Pinconning Area School District
General Fund - 2025-26 Budget

	Adopted 2025-2026 June 30, 2025	Audited 2024-2025 Fund Balance	Amended 2025-2026 January 26, 2026	Amended Budget 2025-2026 June 22, 2026
Local	$ 2,223,657		$ 2,338,690	$ 2,378,870
State	12,252,107		12,327,026	12,512,900
Federal	375,373		446,006	430,000
Interdistrict & Other Sources	940,548		1,006,157	946,315
Total Revenue	**15,791,685**		**16,117,879**	**16,268,085**
Instruction:				
Basic Programs	7,750,000		7,387,447	7,605,000
Added Needs	1,836,693		1,998,342	2,105,000
Support Services:				
Pupil	510,000		730,092	725,000
Instructional Staff	325,745		311,263	420,000
General Administration	410,000		437,198	440,000
School Administration	1,090,000		1,146,261	1,035,000
Business Services	253,748		207,005	214,000
Operations & Maintenance	1,650,000		1,745,000	1,882,000
Transportation	1,050,000		1,042,001	1,171,000
Other Support Services	383,934		469,496	479,200
Athletics	294,385		310,511	298,200
Community/Non-Public Schools	144,634		154,282	127,800
Capital Outlay	-		356,073	173,800
Total Expenditures	**15,699,139**		**16,294,971**	**16,676,000**
Surplus / Deficit	**92,546**		**(177,092)**	**(407,915)**
Beginning Fund Balance	4,941,430	$ 5,243,260	5,243,260	5,243,260
Ending General Fund Balance	**$ 5,033,976**		**$ 5,066,168**	**$ 4,835,345**
Designated PA 109 5% Fund Balance Per BOE Resolution 1/23/23	**$ 784,957**		**$ 814,749**	**$ 833,800**
Designated - Covid Learning Loss Per BOE Resolution 6/26/23	**$ 1,200,000**		**$ 1,200,000**	**$ 1,200,000**
Undesignated General Fund Balance	**$ 3,049,019**		**$ 3,051,419**	**$ 2,801,545**

Amended - Budget Assumptions:

New Federal Grant - Filters First
Property Tax - District Will Levy All Allowable Millage
Foundation Allowance - 4.6% Increase; No MPSERS One Time Deposit
Increase in Fall CHIP Grant Allocation

Pinconning School District

Food Service
2025-2026

	June Adopted Budget June 30, 2025	Fund Balance 2024-2025 Audited	June Amended Budget June 22, 2026
Local Revenue	$ 46,845		$ 29,000
State Aid-Restricted	204,480		180,000
Federal Restricted	813,540		775,000
Total Revenue	**1,064,865**		**984,000**
Operations & Maintenance	14,000		14,000
Food Service	995,997		980,000
Capital Outlay	30,000		6,000
Total Expenditures	**1,039,997**		**1,000,000**
Surplus / Deficit	**24,868**		**(16,000)**
Beginning Fund Balance	308,933	**355,360**	355,360
Ending Fund Balance	**$ 333,801**		**$ 339,360**

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 Adopted Budget June 30, 2025	Fund Balance 2024-2025 Audited	June Amended Budget June 22, 2026
Student Activity Revenue	179	$ 161,205		$ 250,000
Total Revenue		**161,205**		**250,000**
Student Activity Expenditures	296	161,205		275,000
Total Expenditures		**161,205**		**275,000**
Surplus / Deficit		**-**		**(25,000)**
Beginning Committed Fund Balance		322,411	**294,213**	294,213
Ending Committed Fund Balance	732	**$ 322,411**		**$ 269,213**

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