

DRAFT

2025-2026 Proposed Budget



PREPARED FOR PONTIAC SCHOOL
DISTRICT BOARD OF EDUCATION MEMBERS

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Board of Education

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Kenyada Bowman, Vice President

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School District of the City of Pontiac

Proposed Budget

FY 2025-26

May, 2025

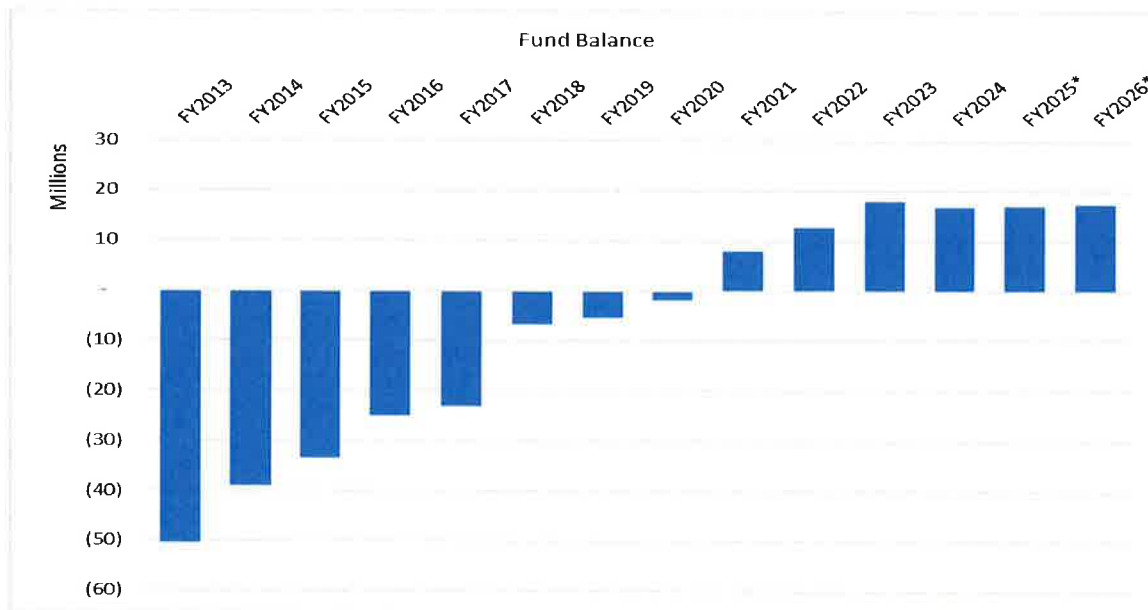
Dear School District of the City of Pontiac Stakeholder:

In the annals of public education in Michigan, you would be hard pressed to find a public school district that was facing a \$51 million financial deficit that not only survived, but eliminated that deficit and did so without financial bailouts. The Pontiac story is simply amazing. This monumental effort was accomplished through hard work, tenacity, faith, solid leadership, help from our community and partners, commitment and sacrifice of employees, and ultimately working all together.

Additionally, in order to assist in the financial stability to the School District of the City of Pontiac, the District entered into a Consent Agreement with the State of Michigan Department of Treasury in October 2013 and has subsequently been released in October 2018. In May, 2017 the District entered into a Partnership Agreement with State of Michigan Department of Education in order to improve the education success of each of our students, which has also been released. We also have been fortunate obtain two emergency loans through the Michigan Department of Treasury, of which the remainder was forgiven by the State of Michigan in FY24.

10 YEAR HISTORICAL TRENDS

Below is a graph that shows the progression of the eliminated General Fund Deficit, and ultimately a budgeted surplus beginning in FY2021:



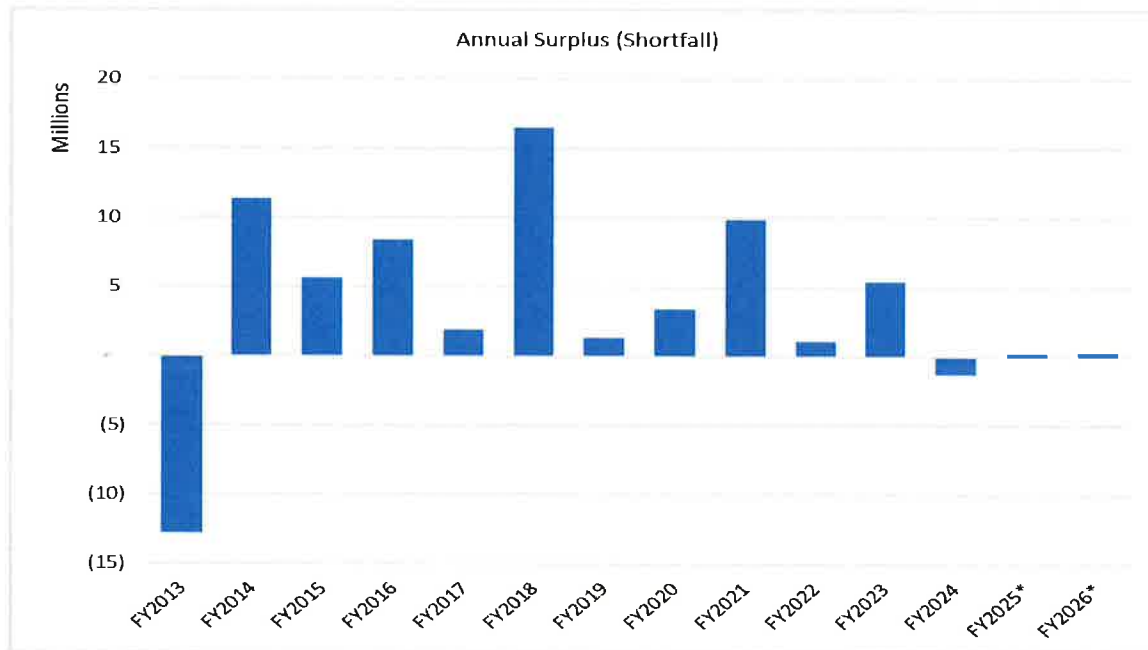


School District of the City of Pontiac

Proposed Budget

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The reduction in the General Fund Deficit was the result of annual budget surpluses that have occurred every year from FY2014 to FY2023. In other words, Pontiac basically had a “balanced budget” during this period of time, but we had to first use any excess dollars annually to reduce the legacy deficit. For FY2024, the District ran the first shortfall since FY2013. Below is a chart that shows the annual General Fund surpluses since FY2014:



The Board of Education, Administration, Teachers, Students, Parents and Community Leaders have worked and continue to work tirelessly to shift the District’s momentum into a positive direction. Below are a few of the financial highlights over the past few years:

Financial:

- Eliminated the final portion of the financial deficit (as high as \$51 million in 2013) and created a positive fund balance
- Realized a financial surplus each year from FY2014 through FY2023
- While there was a shortfall of \$1.3 million in FY2024, the second amendment of FY25 show a surplus as we as this Proposed Budget for FY26
- Obtain two (2) \$20M Emergency Loans in FY2014 & FY2015 – *refinanced in September of 2021, resulting in approximately \$5 million in interest savings*. The remaining balances of these loans were forgiven by the State of Michigan in FY24
- Paid off the \$2 million in the 2018B General Fund Debt with Capital One bank in June of 2021
- Refinanced the \$10.5 million General Fund Debt with Huntington Bank, reducing the principal balance to \$8.66 million and saving interest of approximately \$1 million.



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- Paid off the final balance of the MESSA levy utilizing \$243,000 of General Fund dollars, resulting in the elimination of any future MESSA tax levy for the City of Auburn Hills, City of Lake Angelus, City of Pontiac, and Orion Township
- The Tax Anticipation Note (TAN) was as high as \$15.5 million in FY 2020, but is proposed to be reduced to \$4.5 million in the FY25 Budget Amendment #2

The Proposed FY 2026 budget new programs, initiatives, and highlights include the following:

- Budget assumes a full year of normal in-person education and operations
- Continue to fund, implement, and support previous initiatives
- Budget plan results in 13 of 14 years in a row of an operating surplus
- Build upon the FY2025 amended budget, increasing the budgeted FY 2026 General Fund Surplus (Fund Balance) to \$17,396,236 or 14.7% of operating expenditures
- Maintain the TAN (Tax anticipation Note) borrowing at \$4.5 million, which is the proposed borrowing in FY25 Budget Amendment #2, saving interest expense – If the FY26 results are better than expected, hopefully the TAN borrowing can be reduced even further
- Continue Classroom devices and add 1:1 home technology - all students will receive personal technology devices
- Continue Electronic Locker System at Admin to enhance “touchless” device/package exchanges
- The third of three bond sales associated with the 2020 Bond issue will be sold in June of 2025 and, along with the Sinking Fund, will provide funding for District projects
- Move in house custodians to one of our contracted services to save dollars.
- Move in house long term subs to one of our contracted services to save dollars.

BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome of State and Federal Education Budgets and finalization of FY2025 Audit results.

Student Enrollment Projections (FTE):

Historically, the student enrollment projection had a significant impact on the annual budget since Pontiac was previously funded on a per student basis, as were most school districts in Michigan. However, due to the robust business tax base in the greater Pontiac school district boundary, the amount of revenue generated by the 18 mill non-homestead tax (that is collected by all school districts) is greater than the amount provided by multiplying the amount of student times the State’s Per Pupil Allowance. Since the formula no longer applies, Pontiac is considered an “Out of Formula” school district, while the vast majority of school districts in Michigan are considered “In Formula”.

However, the student enrollment projection is still important, as it drives the amount of teachers, staff, materials, and space that is needed for students. It should be noted that, while it is true Pontiac has continued to see a decline in the



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FY 2025-26

overall student enrollment, the entire State of Michigan has also seen a decline. The official Fall 2024 enrollment was 3,769 FTE's (Full Time Equivalents). The FY 2026 General Fund Budget is based upon an estimate increase of 50 students.

Property Tax Levy:

Since Pontiac is now an Out-of-Formula school district, the annual property tax levy is the main life blood of the budget. The District will levy a combined total of 18.0 mills in non-homestead property taxes. Due to the increase in the taxable value of non-homestead properties, the property tax levy is expected to generate an increase in property tax revenues of \$1,433,090 or a 3.1% increase over FY2025.

It is important to note that taxes are levied based on "taxable value (TV)" not "assessed value (AV)". Assessed Value is supposed to represent about 50% of the true market value of a property. The Taxable Value can never be greater than the Assessed Value. Since the annual increase in the Taxable Value is limited to 5% or inflation, whichever is less, as true property values grow, the gap between Assessed Value and Taxable Value grows.

As happened during the Great Recession, it is always possible that economic declines can cause the AV to plummet and eventually intersect with the TV. Once that occurs, the annual taxes generated will decline accordingly. However, since the current gap between the AV and TV is 18.9% in the City of Auburn Hills Commercial Tax Base and 21.9% in the City of Pontiac Commercial Tax Base, true commercial market values will need to have a double digit decline until there is an adverse impact of the Pontiac Schools Tax Revenues.

The Headlee Rollback Fraction for the 2023 Tax Levy for the Non-Homestead Millage is 1.0000 and the Headlee Rollback Fraction for the 2023 Tax Levy for the Sinking Fund is 1.000. Since the fraction is 1.0000, there is no rollback.

Purpose	Voted Millage	2024 "Rolled Back" Millage	2025 "Rolled Back" Millage	Amount to be Levied 2025
Non-Homestead	18.0000	17.4060	17.4060	17.4060
Non-Homestead	00.5000	00.4832	00.4832	00.4832
Non-Homestead	02.0000	00.1108	00.1108	00.1108
Sinking Fund	00.8000	00.7992	00.7992	00.7980
Bond 2020	N/A	N/A	N/A	02.0000

ACCOUNTING STRUCTURE

The FY 2026 Budget has been prepared using the State of Michigan's 1022 Accounting Manual. An explanation of the account number string (xxx-xxx-xxxx-xxxx-xxx-xxxx-xxxxxxxxx) is as follows:

XXX – FUND (110 General, 120 Grants, 130 Spec Ed, 150 Athletics, 170 GF Debt, 250 Food, 290 Student Activity, etc.)

XXX – FUNCTION (111 Elementary, 112, Middle School, 113 High School, 241 Principal, 261 Operations, etc.)



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XXXX – PROGRAM (Can be used to separate out specific projects)

XXXX – GRANT (Federal, State)

XXX – LOCATION (1 Alcott, 12 Herrington, 54 PMS, 71 PHS, 65 Admin, etc.)

XXXX – RESPONSIBILITY (44 Supt, 66 Finance, 67 HR, 95 Facilities, etc.)

XXXXXXXX – OBJECT (Revenues start with 4, Expenditure start with 5, 1000 level wages, 2000 benefits, etc.)

REVENUE

The FY 2026 General Fund budget reflects total budgeted revenue of \$118.3 million, which represents a decrease of 10.2% from FY 2025. The District's anticipated revenue can be broken down by the source:

\$ 47.4	million in local revenue
31.2	million in state categorical and grants
29.4	million in federal grants
10.4	million in other financing sources
\$ 118.3	

The largest two items that make up the reduction includes a one-time FY25 recognition of revenues for the 25 electric buses rebate program (\$9.18 in revenues) that go away in FY26, as well as the one-time deferred grant revenues of a net \$2.7 million (\$4.0 million less \$1.3 anticipated in FY26).

Foundation Allowance:

For the few Out-of-Formula Districts, such as Pontiac, there is no foundation allowance.

Local Sources:

For FY 2026, local revenue is projected to be \$47.4 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2026 Amount
Property Taxes	• 100% Summer Collection • Collected by eight (8) municipalities based on assessed value of residential & commercial property: ○ Bloomfield Township ○ City of Auburn Hills ○ City of Lake Angelus ○ City of Pontiac ○ City of Sylvan Lake ○ Orion Township ○ Waterford Township ○ West Bloomfield Township • Delinquent Taxes	\$44.8 million



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Local Grants	Ballmer, United Way, etc. (Grant needs update)	\$1.3 million
Other Revenue	- E-Rate - Interest on Investments - Facilities Rentals	\$1.6 million

State Sources:

For FY 2026, state revenue is projected to be \$20.3 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2026 Amount
State Aid Unrestricted	Discretionary Payment: The amount required to ensure the District receives the state required fund Per Pupil Allowance	\$ 0.0 million
State Aid Other Unrestricted	§26a Renaissance Zone (Grant needs update)	\$ 0.05 million
State Aid Categorical	§21h Partnership Model Districts §22c Foundation Equity Payment §22l Transportation Costs §31a At Risk §31aa Mental Health §32d Great Start Readiness §35a(5) Early Literacy Targeted Instruction §41 Bilingual Education §51c Special Education Headlee Obligation § 61a.1 Vocational Education §99h First Robotics §147 MPSERS Offset/UAAL Stabilization §152a Headlee Data Collection	\$31.2 million

Federal Sources:

For FY 2026, federal revenue is projected to be \$29.4 million, which is the current year allocation. The Grant budget was in process at the time of finalizing this document.

Funding Type	Description	Projected FY 2026 Amount
Title I	The purpose is to provide funds to schools with high numbers or high percentages of children from low-income families to ensure all children meet challenging state academic standards.	\$8.1 million
Title II	The purpose is to increase the academic achievement of all students by helping improve teacher and principal quality, and increase the	\$1.4 million



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	number of highly qualified teachers in the classroom.	
ESSER III	The purpose is to provide Districts with one-time dollars to help fund costs to address learning loss, employee retention, and other approved needs related the Covid-19 Pandemic.	\$19.0 million
IDEA	To ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living (includes pre-school).	\$1.2 million
Other Federal Grants	- Title III - Title IV 21st Century Community Learning (Excel) - JROTC - Medicaid	\$.9 million

Other Financing Sources:

For FY 2026, other financing sources are projected to be \$10.4 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2026 Amount
PA 18 County Special Education Tax	A property tax collected by Oakland County to support low incidence special education programs for students countywide.	\$5.3 million
Refinancing and Proceeds of Debt	Tax Anticipation Note (TAN) is now deemed long-term (maturity greater than 365 days) therefore we show them as proceeds when we draw from it.	\$4.5 million
Other	- Indirect Costs (grants/food service) - CTE Transportation Costs	\$0.6 million

EXPENDITURES

The FY 2026 General Fund budget reflects total budgeted expenditures of \$117.5 which represents a decrease of 10.6% from FY 2025.

The largest item that make up the reduction includes a one-time FY25 recognition of expenditures for the 25 electric buses rebate program (\$8.74 in expenditures) that go away in FY26.



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Budget Reduction Savings:

A \$2 million anticipated savings is included in the budget in a holding account. Once the actual savings have been solidified, these savings will be reflected in the actual areas.

