Cass City Public School
General Fund Original Budget
2026-2027

	2025-2026 Final	2026-2027 Original	Variance	
REVENUE				
Local Sources	$ 1,868,243	$ 1,818,439	$ (49,804)	[1]
Non-Educational Entity	$ 20,000	$ 20,000	$ -	
State Sources	$ 11,091,043	$ 10,981,858	$ (109,185)	[2]
Federal Sources	$ 798,764	$ 765,741	$ (33,023)	[3]
Other Public School in MI	$ 261,199	$ 255,080	$ (6,119)	
Extra Ordinary Items	$ 11,500	$ -	$ (11,500)	
Other Financing Sources			$ -	
Indirect Cost Recovery	$ 25,000	$ 25,000	$ -	
TOTAL OPERATING FUND REVENUES	$ 14,075,750	$ 13,866,118	$ (209,632)	
EXPENDITURES				
Function 1111-Elementary	$ 3,630,221	$ 3,583,695	$ (46,526)	[4]
Function 1112-Junior High	$ 916,907	$ 920,670	$ 3,763	[4]
Function 1113-High School	$ 1,795,094	$ 1,781,987	$ (13,107)	[4]
Function 1118-Pre Kindergarten	$ 401,450	$ 387,539	$ (13,912)	
Function 1119-Summer School	$ 1,500	$ 1,500	$ -	
Function 1122-Special Education	$ 952,355	$ 983,111	$ 30,756	[4]
Function 1125-Compensatory Education	$ 631,481	$ 633,540	$ 2,059	
Function 1127-Career/Technical	$ 155,450	$ 152,250	$ (3,200)	
Function 1212-Guidance Services	$ 198,739	$ 201,439	$ 2,700	
Function 1213-Health Services	$ 344,500	$ 351,000	$ 6,500	
Function 1214-Psychological Services	$ 41,000	$ 43,000	$ 2,000	
Function 1215-Speech Pathology	$ 46,000	$ 50,000	$ 4,000	
Function 1216-Social Work Services	$ 262,747	$ 268,000	$ 5,253	
Function 1219-Pupil Support	$ 192,200	$ 202,200	$ 10,000	
Function 1221-Improvement of Instruction	$ 188,457	$ 113,579	$ (74,878)	[5]
Function 1222-Education Media Services/Library	$ 1,000	$ 2,750	$ 1,750	
Function 1225-Instruction Related Technology	$ 76,500	$ 70,500	$ (6,000)	
Function 1226-Supervision of Instructional Staff			$ -	
Function 1227-Academic Student Assessments	$ 5,350	$ 10,350	$ 5,000	
Function 1231-Board of Education	$ 37,800	$ 33,944	$ (3,856)	
Function 1232-Executive Administration	$ 279,878	$ 290,778	$ 10,900	
Function 1241-Office of the Principal	$ 664,850	$ 680,950	$ 16,100	
Function 1249-Graduation Expense	$ 3,000	$ 5,000	$ 2,000	
Function 1252-Business Office	$ 301,940	$ 292,358	$ (9,582)	
Function 1259-Other Business Services	$ 77,800	$ 82,500	$ 4,700	
Function 1261-Maintenance	$ 1,044,893	$ 989,200	$ (55,693)	[6]
Function 1266-Security Services	$ 55,800	$ 58,800	$ 3,000	
Function 1271-Transportation	$ 506,756	$ 502,912	$ (3,843)	
Function 1283-Staff/Personnel Services	$ 10,000	$ 11,000	$ 1,000	
Function 1284-Computer Systems Department	$ 346,000	$ 341,000	$ (5,000)	
Function 1292-School Store	$ 300	$ 300	$ -	
Function 1293-Athletics	$ 386,620	$ 396,620	$ 10,000	
Function 1331-Community Activities	$ 4,371	$ 14,584	$ 10,213	
Function 1351-Custody & Care of Children	$ 344,100	$ 341,100	$ (3,000)	
Function 1361- Welfare Activities	$ 1,201	$ -	$ (1,201)	
Function 1455-Capital Building Expenditures		$ -	$ -	
Function 1456-Building Improvement Services	$ 167,771	$ -	$ (167,771)	[7]
Function 1492-Prior Period Adjustments	$ 2,061	$ -	$ (2,061)	
Function 1511-Debt Service-Long Term Only	$ 61,411	$ 61,411	$ 0	
TOTAL OPERATING FUND EXPENDITURES	$ 14,137,503	$ 13,859,568	$ (277,935)	
TOTAL REVENUES	$ 14,075,750	$ 13,866,118		
TOTAL EXPENDITURES	$ 14,137,503	$ 13,859,568		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (61,753)	$ 6,550		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 4,907,622**	**$ 4,845,869**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 4,845,869**	**$ 4,852,419**		
FUND BALANCE AS PERCENT OF REVENUES	34.43%	34.99%		

