

Centreville Public Schools

Budget Hearing
June 23, 2025

General Fund

Food Service Fund

Student and School Activity Fund

2024-2025 Final Budget

2025-2026 Original Budget

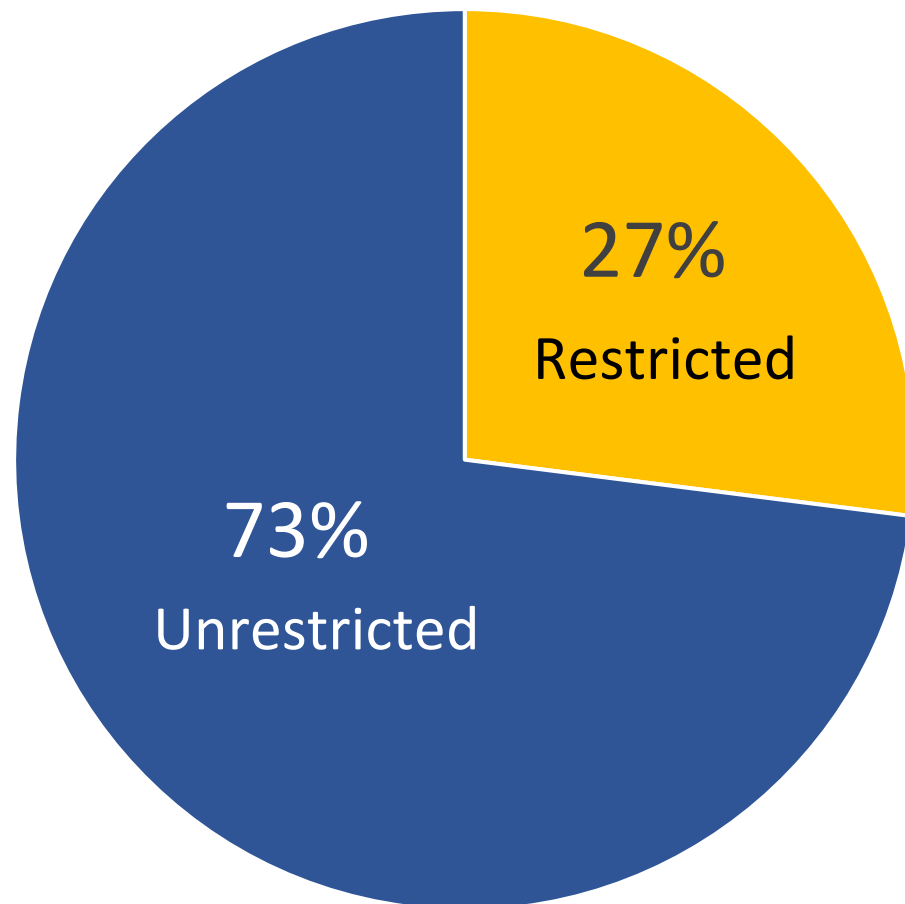
2024-2025 Final General Fund Budget

Function Code		ACTUAL 2023-24	ORIGINAL 2024-25	REVISED 2024-25	FINAL 2024-25	Change
REVENUES:						
1xx	Local	1,142,298	1,114,670	1,320,678	1,246,794	(73,884)
3xx	State	9,998,983	10,402,611	9,887,450	10,075,898	188,447
4xx	Federal	273,316	179,394	194,685	198,817	4,132
5-6xx	Other Sources	741,063	741,657	768,692	795,190	26,498
Total Revenue		12,155,661	12,438,331	12,171,506	12,316,699	145,194
EXPENDITURES:						
Instruction:						
11x	Basic Programs	5,556,657	5,853,036	5,700,000	5,813,320	113,320
12x	Added Needs	1,640,355	1,822,611	2,096,883	2,070,644	(26,239)
13x	Adult Education	101,470	99,839	40,272	40,272	-
Support Services:						
21x	Pupil	379,068	366,903	299,233	302,401	3,168
22x	Instructional staff	532,005	549,357	524,758	526,930	2,172
23x	General Administration	532,604	554,290	543,750	554,555	10,805
24x	School Administration	898,434	847,441	818,416	841,749	23,332
25x	Business	166,639	169,614	188,730	188,724	(6)
26x	Operations and Maintenance	1,005,716	1,004,352	1,063,599	1,065,075	1,476
27x	Transportation	448,477	487,888	478,622	450,050	(28,573)
28x	Central	403,977	401,999	400,238	400,238	-
29x	Athletics	446,430	458,998	481,876	491,761	9,885
3xx	Community Services	4,204	11,190	12,098	12,098	-
4-6xx	Other Financing Uses	1,280	4,432	-	-	-
Total Expenditures		12,117,317	12,631,951	12,648,476	12,757,816	109,341
Revenues Less Expenses		38,344	(193,620)	(476,970)	(441,117)	35,853
FUND BALANCE - July 1		2,385,419	2,423,763	2,423,763	2,423,763	
FUND BALANCE - June 30		2,423,763	2,230,143	1,946,793	1,982,646	
		20%	18%	15%	16%	