Personnel Costs:

The FY 2026 proposed budget reflects the following changes in personnel costs:

- Per the District's wage formula, a 0.7% wage schedule increase is included in the budget for the PASA as well as Non-Union employees, as well as step increases. However, for all other non-ratified contracts, there is no increase in the wage schedule or step increases, until there are ratified contracts.
- The budget includes funding for:
 - 50% of vacant General Education core-teaching positions ($9 \times 50\% = 4.50$)
 - 25% of open General Education Teachers for Specials ($23 \times 25\% = 5.75$)
 - 25% of the vacant Special Education Teachers ($30 \times 25\% = 7.50$)
 - 2 teaching positions for projected growth of 50 students
 - Please note these numbers are reduced from prior year allocations, due to dollars already being in the budget for services the students with contracted staff, long term subs, and teacher overages. These costs will go down as new hiring of in house staff occurs.
- Blended Public Act 152 hard cap (1.6% increase): Single \$7,830, Two Person \$16,375 and Family \$21,355. Increase is only included for ratified contracts. Also, the budget does not include the potential impact of the proposed changes in the PA152 cap increases.
- Due to budgeting constraints, no new staff are included in the budget.
- Blended Rate for mandatory fringe benefits:

MPSERS	30.27%
FICA	7.65%
UAAL	13.91%
	<u>51.83%</u>

Debt Service: Budgeted at \$5.78M, approximately the same as FY25

Debt Service (General Fund):

The General Fund is responsible for repayment of principal and interest related to State Aid and Tax Anticipation notes issued during the academic year, and any outstanding long-term bonds. The District's current long term-debt included the two (2) Emergency Loans (ELN) received in FY2013 and FY2015 (refinanced in FY 2021); 2018A Refunding Bonds (refinanced in FY2022), and 2022 TAN (FY2024) both with a maturity of greater than 365, classifying them as long-term debt instruments.



School District of the City of Pontiac

Proposed Budget

FY 2025-26

As can be seen in the chart below, the General Fund debt of the District has been substantially reduced, as well as lowered the interest costs

The FY 2026 General Fund Proposed Budget includes Debt Service activity listed below.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
2014 Emergency Loan					
Principal	\$205,000	\$165,000	\$170,000		
Interest	\$193,789	\$134,260	\$132,132		
Sub Total	\$398,789	\$299,260	\$302,132		
2015 Emergency Loan					
Principal	\$220,000	\$170,000	\$175,000		
Interest	\$186,772	\$125,720	\$123,510		
Sub Total	\$406,772	\$295,720	\$298,510		
2018 A (Huntington Bank)					
Principal	\$1,920,000	\$940,000	\$1,000,000	\$1,030,000	\$1,065,000
Interest	\$614,250	\$314,878	\$250,128	\$217,539	\$184,356
Sub Total	\$2,534,250	\$1,254,878	\$1,250,128	\$1,247,539	\$1,249,356
2021 Tax Anticipation Note					
Principal	\$14,500,000	\$11,000,000	\$7,000,000	\$4,500,000	\$4,500,000
Interest	\$75,000	\$75,000	\$75,000	\$30,000	\$30,000
Sub Total	\$14,575,000	\$11,075,000	\$9,075,000	\$4,530,000	\$4,530,000
TOTAL DEBT SERVICE	\$17,278,813	\$17,914,811	\$12,924,858	\$5,777,539	\$5,779,356

Budget Preparation:

Due to the resignation of the District's CFO prior to budget development, the District's former CFO from 2019-2023, James Graham, was brought in to help assist with the budget development through May 7, 2025. After this date, Shelbi Frayer, from Frayer Consulting Services, was brought in to continue with the budget development and report out the budget to the Board of Education and Community.



School District of the City of Pontiac

All Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bond Debt Service Fund 320, 323, 325	Capital Projects Fund 410, 423, 425	Risk Related Fund 810	Totals
REVENUE						
Local	\$ 47,376,531	\$ 17,000	\$ 7,458,785	\$ 3,524,135	\$ 1,231,406	\$ 59,607,857
State	31,167,338	298,129	-	-	-	31,465,468
Federal	29,436,105	3,799,970	-	-	-	33,236,075
County & Interdistrict	10,375,413	-	-	-	-	10,375,413
TOTAL REVENUE	\$ 118,355,387	\$ 4,115,099	\$ 7,458,785	\$ 3,524,135	\$ 1,231,406	\$ 134,684,812
% of Total	88%	3%	6%	3%	1%	
Type of Revenue	Unrestricted Restricted	Restricted	Restricted	Restricted	Restricted	
2024-25 Amended Budget	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bond Debt Service Fund 320, 323, 325	Capital Projects Fund 410, 423, 425	Risk Related Fund 810	Totals
EXPENDITURES BY FUNCTION						
Instructional Services	\$ 47,372,510	\$ -	\$ -	\$ -	\$ -	\$ 47,372,510
Supporting Services	53,929,571	3,978,870	-	-	1,355,000	59,263,441
Community Services	942,518	-	-	-	-	942,518
Debt Service	1,249,356	-	7,459,834	-	-	8,709,190
Capital / Building Improvements	9,325,000	-	-	17,019,000	-	26,344,000
Other Financing	4,518,346	-	-	-	-	4,518,346
Fund Modifications	419,215	103,000	-	-	-	522,215
TOTAL EXPENDITURES	\$ 117,756,516	\$ 4,081,870	\$ 7,459,834	\$ 17,019,000	\$ 1,355,000	\$ 147,672,220
Net Surplus (Shortfall) - Current Year	\$ 598,872	\$ 33,229	\$ (1,049)	\$ (13,494,865)	\$ (123,594)	\$ (12,987,407)
Beginning Fund Balance	17,025,881	188,001	1,181,159	23,466,444	264,438	42,125,923
Projected Ending Fund Balance	\$ 17,624,753	\$ 221,230	\$ 1,180,110	\$ 9,971,579	\$ 140,844	\$ 29,138,516



School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2025-2026 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
REVENUE				
Local	\$ 41,992,645	\$ 46,535,086	\$ 47,376,531	\$ 841,445
State	24,493,203	33,585,737	31,167,338	(2,418,399)
Federal	17,895,555	32,136,105	29,436,105	(2,700,000)
County & Interdistrict / Other Financing Sources	30,290,099	19,473,722	10,375,413	(9,098,309)
TOTAL REVENUE	\$ 114,671,502	\$ 131,730,650	\$ 118,355,387	\$ (13,375,263)
EXPENDITURES				
Instructional Services				
Basic Programs	\$ 23,331,629	\$ 31,247,511	\$ 28,261,520	\$ (2,985,991)
Added Needs	15,258,229	18,226,130	19,059,656	833,526
Adult & Continuing Education	69,535	51,334	51,334	-
Supporting Services				
Pupil Services	7,296,836	9,822,802	9,943,498	120,696
Instructional Staff Support Services	4,384,539	6,001,958	6,028,489	26,530
General Administration	1,789,741	2,762,080	1,901,817	(860,264)
School Administration	4,280,222	4,350,569	4,326,754	(23,815)
Business Support	2,336,989	1,356,032	1,423,631	67,599
Operations/Maintenance & Security	10,573,140	12,674,485	12,804,734	130,249
Transportation	5,337,673	20,859,503	12,326,415	(8,533,089)
Central Support	11,256,442	4,277,944	4,378,105	100,161
Other	608,248	797,526	796,128	(1,397)
Community Services	496,701	927,018	942,518	15,500
Debt Service	19,695,169	1,247,539	1,249,356	1,817
Capital / Building Improvements	686,179	9,325,000	9,325,000	-
Other Financing	8,500,000	7,083,094	4,518,346	(2,564,748)
Fund Modifications	76,345	419,215	419,215	-
TOTAL EXPENDITURES	\$ 115,977,617	\$ 131,429,740	\$ 117,756,516	\$ (13,673,224)
Net Surplus (Shortfall) - Current Year	\$ (1,306,115)	\$ 300,910	\$ 598,872	
Beginning Fund Balance	\$ 18,031,086	\$ 16,724,971	\$ 17,025,881	
Projected Ending Fund Balance	\$ 16,724,971	\$ 17,025,881	\$ 17,624,753	



School District of the City of Pontiac
General Fund: Sub Fund 110 Budget Summary by Function
FY 2025-2026 Proposed Budget

	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
REVENUE				
Local	\$ 41,959,927	\$ 45,539,542	\$ 46,380,987	\$ 841,445
State	12,403,183	9,236,515	6,909,664	(2,326,851)
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	7,871,440	14,297,316	5,045,215	(9,252,101)
TOTAL REVENUE	\$ 62,234,550	\$ 69,073,373	\$ 58,335,866	\$ (10,737,507)
EXPENDITURES				
<u>Instructional Services</u>				
Basic Programs	\$ 19,260,875	\$ 24,769,440	\$ 21,652,301	\$ (3,117,139)
Added Needs	211,928	242,643	242,166	(477)
Adult & Continuing Education	-	-	-	-
<u>Supporting Services</u>				
Pupil Services	1,222,905	1,410,715	1,408,743	(1,971)
Instructional Staff Support Services	1,748,528	2,140,987	2,146,510	5,522
General Administration	1,789,739	2,762,080	1,897,973	(864,107)
School Administration	4,193,738	4,260,083	4,211,574	(48,509)
Business Support	2,316,805	1,353,032	1,415,467	62,435
Operations/Maintenance & Security	8,739,663	9,300,308	9,418,550	118,242
Transportation	2,816,529	11,563,603	2,963,870	(8,599,732)
Central Support	3,193,052	3,863,027	3,949,314	86,287
Other	-	-	-	-
<u>Community Services</u>	404	1,000	16,500	15,500
<u>Capital / Building Improvements</u>	18,403	25,000	25,000	-
<u>Prior Period Adjustments</u>	-	-	-	-
<u>Other Financing</u>	8,583,094	7,083,094	4,518,346	(2,564,748)
<u>Fund Modifications</u>	76,345	-	-	-
TOTAL EXPENDITURES	\$ 54,172,008	\$ 68,775,012	\$ 53,866,316	\$ (14,908,696)

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
Revenues:											
110	000	0000	0000	000	0000	41110000	Property Tax Levy	\$ 38,305,130	\$ 42,962,883	\$ 44,395,973	\$ 1,433,090
110	000	0000	0000	000	0000	41190000	Property Taxes - Delinquent/Other	1,627,258	395,159	407,014	11,855
110	000	0000	0000	000	0000	41510000	Earnings on Investment	1,547,985	1,403,500	900,000	(503,500)
110	000	0000	0000	000	0000	41910000	Facility Rentals	6,678	7,500	7,500	-
110	000	0000	0000	000	0000	41930000	Gain/Loss Sale of Fixed Assets	2,071	-	-	-
110	000	0000	0000	000	0000	41940000	Lease Interest	37,763	15,500	15,500	-
110	000	0000	0000	000	0000	41941000	Lease Revenue	349,263	575,000	575,000	-
110	000	0000	0000	000	0000	41990000	Misc Local Revenues	69,637	175,000	75,000	(100,000)
110	000	0000	0000	000	0000	41991000	Erate	29,930	-	-	-
110	000	0000	0000	000	0000	41911000	Auditorium Rentals	-	5,000	5,000	-
110	000	0000	0000	000	0000	41998000	Calhoun ISD	(15,789)	-	-	-
Total Local Sources								\$ 41,959,927	\$ 45,539,542	\$ 46,380,987	\$ 841,445
110	000	0000	2352	000	0045	43110010	Foundation Equity Payment	\$ 564,112	\$ 587,000	\$ 610,480	\$ 23,480
110	000	0000	2352	000	0000	43120070	State Rev-Math/Science	181,346	-	-	-
110	000	0000	2740	000	0000	43120000	State 27L Ed Comp Program	186,477	-	-	-
110	000	0000	2880	000	0000	43120000	State 99G Fem Hyg Pilot	35,414	-	-	-
110	000	0000	1010	000	0000	43110010	State Rev-Unrstst St Aid Hold Harmless	3,128,099	-	-	-
110	000	0000	1010	000	0000	43110010	State Rev-Kids Back on Track	557,712	-	-	-
110	000	0000	1050	000	0000	43120000	State Payments - Renaissance Zone	41,211	43,271	45,000	1,729
110	000	0000	2080	000	0000	43120000	State Revenue-Restricted Sect 147	7,291,006	8,200,000	5,842,440	(2,357,560)
110	000	0000	2630	000	0000	43120000	State Revenue-One Time Sect 147	-	-	-	-
110	000	0000	2830	000	0000	43120000	State Revenue-67F FASFA Challenge	16,200	-	-	-
110	000	0000	3700	000	0000	43120000	State Revenue-Headlee Data Collection	105,862	110,500	116,000	5,500
110	000	0000	3990	000	0000	43120000	State Revenue-GE Trans. Reimbursement	269,964	295,744	295,744	-
110	000	0000	2690	000	0000	43120110	State Revenue-22L Transportation	25,780	-	-	-
Total State Sources								\$ 12,403,183	\$ 9,236,515	\$ 6,909,664	\$ (2,326,851)
110	000	0000	0000	000	0000	45130160	CPE Transportation	\$ 14,081	\$ 26,000	\$ 26,000	\$ -
110	000	0000	0000	000	0000	45930000	Sale of Property (Land)	-	-	-	-
							Bus Rebate Program	-	9,179,316	-	(9,179,316)
110	000	0000	0000	000	0000	45990000	Proceeds TAN/SAN	7,000,000	4,500,000	4,500,000	-
110	000	0000	0000	000	0000	46120000	Grant Fund Modification	857,359	492,000	419,215	(72,785)
110	000	0000	0000	000	0000	46130000	SE Non-Ctr Fund Modification	-	-	-	-
110	000	0000	0000	000	0000	46250000	Food Service Fund Modification	-	100,000	100,000	-
110	000	0000	0000	000	0000	46350000	MESSA Levy Fund Modification	-	-	-	-
Total Other Financing Sources								\$ 7,871,440	\$ 14,297,316	\$ 5,045,215	\$ (9,252,101)

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

110	110	0000	0000	001	1067	51240000
110	110	0000	0000	001	1067	52130000
110	110	0000	0000	001	1067	52820000
						52821000
110	110	0000	0000	001	1067	52823000
110	110	0000	0000	001	1067	52830000
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx

Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
TOTAL REVENUES	\$ 62,234,550	\$ 69,073,373	\$ 58,335,866	\$ (10,737,507)
SAL Teaching (Open/New)	\$ -	\$ 738,750	\$ 453,750	\$ (285,000)
Group Health and Accident	-	229,037	232,750	3,713
MPSER-District Paid	-	231,524	137,339	(94,185)
MPSER-One Time	-	760,000	-	(760,000)
MPSER-UAAL	-	98,679	63,117	(35,562)
FICA-District Paid	-	56,514	34,712	(21,803)
Budget Reductions Target	-	-	(2,000,000)	(2,000,000)

Total Open Teaching Positions	\$ -	\$ 2,114,504	\$ (1,078,333)	\$ (3,192,837)
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110	111	0000	0000	065	0069	55114000
110	111	0000	0000	065	0069	55211000
110	111	0000	0000	065	0069	55110000
110	111	0000	0000	001	0001	51920000
110	111	0000	0000	001	0001	51920000
110	111	0000	0000	001	0001	52820000
110	111	0000	0000	001	0001	52823000
110	111	0000	0000	001	0001	52830000
110	111	0000	0000	001	0001	53610000
110	111	0000	0000	001	0001	55110000
110	111	0000	0000	001	0001	55111000
110	111	0000	0000	001	0001	55112000
110	111	0000	0000	001	0001	55113000
110	111	0000	0000	001	0001	55114000
110	111	0000	0000	001	0001	55910000
110	111	0000	0000	001	0001	55990000
110	111	0000	0000	001	0067	53110000
110	111	0000	0000	001	1067	51240000
110	111	0000	0000	001	1067	51631000
110	111	0000	0000	001	1067	51790000
110	111	0000	0000	001	1067	51760000
110	111	0000	0000	001	1067	51870000
110	111	0000	0000	001	1067	51920000
110	111	0000	0000	001	1067	51970000
110	111	0000	0000	001	1067	52130000
110	111	0000	0000	001	1067	52820000
110	111	0000	2630	001	1067	52821000
110	111	0000	0000	001	1067	52823000
110	111	0000	0000	001	1067	52830000

