-2026 Revision	2025-2026 Final	Variance
REVENUE			
Local Sources	$ 260,000	$ 251,459	
TOTAL OPERATING FUND REVENUES	**$ 260,000**	**$ 251,459**	**$ (8,541)**
EXPENDITURES			
Supplies	$ 260,000	$ 261,555	
TOTAL OPERATING FUND EXPENDITURES	**$ 260,000**	**$ 261,555**	**$ 1,555**
TOTAL REVENUES	$ 260,000	$ 251,459	
TOTAL EXPENDITURES	$ 260,000	$ 261,555	
EXCESS OF REVENUES OVER (UNDER) EXPENDITUR	**$ -**	**$ (10,096)**	
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 180,668**	**$ 180,668**	
TOTAL FUND BALANCE (END OF YEAR)	**$ 180,668**	**$ 170,572**	

2025-2026
Cass City Public Schools
Budget Variances
Revised to Final

1) Local Sources: Property tax revenue came in less than previously forecasted. ~100k from Ekland Township received from the state as Renaissance Zone Revenue instead of directly from the township.

2) Federal Sources: Net decrease of $30,577. Received E-rate funding in the amount of $21,690. Will carry over an additional $52,266 in Title funding to use next year.

3) Funding from other districts is anticipated to increase $23,483. The business services contract was renegotiated and increased 20k plus associated fringes, including UAAL. Additionally, Special ed funding from the ISD came in less than anticipated, resulting in a decrease of $15,920.

4) Net decrease in Gen ed expenses of $84,200. 27L educator compensation payments for Gen Ed were less than originally estimated, including retirement benefits. Special payouts and unused sick day payouts also came in less than previously budgeted.

5) Special Education expenses: Net increase of $33,082 due to increased TISD transition center expenses.

6) Net decrease in compensatory education expenses of $137k. Labor Expenses for both Title and At-risk were significantly down from previous forecasts.

7) Net Increase due to the reclass of wages to fully utilize the increase of 31a – At Risk funding this year and MDHHS Clinic grant funds.

8) Wellness clinic expenses were down from earlier estimates.

9) Net decrease of $109k to social work services to account for loss of 31aa funding.

10) Net decrease to Improvement of Instruction function 221 of $68,330.

11) Net increase to business office expense to account for renegotiated business services contract. Additional revenue was received to offset this expense.

12) Operations and maintenance increased $160K. Increased costs to property casualty insurance and repairs and maintenance due to the transition from Thumb Cooling & Heating to W. Soule. As well as increased contracted custodial and supplies expenses.

13) Overall Transportation funding was less than originally forecasted. The largest savings were in fuel expenses.

14) Net increase to IT department costs of $58,500 due to increased software and tech supplies expenses.

15) Daycare expenses were higher than previously anticipated. However, received additional revenue to offset the increased costs.

16) Increased building improvement expenses are due to the construction of the pavilion. Received donations to offset the additional expenses.

17) Increased debt service to account for Auditor Reclassifications of lease expenses for GASB compliance.

Food Service Original to Revised

1) The summer feeding program has started out significantly better than last year. All adjustments account for increased summer feeding meals. Estimates for both revenue and expenditures are very conservative.

Agency Fund Original to Revised

2) Agency fund remains consistent with previous estimates. Revenues have been adjusted to actuals, and additional expenses have been added in to account for any last-minute submissions. Overall expenditures will remain in line with revenues.