Change in Revenues (\$000s)		
Investment Earnings	-	7
147g retirement reimbursement	+	96
State Grants	+	43
Other	+	13

Change in Expenses (\$000s)		
147g retirement reimbursement	+	96
State Grants	+	43
Bus parts and repairs	-	38
Other	+	8

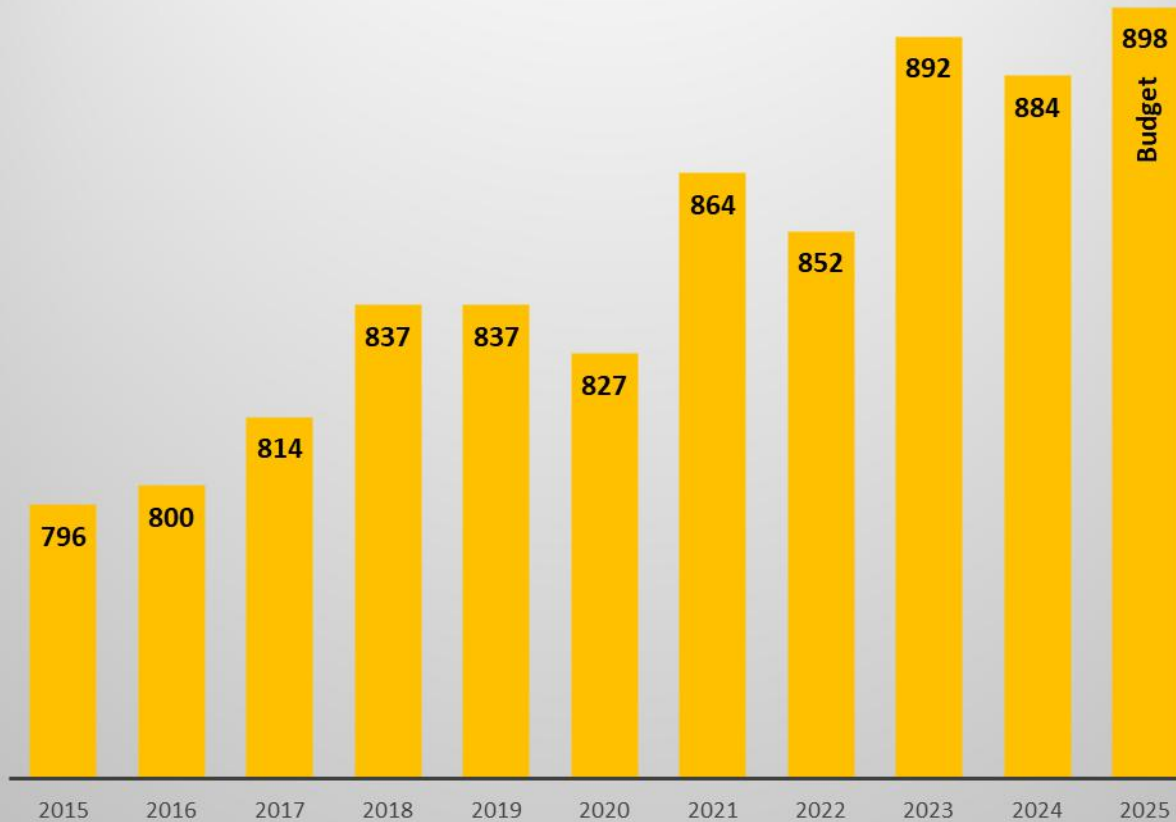
CPS General Fund Revenues



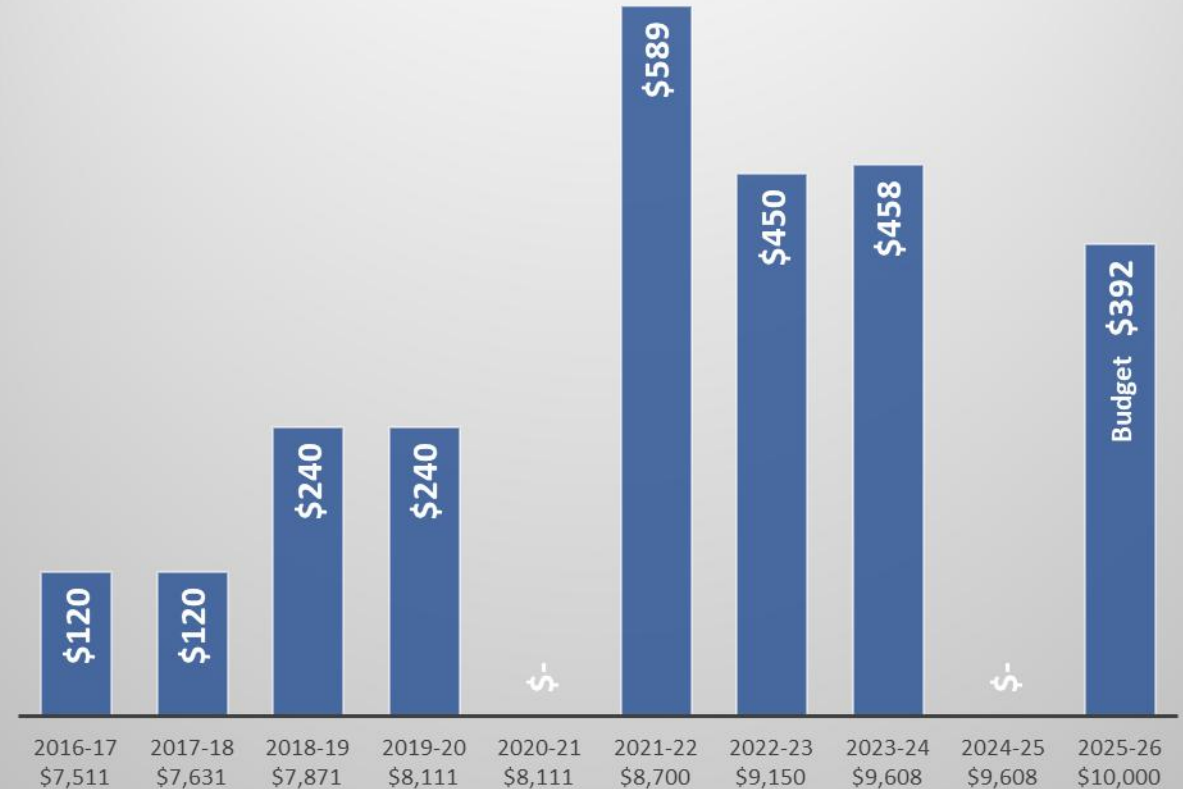
Pupil Count + Foundation Allowance

Represents 95% of Unrestricted General Fund Revenue

Centreville Oct pupil Count
reg, spec, alt ed



Change in Per Pupil Foundation Allowance
from Prior Year



2025-2026 Original General Fund Budget

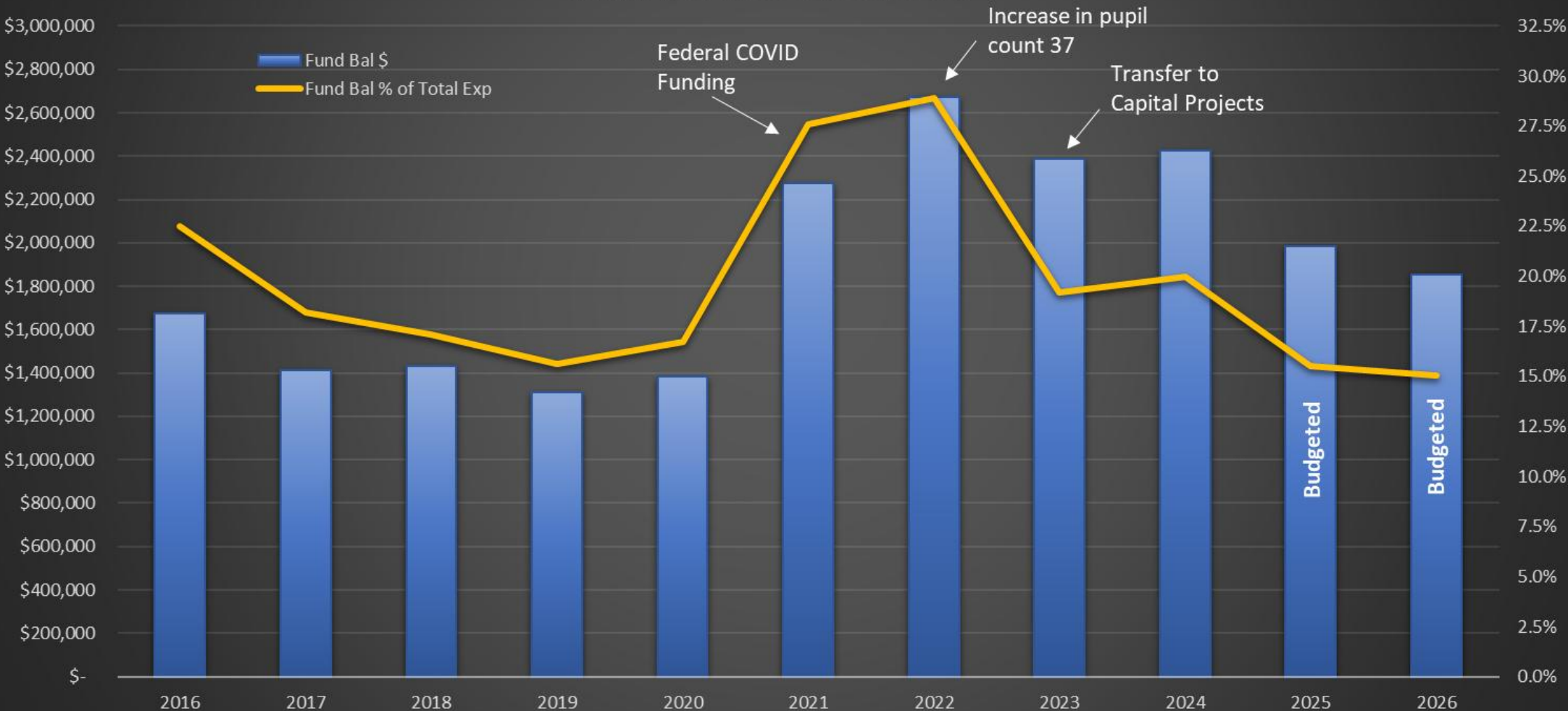