Elementary PE/Health Materials	\$ -	\$ 4,000	\$ 4,000	\$ -
Elementary Textbooks	208,217	256,650	250,000	(6,650)
Teaching/Testing Supplies	-	-	-	-
Stipend for School Clubs	-	-	5,000	5,000
SAL Extra Duty Stipends	1,955	-	-	-
MPSER-District Paid	725	-	-	-
MPSER-UAAL	391	-	-	-
FICA-District Paid	171	-	-	-
Printing & Binding	6,055	5,000	5,000	-
Teaching/Testing Supplies	8,791	8,000	8,000	-
Teaching Supplies	-	-	-	-
Teaching Supplies-Art	-	1,000	1,000	-
Teaching Supplies-Music	17	1,500	1,500	-
Teaching Supplies-Science	-	1,000	1,000	-
Office Supplies	13	1,000	1,000	-
Miscellaneous Supplies & Matl	590	500	500	-
Contracted Sub Teachers	104,600	128,192	132,038	3,845
SAL Teaching	464,469	806,976	806,976	-
Paraprofessionals	-	-	-	-
SAL Incentive	2,500	2,500	2,500	-
Termination Pay (Severance)	-	-	-	-
SAL Temp Teaching	19,544	36,000	36,000	-
SAL Extra Duty Stipends	-	-	-	-
SAL Extra Duty 6 Period	17,497	25,000	25,000	-
Group Health and Accident	95,271	107,355	109,019	1,664
MPSER-District Paid	154,675	272,807	263,471	(9,336)
MPSER-One Time	-	-	-	-
MPSER-UAAL	84,609	116,274	121,083	4,809
FICA-District Paid	35,507	66,591	66,591	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	111	0000	0000	001	1067	52920000	Cash In Lieu Of Benefits	1,720	6,000	6,093	93
110	111	0000	0000	001	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	002	0049	53610000	Printing & Binding	2,018	5,000	5,000	-
110	111	0000	0000	002	0049	55110000	Teaching/Testing Supplies	529	8,000	8,000	-
110	111	0000	0000	002	0049	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	002	0049	55112000	Teaching Supplies-Art	994	1,000	1,000	-
110	111	0000	0000	002	0049	55113000	Teaching Supplies-Music	1,386	1,500	1,500	-
110	111	0000	0000	002	0049	55114000	Teaching Supplies-Science	-	1,000	1,000	-
110	111	0000	0000	002	0049	51920000	Stipend for School Clubs	-	5,000	5,000	-
110	111	0000	0000	002	0049	55910000	Office Supplies	255	1,000	1,000	-
110	111	0000	0000	002	0049	55990000	Miscellaneous Supplies & Matl	309	500	500	-
110	111	0000	0000	002	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	111	0000	0000	002	0067	53110000	Contracted Sub Teachers	70,217	46,903	48,310	1,407
110	111	0000	0000	002	1067	51240000	SAL Teaching	1,263,736	1,134,129	1,134,129	-
110	111	0000	0000	002	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	111	0000	0000	002	1067	51790000	SAL Incentive	2,500	2,500	2,500	-
110	111	0000	0000	002	1067	51870000	SAL Temp Teaching	-	35,000	35,000	-
110	111	0000	0000	002	1067	51920000	SAL Extra Duty Stipends	3,813	1,577	1,157	(420)
110	111	0000	0000	002	1067	51970000	SAL Extra Duty 6 Period	8,024	8,000	8,000	-
110	111	0000	0000	002	1067	52130000	Group Health and Accident	145,026	122,364	124,261	1,896
110	111	0000	0000	002	1067	52820000	MPSER-District Paid	364,094	370,190	357,394	(12,796)
110	111	0000	2630	002	1067	52821000	MPSER-One Time	-	-	-	-
110	111	0000	0000	002	1067	52823000	MPSER-UAAL	198,350	157,780	164,247	6,468
110	111	0000	0000	002	1067	52830000	FICA-District Paid	85,797	90,362	90,330	(32)
110	111	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	13,280	14,630	14,857	227
110	111	0000	0000	003	0003	51920000	Stipend for School Clubs	2,313	5,000	5,000	-
110	111	0000	0000	003	0003	53610000	Printing & Binding	2,102	5,000	5,000	-
110	111	0000	0000	003	0003	55110000	Teaching/Testing Supplies	8,199	8,000	8,000	-
110	111	0000	0000	003	0003	55112000	Teaching Supplies-Art	151	1,000	1,000	-
110	111	0000	0000	003	0003	55113000	Teaching Supplies-Music	55	1,500	1,500	-
110	111	0000	0000	003	0003	52820000	MPSER-District Paid	709	-	-	-
110	111	0000	0000	003	0003	52823000	MPSER-UAAL	390	-	-	-
110	111	0000	0000	003	0003	52830000	FICA-District Paid	173	-	-	-
110	111	0000	0000	003	0003	55910000	Office Supplies	404	1,000	1,000	-
110	111	0000	0000	003	0003	55990000	Miscellaneous Supplies & Matl	1,685	500	500	-
110	111	0000	0000	003	0067	53110000	Contracted Sub Teachers	7,069	5,000	5,150	150
110	111	0000	0000	003	1067	51240000	SAL Teaching	941,155	985,509	985,509	-
110	111	0000	0000	003	1067	51870000	SAL Temp Teaching	-	25,000	25,000	-
110	111	0000	0000	003	1067	51920000	SAL Extra Duty Stipends	-	1,020	1,020	-
110	111	0000	0000	003	1067	51970000	SAL Extra Duty 6 Period	27,723	5,000	5,000	-
110	111	0000	0000	003	1067	52130000	Group Health and Accident	127,836	114,079	115,847	1,769
110	111	0000	0000	003	1067	52820000	MPSER-District Paid	283,891	317,013	306,165	(10,849)

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	111	0000	2630	003	1067	52821000	MPSER-One Time				-
110	111	0000	0000	003	1067	52823000	MPSER-UAAL	155,034	135,115	140,704	5,589
110	111	0000	0000	003	1067	52830000	FICA-District Paid	65,903	77,382	77,382	-
110	111	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits	15,600	16,200	16,200	-
110	111	0000	0000	012	0012	51920000	Stipend for School Clubs	2,313	5,000	5,000	-
110	111	0000	0000	012	0012	53610000	Printing & Binding	6,486	5,000	5,000	-
110	111	0000	0000	012	0012	55110000	Teaching/Testing Supplies	6,043	12,000	12,000	-
110	111	0000	0000	012	0012	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	012	0012	55112000	Teaching Supplies-Art	375	1,000	1,000	-
110	111	0000	0000	012	0012	55113000	Teaching Supplies-Music	-	1,500	1,500	-
110	111	0000	0000	012	0012	55114000	Teaching Supplies-Science	-	1,000	1,000	-
110	111	0000	0000	012	0012	52820000	MPSER-District Paid	725			-
110	111	0000	0000	012	0012	52823000	MPSER-UAAL	391			-
110	111	0000	0000	012	0012	52830000	FICA-District Paid	170			-
110	111	0000	0000	012	0012	55910000	Office Supplies	727	2,000	2,000	-
110	111	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	3,388	500	500	-
110	111	0000	0000	012	0067	53110000	Contracted Sub Teachers	161,491	67,745	69,777	2,033
110	111	0000	0000	012	1067	51240000	SAL Teaching	623,764	774,442	774,442	-
110	111	0000	0000	012	1067	51630000	Aides Salary	152	6,000	6,000	-
110	111	0000	0000	012	1067	51760000	Termination Pay (Severance)				-
110	111	0000	0000	012	1067	51790000	SAL Incentive	2,500	2,500	2,500	-
110	111	0000	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
110	111	0000	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
110	111	0000	0000	012	1067	51870000	SAL Temp Teaching	10,292	30,000	32,000	2,000
110	111	0000	0000	012	1067	51920000	SAL Extra Duty Stipends	1,000	-	-	-
110	111	0000	0000	012	1067	51970000	SAL Extra Duty 6 Period	35,949	105,000	110,000	5,000
110	111	0000	0000	012	1067	52130000	Group Health and Accident	99,113	134,552	136,638	2,086
110	111	0000	0000	012	1067	52820000	MPSER-District Paid	205,976	287,683	279,957	(7,726)
110	111	0000	2630	012	1067	52821000	MPSER-One Time				-
110	111	0000	0000	012	1067	52823000	MPSER-UAAL	113,216	122,614	128,659	6,045
110	111	0000	0000	012	1067	52830000	FICA-District Paid	48,654	70,223	70,758	536
110	111	0000	0000	012	1067	52920000	Cash In Lieu Of Benefits	3,380	4,060	4,200	140
110	111	0000	0000	012	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	019	0019	51920000	Stipend for School Clubs	-	5,000	5,000	-
110	111	0000	0000	019	0019	53610000	Printing & Binding	4,691	5,000	5,000	-
110	111	0000	0000	019	0019	55110000	Teaching/Testing Supplies	12,501	12,000	12,000	-
110	111	0000	0000	019	0019	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	019	0019	55112000	Teaching Supplies-Art	890	2,000	2,000	-
110	111	0000	0000	019	0019	55113000	Teaching Supplies-Music	779	1,500	1,500	-
110	111	0000	0000	019	0019	55114000	Teaching Supplies-Science	1,059	1,000	1,000	-
110	111	0000	0000	019	0019	55910000	Office Supplies	689	1,000	1,000	-
110	111	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	409	500	500	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

							Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	111	0000	0000	019	0067	53110000	Contracted Sub Teachers	45,594	11,803	12,157	354
110	111	0000	0000	019	1067	51240000	SAL Teaching	710,501	944,015	944,015	-
110	111	0000	0000	019	1067	51630000	Aides Salary	-	-	-	-
110	111	0000	0000	019	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	111	0000	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
110	111	0000	0000	019	1067	51870000	SAL Temp Teaching	-	33,000	34,000	1,000
110	111	0000	0000	019	1067	51920000	SAL Extra Duty Stipends	3,113	500	600	100
110	111	0000	0000	019	1067	51970000	SAL Extra Duty 6 Period	16,580	38,000	39,500	1,500
110	111	0000	0000	019	1067	52130000	Group Health and Accident	122,240	132,650	134,706	2,056
110	111	0000	0000	019	1067	52820000	MPSER-District Paid	192,623	318,262	308,158	(10,104)
110	111	0000	2630	019	1067	52821000	MPSER-One Time	-	-	-	-
110	111	0000	0000	019	1067	52823000	MPSER-UAAL	105,315	135,647	141,620	5,972
110	111	0000	0000	019	1067	52830000	FICA-District Paid	48,203	77,687	77,886	199
110	111	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	2,240	4,900	4,900	-
110	111	0000	0000	019	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	020	0020	51920000	Stipend for School Clubs	2,313	5,000	5,000	-
110	111	0000	0000	020	0020	53610000	Printing & Binding	6,345	5,000	5,000	-
110	111	0000	0000	020	0020	55110000	Teaching/Testing Supplies	8,968	12,000	12,000	-
110	111	0000	0000	020	0020	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	020	0020	55112000	Teaching Supplies-Art	719	1,000	1,000	-
110	111	0000	0000	020	0020	55113000	Teaching Supplies-Music	932	1,500	1,500	-
110	111	0000	0000	020	0020	55114000	Teaching Supplies-Science	-	1,000	1,000	-
110	111	0000	0000	020	0020	52820000	MPSER-District Paid	725	-	-	-
110	111	0000	0000	020	0020	52823000	MPSER-UAAL	391	-	-	-
110	111	0000	0000	020	0020	52830000	FICA-District Paid	171	-	-	-
110	111	0000	0000	020	0020	55910000	Office Supplies	139	1,000	1,000	-
110	111	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	320	500	500	-
110	111	0000	0000	020	0067	53110000	Contracted Sub Teachers	59,277	43,600	44,908	1,308
110	111	0000	0000	020	1067	51240000	SAL Teaching	687,457	931,525	931,525	-
110	111	0000	0000	020	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	111	0000	0000	020	1067	51840000	SAL Temp Aide	-	-	-	-
110	111	0000	0000	020	1067	51870000	SAL Temp Teaching	-	3,216	3,300	84
110	111	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	-	1,072	1,100	28
110	111	0000	0000	020	1067	51970000	SAL Extra Duty 6 Period	31,670	24,161	26,000	1,839
110	111	0000	0000	020	1067	52130000	Group Health and Accident	130,595	151,893	154,247	2,354
110	111	0000	2630	020	1067	52821000	MPSER-One Time	-	-	-	-
110	111	0000	0000	020	1067	52823000	MPSER-District Paid	207,740	300,856	291,151	(9,705)
110	111	0000	0000	020	1067	52823000	MPSER-UAAL	111,088	128,229	133,804	5,575
110	111	0000	0000	020	1067	52830000	FICA-District Paid	48,775	73,438	73,587	149
110	111	0000	0000	020	1067	52920000	Cash In Lieu Of Benefits	2,240	2,900	2,900	-
110	111	0000	2630	020	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	029	0029	51920000	Stipend for School Clubs	2,313	1,000	1,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	111	0000	0000	029	0029	53610000	Printing & Binding	6,055	5,000	5,000	-
110	111	0000	0000	029	0029	55110000	Teaching/Testing Supplies	3,158	12,000	12,000	-
110	111	0000	0000	029	0029	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	029	0029	55112000	Teaching Supplies-Art	-	1,000	1,000	-
110	111	0000	0000	029	0029	55113000	Teaching Supplies-Music	-	1,500	1,500	-
110	111	0000	0000	029	0029	55114000	Teaching Supplies-Science	-	1,000	1,000	-
110	111	0000	0000	029	0029	52820000	MPSER-District Paid	725	-	-	-
110	111	0000	0000	029	0029	52823000	MPSER-UAAL	391	-	-	-
110	111	0000	0000	029	0029	52830000	FICA-District Paid	168	-	-	-
110	111	0000	0000	029	0029	55910000	Office Supplies	458	1,000	1,000	-
110	111	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	319	500	500	-
110	111	0000	0000	029	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	111	0000	0000	029	0067	53110000	Contracted Sub Teachers	158,058	114,043	117,464	3,422
110	111	0000	0000	029	1067	51240000	SAL Teaching	570,361	862,802	862,802	-
110	111	0000	0000	029	1067	51630000	SAL Aides	73,686	86,091	86,091	-
110	111	0000	0000	029	1067	51870000	SAL Temp Teaching	-	17,170	18,000	830
110	111	0000	0000	029	1067	51920000	SAL Extra Duty Stipends	-	1,072	1,100	28
110	111	0000	0000	029	1067	51970000	SAL Extra Duty 6 Period	26,105	58,174	60,000	1,826
110	111	0000	0000	029	1067	52130000	Group Health and Accident	124,139	208,039	211,264	3,224
110	111	0000	0000	029	1067	52820000	MPSER-District Paid	192,017	321,332	311,148	(10,184)
110	111	0000	2630	029	1067	52821000	MPSER-One Time	-	-	-	-
110	111	0000	0000	029	1067	52823000	MPSER-UAAL	105,135	136,956	142,994	6,038
110	111	0000	0000	029	1067	52830000	FICA-District Paid	48,746	78,436	78,641	205
110	111	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	5,340	5,800	6,000	200
110	111	0000	0000	029	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	111	0000	0000	050	1067	51970000	SAL Extra Duty 6 Period	245	-	-	-
110	111	0000	0000	050	1067	52130000	Group Health and Accident	-	-	-	-
110	111	0000	0000	050	1067	52820000	MPSER-District Paid	77	-	-	-
110	111	0000	0000	050	1067	52823000	MPSER-UAAL	41	-	-	-
110	111	0000	0000	050	1067	52830000	FICA-District Paid	17	-	-	-
Total Elementary Education								\$ 10,218,988	\$ 12,514,186	\$ 12,525,432	\$ 11,246
110	112	0000	0000	065	0069	55211000	Textbooks	\$ 41,551	\$ 57,805	\$ 57,805	\$ -
110	112	0000	0000	049	0049	53610000	Printing & Binding	6,055	5,000	5,000	-
110	112	0000	0000	049	0049	55110000	Teaching/Testing Supplies	754	8,000	8,000	-
110	112	0000	0000	049	0049	55111000	Teaching Supplies	-	-	-	-
110	112	0000	0000	049	0049	55112000	Teaching Supplies-Art	2,258	1,000	1,000	-
110	112	0000	0000	049	0049	55113000	Teaching Supplies-Music	363	1,000	1,000	-
110	112	0000	0000	049	0049	55910000	Office Supplies	361	1,000	1,000	-
110	112	0000	0000	049	0049	57410000	Dues And Fees	363	400	400	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	112	0000	0000	049	0067	53110000	Contracted Sub Teachers	48,848	44,253	45,581	1,328
110	112	0000	0000	049	1067	51240000	SAL Teaching	825,069	813,796	813,796	-
110	112	0000	0000	049	1067	51790000	SAL Incentive	1,850	2,144	2,144	-
110	112	0000	0000	049	1067	51870000	SAL Temp Teaching		23,506	25,000	1,494
110	112	0000	0000	049	1067	51970000	SAL Extra Duty 6 Period	40,186	37,836	40,000	2,164
110	112	0000	0000	049	1067	52130000	Group Health and Accident	141,420	139,164	141,321	2,157
110	112	0000	0000	049	1067	52820000	MPSER-District Paid	251,804	274,940	266,639	(8,302)
110	112	0000	2630	049	1067	52821000	MPSER-One Time				-
110	112	0000	0000	049	1067	52823000	MPSER-UAAL	137,863	117,183	122,539	5,356
110	112	0000	0000	049	1067	52830000	FICA-District Paid	57,908	67,112	67,392	280
110	112	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
110	112	0000	0000	054	0054	51920000	Stipend for School Clubs	9,715	10,000	10,000	-
110	112	0000	0000	054	0054	53610000	Printing & Binding	13,271	12,000	12,000	-
110	112	0000	0000	054	0054	55110000	Teaching/Testing Supplies	22,771	25,000	25,000	-
110	112	0000	0000	054	0054	55111000	Teaching Supplies	85	-	-	-
110	112	0000	0000	054	0054	55112000	Teaching Supplies-Art	1,266	2,000	2,000	-
110	112	0000	0000	054	0054	55113000	Teaching Supplies-Music	48	3,000	3,000	-
110	112	0000	0000	054	0054	55114000	Teaching Supplies-Science	-	5,000	5,000	-
110	112	0000	0000	054	0054	52820000	MPSER-District Paid	2,479			-
110	112	0000	0000	054	0054	52823000	MPSER-UAAL	1,367			-
110	112	0000	0000	054	0054	52830000	FICA-District Paid	694			-
110	112	0000	0000	054	0054	55910000	Office Supplies	994	3,000	3,000	-
110	112	0000	0000	054	0054	57410000	Dues And Fees	-	700	700	-
110	112	0000	0000	054	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	112	0000	0000	054	0067	53110000	Contracted Sub Teachers	231,241	321,976	331,635	9,659
110	112	0000	0000	054	1067	51240000	SAL Teaching	1,258,839	1,300,196	1,300,196	-
110	112	0000	0000	054	1067	51760000	Termination Pay (Severance)				-
110	112	0000	0000	054	1067	51790000	SAL Incentive	-	-	-	-
110	112	0000	0000	054	1067	51870000	SAL Temp Teaching	27,249	58,148	60,000	1,852
110	112	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	300	-	-	-
110	112	0000	0000	054	1067	51970000	SAL Extra Duty 6 Period	32,028	27,625	29,000	1,375
110	112	0000	0000	054	1067	52130000	Group Health and Accident	155,529	167,282	169,875	2,593
110	112	0000	0000	054	1067	52820000	MPSER-District Paid	374,769	434,362	420,475	(13,888)
110	112	0000	2630	054	1067	52821000	MPSER-One Time				-
110	112	0000	0000	054	1067	52823000	MPSER-UAAL	205,403	185,131	193,237	8,106
110	112	0000	0000	054	1067	52830000	FICA-District Paid	89,074	106,027	106,273	247
110	112	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	9,976	5,200	5,350	150
Total Middle School Education								\$ 3,993,751	\$ 4,260,786	\$ 4,275,358	\$ 14,572
110	113	0000	0000	065	0069	55211000	Textbooks	\$ 161,439	\$ 165,000	\$ 165,000	\$ -
110	113	0000	0000	057	0049	51920000	Stipend for School Clubs	-	-	10,000	10,000

