

Pinconning Area School District

General Fund - 2025-26 Budget

	Proposed 2025-2026 June 30, 2025
Local	\$2,223,657
State	\$12,252,107
Federal	\$375,373
Interdistrict & Other Sources	\$940,548
Total Revenue	\$15,791,685
Instruction:	
Basic Programs	\$7,750,000
Added Needs	\$1,836,693
Support Services:	
Pupil	\$510,000
Instructional Staff	\$325,745
General Administration	\$410,000
School Administration	\$1,090,000
Business Services	\$253,748
Operations & Maintenance	\$1,650,000
Transportation	\$1,050,000
Other Support Services	\$383,934
Athletics	\$294,385
Community/Non-Public Schools	\$144,634
Total Expenditures	\$15,699,139
Surplus / Deficit	\$92,546
Beginning Fund Balance	\$2,831,778
Ending General Fund Balance	\$2,924,324
Designated PA 109 5% Fund Balance <small>Per BOE Resolution 1/23/23</small>	\$784,956
Designated - Covid Learning Loss <small>Per BOE Resolution 6/26/23</small>	\$1,200,000
Undesignated General Fund Balance	\$939,368

<p><u>Adopt - Budget Assumptions:</u></p> <p>Property Tax - District will Levy All Allowable Millage Foundation Allowance - 4.1% Increase Proposed Add – PA 152 Changes & Possible Federal Reductions</p>
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Pinconning School District

Food Service 2025-2026

		June Proposed Budget June 30, 2025	
	Function		
Local Revenue	1xx	\$	46,845
State Aid-Restricted	3xx	\$	204,480
Federal Restricted	4xx	\$	813,540
Transfer in - General Fund	6xx	\$	-
Total Revenue		\$	<u>1,064,865</u>
Operations & Maintenance	261	\$	14,000
Food Service	297	\$	995,997
Capital Outlay	297	\$	30,000
Total Expenditures		\$	<u>1,039,997</u>
Surplus / Deficit		\$	24,868
Beginning Fund Balance		\$	<u>308,933</u>
Ending Fund Balance		\$	333,801

Budget Assumptions

Future reduction of Federal Programs

**** The Food Service Fund Balance can NOT exceed 3 Months of Expenses or 1/3 of the Budget ****

Pinconning School District

Student Activity Fund 2025-2026

	Function	June Proposed Budget June 30, 2025	
Student Activity Revenue	179	\$	161,205
Total Revenue		\$	<u>161,205</u>
Student Activity Expenditures	296	\$	161,205
Total Expenditures		\$	<u>161,205</u>
Surplus / Deficit		\$	-
Beginning Committed Fund Balance		\$	<u>322,411</u>
Ending Committed Fund Balance	732	\$	<u><u>322,411</u></u>

IMPORTANT INFORMATION

Per GASB 84 - Student Activity Funds moved from an Agency Trust Fund to a
Special Revenue Fund as of June 20, 2020

The Board of Education Must Adopt A Budget

Expenditures Must Not Include Unallowable Expenditures
as Defined by the Michigan Constitution