Function Code		ACTUAL 2023-24	FINAL 2024-25	ORIGINAL 2025-26	Change Original- Revised
REVENUES:					
1xx	Local	1,142,298	1,246,794	1,238,603	(8,191)
3xx	State	9,998,983	10,075,898	9,987,832	(88,066)
4xx	Federal	273,316	198,817	190,372	(8,445)
5-6xx	Other Sources	741,063	795,190	795,190	-
	Total Revenue	12,155,661	12,316,699	12,211,998	(104,702)
EXPENDITURES:					
Instruction:					
11x	Basic Programs	5,556,657	5,813,320	5,642,389	(170,932)
12x	Added Needs	1,640,355	2,070,644	1,998,427	(72,217)
13x	Adult Education	101,470	40,272	3,824	(36,448)
Support Services:					
21x	Pupil	379,068	302,401	296,733	(5,668)
22x	Instructional staff	532,005	526,930	543,846	16,916
23x	General Administration	532,604	554,555	546,995	(7,560)
24x	School Administration	898,434	841,749	797,517	(44,232)
25x	Business	166,639	188,724	192,023	3,299
26x	Operations and Maintenance	1,005,716	1,065,075	1,027,242	(37,833)
27x	Transportation	448,477	450,050	465,872	15,822
28x	Central	403,977	400,238	326,842	(73,396)
29x	Athletics	446,430	491,761	494,496	2,734
3xx	Community Services	4,204	12,098	2,738	(9,360)
4-6xx	Other Financing Uses	1,280	-	-	-
	Total Expenditures	12,117,317	12,757,816	12,338,942	(418,875)
	Revenues Less Expenses	38,344	(441,117)	(126,944)	314,173
	FUND BALANCE - July 1	2,385,419	2,423,763	1,982,646	
	FUND BALANCE - June 30	2,423,763	1,982,646	1,855,702	
		20%	16%	15%	