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	113	0000	0000	057	0049	53610000	Printing & Binding	3,028	12,000	12,000	-
110	113	0000	0000	057	0049	55110000	Teaching/Testing Supplies	4,119	8,000	8,000	-
110	113	0000	0000	057	0049	55111000	Teaching Supplies	-	-	-	-
110	113	0000	0000	057	0049	55112000	Teaching Supplies-Art	913	2,000	2,000	-
110	113	0000	0000	057	0049	55113000	Teaching Supplies-Music	2,851	3,000	3,000	-
110	113	0000	0000	057	0049	55114000	Teaching Supplies-Science	-	7,000	7,000	-
110	113	0000	0000	057	0049	55910000	Office Supplies	1,844	3,000	3,000	-
110	113	0000	0000	057	0049	57410000	Dues And Fees	-	1,000	1,000	-
110	113	0000	0000	057	0067	53110000	Contracted Sub Teachers	41,690	8,263	8,511	248
110	113	0000	0000	057	1067	51240000	SAL Teaching	901,171	930,239	930,239	-
110	113	0000	0000	057	1067	51790000	SAL Incentive	-	-	-	-
110	113	0000	0000	057	1067	51870000	SAL Temp Teaching	-	-	-	-
110	113	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	2,313	1,608	1,750	142
110	113	0000	0000	057	1067	51970000	SAL Extra Duty 6 Period	49,131	25,754	27,500	1,746
110	113	0000	0000	057	1067	52130000	Group Health and Accident	142,212	184,182	187,037	2,855
110	113	0000	0000	057	1067	52820000	MPSER-District Paid	227,300	300,112	290,413	(9,699)
110	113	0000	2630	057	1067	52821000	MPSER-One Time	-	-	-	-
110	113	0000	0000	057	1067	52823000	MPSER-UAAL	126,214	127,912	133,465	5,553
110	113	0000	0000	057	1067	52830000	FICA-District Paid	65,087	73,257	73,401	144
110	113	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	5,800	3,200	3,300	100
110	113	0000	0000	071	0071	51920000	Stipend for School Clubs	-	-	10,000	10,000
110	113	0000	0000	071	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	113	0000	0000	071	0067	53110000	Contracted Sub Teachers	261,764	294,021	302,842	8,821
110	113	0000	0000	071	0071	53610000	Printing & Binding	16,355	18,000	18,000	-
110	113	0000	0000	071	0071	53710000	Tuition Reimb Sec	108,997	51,965	51,965	-
110	113	0000	0000	071	0071	53711000	Tuition Reimb	-	-	-	-
110	113	0000	0000	071	0071	55110000	Teaching/Testing Supplies	11,858	30,000	30,000	-
110	113	0000	0000	071	0071	55111000	Teaching Supplies	-	-	-	-
110	113	0000	0000	071	0071	55112000	Teaching Supplies-Art	-	4,000	4,000	-
110	113	0000	0000	071	0071	55113000	Teaching Supplies-Music	3,849	6,000	6,000	-
110	113	0000	0000	071	0071	55114000	Teaching Supplies-Science	64	12,000	12,000	-
110	113	0000	0000	071	0071	55910000	Office Supplies	1,791	5,000	5,000	-
110	113	0000	0000	071	0071	57410000	Dues And Fees	-	1,500	1,500	-
110	113	0000	0000	071	0071	58210000	Tuition Payments	169,237	195,000	205,000	10,000
110	113	0000	0000	071	0265	55210000	Textbooks	1,622	-	-	-
110	113	0000	0000	071	1067	51240000	SAL Teaching	1,538,637	1,735,300	1,735,300	-
110	113	0000	0000	071	1067	51760000	Termination Pay (Severance)	-	5,000	5,000	-
110	113	0000	0000	071	1067	51790000	SAL Incentive	2,500	2,500	2,500	-
110	113	0000	0000	071	1067	51870000	SAL Temp Teaching	-	-	-	-
110	113	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	8,558	10,720	12,000	1,280
110	113	0000	0000	071	1067	51970000	SAL Extra Duty 6 Period	97,783	75,915	80,000	4,085
110	113	0000	0000	071	1067	52130000	Group Health and Accident	234,307	345,659	351,017	5,358

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	113	0000	0000	071	1067	52820000	MPSER-District Paid	459,094	573,345	555,348	(17,997)
110	113	0000	2630	071	1067	52821000	MPSER-One Time		-		-
110	113	0000	0000	071	1067	52823000	MPSER-UAAL	252,963	244,367	255,221	10,854
110	113	0000	0000	071	1067	52830000	FICA-District Paid	109,817	139,952	140,362	410
110	113	0000	0000	071	1067	52840000	Workmans Compensation	-	158,485	158,485	-
110	113	0000	0000	071	1067	52850000	Unemployment Compensation	-	49,988	49,988	-
110	113	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	9,900	3,900	4,100	200
Total High School Education								\$ 5,024,208	\$ 5,818,143	\$ 5,862,243	\$ 44,100
110	118	0000	0000	010	1067	51860000	SAL Sub	\$ 10,516	1,651	1,750	\$ 99
110	118	0000	0000	010	1067	51870000	SAL Temp Teaching		29,181	32,000	2,819
110	118	0000	0000	010	1067	51970000	SAL Extra Duty 6 Period	4,967	5,552	6,500	948
110	118	0000	0000	010	1067	52130000	Group Health and Accident		6,391	6,490	99
110	118	0000	0000	010	1067	52820000	MPSER-District Paid	4,666	11,403	12,183	780
110	118	0000	0000	010	1067	52823000	MPSER-UAAL	2,615	4,860	5,599	739
110	118	0000	0000	010	1067	52830000	FICA-District Paid	1,164	2,783	3,079	296
110	118	0000	0000	010	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
Total Pre School Education								\$ 23,928	\$ 61,821	\$ 67,601	\$ 5,780
110	125	0000	0000	065	0065	53220000	Empl Reim (Conference)	\$ 125	\$ 5,200	\$ 5,200	\$ -
110	125	0000	0000	065	0065	53610000	Printing & Binding	2,018	2,000	2,000	-
110	125	0000	0000	065	0065	55910000	Office Supplies	-	2,000	2,000	-
110	125	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	4,351	3,000	3,000	-
110	125	0000	0000	065	0069	53610000	Printing & Binding	50,000	-	-	-
110	125	0000	0000	065	0069	55910000	Office Supplies	263	-	-	-
Total Compensatory Education								\$ 56,757	\$ 12,200	\$ 12,200	\$ -
110	127	0000	0000	071	1067	51240000	SAL Teacher	\$ 94,132	143,638	143,638	\$ -
110	127	0000	0000	071	1067	52130000	Group Health and Accident	8,089	9,684	9,834	150
110	127	0000	0000	071	1067	52820000	MPSER-District Paid	29,912	45,016	43,476	(1,541)
110	127	0000	2630	071	1067	52821000	MPSER-One Time				-
110	127	0000	0000	071	1067	52823000	MPSER-UAAL	15,885	19,186	19,980	794
110	127	0000	0000	071	1067	52830000	FICA-District Paid	7,153	10,988	10,988	-
110	127	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	1,930	2,050	120
Total Career & Technical								155,171	230,443	229,966	(477)

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	211	0000	0000	065	0065	58220000	Payments to ISD for Svcs (Truancy)	\$ 52,060	\$ 53,920	\$ 55,538	\$ 1,618
Total Attendance Services								\$ 52,060	\$ 53,920	\$ 55,538	\$ 1,618
110	212	0000	0000	070	0069	53130000	CTE Related Costs	\$ 11,846	\$ 12,000	\$ 12,000	\$ -
110	212	0000	0000	049	1067	51220000	SAL Counseling/Guidance	108,764	111,883	111,883	-
110	212	0000	0000	049	1067	52130000	Group Health and Accident	12,076	11,357	11,533	176
110	212	0000	0000	049	1067	52820000	MPSER-District Paid	33,826	38,825	37,496	(1,329)
110	212	0000	0000	049	1067	52823000	MPSER-UAAL	18,350	16,548	17,232	684
110	212	0000	0000	049	1067	52830000	FICA-District Paid	7,765	9,477	9,477	-
110	212	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
110	212	0000	0000	054	1067	51220000	SAL Counseling/Guidance	151,568	175,196	175,196	-
110	212	0000	0000	054	1067	52130000	Group Health and Accident	422	525	533	8
110	212	0000	0000	054	1067	52820000	MPSER-District Paid	84	54,906	53,027	(1,879)
110	212	0000	0000	054	1067	52823000	MPSER-UAAL	47	23,402	24,370	968
110	212	0000	0000	054	1067	52830000	FICA-District Paid	11,915	13,402	13,402	-
110	212	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	4,200	4,000	4,150	150
110	212	0000	0000	057	1067	51220000	SAL Counseling/Guidance	137,070	143,638	143,638	-
110	212	0000	0000	057	1067	52130000	Group Health and Accident	7,477	7,018	7,127	109
110	212	0000	0000	057	1067	52820000	MPSER-District Paid	42,630	45,016	43,476	(1,541)
110	212	0000	0000	057	1067	52823000	MPSER-UAAL	23,126	19,186	19,980	794
110	212	0000	0000	057	1067	52830000	FICA-District Paid	10,207	10,988	10,988	-
110	212	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	2,600	2,400	2,500	100
110	212	0000	0000	071	1067	51220000	SAL Counseling/Guidance	267,337	270,544	270,544	-
110	212	0000	0000	071	1067	52130000	Group Health and Accident	45,694	42,975	43,641	666
110	212	0000	0000	071	1067	52820000	MPSER-District Paid	82,935	84,788	81,887	(2,902)
110	212	0000	2630	071	1067	52821000	MPSER-One Time	-	-	-	-
110	212	0000	0000	071	1067	52823000	MPSER-UAAL	45,088	36,138	37,633	1,495
110	212	0000	0000	071	1067	52830000	FICA-District Paid	19,480	20,697	20,697	-
110	212	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	2,000	2,400	2,500	100
Total Guidance Services								\$ 1,046,507	\$ 1,157,310	\$ 1,154,910	\$ (2,400)
110	213	0000	0000	065	0069	53190000	Contracted Services	-	-	-	\$ -
Total Health Services								-	-	-	-
110	219	0000	0000	001	1067	51690000	SAL Helper	\$ 6,392	\$ 6,674	\$ 6,674	\$ 0
110	219	0000	0000	001	1067	51691000	SAL Sub Aides	-	-	-	-
110	219	0000	0000	001	1067	52820000	MPSER-District Paid	1,993	2,092	2,020	(72)
110	219	0000	0000	001	1067	52823000	MPSER-UAAL	1,079	891	928	37
110	219	0000	0000	001	1067	52830000	FICA-District Paid	474	511	-	(511)

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	219	0000	0000	003	1067	51690000	SAL Helper	18,530	17,915	17,915	(0)
110	219	0000	0000	003	1067	52820000	MPSER-District Paid	3,063	5,615	5,422	(192)
110	219	0000	0000	003	1067	52823000	MPSER-UAAL	1,726	2,393	2,492	99
110	219	0000	0000	003	1067	52830000	FICA-District Paid	1,417	1,371	1,370	(0)
110	219	0000	0000	012	1067	51690000	SAL Helper	8,838	13,802	13,802	0
110	219	0000	0000	012	1067	52820000	MPSER-District Paid	2,680	4,325	4,178	(148)
110	219	0000	0000	012	1067	52823000	MPSER-UAAL	1,492	1,844	1,920	76
110	219	0000	0000	012	1067	52830000	FICA-District Paid	665	1,056	1,056	0
110	219	0000	0000	019	1067	51690000	SAL Helper	18,695	24,211	24,211	0
110	219	0000	0000	019	1067	52820000	MPSER-District Paid	5,549	7,588	7,328	(260)
110	219	0000	0000	019	1067	52823000	MPSER-UAAL	3,154	3,234	3,368	134
110	219	0000	0000	019	1067	52830000	FICA-District Paid	1,430	1,852	1,852	0
110	219	0000	0000	020	1067	51690000	SAL Helper	10,497	13,005	13,005	0
110	219	0000	0000	020	1067	52820000	MPSER-District Paid	3,261	4,076	3,936	(139)
110	219	0000	0000	020	1067	52823000	MPSER-UAAL	1,771	1,737	1,809	72
110	219	0000	0000	020	1067	52830000	FICA-District Paid	779	995	995	0
110	219	0000	0000	029	1067	51690000	SAL Helper	6,040	21,174	21,174	0
110	219	0000	0000	029	1067	52820000	MPSER-District Paid	1,810	6,636	6,409	(227)
110	219	0000	0000	029	1067	52823000	MPSER-UAAL	1,019	2,828	2,945	117
110	219	0000	0000	029	1067	52830000	FICA-District Paid	462	1,620	1,620	0
110	219	0000	0000	049	1067	51690000	SAL Helper	6,274	8,163	8,163	(0)
110	219	0000	0000	049	1067	52820000	MPSER-District Paid	1,880	2,558	2,471	(88)
110	219	0000	0000	049	1067	52823000	MPSER-UAAL	1,059	1,090	1,135	45
110	219	0000	0000	049	1067	52830000	FICA-District Paid	480	624	624	(0)
110	219	0000	0000	054	1067	51690000	SAL Helper	8,523	12,805	12,805	0
110	219	0000	0000	054	1067	52820000	MPSER-District Paid	1,219	4,013	3,876	(137)
110	219	0000	0000	054	1067	52823000	MPSER-UAAL	1,439	1,710	1,781	71
110	219	0000	0000	054	1067	52830000	FICA-District Paid	648	980	980	0
110	219	0000	0000	071	1067	51690000	SAL Helper	-	13,193	13,193	0
110	219	0000	0000	071	1067	52820000	MPSER-District Paid	-	4,135	3,993	(141)
110	219	0000	0000	071	1067	52823000	MPSER-UAAL	-	1,762	1,835	73
110	219	0000	0000	071	1067	52830000	FICA-District Paid	-	1,009	1,009	0
Total Other Pupil Services								\$ 124,338	\$ 199,484	\$ 198,295	\$ (1,189)
110	221	0000	0000	001	0001	53120000	Instructional PD - Alcott	\$ 536	\$ 2,000	\$ 2,000	\$ -
110	221	0000	0000	002	0049	53120000	Instructional PD - Elementary ITA	643	2,000	2,000	-
110	221	0000	0000	003	0003	53120000	Instructional PD - ILA	-	2,000	2,000	-
110	221	0000	0000	010	0010	53120000	Instructional PD - PEACE	-	-	-	-
110	221	0000	0000	012	0012	53120000	Instructional PD - Herrington	488	2,000	2,000	-
110	221	0000	0000	019	0019	53120000	Instructional PD - Owen	404	2,000	2,000	-
110	221	0000	0000	020	0020	53120000	Instructional PD - Rogers	30	2,000	2,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

							Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	221	0000	0000	029	0029	53120000	Instructional PD - Whitman	457	3,000	3,000	-
110	221	0000	0000	030	0030	53120000	Instructional PD - WHRC	-			-
110	221	0000	0000	050	0050	53120000	Instructional PD - Kennedy	-			-
110	221	0000	0000	054	0054	53120000	Instructional PD - PMS	50	2,000	2,000	-
110	221	0000	0000	057	0049	53120000	Instructional PD - HS ITA	1,074	2,000	2,000	-
110	221	0000	0000	071	0071	53120000	Instructional PD PHS	10,958	2,000	2,000	-
110	221	0000	0000	065	0069	53120000	Employee Train/Development Srv	9,857	10,000	10,000	-
110	221	0000	0000	065	0069	53220000	Empl Reim (Conference)	3,313	5,000	5,000	-
110	221	0000	0000	065	0069	53430000	Mailing / Postage	731	1,200	1,200	-
110	221	0000	0000	065	0069	53450000	Subscriptions	-	550	550	-
110	221	0000	0000	065	0069	55910000	Office Supplies	355	2,000	2,000	-
110	221	0000	0000	065	0069	55990000	Miscellaneous Supplies & Matl	14,116	10,000	10,000	-
110	221	0000	0000	065	0069	51940000	Mentor Teacher Stipend	-	10,000	10,000	-
110	221	0000	0000	065	0069	52820000	MPSER-District Paid	118	3,134	3,027	(107)
110	221	0000	2630	065	0069	52821000	MPSER-One Time				-
110	221	0000	0000	065	0069	52823000	MPSER-UAAL	63	1,336	1,391	55
110	221	0000	0000	065	0069	52830000	FICA-District Paid	27	765	765	-
110	221	0000	0000	065	0065	55910000	Office Supplies	163			-
110	221	0000	0000	065	1067	51160000	SAL Supervisors	147,729	232,311	232,311	-
110	221	0000	0000	065	1067	51250000	SAL Instruction Consulting	141,798	260,652	260,652	-
110	221	0000	0000	065	1067	52130000	Group Health and Accident	42,699	83,621	84,917	1,296
110	221	0000	0000	065	1067	52820000	MPSER-District Paid	89,459	154,495	149,208	(5,287)
110	221	0000	0000	065	1067	52823000	MPSER-UAAL	48,803	65,848	68,571	2,724
110	221	0000	0000	065	1067	52830000	FICA-District Paid	20,424	37,712	37,712	-
110	221	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	1,800	2,400	2,400	-
110	221	0000	9601	065	0065	53120000	Employee Train/Development Srv	-	-	-	-
110	221	0000	0000	065	0069	53225000	Employee Train/Development Srv	-	5,000	5,000	-
110	221	0000	0000	065	0069	55990000	PD Materials Non-Instructional	-	3,000	3,000	-
110	221	0000	0000	065	0069	55110000	PD Registrations Non-Instructional	-	5,000	5,000	-
110	221	0000	3651	065	1067	51250000	SAL Instruction Consulting	2,969	3,120	3,120	-
110	221	0000	3651	065	1067	52130000	Group Health and Accident	1,914	-	1,955	1,955
110	221	0000	3651	065	1067	52820000	MPSER-District Paid	838	838	838	-
110	221	0000	3651	065	1067	52823000	MPSER-UAAL	494	494	494	-
110	221	0000	3651	065	1067	52830000	FICA-District Paid	220	220	220	-
110	221	0000	6010	065	1067	51250000	SAL Instruction Consulting				-
110	221	0000	6011	065	1067	54140000	Software Maint Agreement				-
110	221	0000	6101	065	1067	52130000	Extra Duty Stipend				-
110	221	0000	6101	065	1067	52820000	MPSER-District Paid				-
110	221	0000	6101	065	1067	52823000	MPSER-UAAL				-
110	221	0000	6101	065	1067	52830000	FICA-District Paid				-
110	221	0000	0000	071	0065	53191000	Contract Services	39,375	92,500	95,275	2,775
110	221	0000	0000	071	0071	53120000	Employee Train/Development Srv	1,422	2,000	2,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

