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

					BUDGET		
	Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Opening 2025-26	Amended 2025-26	Final 2025-26
Revenues							
11-0-100	*Local Revenues*	$ 4,841,635	$ 5,389,529	$ 5,937,136	$ 5,894,700	$ 5,890,700	$ 5,910,200
11-0-200	*Non-Educational Entity*	$ 698,471	$ 759,794	$ 845,168	$ 775,000	$ 797,600	$ 797,600
11-0-300	*State Revenues*	$ 11,060,928	$ 11,734,151	$ 11,092,433	$ 10,579,350	$ 10,590,900	$ 10,673,550
11-0-400	*Federal Revenues*	$ 1,146,310	$ 450,312	$ 461,542	$ 533,400	$ 504,500	$ 513,250
11-0-500	*Incoming Transfers*	$ 1,402,055	$ 1,549,470	$ 2,013,273	$ 2,035,300	$ 2,337,600	$ 2,395,800
	Total Revenues	$ 19,149,399	$ 19,883,256	$ 20,349,552	$ 19,817,750	$ 20,121,300	$ 20,290,400
Expenditures							
11-1-111	*Elementary Instruction*	$ 3,441,580	$ 3,326,546	$ 3,353,043	$ 3,795,400	$ 3,955,300	$ 3,876,050
11-1-112	*Middle School Inst.*	$ 1,808,087	$ 1,648,658	$ 1,756,897	$ 1,589,900	$ 1,583,400	$ 1,603,400
11-1-113	*High School Inst.*	$ 2,448,775	$ 2,280,122	$ 2,450,179	$ 2,288,500	$ 2,146,700	$ 2,146,700
11-1-118	*Pre-Kindergarten*	$ 304,695	$ 377,478	$ 386,092	$ 378,800	$ 310,000	$ 310,000
11-1-119	*Summer School*	$ 18,529	$ 16,113	$ 15,295	$ 20,200	$ 20,200	$ 20,200
11-1-122	*Special Educ. Inst.*	$ 917,209	$ 927,528	$ 1,210,161	$ 1,325,100	$ 1,382,600	$ 1,359,600
11-1-125	*Compensatory Inst.*	$ 359,509	$ 285,731	$ 279,215	$ 353,200	$ 372,600	$ 372,600
11-1-127	*Vocational Inst.*	$ 104,000	$ 100,000	$ 138,000	$ 140,000	$ 114,000	$ 114,000
11-1-212	*Guidance Services*	$ 393,808	$ 391,471	$ 274,155	$ 321,600	$ 266,700	$ 261,700
11-1-214	*Psychological Services*	$ 383,256	$ 462,402	$ 524,900	$ 259,900	$ 324,000	$ 329,700
11-1-216	*Social Work Services*	$ -	$ -		$ 260,600	$ 295,000	$ 322,600
11-1-219	*Other Pupil Services*	$ 651,701	$ 664,168	$ 667,348	$ 723,900	$ 860,600	$ 843,450
11-1-221	*Improvement of Inst.*	$ 374,480	$ 348,266	$ 329,767	$ 367,950	$ 345,100	$ 337,100
11-1-222	*Library Services*	$ 32,981	$ 39,768	$ 40,819	$ 47,800	$ 49,200	$ 49,200
11-1-231	*Board of Education*	$ 207,312	$ 222,177	$ 180,234	$ 209,200	$ 175,200	$ 185,200
11-1-232	*Executive Admin.*	$ 385,836	$ 422,725	$ 431,647	$ 441,000	$ 442,700	$ 430,450
11-1-241	*Building Admin.*	$ 1,031,389	$ 1,027,443	$ 1,094,638	$ 1,313,050	$ 1,362,000	$ 1,375,000
11-1-252	*Fiscal Services*	$ 451,157	$ 496,509	$ 551,386	$ 568,100	$ 564,000	$ 567,500
11-1-259	Other Business Services	$ -	$ 7,187	$ -	$ 10,000	$ 19,800	$ 19,800
11-1-261	*Operation & Maintenance*	$ 2,082,385	$ 2,080,535	$ 2,194,186	$ 2,297,950	$ 2,668,500	$ 2,750,900
11-1-266	*Security Services*		$ 180,140	$ 53,058	$ 115,000	$ 63,300	$ 63,300
11-1-271	*Transportation Services*	$ 696,772	$ 742,515	$ 949,586	$ 1,108,000	$ 1,124,500	$ 1,158,150
11-1-283	*Personnel Services*		$ 2,314	$ 5,369	$ 10,000	$ 8,800	$ 8,800
11-1-284	*Technology Services*	$ 567,160	$ 610,114	$ 561,477	$ 604,600	$ 635,050	$ 640,050
11-1-311	*Community Services. Direction*	$ -	$ -	$ -		$ 23,200	$ 23,200
11-1-331	*Community Activities*	$ 2,585	$ 21,076	$ 3,291	$ 7,850	$ 10,300	$ 10,300
11-1-351	*Custody & Care Children*	$ 152,238	$ 188,665	$ 199,689	$ 284,450	$ 463,500	$ 447,500
11-1-371	*Non-Public Pupils*	$ 12,443	$ 5,075	$ 892	$ 5,950	$ 5,300	$ 5,300
11-1-600	*Outgoing Transfers*	$ 1,683,182	$ 1,843,482	$ 1,962,876	$ 969,750	$ 969,750	$ 1,574,050
	Total Expenditures	$ 18,511,069	$ 18,718,208	$ 19,614,200	$ 19,817,750	$ 20,561,300	$ 21,205,800
	Revenue in Excess of Expenditures	$ 638,330	$ 1,165,048	$ 735,352	$ -	$ (440,000)	$ (915,400)
	Beginning Fund Balance	$ 5,721,656	$ 6,359,986	$ 7,525,034	$ 8,260,386	$ 8,260,386	$ 8,260,386
	Ending Fund Balance	$ 6,359,986	$ 7,525,034	$ 8,260,386	$ 8,260,386	$ 7,820,386	$ 7,344,986

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.