Alcona Community Schools
General Fund
Proposed Budget 2026-2027

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change	% Change
Revenues						
Local Sources	$ 6,481,325	$ 6,577,226	$ 6,937,974	$ 7,255,368	$ 317,394	5%
State Sources	$ 4,258,100	$ 4,062,599	$ 4,420,800	$ 3,301,446	$ (1,119,354)	-25%
Federal Sources	$ 1,328,474	$ 374,606	$ 410,440	$ 315,795	$ (94,645)	-23%
Incoming Transfers and Other	$ 266,442	$ 165,729	$ 210,878	$ 170,500	$ (40,378)	-19%
Total Revenues	**$ 12,334,341**	**$ 11,180,160**	**$ 11,980,092**	**$ 11,043,109**	**$ (936,983)**	**-8%**
Expenditures						
INSTRUCTIONAL SERVICES						
Elementary	$ 2,067,883	$ 1,967,622	$ 2,327,925	$ 2,063,876	$ (264,049)	-11%
High School	$ 2,762,317	$ 2,408,747	$ 3,005,955	$ 2,479,429	$ (526,526)	-18%
Added Needs	$ 914,663	$ 929,863	$ 1,079,741	$ 965,682	$ (114,059)	-11%
Summer School	$ 736	$ 19,429	$ 66,172	$ 37,075	$ (29,097)	-44%
Pre-Kindergarten/GSRP	$ 145,655	$ 153,790	$ 170,340	$ 171,560	$ 1,220	1%
Vocational Education	$ 367,487	$ 359,046	$ 235,401	$ 314,042	$ 78,641	33%
TOTAL INSTURCTIONAL	$ 6,258,741	$ 5,838,497	$ 6,885,534	$ 6,031,664	$ (853,870)	-12%
SUPPORT SERVICES						
Operations & Maintenance	$ 974,820	$ 1,038,734	$ 1,122,605	$ 1,154,255	$ 31,650	3%
Transportation	$ 602,087	$ 616,527	$ 692,491	$ 760,292	$ 67,801	10%
Pupil Support Services -Tiger Clinic	$ 226,452	$ 217,280	$ 232,500	$ 247,500	$ 15,000	6%
School Administration	$ 316,470	$ 542,583	$ 563,402	$ 562,150	$ (1,252)	0%
General Administration	$ 494,329	$ 333,580	$ 351,701	$ 345,380	$ (6,321)	-2%
Business Services	$ 346,439	$ 369,978	$ 542,645	$ 557,138	$ 14,493	3%
Central Services	$ 19,650	$ 22,930	$ 23,185	$ 23,905	$ 720	3%
Other Services	$ 1,749	$ 1,600	$ 1,500	$ 1,500	$ -	0%
Technology Services	$ 410,459	$ 339,585	$ 387,646	$ 464,980	$ 77,334	20%
Pupil Support & Instructional Services	$ 1,031,928	$ 1,334,822	$ 1,088,147	$ 928,135	$ (160,012)	-15%
TOTAL SUPPORT SERVICES	$ 4,424,383	$ 4,817,619	$ 5,005,822	$ 5,045,235	$ 39,413	1%
COMMUNITY SERVICES	$ 3,361	$ 1,855	$ 511	$ -	$ (511)	-100%
ATHLETICS	$ 245,499	$ 238,335	$ 259,950	$ 256,895	$ (3,055)	-1%
CAPITAL OUTLAY	$ 1,246,560	$ 144,428	$ 277,503	$ 19,500	$ (258,003)	-93%
DEBT SERVICE						
Principal Retirement	$ 54,179	$ -	$ 19,000	$ 25,000	$ 6,000	32%
Interest & Fees Long-Term Debt	$ 1,837	$ -	$ 2,500	$ 5,000	$ 2,500	100%
Total Expenditures	**$ 12,234,560**	**$ 11,040,734**	**$ 12,450,820**	**$ 11,383,294**	**$ (1,067,526)**	**-9%**
Excess of Rev. Over (Under) Exp.	**$ 99,781**	**$ 139,426**	**$ (470,728)**	**$ (340,185)**		
Est. Fund Balance at 6/30/2027				**$ 1,095,281**		
Unaudited Fund Balance			**$ 1,435,466**	**Fund Balance over**		
Audited Fund Balance	***$ 1,766,768***	***$ 1,906,194***		**Expenditures @ 6-30-2027**		
				9.62%		