							2023-24	2024-25	2025-26		
Line Item Description							Actual	Amend #2	Proposed Budget	Variance	
Total Improvement of Instruction							\$ 583,327	\$ 1,021,552	\$ 1,024,962	\$ 3,410	
110	222	0000	0000	054	0054	55310000	Educational Media	\$ 665	\$ 2,000	\$ 2,000	\$ -
110	222	0000	0000	054	1067	51260000	SAL Librarian Salary	43,604	-	-	-
110	222	0000	0000	054	1067	52130000	Group Health and Accident	-	-	-	-
110	222	0000	0000	054	1067	52820000	MPSER-District Paid	-	-	-	-
110	222	0000	0000	054	1067	52823000	MPSER-UAAL	-	-	-	-
110	222	0000	0000	054	1067	52830000	FICA-District Paid	3,336	-	-	-
110	222	0000	0000	071	0071	55310000	Educational Media	300	1,000	1,000	-
Total Educational Media Services							\$ 47,905	\$ 3,000	\$ 3,000	\$ -	
110	226	0000	0000	065	0065	53610000	Printing & Binding	\$ 3,028	\$ 2,000	\$ 2,000	\$ -
110	226	0000	0000	065	0069	55911000	Dept. Office Supplies	317	3,350	3,350	-
110	226	0000	0000	065	0065	55910000	Office Supplies	243	6,900	6,900	-
110	226	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	648	5,000	5,000	-
110	226	0000	0000	065	1067	51130000	SAL Grant Billing Specialist	145,640	117,286	117,286	-
110	226	0000	0000	065	1067	51160000	SAL Grants/MTSS/Bilingual	332,939	347,087	347,087	-
110	226	0000	0000	065	1067	51620000	SAL Secretarial	123,281	133,625	133,625	-
110	226	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	-	-	-	-
110	226	0000	0000	065	1067	51910000	O/T Administration	-	2,000	2,000	-
110	226	0000	0000	065	1067	52130000	Group Health and Accident	96,654	80,019	81,259	1,240
110	226	0000	0000	065	1067	52820000	MPSER-District Paid	184,393	188,039	181,604	(6,435)
110	226	0000	2630	065	1067	52821000	MPSER-One Time	-	-	-	-
110	226	0000	0000	065	1067	52823000	MPSER-UAAL	101,329	80,145	83,460	3,315
110	226	0000	0000	065	1067	52830000	FICA-District Paid	41,826	45,900	45,900	-
110	226	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	2,400	2,400	2,500	100
110	226	0000	0000	072	1067	51190000	SAL Alternative Ed Coordinator	47,621	58,483	58,483	-
110	226	0000	0000	072	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	226	0000	0000	072	1067	52130000	Group Health and Accident	163	181	184	3
110	226	0000	0000	072	1067	52820000	MPSER-District Paid	14,790	18,329	17,701	(627)
110	226	0000	0000	072	1067	52823000	MPSER-UAAL	8,033	7,812	8,135	323
110	226	0000	0000	072	1067	52830000	FICA-District Paid	3,687	4,474	4,474	-
110	226	0000	0000	072	1067	52920000	Cash In Lieu Of Benefits	2,000	2,400	2,500	100
Total Supervision of Instructional Staff							\$ 1,108,992	\$ 1,105,429	\$ 1,103,448	\$ (1,981)	
110	227	0000	0000	073	1067	51920000	SAL Extra Duty Stipends	\$ 7,714	\$ 9,945	\$ 9,945	\$ (0)
110	227	0000	0000	073	1067	52820000	MPSER-District Paid	-	200	3,010	2,810
110	227	0000	0000	073	1067	52823000	MPSER-UAAL	-	100	1,383	1,283
110	227	0000	0000	073	1067	52830000	FICA-District Paid	590	761	761	(0)

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
Total Supervision of Instructional Staff								\$ 8,304	\$ 11,006	\$ 15,099	\$ 4,093
110	231	0000	0000	044	0044	53170000	Legal Services	\$ 257,989	\$ 470,431	\$ 400,000	\$ (70,431)
110	231	0000	0000	044	0044	53175000	Arbitration Fees	10,000	5,000	5,000	-
110	231	0000	0000	044	0044	53180000	Audit Services	142,000	265,000	75,000	(190,000)
110	231	0000	0000	044	0044	53190000	Contract Service	120,000	90,618	35,000	(55,618)
110	231	0000	0000	044	0044	53220000	Empl Reim (Conference)	51,097	60,000	60,000	-
110	231	0000	0000	044	0044	53510000	Advertisement	59,515	100,000	100,000	-
110	231	0000	0000	044	0044	55910000	Office Supplies	115	10,000	10,000	-
110	231	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	1,999	10,000	10,000	-
110	231	0000	0000	044	0044	57410000	Dues And Fees	22,805	30,000	30,000	-
110	231	0000	0000	044	1067	51140000	Board Member Compensation	99,250	130,200	130,200	-
Total Board of Education								\$ 764,770	\$ 1,171,249	\$ 855,200	\$ (316,049)
110	232	0000	0000	044	0044	53150000	Contacted Mgt Svcs	\$ 7,950	\$ 230,000	\$ 25,000	\$ (205,000)
110	232	0000	0000	044	0044	53212000	Administrative Expd	-	5,000	5,000	-
110	232	0000	0000	044	0044	53220000	Empl Reim (Conference)	3,442	15,000	15,000	-
110	232	0000	0000	044	0044	53610000	Printing & Binding	4,461	11,000	11,000	-
110	232	0000	0000	044	0044	55910000	Office Supplies	1,384	5,000	5,000	-
110	232	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	10,491	12,000	12,000	-
110	232	0000	0000	044	0044	57410000	Dues And Fees	1,245	2,500	2,500	-
110	232	0000	0000	044	1067	51110000	SAL Superintendent	307,757	400,000	193,937	(206,063)
110	232	0000	0000	044	1067	51115000	Supintendent Other Pay / Benefits	-	70,000	52,296	(17,704)
110	232	0000	0000	044	1067	51130000	SAL Executive Asst.	85,416	87,614	87,614	-
110	232	0000	0000	044	1067	51620000	SAL Secretarial Legal	70,105	73,706	73,706	-
110	232	0000	0000	044	1067	51790000	SAL Incentive	1,316	8,250	8,250	-
110	232	0000	0000	044	1067	51910000	O/T Administration	2,000	15,000	15,000	-
110	232	0000	0000	044	1067	51980000	O/T Clerical Support	3,000	3,000	3,000	-
110	232	0000	0000	044	1067	52130000	Group Health and Accident	22,388	31,694	32,185	491
110	232	0000	0000	044	1067	52820000	MPSER-District Paid	143,417	206,082	131,302	(74,781)
110	232	0000	2630	044	1067	52821000	MPSER-One Time	-	-	-	-
110	232	0000	0000	044	1067	52823000	MPSER-UAAL	78,515	87,835	60,342	(27,493)
110	232	0000	0000	044	1067	52830000	FICA-District Paid	30,215	50,304	33,186	(17,118)
110	232	0000	0000	044	1067	52920000	Cash In Lieu Of Benefits	4,480	4,320	4,320	-
110	232	0000	0000	065	0065	53153000	Contracted Fiscal Services (Baird)	-	25,000	25,000	-
110	232	0000	0000	065	0065	55910000	Office Supplies	246	3,700	3,700	-
110	232	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	-	2,000	2,000	-
110	232	0000	0000	065	0065	55991000	Miscellaneous Supplies	-	-	-	-
110	232	0000	0000	065	1067	51120000	SAL Assoc Superintendent	142,232	135,665	135,665	-
110	232	0000	0000	065	1067	51790000	SAL Incentive	3,683	5,306	5,306	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

110	232	0000	0000	065	1067	52130000
110	232	0000	0000	065	1067	52820000
110	232	0000	2630	065	1067	52821000
110	232	0000	0000	065	1067	52823000
110	232	0000	0000	065	1067	52830000

Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
Group Health and Accident	26,017	22,060	22,402	342
MPSER-District Paid	42,107	44,180	42,668	(1,512)
MPSER-One Time				-
MPSER-UAAL	23,175	18,830	19,609	779
FICA-District Paid	9,927	10,784	10,784	-
Total Executive Administration	\$ 1,024,969	\$ 1,585,831	\$ 1,037,773	\$ (548,058)

110	233	0000	0000	065	0065	53190000
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Contract Service/Grant	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Grant Writer	\$ -	\$ 5,000	\$ 5,000	\$ -

110	241	0000	0000	001	0001	55910000
110	241	0000	0000	001	0001	55990000
110	241	0000	0000	001	1067	51150000
110	241	0000	0000	001	1067	51620000
110	241	0000	0000	001	1067	51810000
110	241	0000	0000	001	1067	51880000
110	241	0000	0000	001	1067	51910000
110	241	0000	0000	001	1067	52130000
110	241	0000	0000	001	1067	52820000
110	241	0000	2630	001	1067	52821000
110	241	0000	0000	001	1067	52823000
110	241	0000	0000	001	1067	52830000
110	241	0000	0000	002	1067	51150000
110	241	0000	0000	002	1067	51620000
110	241	0000	0000	002	1067	51880000
110	241	0000	0000	002	1067	52130000
110	241	0000	0000	002	1067	52820000
110	241	0000	0000	002	1067	52821000
110	241	0000	0000	002	1067	52823000
110	241	0000	0000	002	1067	52830000
110	241	0000	0000	002	1067	52920000
110	241	0000	0000	003	1067	51150000
110	241	0000	0000	003	1067	51620000
110	241	0000	0000	003	1067	51810000
110	241	0000	0000	003	1067	51880000
110	241	0000	0000	003	1067	52130000
110	241	0000	0000	003	1067	52820000
110	241	0000	2630	003	1067	52821000
110	241	0000	0000	003	1067	52823000
110	241	0000	0000	003	1067	52830000
110	241	0000	0000	003	1067	52920000

