Allen Park Public Schools

2025-26 Budget Amendment

General Fund

Athletic Fund

Food Service Fund

Enhancement – Building & Site Capital Projects Fund

General Fund Projections
2025-26 Budget Amendment

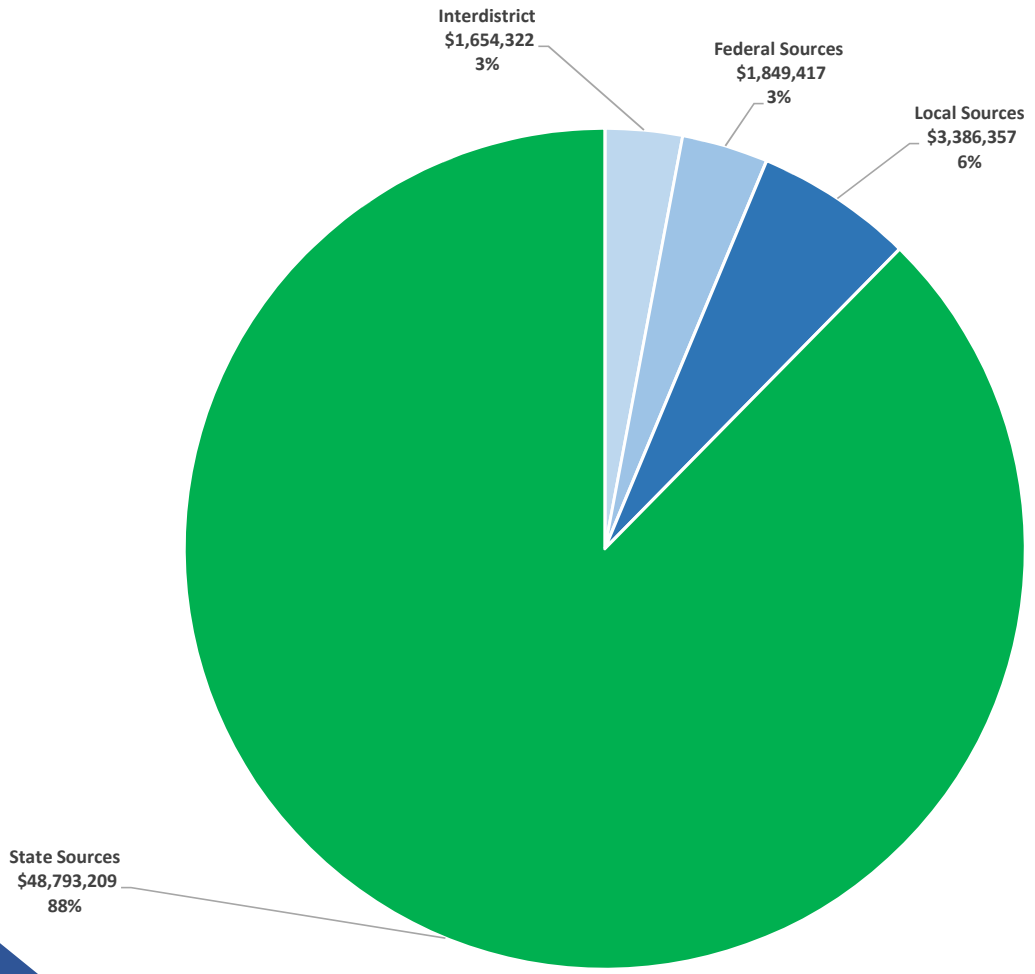
Total Revenue	$	55,683,305
Total Expenditures	$	56,370,150
Operating Deficit	$	(686,845)
Fund Balance, Beginning of Year	$	8,724,364
Fund Balance, Projected End of Year	$	8,037,519
Fund Balance, Percent of Revenue		14.43%
Fund Balance, Percent of Expenditures		14.26%

Projected General Fund Revenue
2025-26 Budget Amendment

Revenue	Original Budget 2025-26	Budget Amendment 2025-26	Difference Over/(Under)	Explanation of Differences
Local Sources	$ 3,318,495	$ 3,386,357	$ 67,862	Increase in admission and tuition
State Sources	$ 46,016,457	$ 48,793,209	$ 2,776,752	Includes increase in 31a, one time 27L, 74b funds Per pupil amount is $10,050
Federal Sources	$ 1,909,019	$ 1,849,417	$ (59,602)	Adjust to grant allocations
Interdistrict	$ 1,450,000	$ 1,654,322	$ 204,322	Increase in ACT18 funds
Total	**$ 52,693,971**	**$ 55,683,305**	**$ 2,989,334**	**Overall Revenue Up**