Change in Revenues (\$000s)			
147g retirement reimbursement	-	96	-313
147c2 MPSRS offset	-	127	
Other State grants	-	82	
Other Federal grants	-	8	
Investment Earnings	-	8	206
147a4 MPSRS Offset	-	303	
Foundation Allowance	+	472	
Special Ed Offset revenue-State	+	45	
Other	+	2	

Change in Expenses (\$000s)			
147g retirement reimbursement	-	96	-313
147c2 MPSRS offset	-	127	
Other State grants	-	82	
Other Federal grants	-	8	
CEA wages & benefits increase	+	120	-106
Retirements-New Hires net cost	-	86	
Add'l PE Teacher	+	70	
Reduction in MPSRS rate approx 1.99%	-	120	
Health Ins	+	20	
Jr/Sr High Principal	-	47	
Wage adjustments-all other staff	+	13	
Spanish Program	+	80	
Subs Contracted	-	35	
Tech devices	-	73	
Maintenance Equip	-	20	
Other	-	28	

Centreville Public Schools 2025-2026 General Fund Budget includes 18 mills of ad valorem tax levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property

Centreville Public Schools General Fund Fund Balance at June 30



CENTREVILLE PUBLIC SCHOOLS
2025 OPERATING AND DEBT FUND MILLAGE RESOLUTION

RESOLVED, by the Board of Education of the Centreville Public Schools, St. Joseph County, State of Michigan that there be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property of said school district for the 2025 tax year, 18.0000 mills resulting in estimated tax revenue of \$1,240,600 for general operating purposes calculated as follows:

Mills Levied		2025 State Taxable Valuation		Estimated Amount of Tax
18.0000	X	\$ 68,922,238	=	\$ 1,240,600

Same levy as
the prior year

AND BE IT FURTHER RESOLVED that there be levied on all taxable property of said school district for the 2025 tax year, 7.0000 mills resulting in estimated tax revenue of \$1,710,782 for debt retirement purposes calculated as follows:

	Mills Levied		2025 State Taxable Valuation		Estimated Amount of Tax
2014 Debt Fund	1.9600	X	\$ 244,397,470	=	\$ 479,019
2015 Debt Fund	0.0000	X	\$ 244,397,470	=	\$ -
2017 Debt Fund	0.9200	X	\$ 244,397,470	=	\$ 224,846
2020 Debt Fund	1.1400	X	\$ 244,397,470	=	\$ 278,613
2023 Debt Fund	0.7700	X	\$ 244,397,470	=	\$ 188,186
2025 Debt Fund	2.2100	X	\$ 244,397,470	=	\$ 540,118
Total	7.0000				\$ 1,710,782

Final Food Service Fund Budget

Codes		ACTUAL 2023-24	ORIGINAL 2024-25	FINAL 2024-25	ORIGINAL 2025-26
REVENUES:					
1xx	Local	36,549	12,500	13,800	13,800
3xx	State	157,234	154,547	154,547	154,547
4xx	Federal	499,112	474,562	492,727	496,818
5-6xx	Other Sources	3,763	2,900	3,228	3,228
Total Revenue		696,658	644,509	664,302	668,393
EXPENSES:					
1xxx	Salaries	3,467	6,000	1,000	1,000
2xxx	Employee Benefits	1,958	2,430	408	394
3xxx	Contracted Services	521,072	561,000	560,000	560,000
4-9xxx	Supplies and Other	87,293	269,100	285,100	215,100
Total Expenditures		613,790	838,530	846,508	776,494
Revenues over Expenses		82,868	(194,021)	(182,206)	(108,101)
FUND BALANCE - July 1		471,409	554,277	554,277	372,072
FUND BALANCE - June 30		554,277	360,256	372,072	263,970
		90%	43%	44%	34%

Budgeted Capital Outlay

FY 25 \$220,000

FY 26 \$150,000

2025-26 Original Student and School Activity Fund Budget

Codes		ACTUAL 2023-24	ORIGINAL 2024-25	ORIGINAL 2025-26
179	Other Student and School Activity Income	326,334	350,000	350,000
296	Other Student and School Activity Expense	283,104	350,000	350,000
Revenues over Expenses		43,230	-	-
FUND BALANCE - July 1		218,244	261,474	261,474
FUND BALANCE - June 30		261,474	261,474	261,474