Office Supplies	\$ 160	\$ 1,000	\$ 1,000	\$ -
Miscellaneous Supplies & Matl	973	2,000	2,000	-
SAL Principal	129,133	146,479	146,479	-
SAL Secretarial	-	-	-	-
SAL Sub Administrator	964	2,000	2,000	-
SAL Temp-Clerical Support	40,561	43,000	43,000	-
O/T Administration	-	-	-	-
Group Health and Accident	42,260	44,592	45,283	692
MPSER-District Paid	52,316	60,010	57,956	(2,054)
MPSER-One Time				-
MPSER-UAAL	28,542	25,577	26,635	1,058
FICA-District Paid	11,777	14,648	14,648	-
SAL Principal	99,788	85,628	85,628	-
SAL Secretarial	9,334	11,945	11,945	-
SAL Temp-Clerical Support	7,160	2,000	2,000	-
Group Health and Accident	14,639	16,800	17,060	260
MPSER-District Paid	34,432	31,206	4,221	(26,985)
MPSER-UAAL	18,605	13,300	1,940	(11,361)
FICA-District Paid	8,352	7,617	1,067	(6,551)
Cash In Lieu Of Benefits	383	400	425	25
SAL Principal	104,661	128,705	128,705	-
SAL Secretarial	35,641	41,202	41,202	-
SAL Sub Administrator	1,989	5,000	5,000	-
SAL Temp-Clerical Support	1,118	1,000	1,000	-
Group Health and Accident	32,152	27,319	27,742	423
MPSER-District Paid	43,017	55,129	53,243	(1,887)
MPSER-One Time				-
MPSER-UAAL	23,846	23,497	24,469	972
FICA-District Paid	10,009	13,457	13,457	-
Cash In Lieu Of Benefits				-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	241	0000	0000	010	1067	51150000	SAL Principal	30,632	35,195	35,195	-
110	241	0000	0000	010	1067	51620000	SAL Secretarial	21,280	23,160	23,160	-
110	241	0000	0000	010	1067	51810000	SAL Sub Administrator	4,554	4,000	4,000	-
110	241	0000	0000	010	1067	51880000	SAL Temp-Clerical Support	361	1,000	1,000	-
110	241	0000	0000	010	1067	52130000	Group Health and Accident	20,799	18,913	19,206	294
110	241	0000	0000	010	1067	52820000	MPSER-District Paid	17,196	19,855	19,176	(679)
110	241	0000	0000	010	1067	52823000	MPSER-UAAL	9,657	8,463	8,813	350
110	241	0000	0000	010	1067	52830000	FICA-District Paid	3,755	4,847	4,847	-
110	241	0000	0000	012	0012	55910000	Office Supplies	214	1,000	1,000	-
110	241	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	2,100	4,700	4,700	-
110	241	0000	0000	012	1067	51150000	SAL Principal	90,346	127,999	127,999	-
110	241	0000	0000	012	1067	51620000	SAL Secretarial	34,920	42,392	42,392	-
110	241	0000	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	012	1067	51810000	SAL Sub Administrator	11,212	2,000	2,000	-
110	241	0000	0000	012	1067	51880000	SAL Temp-Clerical Support	1,426	1,000	1,000	-
110	241	0000	0000	012	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	012	1067	51980000	O/T Clerical Support	-	-	-	-
110	241	0000	0000	012	1067	52130000	Group Health and Accident	21,722	20,293	20,608	314
110	241	0000	0000	012	1067	52820000	MPSER-District Paid	38,601	54,341	52,481	(1,860)
110	241	0000	0000	012	1067	52823000	MPSER-UAAL	21,224	23,161	24,119	958
110	241	0000	0000	012	1067	52830000	FICA-District Paid	9,887	13,264	13,264	-
110	241	0000	0000	019	0019	55910000	Office Supplies	895	1,000	1,000	-
110	241	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	1,445	2,000	2,000	-
110	241	0000	0000	019	1067	51150000	SAL Principal	109,745	4,942	4,942	-
110	241	0000	0000	019	1067	51620000	SAL Secretarial	45,280	53,049	53,049	-
110	241	0000	0000	019	1067	51810000	SAL Sub Administrator	1,911	2,000	2,000	-
110	241	0000	0000	019	1067	51880000	SAL Temp-Clerical Support	1,283	1,000	1,000	-
110	241	0000	0000	019	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	019	1067	51980000	O/T Clerical Support	-	-	-	-
110	241	0000	0000	019	1067	52130000	Group Health and Accident	28,518	9,040	9,180	140
110	241	0000	0000	019	1067	52820000	MPSER-District Paid	47,904	19,115	18,460	(654)
110	241	0000	2630	019	1067	52821000	MPSER-One Time	-	-	-	-
110	241	0000	0000	019	1067	52823000	MPSER-UAAL	26,209	8,147	8,484	337
110	241	0000	0000	019	1067	52830000	FICA-District Paid	10,467	4,666	4,666	-
110	241	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	40	40	40	-
110	241	0000	0000	020	0020	55910000	Office Supplies	604	1,000	1,000	-
110	241	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	2,578	2,000	2,000	-
110	241	0000	0000	020	1067	51150000	SAL Principal	175,451	144,298	144,298	-
110	241	0000	0000	020	1067	51620000	SAL Secretarial	40,837	49,917	49,917	-
110	241	0000	0000	020	1067	51810000	SAL Sub Administrator	58,033	2,000	2,000	-
110	241	0000	0000	020	1067	51880000	SAL Temp-Clerical Support	489	1,000	1,000	-
110	241	0000	0000	020	1067	51910000	O/T Admin Support	3,250	-	-	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	241	0000	0000	020	1067	52130000	Group Health and Accident	42,771	31,100	31,582	482
110	241	0000	0000	020	1067	52820000	MPSER-District Paid	76,598	61,807	59,692	(2,115)
110	241	0000	2630	020	1067	52821000	MPSER-One Time	-	-	-	-
110	241	0000	0000	020	1067	52823000	MPSER-UAAL	42,321	26,343	27,433	1,090
110	241	0000	0000	020	1067	52830000	FICA-District Paid	19,254	15,087	15,087	-
110	241	0000	0000	029	0029	55910000	Office Supplies	-	1,000	1,000	-
110	241	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	905	2,000	2,000	-
110	241	0000	0000	029	1067	51150000	SAL Principal	106,661	121,007	121,007	-
110	241	0000	0000	029	1067	51620000	SAL Secretarial	40,362	43,985	43,985	-
110	241	0000	0000	029	1067	51810000	SAL Sub Administrator	1,014	2,000	2,000	-
110	241	0000	0000	029	1067	51880000	SAL Temp-Clerical Support	2,214	1,000	1,000	-
110	241	0000	0000	029	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	029	1067	52130000	Group Health and Accident	28,977	23,660	24,027	367
110	241	0000	0000	029	1067	52820000	MPSER-District Paid	45,181	52,649	50,847	(1,802)
110	241	0000	2630	029	1067	52821000	MPSER-One Time	-	-	-	-
110	241	0000	0000	029	1067	52823000	MPSER-UAAL	24,804	22,440	23,368	928
110	241	0000	0000	029	1067	52830000	FICA-District Paid	10,303	12,851	12,851	-
110	241	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	1,650	1,800	1,800	-
110	241	0000	0000	049	0049	55910000	Office Supplies	304	1,000	1,000	-
110	241	0000	0000	049	0049	55990000	Miscellaneous Supplies & Matl	2,509	2,000	2,000	-
110	241	0000	0000	049	1067	51150000	SAL Principal	49,894	61,457	61,457	-
110	241	0000	0000	049	1067	51620000	SAL Secretarial	55,132	57,339	57,339	-
110	241	0000	0000	049	1067	51810000	SAL Sub Administrator	899	12,960	-	(12,960)
110	241	0000	0000	049	1067	51880000	SAL Temp-Clerical Support	565	1,000	1,000	-
110	241	0000	0000	049	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	049	1067	51980000	O/T Clerical Support	-	-	-	-
110	241	0000	0000	049	1067	52130000	Group Health and Accident	10,123	11,233	11,407	174
110	241	0000	0000	049	1067	52820000	MPSER-District Paid	32,761	41,606	36,259	(5,346)
110	241	0000	0000	049	1067	52823000	MPSER-UAAL	17,790	17,733	16,664	(1,069)
110	241	0000	0000	049	1067	52830000	FICA-District Paid	7,898	10,156	9,164	(991)
110	241	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	1,871	1,900	2,000	100
110	241	0000	0000	050	1067	51150000	SAL Principal	116,539	105,844	105,844	-
110	241	0000	0000	050	1067	51160000	SAL Director	-	-	-	-
110	241	0000	0000	050	1067	51810000	SAL Sub Administrator	3,471	1,000	1,000	-
110	241	0000	0000	050	1067	51880000	SAL Temp-Clerical Support	128	-	-	-
110	241	0000	0000	050	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	050	1067	52130000	Group Health and Accident	11,557	15,367	15,605	239
110	241	0000	0000	050	1067	52820000	MPSER-District Paid	37,038	33,485	32,339	(1,146)
110	241	0000	0000	050	1067	52823000	MPSER-UAAL	20,207	14,272	14,862	590
110	241	0000	0000	050	1067	52830000	FICA-District Paid	8,356	8,174	8,174	-
110	241	0000	0000	054	0054	55910000	Office Supplies	671	1,000	1,000	-
110	241	0000	0000	054	0054	55990000	Miscellaneous Supplies & Matl	7,943	5,000	5,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	241	0000	0000	054	0054	55991000	Miscellaneous Supplies	-	-	-	-
110	241	0000	0000	054	1067	51150000	SAL Principal	184,010	280,877	280,877	-
110	241	0000	0000	054	1067	51155000	SAL Dean of Students	-	-	-	-
110	241	0000	0000	054	1067	51620000	SAL Secretarial	84,112	91,191	91,191	-
110	241	0000	0000	054	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	054	1067	51810000	SAL Sub Administrator	11,138	9,000	9,000	-
110	241	0000	0000	054	1067	51880000	SAL Temp-Clerical Support	15,450	2,000	2,000	-
110	241	0000	0000	054	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	054	1067	51980000	O/T Clerical Support	-	-	-	-
110	241	0000	0000	054	1067	52130000	Group Health and Accident	16,774	28,325	28,764	439
110	241	0000	0000	054	1067	52820000	MPSER-District Paid	83,206	120,054	115,945	(4,108)
110	241	0000	2630	054	1067	52821000	MPSER-One Time	-	-	-	-
110	241	0000	0000	054	1067	52823000	MPSER-UAAL	45,305	51,168	53,285	2,116
110	241	0000	0000	054	1067	52830000	FICA-District Paid	22,555	29,305	29,305	-
110	241	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	5,800	5,725	5,900	175
110	241	0000	0000	057	1067	51150000	SAL Principal	67,249	61,338	61,338	-
110	241	0000	0000	057	1067	51620000	SAL Secretarial	9,452	11,725	11,715	(10)
110	241	0000	0000	057	1067	51810000	SAL Sub Administrator	2,494	3,500	3,500	-
110	241	0000	0000	057	1067	51910000	O/T Administration	12,686	-	15,000	15,000
110	241	0000	0000	057	1067	52130000	Group Health and Accident	9,883	11,481	11,659	178
110	241	0000	0000	057	1067	52820000	MPSER-District Paid	27,980	23,995	27,711	3,716
110	241	0000	0000	057	1067	52823000	MPSER-UAAL	15,152	10,227	12,735	2,508
110	241	0000	0000	057	1067	52830000	FICA-District Paid	6,635	5,857	7,004	1,147
110	241	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	371	-	-	-
110	241	0000	0000	071	0071	55110000	Teaching/Testing Supplies	-	-	-	-
110	241	0000	0000	071	0071	55111000	Teaching Supplies	-	-	-	-
110	241	0000	0000	071	0071	55910000	Office Supplies	883	1,000	1,000	-
110	241	0000	0000	071	0071	55990000	Miscellaneous Supplies & Matl	8,759	2,000	2,000	-
110	241	0000	0000	071	1067	51150000	SAL Principals	389,436	461,011	461,011	-
110	241	0000	0000	071	1067	51291000	SAL Other Professional	43,990	10,225	10,225	(0)
110	241	0000	0000	071	1067	51620000	SAL Secretarial	146,472	153,879	153,879	-
110	241	0000	0000	071	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	071	1067	51810000	SAL Sub Administrator	22,553	7,000	7,000	-
110	241	0000	0000	071	1067	51880000	SAL Temp-Clerical Support	16,078	7,000	7,000	-
110	241	0000	0000	071	1067	51910000	O/T Administration	13,269	19,000	19,000	-
110	241	0000	0000	071	1067	51980000	O/T Clerical Support	3,902	5,000	5,000	-
110	241	0000	0000	071	1067	52130000	Group Health and Accident	97,392	80,429	81,676	1,246
110	241	0000	0000	071	1067	52820000	MPSER-District Paid	177,442	207,820	200,708	(7,112)
110	241	0000	2630	071	1067	52821000	MPSER-One Time	-	-	-	-
110	241	0000	0000	071	1067	52823000	MPSER-UAAL	98,348	88,576	92,239	3,664
110	241	0000	0000	071	1067	52830000	FICA-District Paid	45,777	50,728	50,728	(0)
110	241	0000	0000	071	1067	52840000	Workmans Compensation	-	33,575	33,575	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	241	0000	0000	071	1067	52850000	Unemployment Compensation	-	11,205	11,205	-
110	241	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	7,840	7,000	7,200	200
Total Office of Principal								\$ 4,167,701	\$ 4,226,776	\$ 4,178,267	\$ (48,509)
110	249	0000	0000	057	0049	55994000	Graduation Supplies	\$ 3,369	\$ 6,000	\$ 6,000	\$ -
110	249	0000	0000	065	0065	53220000	Empl Reim (Conference)	90	2,000	2,000	-
110	249	0000	0000	071	0071	55994000	Graduation Supplies	22,578	25,307	25,307	-
Total Other School Administration								\$ 26,037	\$ 33,307	\$ 33,307	\$ -
110	252	0000	0000	066	0048	53450000	Copyright Fees/Software License	\$ 5,414	\$ 7,813	\$ 8,000	\$ 187
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	26,933	118,000	50,000	(68,000)
110	252	0000	0000	066	0066	53220000	Empl Reim (Conference)	6,047	7,000	7,000	-
110	252	0000	0000	066	0066	53610000	Printing & Binding	4,156	3,000	3,000	-
110	252	0000	0000	066	0066	54120000	Equipment Repair/Maint	1,175,662	15,000	15,000	-
110	252	0000	0000	066	0066	55910000	Office Supplies	11,922	15,000	15,000	-
110	252	0000	0000	066	0066	55991000	Miscellaneous Supplies	26,990	1,000	1,000	-
110	252	0000	0000	066	0066	57410000	Dues and Fees	2,222	1,800	1,800	-
110	252	0000	0000	066	0066	57910000	Miscellaneous Expenditures	7,438	10,000	10,000	-
110	252	0000	0000	066	1067	51160000	SAL-CFO	75,437	149,163	149,163	-
110	252	0000	0000	066	1067	51310000	SAL-Controller	293,876	115,832	118,487	2,655
110	252	0000	0000	066	1067	51340000	SAL-Business Office	-	221,720	331,732	110,012
110	252	0000	0000	066	1067	51660000	SAL-Security Officer	174,735	-	-	-
110	252	0000	0000	066	1067	51790000	SAL-Incentive	4,751	5,000	5,000	-
110	252	0000	0000	066	1067	51810000	SAL-Sub Administrator	30,600	19,500	10,000	(9,500)
110	252	0000	0000	066	1067	52130000	Group Health and Accident	83,417	72,221	79,340	1,120
110	252	0000	0000	066	1067	52820000	MPSER-District Paid	147,600	152,536	181,418	28,881
110	252	0000	2630	066	1067	52821000	MPSER-One Time	-	-	-	-
110	252	0000	0000	066	1067	52823000	MPSER-UAAL	85,007	65,013	83,374	18,361
110	252	0000	0000	066	1067	52830000	FICA-District Paid	42,959	37,234	45,853	8,619
110	252	0000	0000	066	1067	52920000	Cash In Lieu Of Benefits	3,400	1,200	1,300	100
Total Fiscal Services								\$ 2,208,566	\$ 1,018,032	\$ 1,110,467	\$ 92,435
110	259	0000	0000	066	0066	57610000	Taxes Abated And Written Off	\$ 41,800	\$ 200,000	\$ 200,000	\$ -
110	259	0000	0000	066	0066	57611000	Tax Collection Fees	7,015	10,000	10,000	-
110	259	0000	0000	066	0066	57910000	Misc. Expenditures SAN/TAN fees	42,430	80,000	50,000	(30,000)
110	259	0000	0000	066	0066	57912000	Bank Fees	16,994	5,000	5,000	-
110	259	0000	0000	097	0810	53920000	Insurance - Errors & Omissions	-	40,000	40,000	-
Total Other Business Services								\$ 108,239	\$ 335,000	\$ 305,000	\$ (30,000)