Alcona Community Schools
Food Service Fund
Proposed Budget 2026-2027

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change	% Change
Revenues						
Food Sales	$ 20,399	$ 16,567	$ 12,500	$ 11,000	$ (1,500)	-12%
Catering Revenues (GSRP & NEMSCA)	$ 23,436	$ 25,817	$ 25,000	$ 22,000	$ (3,000)	-12%
Other Local Revenue	$ 173	$ 1,341	$ 700	$ 700	$ -	0%
State Aid Revenue	$ 34,633	$ 29,596	$ 28,265	$ 24,750	$ (3,515)	-12%
Federal Reimbursement	$ 554,264	$ 579,088	$ 517,434	$ 536,750	$ 19,316	4%
Federal Commodities	$ 34,283	$ 42,594	$ 40,138	$ 40,000	$ (138)	0%
Total Revenue	$ 667,188	$ 695,003	$ 624,037	$ 635,200	$ 11,163	2%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 667,188**	**$ 695,003**	**$ 624,037**	**$ 635,200**	$ 11,163	2%
Expenditures						
Wages & Benefits	$ 256,379	$ 259,089	$ 295,586	$ 290,300	$ (5,286)	-2%
Food Costs	$ 231,897	$ 231,039	$ 239,765	$ 237,850	$ (1,915)	-1%
Commodities Costs	$ 34,283	$ 42,594	$ 40,138	$ 40,000	$ (138)	0%
Contracted Subs	$ 7,776	$ 11,536	$ 34,000	$ 14,000	$ (20,000)	-59%
Other Purchased Services	$ 13,855	$ 4,295	$ 7,500	$ 7,500	$ -	0%
Supplies, Materials, Non Food	$ 20,724	$ 29,951	$ 24,500	$ 22,750	$ (1,750)	-7%
Equipment	$ 41,403	$ 42,191	$ 4,600	$ 3,000	$ (1,600)	-35%
Total Expenditures	$ 606,317	$ 620,695	$ 646,089	$ 615,400	$ (30,689)	-5%
Outgoing Transfers	$ 40,000	$ 45,000	$ 50,000	$ 42,500	$ (7,500)	-15%
Total Appropriated	**$ 646,317**	**$ 665,695**	**$ 696,089**	**$ 657,900**	$ (38,189)	-5%
Excess Rev. Over(Under) Exp	**$ 20,871**	**$ 29,308**	**$ (72,052)**	**$ (22,700)**		
Fund Balance:	**$ 104,838**	**$ 134,146**	**$ 62,094**			
Estimated Fund Balance 6/30/2027				**$ 39,394**		
Fund Balance over Expenditures @ 6-30-2026				**5.99%**		

Alcona Community Schools
Student Activity Fund
Proposed Budget 2026-2027

	AUDITED 2023-2024	AUDITED 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change	% Change
Revenues						
Student Activity Revenues	$ 283,024	$ 249,997	$ 290,000	$ 289,500	$ (500)	0%
Scholarship Revenues	$ 7,628	$ 9,918	$ 5,000	$ 5,000	$ -	0%
Interest Revenue	$ -		$ 500	$ 500	$ -	100%
Total Revenue	$ 290,652	$ 259,915	$ 295,500	$ 295,000	$ (500)	0%
Incoming Transfer	$ -		$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 290,652**	**$ 259,915**	**$ 295,500**	**$ 295,000**	$ (500)	0%
Expenditures						
Student Activity Expenditures	$ 281,684	$ 254,134	$ 290,000	$ 290,000	$ -	0%
Scholarship Expenditures	$ -		$ 5,000	$ 5,000	$ -	0%
Total Expenditures	$ 281,684	$ 254,134	$ 295,000	$ 295,000	$ -	0%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Appropriated	**$ 281,684**	**$ 254,134**	**$ 295,000**	**$ 295,000**	$ -	0%
Excess Rev. Over(Under) Exp	**$ 8,968**	**$ 5,781**	**$ 500**	**$ -**		
Beginning Fund Balance						
Fund Balance:	**$ 169,452**	**$ 175,233**	**$ 175,733**			
Estimated Fund Balance 6/30/2027				**$ 175,233**		

Adoption of the Student Activity Fund as a special revenue fund is due to the adoption of GASB 84. These activity accounts were previously held in the Trust & Agency Funds, but are now required to be accounted as either a special revenue fund or an agency fund.

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Alcona Community Schools
Sinking Fund
Proposed Budget 2026-2027

	Audited 2023-2024	Audited 2024-2025	UNAUDITED BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	Dollar Change	% Change
Revenues						
Property Tax Levy	$ 589,552	$ 619,518	$ 641,921	$ 662,685	$ 20,764	3%
Other Local Revenue (Interest)	$ 22,003	$ 14,060	$ 9,277	$ 4,000	$ (5,277)	-57%
State Revenues	$ -	$ -	$ 603	$ 250	$ (353)	-59%
Total Revenue	$ 611,555	$ 633,578	$ 651,801	$ 666,935	$ 15,134	2%
Incoming Transfer	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue and Transfers	**$ 611,555**	**$ 633,578**	**$ 651,801**	**$ 666,935**	$ 15,134	2%
Expenditures						
Construction & Architect Fees	$ 358,455	$ 819,015	$ 898,000	$ 595,000	$ (303,000)	-34%
Total Expenditures	$ 358,455	$ 819,015	$ 898,000	$ 595,000	$ (303,000)	-34%
Outgoing Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Appropriated	**$ 358,455**	**$ 819,015**	**$ 898,000**	**$ 595,000**	$ (303,000)	-34%
Excess Rev. Over(Under) Exp	**$ 253,100**	**$ (185,437)**	**$ (246,199)**	**$ 71,935**		
Fund Balance:	**$ 432,916**	**$ 247,479**	**$ 1,280**			
Estimated Fund Balance 6/30/2027				**$ 73,215**		

The 2026-2027 Fiscal Year is the first year the Sinking Fund will be levied per the authorized 5 year period including 2026 to 2030 inclusive.

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