Projected Revenue Chart

2025-26 Budget Amendment

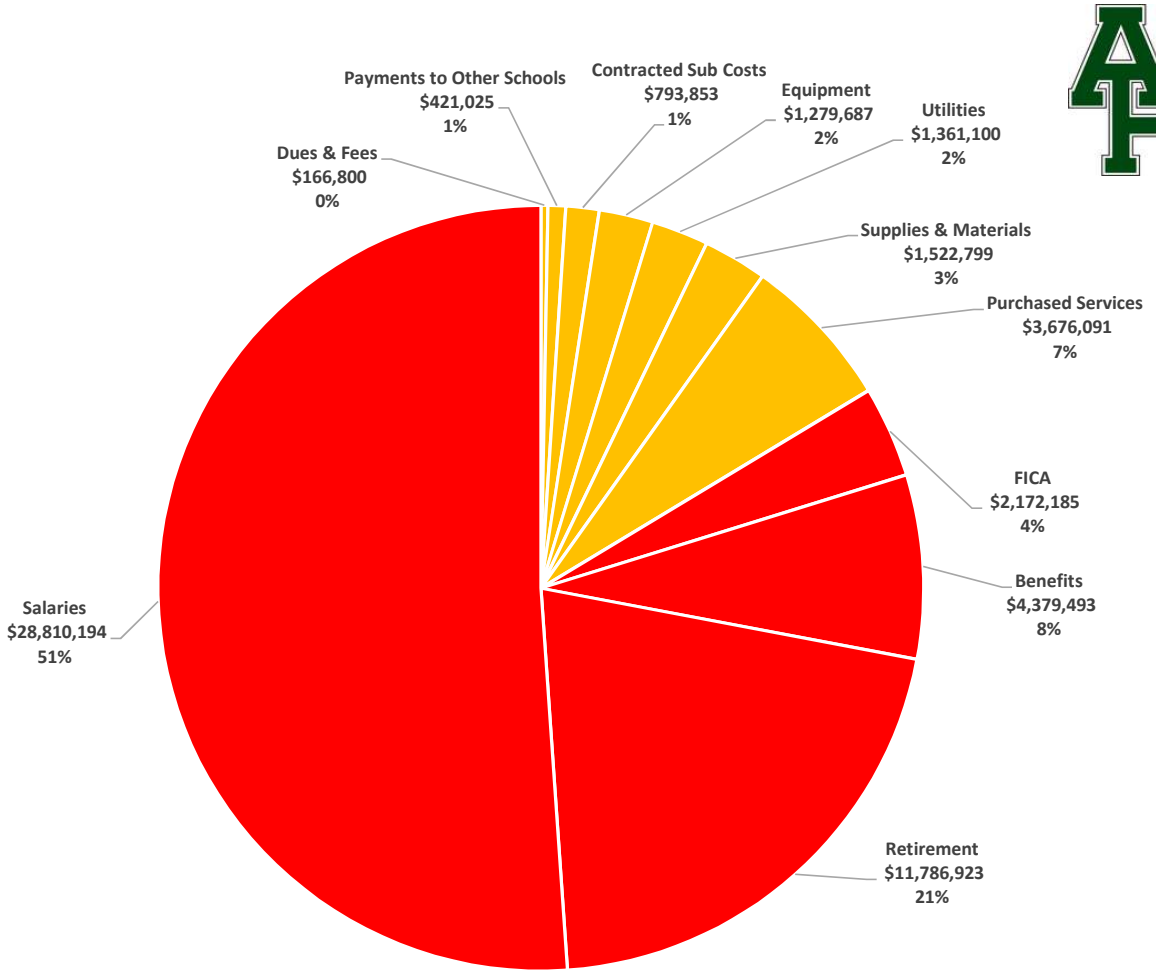


Projected General Fund Expenditures
2025-26 Budget Amendment

	Instruction	Original Budget 2025-26	Budget Amendment 2025-26	Difference	Explanation of Differences
11*	Basic Programs	$ 25,796,898	$ 26,272,175	$ 475,277	Includes 27L (one time funds). Adjust to actual costs.
12*	Added Needs	$ 7,603,071	$ 8,524,189	$ 921,118	Includes increase in 31a, SpEd support . Adjust to actual costs.
	Support Services				
21*	Pupil Support	$ 4,070,241	$ 4,381,704	$ 311,463	Adjust to actual costs.
22*	Instructional Support	$ 2,271,091	$ 2,381,833	$ 110,742	Adjust to actual costs.
23*	General Administration	$ 747,291	$ 730,597	$ (16,694)	Adjust to actual costs.
24*	School Administration	$ 2,848,683	$ 2,797,235	$ (51,448)	Adjust to actual costs.
25*	Business Services	$ 629,092	$ 644,568	$ 15,476	Adjust to actual costs.
26*	Operations/Maintenance	$ 5,479,083	$ 5,400,628	$ (78,455)	Adjust to actual costs.
27*	Pupil Transportation	$ 1,393,748	$ 2,528,465	$ 1,134,717	Includes 74b grant expenses for EV buses. Adjust to actual costs.
28*	Central Services	$ 1,329,187	$ 1,314,983	$ (14,204)	Adjust to actual costs.
293	Athletics	$ 621,793	$ 673,610	$ 51,817	Adjust to actual costs.
29*	Other Support	$ 101,216	$ 103,054	$ 1,838	Adjust to actual costs.
3**	Community	$ 681,658	$ 617,109	$ (64,549)	Adjust to actual costs.
	Total Expenditures	**$ 53,573,052**	**$ 56,370,150**	**$ 2,797,098**	**Overall Expenditures Up**