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

							Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	261	0000	0000	093	1067	51160000	SAL Crafts/Trades	\$ 139,894	\$ 129,966	\$ 129,966	\$ -
110	261	0000	0000	093	1067	51620000	SAL Secretarial	57,287	62,906	62,906	-
110	261	0000	0000	093	1067	51640000	SAL Custodian	48,198	72,219	72,219	-
110	261	0000	0000	093	1067	51950000	O/T Technical Salary	9,664	10,000	10,000	-
110	261	0000	0000	093	1067	51960000	O/T Operations/Maintenance	6,410	4,000	4,000	-
110	261	0000	0000	093	1067	51980000	O/T Clerical Support	626	1,000	1,000	-
110	261	0000	0000	093	1067	52130000	Group Health and Accident	40,121	37,213	37,790	577
110	261	0000	0000	093	1067	52820000	MPSER-District Paid	78,833	87,781	84,777	(3,004)
110	261	0000	0000	093	1067	52830000	MPSER-UAAL	44,180	37,413	38,961	1,548
110	261	0000	0000	093	1067	52830000	FICA-District Paid	18,929	21,427	21,427	-
110	261	0000	0000	093	1067	52920000	Cash In Lieu Of Benefits	1,000	400	400	-
110	261	0000	0000	095	1067	51610000	SAL Warehouse/Driver	41,349	152,535	152,535	-
110	261	0000	0000	095	1067	51640000	SAL Custodian - Fell Center	53,365	42,840	42,840	-
110	261	0000	0000	095	1067	51960000	O/T Operations/Maintenance	4,337	10,000	10,000	-
110	261	0000	0000	095	1067	52130000	Group Health and Accident	21,916	33,643	34,164	521
110	261	0000	0000	095	1067	52820000	MPSER-District Paid	30,479	64,365	62,162	(2,203)
110	261	0000	2630	095	1067	52821000	MPSER-One Time				-
110	261	0000	0000	095	1067	52823000	MPSER-UAAL	16,678	27,433	28,568	1,135
110	261	0000	0000	095	1067	52830000	FICA-District Paid	7,363	15,711	15,711	-
110	261	0000	0000	095	1067	55997000	Custodial Supply & Materials	479	500	500	-
110	261	0000	0000	065	1067	51640000	SAL Custodian - Administration	42,741	43,653	43,653	-
110	261	0000	0000	065	1067	51960000	O/T Operations/Maintenance	829	1,000	1,000	-
110	261	0000	0000	065	1067	52130000	Group Health and Accident	8,069	8,872	9,010	137
110	261	0000	0000	065	1067	52820000	MPSER-District Paid	13,141	13,994	13,515	(479)
110	261	0000	0000	065	1067	52823000	MPSER-UAAL	7,336	5,965	6,211	247
110	261	0000	0000	065	1067	52830000	FICA-District Paid	3,306	3,416	3,416	-
110	261	0000	0000	065	1067	55997000	Custodial Supply & Materials	-	-	-	-
110	261	0000	0000	001	0093	53830000	Water & Sewage	13,368	17,000	17,000	-
110	261	0000	0000	001	0093	53840000	Waste & Trash Disposal	3,152	3,000	3,000	-
110	261	0000	0000	001	0093	54110000	Land/Buildings Repair & Maint	21,068	10,000	10,000	-
110	261	0000	0000	001	0093	54192000	Alarm Monitoring Service	616	5,000	5,000	-
110	261	0000	0000	001	0093	55510000	Natural Gas	17,283	9,000	9,000	-
110	261	0000	0000	001	0093	55520000	Electricity	20,362	25,000	25,000	-
110	261	0000	0000	010	0093	53830000	Water & Sewage	12,563	10,000	10,000	-
110	261	0000	0000	010	0093	53840000	Waste & Trash Disposal	3,032	5,000	5,000	-
110	261	0000	0000	010	0093	54110000	Land/Buildings Repair & Maint	11,797	10,000	10,000	-
110	261	0000	0000	010	0093	54192000	Alarm Monitoring Service	2,904	5,000	5,000	-
110	261	0000	0000	010	0093	55510000	Natural Gas	20,768	25,000	25,000	-
110	261	0000	0000	010	0093	55520000	Electricity	25,362	25,000	25,000	-
110	261	0000	0000	012	0093	53830000	Water & Sewage	17,887	25,000	25,000	-
110	261	0000	0000	012	0093	53840000	Waste & Trash Disposal	2,380	5,000	5,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	261	0000	0000	012	0093	54110000	Land/Buildings Repair & Maint	62,637	25,000	25,000	-
110	261	0000	0000	012	0093	54192000	Alarm Monitoring Service	899	5,000	5,000	-
110	261	0000	0000	012	0093	55510000	Natural Gas	21,067	30,000	30,000	-
110	261	0000	0000	012	0093	55520000	Electricity	36,819	30,000	30,000	-
110	261	0000	0000	019	0093	53830000	Water & Sewage	10,166	10,000	10,000	-
110	261	0000	0000	019	0093	53840000	Waste & Trash Disposal	1,777	5,000	5,000	-
110	261	0000	0000	019	0093	54110000	Land/Buildings Repair & Maint	2,841	20,000	20,000	-
110	261	0000	0000	019	0093	54192000	Alarm Monitoring Service	-	5,000	5,000	-
110	261	0000	0000	019	0093	55510000	Natural Gas	28,920	20,000	20,000	-
110	261	0000	0000	019	0093	55520000	Electricity	40,510	35,000	35,000	-
110	261	0000	0000	020	0093	53830000	Water & Sewage	4,123	5,000	5,000	-
110	261	0000	0000	020	0093	53840000	Waste & Trash Disposal	1,937	5,000	5,000	-
110	261	0000	0000	020	0093	54110000	Land/Buildings Repair & Maint	2,215	10,000	10,000	-
110	261	0000	0000	020	0093	54192000	Alarm Monitoring Service	2,792	5,000	5,000	-
110	261	0000	0000	020	0093	55510000	Natural Gas	17,518	15,000	15,000	-
110	261	0000	0000	020	0093	55520000	Electricity	32,212	30,000	30,000	-
110	261	0000	0000	029	0093	53830000	Water & Sewage	19,280	20,000	20,000	-
110	261	0000	0000	029	0093	53840000	Waste & Trash Disposal	3,554	8,000	8,000	-
110	261	0000	0000	029	0093	54110000	Land/Buildings Repair & Maint	6,747	10,000	10,000	-
110	261	0000	0000	029	0093	54192000	Alarm Monitoring Service	432	5,000	5,000	-
110	261	0000	0000	029	0093	55510000	Natural Gas	19,422	20,000	20,000	-
110	261	0000	0000	029	0093	55520000	Electricity	69,422	90,000	90,000	-
110	261	0000	0000	030	0093	53830000	Water & Sewage	19,787	20,000	20,000	-
110	261	0000	0000	030	0093	53840000	Waste & Trash Disposal	5,064	8,000	8,000	-
110	261	0000	0000	030	0093	54110000	Land/Buildings Repair & Maint	29,464	30,000	30,000	-
110	261	0000	0000	030	0093	54192000	Alarm Monitoring Service	3,101	5,000	5,000	-
110	261	0000	0000	030	0093	55510000	Natural Gas	88,094	80,000	80,000	-
110	261	0000	0000	030	0093	55520000	Electricity	275,651	265,000	265,000	-
110	261	0000	0000	054	0093	53830000	Water & Sewage	20,095	20,000	20,000	-
110	261	0000	0000	054	0093	53840000	Waste & Trash Disposal	5,267	5,000	5,000	-
110	261	0000	0000	054	0093	54110000	Land/Buildings Repair & Maint	29,020	20,000	20,000	-
110	261	0000	0000	054	0093	54192000	Alarm Monitoring Service	2,772	17,000	17,000	-
110	261	0000	0000	054	0093	55510000	Natural Gas	169,376	150,000	150,000	-
110	261	0000	0000	054	0093	55520000	Electricity	114,162	129,000	129,000	-
110	261	0000	0000	054	1067	51640000	SAL Custodian	68,920	73,118	73,118	-
110	261	0000	0000	054	1067	51960000	O/T Operations/Maintenance	2,995			-
110	261	0000	0000	054	1067	52130000	Group Health and Accident	6,312	7,203	7,315	112
110	261	0000	0000	054	1067	52820000	MPSER-District Paid	21,264	22,915	22,131	(784)
110	261	0000	0000	054	1067	52823000	MPSER-UAAL	11,629	9,767	10,171	404
110	261	0000	0000	054	1067	52830000	FICA-District Paid	5,412	5,594	5,594	-
110	261	0000	0000	054	0093	55997000	Custodial Supply & Materials	11,148	10,000	10,000	-
110	261	0000	0000	065	0093	53830000	Water & Sewage	21,359	15,000	15,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	261	0000	0000	065	0093	53840000	Waste & Trash Disposal	888	5,000	5,000	-
110	261	0000	0000	065	0093	54110000	Land/Buildings Repair & Maint	9,453	25,000	25,000	-
110	261	0000	0000	065	0093	54192000	Alarm Monitoring Service	448	5,000	5,000	-
110	261	0000	0000	065	0093	55510000	Natural Gas	27,201	20,000	20,000	-
110	261	0000	0000	065	0093	55520000	Electricity	36,172	45,000	45,000	-
110	261	0000	0000	065	0093	56410000	New Equip/Furniture-Depr	66			-
110	261	0000	0000	071	0093	53830000	Water & Sewage	38,245	50,000	50,000	-
110	261	0000	0000	071	0093	53840000	Waste & Trash Disposal	4,625	10,000	10,000	-
110	261	0000	0000	071	0093	54110000	Land/Buildings Repair & Maint	55,410	20,000	20,000	-
110	261	0000	0000	071	0093	54192000	Alarm Monitoring Service	1,292	10,000	10,000	-
110	261	0000	0000	071	0093	55510000	Natural Gas	-	25,000	25,000	-
110	261	0000	0000	071	0093	55520000	Electricity	215,473	250,000	250,000	-
110	261	0000	0000	071	0093	55997000	Custodial Supply & Materials	17,290	91,000	91,000	-
110	261	0000	0000	071	0093	56410000	New Equip/Furniture-Depr	1,403			-
110	261	0000	0000	071	1067	51640000	SAL Custodian	337,941	331,810	331,810	-
110	261	0000	0000	071	1067	51790000	SAL-Incentive				-
110	261	0000	0000	071	1067	51960000	O/T Operations/Maintenance	28,311	30,000	30,000	-
110	261	0000	0000	071	1067	52130000	Group Health and Accident	59,538	52,067	52,874	807
110	261	0000	0000	071	1067	52820000	MPSER-District Paid	111,476	113,391	109,511	(3,880)
110	261	0000	2630	071	1067	52821000	MPSER-One Time				-
110	261	0000	0000	071	1067	52823000	MPSER-UAAL	61,676	48,329	50,328	1,999
110	261	0000	0000	071	1067	52830000	FICA-District Paid	27,552	27,678	27,678	-
110	261	0000	0000	091	0093	53840000	Waste & Trash Disposal	1,086	3,000	3,000	-
110	261	0000	0000	093	0093	53190000	Contract Service/Trades	4,212	-	-	-
110	261	0000	0000	093	0093	53191000	Contract Service/Moving /AHERA	65,096	50,000	50,000	-
110	261	0000	0000	093	0093	53192000	Contract Services Facilities Mgt.	114,872	30,000	30,000	-
110	261	0000	0000	093	0093	53220000	Empl Reim (Conference)	4,707	5,000	10,000	5,000
110	261	0000	0000	093	0093	53610000	Printing & Binding	3,027	2,500	2,500	-
110	261	0000	0000	093	0093	53830000	Water & Sewage	12,136	12,000	12,000	-
110	261	0000	0000	093	0093	53840000	Waste & Trash Disposal	21,810	30,000	30,000	-
110	261	0000	0000	093	0093	54110000	Land/Buildings Repair & Maint	147,683	200,000	200,000	-
110	261	0000	0000	093	0093	54111000	Grounds-Snow/Lawn	451,733	437,488	437,488	-
110	261	0000	0000	093	0093	54112000	Custodial Services	1,636,358	1,700,000	1,700,000	-
110	261	0000	0000	093	0093	54113000	Maintenance Services	1,579,746	1,400,000	1,400,000	-
110	261	0000	0000	093	0093	54130000	Vehicle/Bus Repair & Maint	-	-	-	-
110	261	0000	0000	093	0093	54192000	Alarm Monitoring Service	8,649	5,000	5,000	-
110	261	0000	0000	093	0093	55510000	Natural Gas	43,523	20,000	20,000	-
110	261	0000	0000	093	0093	55520000	Electricity	-	-	-	-
110	261	0000	0000	093	0093	55710000	Motor Fuel, Oil, Grease	5,336	15,000	15,000	-
110	261	0000	0000	093	0093	55730000	Vehicle Repair Parts	1,089	10,000	10,000	-
110	261	0000	0000	093	0093	55910000	Office Supplies	-	-	-	-
110	261	0000	0000	093	0093	55990000	Miscellaneous Supplies & Matl	52,862	210,000	250,000	40,000

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

							Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	261	0000	0000	093	0093	55991000	Miscellaneous Supplies	147,945	10,000	10,000	-
110	261	0000	0000	093	0093	55992000	Uniforms	-	5,000	5,000	-
110	261	0000	0000	093	0093	57410000	Dues And Fees	12,441	10,000	10,000	-
110	261	0000	0000	095	0093	52840000	Workmans Compensation	-	35,000	35,000	-
110	261	0000	0000	095	0093	52850000	Unemployment Compensation	-	11,000	11,000	-
110	261	0000	0000	095	0093	53830000	Water & Sewage	-	15,000	15,000	-
110	261	0000	0000	095	0093	54110000	Land/Buildings Repair & Maint	70,401	10,000	10,000	-
110	261	0000	0000	095	0093	55510000	Natural Gas	-	30,000	30,000	-
110	261	0000	0000	095	0093	55520000	Electricity	33,093	36,000	36,000	-
110	261	0000	0000	095	0093	55910000	Office Supplies	5,035	1,000	1,000	-
110	261	0000	0000	095	0093	55990000	District Wide Consumable Supplies	48,897	-	-	-
110	261	0000	0000	095	0093	56410000	New Equip/Furniture-Depr	87,200	-	-	-
110	261	0000	0000	093	0093	56550000	Vehicle	-	-	-	-
110	261	0000	0000	097	0810	53190000	Insurance - Vehicle	-	70,000	90,000	20,000
110	261	0000	0000	097	0810	53192000	Insurance - Student/Athletics	-	-	-	-
110	261	0000	0000	097	0810	53910000	Insurance - Property & Liability	-	650,000	700,000	50,000

Total Operations / Maintenance	\$ 7,758,651	\$ 8,540,110	\$ 8,652,247	\$ 112,137
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110	266	0000	0000	093	0048	53450000	Copyright Fees/Software Licens	\$ 1,648	\$ 2,000	\$ 2,000	\$ -
110	266	0000	0000	080	0080	54192000	Contracted Services/Security Hosting	-	-	-	-
110	266	0000	0000	080	0080	55990000	Supplies (Door Hardware, Badges, Supplies)	23,020	15,000	15,000	-
110	266	0000	0000	093	0266	53190000	Contract Service/Police Liaison and Security	354,654	10,000	10,000	-
110	266	0000	0000	093	0266	53220000	Empl Reim (Conference)	6,756	10,000	20,000	10,000
110	266	0000	0000	093	0266	54120000	Equipment Repair/Maint	12,514	40,000	40,000	-
110	266	0000	0000	093	0266	54220000	Equipment Rentals	18,380	27,000	23,000	(4,000)
110	266	0000	0000	093	0266	55910000	Office Supplies	247	500	500	-
110	266	0000	0000	093	0266	55990000	Miscellaneous Supplies & Matl	6,590	7,000	7,000	-
110	266	0000	0000	001	1067	51960000	O/T Security Officer	4,484	4,204	4,204	-
110	266	0000	0000	001	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	001	1067	52820000	MPSER-District Paid	1,229	1,318	1,272	(45)
110	266	0000	0000	001	1067	52823000	MPSER-UAAL	757	562	585	23
110	266	0000	0000	001	1067	52830000	FICA-District Paid	324	322	322	-
110	266	0000	0000	002	1067	51960000	O/T Security Officer	3,942	4,204	4,204	-
110	266	0000	0000	002	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	002	1067	52820000	MPSER-District Paid	917	1,318	1,272	(45)
110	266	0000	0000	002	1067	52823000	MPSER-UAAL	665	562	585	23
110	266	0000	0000	002	1067	52830000	FICA-District Paid	294	322	322	-
110	266	0000	0000	003	1067	51960000	O/T Security Officer	4,244	4,204	4,204	-
110	266	0000	0000	003	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	003	1067	52820000	MPSER-District Paid	1,271	1,318	1,272	(45)
110	266	0000	0000	003	1067	52823000	MPSER-UAAL	717	562	585	23

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	266	0000	0000	003	1067	52830000	FICA-District Paid	325	322	322	-
110	266	0000	0000	010	1067	51960000	O/T Security Officer	9,228	11,561	11,561	-
110	266	0000	0000	010	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	010	1067	52820000	MPSER-District Paid	2,694	1,318	1,272	(45)
110	266	0000	0000	010	1067	52823000	MPSER-UAAL	1,558	1,544	1,608	64
110	266	0000	0000	010	1067	52830000	FICA-District Paid	702	884	884	-
110	266	0000	0000	012	1067	51960000	O/T Security Officer	5,660	7,883	7,883	-
110	266	0000	0000	012	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	012	1067	52820000	MPSER-District Paid	1,696	1,318	1,272	(45)
110	266	0000	0000	012	1067	52823000	MPSER-UAAL	955	1,053	1,097	44
110	266	0000	0000	012	1067	52830000	FICA-District Paid	433	603	603	-
110	266	0000	0000	019	1067	51960000	O/T Security Officer	14,928	17,867	17,867	-
110	266	0000	0000	019	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	019	1067	52820000	MPSER-District Paid	4,473	5,600	5,408	(192)
110	266	0000	0000	019	1067	52823000	MPSER-UAAL	2,520	2,387	2,485	99
110	266	0000	0000	019	1067	52830000	FICA-District Paid	1,139	1,367	1,367	-
110	266	0000	0000	020	1067	51960000	O/T Security Officer	2,023	2,628	2,628	-
110	266	0000	0000	020	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	020	1067	52820000	MPSER-District Paid	606	824	795	(28)
110	266	0000	0000	020	1067	52823000	MPSER-UAAL	341	351	366	15
110	266	0000	0000	020	1067	52830000	FICA-District Paid	154	201	201	-
110	266	0000	0000	029	1067	51960000	O/T Security Officer	8,619	12,087	12,087	-
110	266	0000	0000	029	1067	52820000	MPSER-District Paid	2,583	3,788	3,658	(130)
110	266	0000	0000	029	1067	52823000	MPSER-UAAL	1,455	1,615	1,681	67
110	266	0000	0000	029	1067	52830000	FICA-District Paid	657	925	925	-
110	266	0000	0000	049	1067	51960000	O/T Security Officer	1,013	3,000	3,000	-
110	266	0000	0000	049	1067	52130000	Group Health and Accident	-	-	766	766
110	266	0000	0000	049	1067	52820000	MPSER-District Paid	304	940	908	(32)
110	266	0000	0000	049	1067	52823000	MPSER-UAAL	171	401	417	17
110	266	0000	0000	049	1067	52830000	FICA-District Paid	78	230	230	-
110	266	0000	0000	050	1067	51960000	O/T Operations/Maintenance	2,717			-
110	266	0000	0000	050	1067	52820000	MPSER-District Paid	777			-
110	266	0000	0000	050	1067	52823000	MPSER-UAAL	459			-
110	266	0000	0000	050	1067	52830000	FICA-District Paid	208			-
110	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	12,204	16,816	16,816	-
110	266	0000	0000	054	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	054	1067	52820000	MPSER-District Paid	3,682	5,270	5,090	(180)
110	266	0000	0000	054	1067	52823000	MPSER-UAAL	2,061	2,246	2,339	93
110	266	0000	0000	054	1067	52830000	FICA-District Paid	927	1,286	1,286	-
110	266	0000	0000	057	1067	51960000	O/T Security Officer	6,382	8,513	8,513	-
110	266	0000	0000	057	1067	52130000	Group Health and Accident	-	-	766	766
110	266	0000	0000	057	1067	52820000	MPSER-District Paid	1,951	2,668	2,577	(91)

