Pinconning Area School District

General Fund - 2026-27 Budget

	Adopted 2026-2027 June 22, 2026
Local	$ 2,359,500
State	11,947,661
Federal	330,000
Interdistrict & Other Sources	750,000
Total Revenue	**15,387,161**
Instruction:	
Basic Programs	7,350,000
Added Needs	2,050,000
Support Services:	
Pupil	600,000
Instructional Staff	394,000
General Administration	460,000
School Administration	1,060,000
Business Services	220,000
Operations & Maintenance	1,805,000
Transportation	1,150,000
Other Support Services	410,000
Athletics	295,000
Community/Non-Public Schools	28,000
Capital Outlay	26,000
Total Expenditures	**15,848,000**
Surplus / Deficit	**(460,839)**
Beginning Fund Balance	4,835,345
Ending General Fund Balance	**$ 4,374,506**
Designated PA 109 5% Fund Balance Per BOE Resolution 1/23/23	**$ 792,400**
Designated - Covid Learning Loss Per BOE Resolution 6/26/23	**$ 1,200,000**
Undesignated General Fund Balance	**$ 2,382,106**

Amended - Budget Assumptions:

Loss of One Time Grants - Filters First, 27L, 31aa, SBHC Project
Property Tax - District Will Levy All Allowable Millage
Foundation Allowance - $250 Increase; decline in state aid memberhsip
Increase in CHIP Grant Allocations

Pinconning School District

Food Service
2026-2027

	June Adopted Budget June 22, 2026
Local Revenue	$ 28,000
State Aid-Restricted	190,000
Federal Restricted	750,000
Total Revenue	**968,000**
Operations & Maintenance	14,000
Food Service	970,000
Capital Outlay	30,000
Total Expenditures	**1,014,000**
Surplus / Deficit	**(46,000)**
Beginning Fund Balance	339,360
Ending Fund Balance	**$ 293,360**

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
2026-2027

	Function	June Adopted Budget June 22, 2026
Student Activity Revenue	179	$ 200,000
Total Revenue		**200,000**
Student Activity Expenditures	296	200,000
Total Expenditures		**200,000**
Surplus / Deficit		**-**
Beginning Committed Fund Balance		269,213
Ending Committed Fund Balance	732	**$ 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