Cass City Public Schools
Food Service Budget
2026-2027

	2025-2026 Final	2026-2027 Original	Variance	
REVENUE				
Local Sources	$ 68,733	$ 70,400	$ 1,667	
State Sources	$ 160,500	$ 160,500	$ -	
Federal Sources	$ 1,046,803	$ 972,000	$ (74,803)	[1]
Sale of School Property	$ -	$ -	$ -	
TOTAL OPERATING FUND REVENUES	$ 1,276,036	$ 1,202,900	$ (73,136)	
EXPENDITURES				
Salary and Wage Expense	$ 235,630	$ 220,000	$ (15,630)	[1]
Employee Benefits	$ 173,381	$ 165,550	$ (7,831)	[1]
Travel, Conferences, Software	$ 6,300	$ 6,400	$ 100	
Repairs, Maintenance, and Leases	$ 130,000	$ 132,500	$ 2,500	
Food Expense	$ 621,500	$ 525,000	$ (96,500)	[1]
Equipment Purchases	$ 80,500	$ 155,500	$ 75,000	[2]
Dues, Fees and Other Expenses	$ 5,600	$ 7,700	$ 2,100	
USDA Commodities	$ 60,000	$ 60,000	$ -	
Debt Short Term	$ 5,000	$ 5,000	$ -	
Indirect Cost	$ 25,000	$ 25,000	$ -	
TOTAL OPERATING FUND EXPENDITURES	$ 1,342,911	$ 1,302,650	$ (40,261)	
TOTAL REVENUES	$ 1,276,036	$ 1,202,900		
TOTAL EXPENDITURES	$ 1,342,911	$ 1,302,650		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (66,874)	$ (99,750)		
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 353,363**	**$ 286,489**		
TOTAL FUND BALANCE (END OF YEAR)	**$ 286,489**	**$ 186,739**		
FUND BALANCE AS PERCENT OF REVENUES	24.06%	15.52%		

Cass City Public Schools
Agency Fund Original Budget
2026-2027

	2025-2026 Final	2026-2027 Original	Variance
REVENUE			
Local Sources	$ 251,459	$ 255,000	
TOTAL OPERATING FUND REVENUES	**$ 251,459**	**$ 255,000**	**$ 3,541**
EXPENDITURES			
Supplies	$ 261,555	$ 255,000	
TOTAL OPERATING FUND EXPENDITURES	**$ 261,555**	**$ 255,000**	**$ (6,555)**
TOTAL REVENUES	$ 251,459	$ 255,000	
TOTAL EXPENDITURES	$ 261,555	$ 255,000	
EXCESS OF REVENUES OVER (UNDER) EXPENDITUR	**$ (10,096)**	**$ -**	
TOTAL FUND BALANCE (BEGINNING OF YEAR)	**$ 180,668**	**$ 170,572**	
TOTAL FUND BALANCE (END OF YEAR)	**$ 170,572**	**$ 170,572**	

2026-2027
Cass City Public Schools
Budget Variances
Final to Original

1) Local Sources: Local Revenue is estimated to remain fairly flat from the previous year. Private donations were reduced by $44,160

2) State Sources: Net decrease of $109,185. Foundation allowance budgeted at a $ 250 increase per pupil with an estimated decrease in FTE of 10. (Net impact Increase 141K). MDHHS grant reduction due to the conclusion of the renovation grant (Decrease 71K), removed 35J funding (83K), MSP grant revenue (25k), and robotics funding (36K), among numerous other small changes.

3) Federal Funding: Net reduction of $33,023. Reduced REAP funding (30k) and IDEA funding (21K). However, accounted for increases to Title I and Title IV-Stronger Connections.

4) A net decrease of $25,000 in primary General Fund expenditures. This reflects numerous staffing adjustments made to better align resources with the needs of students in the upcoming school year. While the budget includes negotiated salary increases, these costs are more than offset by savings from retirements, reduced textbook expenditures and other staffing changes.

5) Net reduction of $74K to account for previous year 35J expenses.

6) Net reduction to operations and maintenance to account for the separation from Thumb Cooling & Heating and reduced custodial costs.

7) Reduction to general fund building improvement expenses as we begin the bond projects next year.

Food Service Final to Original

1. Adjusted federal revenue down in summer feeding revenue. The meal-to-go program is not guaranteed to continue. Expenses adjusted accordingly

2. Equipment purchases increased $65K to account for the planned purchase of replacement ovens.

Agency Fund Final to Original

1) Anticipated revenue and expenses for internal accounts are expected to remain balanced throughout the year.