

**MANISTEE AREA PUBLIC SCHOOLS
GENERAL FUND BUDGET
For the Fiscal Year Ending June 30, 2026**

Description	Actual 2024-25	BUDGET	
		Opening 2025-26	Amended 2025-26
Revenues			
11-0-100 <i>Local Revenues</i>	\$ 5,937,136	\$ 5,894,700	\$ 5,890,700
11-0-200 <i>Non-Educational Entity</i>	\$ 845,168	\$ 775,000	\$ 797,600
11-0-300 <i>State Revenues</i>	\$ 11,092,433	\$ 10,579,350	\$ 10,590,900
11-0-400 <i>Federal Revenues</i>	\$ 461,542	\$ 533,400	\$ 504,500
11-0-500 <i>Incoming Transfers</i>	\$ 2,013,273	\$ 2,035,300	\$ 2,337,600
Total Revenues	\$20,349,552	\$19,817,750	\$ 20,121,300
Expenditures			
11-1-111 <i>Elementary Instruction</i>	\$ 3,353,043	\$ 3,795,400	\$ 3,955,300
11-1-112 <i>Middle School Inst.</i>	\$ 1,756,897	\$ 1,589,900	\$ 1,583,400
11-1-113 <i>High School Inst.</i>	\$ 2,450,179	\$ 2,288,500	\$ 2,146,700
11-1-118 <i>Pre-Kindergarten</i>	\$ 386,092	\$ 378,800	\$ 310,000
11-1-119 <i>Summer School</i>	\$ 15,295	\$ 20,200	\$ 20,200
11-1-122 <i>Special Educ. Inst.</i>	\$ 1,210,161	\$ 1,325,100	\$ 1,382,600
11-1-125 <i>Compensatory Inst.</i>	\$ 279,215	\$ 353,200	\$ 372,600
11-1-127 <i>Vocational Inst.</i>	\$ 138,000	\$ 140,000	\$ 114,000
11-1-212 <i>Guidance Services</i>	\$ 274,155	\$ 321,600	\$ 266,700
11-1-214 <i>Psychological Services</i>	\$ 524,900	\$ 259,900	\$ 324,000
11-1-216 <i>Social Work Services</i>		\$ 260,600	\$ 295,000
11-1-219 <i>Other Pupil Services</i>	\$ 667,348	\$ 723,900	\$ 860,600
11-1-221 <i>Improvement of Inst.</i>	\$ 329,767	\$ 367,950	\$ 345,100
11-1-222 <i>Library Services</i>	\$ 40,819	\$ 47,800	\$ 49,200
11-1-231 <i>Board of Education</i>	\$ 180,234	\$ 209,200	\$ 175,200
11-1-232 <i>Executive Admin.</i>	\$ 431,647	\$ 441,000	\$ 442,700
11-1-241 <i>Building Admin.</i>	\$ 1,094,638	\$ 1,313,050	\$ 1,362,000
11-1-252 <i>Fiscal Services</i>	\$ 551,386	\$ 568,100	\$ 564,000
11-1-259 <i>Other Business Services</i>	\$ -	\$ 10,000	\$ 19,800
11-1-261 <i>Operation & Maintenance</i>	\$ 2,194,186	\$ 2,297,950	\$ 2,668,500
11-1-266 <i>Security Services</i>	\$ 53,058	\$ 115,000	\$ 63,300
11-1-271 <i>Transportation Services</i>	\$ 949,586	\$ 1,108,000	\$ 1,124,500
11-1-283 <i>Personnel Services</i>	\$ 5,369	\$ 10,000	\$ 8,800
11-1-284 <i>Technology Services</i>	\$ 561,477	\$ 604,600	\$ 635,050
11-1-311 <i>Community Services. Direction</i>	\$ -	\$ -	\$ 23,200
11-1-331 <i>Community Activities</i>	\$ 3,291	\$ 7,850	\$ 10,300
11-1-351 <i>Custody & Care Children</i>	\$ 199,689	\$ 284,450	\$ 463,500
11-1-371 <i>Non-Public Pupils</i>	\$ 892	\$ 5,950	\$ 5,300
11-1-600 <i>Outgoing Transfers</i>	\$ 1,962,876	\$ 969,750	\$ 969,750
Total Expenditures	\$19,614,200	\$19,817,750	\$ 20,561,300
Revenue in Excess of Expenditures	\$ 735,352	\$ -	\$ (440,000)
Beginning Fund Balance	\$ 7,525,034	\$ 8,260,386	\$ 8,260,386
Ending Fund Balance	\$ 8,260,386	\$ 8,260,386	\$ 7,820,386

Operating Levy of 18 mills on Non-Principal Residence, Non-Qualified
Agricultural Property, Non-Qualified Forest Property,
Non-Supportive Housing Property, and Non-Industrial Property.