Projected Expenditure Chart

2025-26 Budget Amendment



Total fixed costs = 84% of expenditures

2025-26 Athletic Fund

Projected 2025-26 Athletic Fund
General Fund Budget Amendment

Revenues:		
Gate Admissions	$	59,242
Activity Fee	$	-
General Fund Support	$	614,368
Total	$	673,610
Expenditures:		
293 High School	$	580,203
293 Middle School	$	93,407
Total	$	673,610
Percent of General Fund Expenditures		1.19%

2025-26
Food Service Fund

Projected Food Service Fund 2025-26 Budget Amendment		
Revenues:		
Local Sources:		
Breakfast Sales	$	6
Lunch Sales	$	4,562
Alacarte Sales	$	215,000
Misc/Special Activities	$	14,326
State Sources	$	675,711
Federal Sources	$	1,251,509
Total Revenues	$	2,161,114
Expenditures:		
297 Food Service	$	2,191,537
Operating Deficit	$	(30,423)
General Fund Support	$	-
Fund Balance, Beginning of Year	$	795,073
Fund Balance, End of Year	$	764,650
Fund Balance, Percent of Expenditures		34.89%
Allowable Fund Balance, per MDE	$	730,512

2025-26 Enhancement

Building & Site Capital Projects Fund

Building & Site Capital Projects Fund 2025-26
Enhancement Millage - Budget Amendment

Revenue:	
Enhancement Millage	$ 1,400,000
(Current millage renewed Nov 2020, 6 yr Millage, FY's 22/23-27/28)	
(Renewed Nov 2024 for FY's 28/29 - 33/34)	
Total Revenue (est.)	$ 1,400,000
Expenditures (to date):	
Mechanical & Plumbing equip repairs/replacement	$ 252,320
Bolhouse VUV Assessment	$ 95,128
New drinking fountains HS	$ 65,708
Districtwide Furniture	$ 29,288
Install cameras on new buses	$ 23,328
Band and Choir Uniforms	$ 17,677
Athletic Mat MS	$ 14,689
MS Lunchroom wall graphics	$ 10,600
Painting MS/HS	$ 7,225
Total Expenditures to Date	$ 515,964
Available Funds Remaining FY26	$ 884,036
Fund Balance, Beginning of Year	$ 4,858,946
Fund Balance, End of Year	$ 5,742,982

Projected General Fund Summary

2025-26 Budget Amendment

		Audit 2024-25	Original Budget 2025-26	Budget Amend 2025-26
Revenues:				
	Local	$ 3,371,097	$ 3,318,495	$ 3,386,357
	State Sources	$ 47,744,772	$ 46,016,457	$ 48,793,209
	Federal Sources	$ 2,090,262	$ 1,909,019	$ 1,849,417
	Interdistrict	$ 2,008,971	$ 1,450,000	$ 1,654,322
	Total Revenues	$ 55,215,102	$ 52,693,971	$ 55,683,305
Expenditures:				
	Instruction			
11*	Basic Programs	$ 26,443,033	$ 25,796,898	$ 26,272,175
12*	Added Needs	$ 7,838,305	$ 7,603,071	$ 8,524,189
		$ 34,281,338	$ 33,399,969	$ 34,796,364
	Support Services			
21*	Pupil Support	$ 4,320,993	$ 4,070,241	$ 4,381,704
22*	Instructional Support	$ 2,907,565	$ 2,271,091	$ 2,381,833
23*	General Administration	$ 686,621	$ 747,291	$ 730,597
24*	School Administration	$ 2,813,366	$ 2,848,683	$ 2,797,235
25*	Business Services	$ 598,838	$ 629,092	$ 644,568
26*	Operations/Maintenance	$ 5,394,807	$ 5,479,083	$ 5,400,628
27*	Pupil Transportation	$ 1,551,539	$ 1,393,748	$ 2,528,465
28*	Central Services	$ 1,201,683	$ 1,329,187	$ 1,314,983
293	Athletics	$ 754,371	$ 621,793	$ 673,610
29*	Other Support	$ 101,488	$ 101,216	$ 103,054
3**	Community	$ 785,875	$ 681,658	$ 617,109
		$ 21,117,146	$ 20,173,083	$ 21,573,786
	Debt Services			
	Principal & Int.	$ 113,759	$ -	$ -
	Capital Outlay	$ 180,240	$ -	
	Total Expenditures	$ 55,692,483	$ 53,573,052	$ 56,370,150
Excess Revenues (Expenditures)		$ (477,381)	$ (879,081)	$ (686,845)
Other Financing Sources				
	Issuance LT Liabilities	$ 20,218.00	$ -	$ -
	Transfers In	$ -	$ -	$ -
	Transfers Out	$ -	$ -	$ -
	Net Change	$ (457,163)	$ (879,081)	$ (686,845)
Fund Equity, Beginning		$ 9,181,527	$ 8,724,364	$ 8,724,364
Fund Equity, Ending		$ 8,724,364	$ 7,845,283	$ 8,037,519
Fund Balance, Percent of Revenue		15.80%	14.89%	14.43%
Fund Balance, Percent of Expenditures		15.67%	14.64%	14.26%

Questions?