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	266	0000	0000	057	1067	52823000	MPSER-UAAL	1,077	1,137	1,184	47
110	266	0000	0000	057	1067	52830000	FICA-District Paid	480	651	651	-
110	266	0000	0000	065	0266	53120000	Employee Train/Development Srv	19,075	36,000	36,000	-
110	266	0000	0000	065	1067	51192000	SAL Other Admn Security	74,856	78,700	78,700	-
110	266	0000	0000	065	1067	51620000	SAL Secretarial	25,917	48,667	48,667	-
110	266	0000	0000	065	1067	51660000	SAL Security Officer	-	-	-	-
110	266	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	3,788	3,500	3,500	-
110	266	0000	0000	065	1067	51960000	O/T Operations/Maintenance	4,375	5,255	5,255	-
110	266	0000	0000	065	1067	52130000	Group Health and Accident	5,880	9,319	9,463	144
110	266	0000	0000	065	1067	52190000	Other Employee Benefit-Uniform	-	1,000	1,000	-
110	266	0000	0000	065	1067	52820000	MPSER-District Paid	31,925	42,661	41,201	(1,460)
110	266	0000	2630	065	1067	52821000	MPSER-One Time	-	-	-	-
110	266	0000	0000	065	1067	52823000	MPSER-UAAL	17,702	18,182	18,935	752
110	266	0000	0000	065	1067	52830000	FICA-District Paid	8,318	11,126	11,137	11
110	266	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	2,400	2,200	2,200	-
110	266	0000	0000	071	1067	51660000	SAL Security Officer	117,021	122,729	122,729	-
110	266	0000	0000	071	1067	51860000	SAL Subs	10,223	-	-	-
110	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	20,846	31,530	31,530	-
110	266	0000	0000	071	1067	52130000	Group Health and Accident	17,862	18,903	19,196	293
110	266	0000	0000	071	1067	52820000	MPSER-District Paid	45,185	48,345	46,690	(1,654)
110	266	0000	2630	071	1067	52821000	MPSER-One Time	-	-	-	-
110	266	0000	0000	071	1067	52823000	MPSER-UAAL	24,939	20,605	21,457	852
110	266	0000	0000	071	1067	52830000	FICA-District Paid	10,807	11,801	11,801	-
Total Building Security Services								\$ 981,012	\$ 760,198	\$ 766,303	\$ 6,105
110	271	0000	0000	044	0044	56550000	Vehicles	\$ 141,453	\$ 8,744,446	\$ -	\$ (8,744,446)
110	271	0000	0000	092	0092	53313000	Cont Transportation	2,092,540	2,144,244	2,262,439	118,195
110	271	0000	0000	092	0092	55710000	Motor Fuel, Oil, Grease	79,800	120,000	120,000	-
110	271	0000	0000	092	1067	51190000	SAL District Coordinator	32,181	33,838	33,838	-
110	271	0000	0000	092	1067	51620000	SAL Transportation Coordinator	60,938	66,676	66,676	-
110	271	0000	0000	092	1067	52130000	Group Health and Accident	8,813	8,689	8,824	135
110	271	0000	0000	092	1067	52820000	MPSER-District Paid	28,299	31,501	30,423	(1,078)
110	271	0000	0000	092	1067	52823000	MPSER-UAAL	15,686	13,426	13,981	555
110	271	0000	0000	092	1067	52830000	FICA-District Paid	6,853	7,689	7,689	-
110	271	0000	0000	092	1067	52920000	Cash In Lieu Of Benefits	2,200	-	-	-
110	271	0000	0000	001	0001	53310000	Field Trips	555	4,000	4,000	-
110	271	0000	0000	002	0049	53310000	Field Trips	3,109	4,000	4,000	-
110	271	0000	0000	003	0003	53310000	Field Trips	3,202	4,000	4,000	-
110	271	0000	0000	012	0012	53310000	Field Trips	841	4,000	4,000	-
110	271	0000	0000	019	0019	53310000	Field Trips	3,695	4,000	4,000	-
110	271	0000	0000	020	0020	53310000	Field Trips	185	4,000	4,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	271	0000	0000	029	0029	53310000	Field Trips	3,457	4,000	4,000	-
110	271	0000	0000	049	0049	53310000	Field Trips	2,185	4,000	4,000	-
110	271	0000	0000	054	0054	53310000	Field Trips	2,569	4,000	4,000	-
110	271	0000	0000	057	0049	53310000	Field Trips	4,804	4,000	4,000	-
110	271	0000	0000	071	0071	53310000	Field Trips	6,974	4,000	4,000	-
110	271	0000	0000	089	0089	53313000	Cont Transportation Homeless	315,936	348,093	375,000	26,907
110	271	0000	0000	089	0089	53330000	Pupil Trans-Private Automobile	254	1,000	1,000	-
Total Pupil Transportation								\$ 2,816,529	\$ 11,563,603	\$ 2,963,870	\$ (8,599,732)
110	281	0000	0000	065	1067	51180000	Research Salary	\$ 93,483	\$ 98,290	98,290	\$ -
110	281	0000	0000	065	1067	52130000	Group Health and Accident	25,381	24,817	25,202	385
110	281	0000	0000	065	1067	52820000	MPSER-District Paid	28,627	30,804	29,750	(1,054)
110	281	0000	0000	065	1067	52823000	MPSER-UAAL	15,738	13,129	13,672	543
110	281	0000	0000	065	1067	52830000	FICA-District Paid	6,350	7,519	7,519	-
Total Planning, Research & Development								\$ 169,579	\$ 174,559	\$ 174,433	\$ (126)
110	282	0000	0000	080	0080	53190000	Contract Service/Communication	\$ 87,276	\$ 120,000	\$ 120,000	\$ -
110	282	0000	0000	080	0080	53510000	Advertisement	20,758	30,000	30,000	-
110	282	0000	0000	080	0080	53610000	Printing & Binding	33,768	35,000	50,000	15,000
110	282	0000	0000	080	0080	55990000	Miscellaneous Supplies & Matl	46,981	36,000	36,000	-
Total Information Services								\$ 188,783	\$ 221,000	\$ 236,000	\$ 15,000
110	283	0000	0000	067	0066	58220000	Payments to ISD (IGA for HR)/FP	\$ 184	\$ 5,000	\$ 5,200	\$ 200
110	283	0000	0000	067	0067	53110000	Contracted Sub Teachers	-	2,000	2,000	-
110	283	0000	0000	067	0067	53190000	Contract Service/Drug Testing, First Aid	51,064	47,000	47,000	-
110	283	0000	0000	067	0067	53191000	Contract Services	-	5,000	5,000	-
110	283	0000	0000	067	0067	53220000	Empl Reim (Conference)	21,488	10,000	10,000	-
110	283	0000	0000	067	0067	53510000	Advertising	9,546	20,000	20,000	-
110	283	0000	0000	067	0067	53610000	Printing & Binding	240	2,000	2,000	-
110	283	0000	0000	067	0067	55910000	Office Supplies	2,393	4,000	4,000	-
110	283	0000	0000	067	0067	55991000	Miscellaneous Supplies	-	2,000	2,000	-
110	283	0000	0000	067	0067	57910000	Miscellaneous Expenditures	7,446	6,000	6,000	-
110	283	0000	0000	068	0068	53120000	Employee Train/Development Srv	-	5,000	5,000	-
110	283	0000	0000	067	1067	51120000	SAL Assoc Superintendent	149,969	100,240	100,240	-
110	283	0000	0000	067	1067	51340000	Personnel Salaries	323,049	378,275	378,275	-
110	283	0000	0000	067	1067	51620000	SAL Secretarial	25,917	5,500	5,500	-
110	283	0000	0000	067	1067	51790000	SAL Incentive	5,900	5,000	5,000	-
110	283	0000	0000	067	1067	51791000	Recruitment Incentive	-	5,000	5,000	-
110	283	0000	0000	067	1067	51880000	SAL Temp-Clerical Support	518	1,000	1,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

110	283	0000	0000	067	1067	51960000
110	283	0000	0000	067	1067	52130000
110	283	0000	0000	067	1067	52490000
110	283	0000	0000	067	1067	52820000
110	283	0000	2630	067	1067	52821000
110	283	0000	0000	067	1067	52823000
110	283	0000	0000	067	1067	52830000

Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
SAL OT	1,917	5,000	5,000	-
Group Health and Accident	77,616	70,914	72,013	1,099
Reimb For Moving Expenses	10,976	13,000	13,000	-
MPSER-District Paid	148,066	155,138	149,829	(5,309)
MPSER-One Time				-
MPSER-UAAL	83,720	66,122	68,857	2,735
FICA-District Paid	35,261	37,869	37,869	-

Total Staff / Personnel Services	\$ 955,270	\$ 951,057	\$ 949,782	\$ (1,275)
Contract Service	-	-	13,000	13,000
Mileage Reimbursement	1,303			-
Empl Reim (Conference)	4,884	5,000	8,500	3,500
Telephone	-	-	1,200	1,200
Copyright Fees/Software Licens	-	104,000	104,000	-
Other Repairs and Maintenance	-	-	10,000	10,000
Office Supplies	-	-	2,500	2,500
Miscellaneous Supplies & Matl	7,482	5,000		(5,000)
Contract Service/Service Repairs	60,599	65,000	65,000	-
Telephone	77,562	69,732	71,000	1,268
Mail/Postage	14,506	15,000	20,000	5,000
Copyright Fees/Software Licens	44,422	45,000		(45,000)
Other Misc Communication	24,716	14,000	28,000	14,000
Printing & Binding	265	500	3,500	3,000
Equipment Repair/Maint	12,826	15,000	25,000	10,000
Software Maintenance Agreement	88,237	184,800	184,800	-
Other Repairs and Maintenance	9,718	10,700	17,500	6,800
Equipment Rentals	-	-	5,000	5,000
Repairs WAN	5,037	80,000	80,000	-
Repairs/Maint Chromebooks	9,085	70,000	70,000	-
Office Supplies	2,259	5,000	5,000	-
Miscellaneous Supplies & Matl	15,200	50,000	50,000	-
New Equip/Furniture-Depr	-	50,000	50,000	-
Payments to ISD (IGA, Illuminate, Software)	741,365	910,000	928,200	18,200
SAL Inovation and Tech Inovation Specialist	105,768	111,200	111,200	-
SAL Technology Technician	66,034	69,430	69,430	-
Group Health and Accident	38,215	37,349	37,928	579
MPSER-District Paid	52,610	56,609	54,672	(1,937)
MPSER-One Time				-
MPSER-UAAL	28,922	24,128	25,126	998
FICA-District Paid	10,817	13,818	13,818	-
Empl Reim (Conference)				-

School District of the City of Pontiac
General Fund - General Operations 110

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
110	284	0000	0000	071	0048	53490000	Other Misc Communication	-	-	28,000	28,000
110	284	0000	0000	071	0048	56420000	New Equip/Furniture-Non Depr	-	-	-	-
Total Data Processing								\$ 1,421,832	\$ 2,011,266	\$ 2,082,374	\$ 71,108
110	285	0000	0000	088	0088	53220000	Empl Reim (Conference)	\$ 1,621	\$ 1,500	\$ 1,500	\$ -
110	285	0000	0000	088	0088	53610000	Printing & Binding	5,526	6,500	6,500	-
110	285	0000	0000	088	0088	55910000	Office Supplies	1,330	800	800	-
110	285	0000	0000	088	0088	55915000	Supt Office Maint/Oper	533	300	300	-
110	285	0000	0000	088	0088	55990000	Miscellaneous Supplies & Matl	1,438	2,000	2,000	-
110	285	0000	0000	088	1067	51170000	SAL Supervisor	75,089	78,949	78,949	-
110	285	0000	0000	088	1067	51620000	SAL Secretarial	171,350	178,015	178,015	-
110	285	0000	0000	088	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	285	0000	0000	088	1067	51880000	SAL Temp-Clerical Support	3,574	27,308	28,700	1,392
110	285	0000	0000	088	1067	52130000	Group Health and Accident	63,716	60,964	61,909	945
110	285	0000	0000	088	1067	52820000	MPSER-District Paid	75,568	89,091	86,463	(2,627)
110	285	0000	2630	088	1067	52821000	MPSER-One Time	-	-	-	-
110	285	0000	0000	088	1067	52823000	MPSER-UAAL	41,495	37,972	39,736	1,764
110	285	0000	0000	088	1067	52830000	FICA-District Paid	16,348	21,747	21,853	106
Total Pupil Accounting								\$ 457,589	\$ 505,145	\$ 506,725	\$ 1,580
110	311	0000	0000	071	1067	51590000	SAL Auditorium Tech	\$ -	-	-	\$ -
110	311	0000	0000	071	1067	52130000	Group Health and Accident	-	-	-	-
110	311	0000	0000	071	1067	52820000	MPSER-District Paid	-	-	-	-
110	311	0000	0000	071	1067	52823000	MPSER-UAAL	-	-	-	-
110	311	0000	0000	071	1067	52830000	FICA-District Paid	-	-	-	-
110	311	0000	0000	071	0047	53610000	Printing & Binding	404	1,000	1,000	-
110	311	0000	0000	071	0047	54120000	Equipment Repair	-	-	2,500	2,500
110	311	0000	0000	071	0047	54140000	Software	-	-	2,000	2,000
110	311	0000	0000	071	0047	55990000	Miscellaneous Supplies & Matl	-	-	10,000	10,000
110	331	0000	0000	030	0044	55990000	Miscellaneous Supplies & Matl	-	-	1,000	1,000
Total Community Services								\$ 404	\$ 1,000	\$ 16,500	\$ 15,500
110	456	0000	0000	001	0066	56410000	New Equip/Furniture-Depr	\$ -	\$ -	\$ -	\$ -
110	456	0000	0000	012	0066	56410000	New Equip/Furniture-Depr	-	-	-	-
110	456	0000	0000	019	0066	56410000	New Equip/Furniture-Depr	-	-	-	-
110	456	0000	0000	020	0066	56410000	New Equip/Furniture-Depr	-	-	-	-
110	456	0000	0000	029	0066	56410000	New Equip/Furniture-Depr	-	-	-	-
110	456	0000	0000	030	0066	56410000	New Equip/Furniture-Depr	-	-	-	-
110	456	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	18,403	25,000	25,000	-

School District of the City of Pontiac
General Fund - General Operations 110

Fund Func Prog Grant Loc Resp Object

110	456	0000	0000	049	0066	56410000
110	456	0000	0000	050	0093	56410000
110	456	0000	0000	054	0066	56410000
110	456	0000	0000	065	0066	56410000
110	456	0000	0000	071	0066	56410000
110	456	0000	0000	065	0066	56410000
110	456	0000	0000	093	0066	56420000
110	456	0000	0000	093	0093	56242000

Line Item Description	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Depr	-	-	-	-
New Equip/Furniture-Non Depr	-	-	-	-
A/E Consulting Fees	-	-	-	-
Total Capital Improvements	\$ 18,403	\$ 25,000	\$ 25,000	\$ -
Principal on Long Term Debt - TAN	\$ 8,500,000	\$ 7,000,000	\$ 4,500,000	\$ (2,500,000)
Capital Lease Redemption	-	-	-	-
Interest Notes and Loans	-	-	-	-
Interest on Long Term Loans - TAN	-	-	-	-
Interest on Long Term Loans - TAN	83,094	83,094	18,346	(64,748)
Miscellaneous Expenditures	-	-	-	-
Total Long Term Debt Service	\$ 8,583,094	\$ 7,083,094	\$ 4,518,346	\$ (2,564,748)
Fund Modification (Transfer to Debt Fund)	\$ -	\$ -	\$ -	\$ -
Fund Modification (Fund 120 Cost Shift)	-	-	-	-
Fund Modification (Transfer to Athletics)	76,345	-	-	-
Total Fund Modification	\$ 76,345	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	54,172,008	68,775,012	53,866,316	(14,908,696)



School District of the City of Pontiac
General Fund: Sub Fund 120 Grant Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
<u>REVENUE</u>				
Local	\$ 713,652	\$ 948,544	\$ 948,544	\$ -
State	7,810,683	16,193,831	16,193,831	-
Federal	16,295,753	30,897,490	28,197,490	(2,700,000)
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 24,820,088	\$ 48,039,865	\$ 45,339,865	\$ (2,700,000)
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ 4,108,631	\$ 6,478,071	\$ 6,478,071	\$ -
Added Needs	6,233,634	8,682,667	8,682,667	-
Adult & Continuing Education	69,613	51,334	51,334	-
<u>Supporting Services</u>				
Pupil Services	\$ 3,516,552	\$ 5,464,162	\$ 5,464,162	-
Instructional Staff Support Services	1,881,076	3,085,308	3,085,308	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Support	-	3,000	3,000	-
Operations/Maintenance & Security	1,650,862	3,208,177	3,208,177	-
Transportation	770,258	7,458,728	7,458,728	-
Central Support	7,990,610	290,376	290,376	-
Other	78,057	-	-	-
<u>Community Services</u>	\$ 492,334	\$ 916,068	\$ 916,068	-
<u>Capital / Building Improvements</u>	\$ 398,172	\$ 9,300,000	\$ 9,300,000	-
<u>Fund Modifications</u>	\$ 857,357	\$ 401,974	\$ 401,974	-
TOTAL EXPENDITURES	\$ 28,047,156	\$ 45,339,865	\$ 45,339,865	\$ -



School District of the City of Pontiac
General Fund: Sub Fund 130 Special Education Budget Summary by Function
FY 2025-2026 Proposed Budget

	2023-24 Actual	2024-25 Amend #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ -	\$ -	\$ -	\$ -
State	3,970,200	8,155,391	8,063,843	(91,548)
Federal	1,588,750	1,238,615	1,238,615	-
County & Interdistrict				
Other Financing Sources	4,538,097	5,176,406	5,330,198	153,792
TOTAL REVENUE	\$ 10,097,047	\$ 14,570,412	\$ 14,632,657	\$ 62,244
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	8,812,666	9,300,820	10,072,288	771,468
Adult & Continuing Education	-	-	-	-
<u>Supporting Services</u>				
Pupil Services	\$ 2,557,376	\$ 2,947,926	\$ 3,062,973	\$ 115,047
Instructional Staff Support Services	754,945	775,663	781,024	5,361
General Administration	-	-	-	-
School Administration	86,499	90,486	90,283	(202)
Business Support	-	-	-	-
Operations/Maintenance & Security	169,997	166,000	166,000	-
Transportation	1,867,903	1,837,173	1,903,195	66,022
Central Support	72,989	124,541	124,541	-
Other	-	-	-	-
<u>Community Services</u>	\$ 3,995	\$ 9,950	\$ 9,950	\$ -
<u>Capital / Building Improvements</u>	-	-	-	-
<u>Prior Period Adjustments</u>	-	-	-	-
<u>Other Financing</u>	-	-	-	-
<u>Fund Modifications</u>	\$ -	\$ 17,241	\$ 17,241	\$ -
TOTAL EXPENDITURES	\$ 14,326,370	\$ 15,269,799	\$ 16,227,495	\$ 957,696

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
Special Education Fund Revenues (Non-Federal Grants)											
130	000	0000	2020	000	0000	41999001	State Rev-Prior Year Adjustments	\$ -	\$ 536,148	\$ -	\$ (536,148)
130	000	0000	2020	000	0000	43120120	State Rev-Restr SpEd Grants	3,970,200	7,619,243	8,063,843	444,600
Total State Sources								\$ 3,970,200	\$ 8,155,391	\$ 8,063,843	\$ (91,548)
130	000	0000	0000	000	0000	45130120	PA18 County Special Ed Tax	\$ 4,527,045	\$ 5,126,406	\$ 5,280,198	\$ 153,792
130	000	0000	0000	000	0000	45199000	Medicaid rcvd thru ISD	11,052	50,000	50,000	-
130	000	0000	0000	000	0000	46110000	General Fund Modification	-	-	-	-
Total Other Financing Sources								4,538,097	5,176,406	5,330,198	153,792
TOTAL REVENUES								8,508,297	13,331,797	13,394,042	62,244
Special Education Fund Expend. (Non-Federal Grants)											
130	122	0000	0000	001	1067	51240000	SAL Teaching (Open/New/IDEA loss)	\$ -	\$ 61,500	\$ 412,500	\$ 351,000
130	122	0000	0000	001	1067	52130000	Group Health and Accident	-	22,984	142,500	119,516
130	122	0000	0000	001	1067	52820000	MPSER-District Paid	-	19,274	124,853	105,579
130	122	0000	0000	001	1067	52823000	MPSER-UAAL	-	8,215	57,379	49,164
130	122	0000	0000	001	1067	52830000	FICA-District Paid	-	4,705	31,556	26,852
Total Open Teaching Positions								\$ -	\$ 116,677	\$ 768,788	\$ 652,111
130	122	0194	0000	001	1067	51240000	SAL Teaching	\$ 30,752	\$ 32,540	\$ 32,540	\$ -
130	122	0194	0000	001	1067	51631000	Paraprofessionals	-	-	-	-
130	122	0194	0000	001	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	001	1067	51970000	SAL Extra Duty 6 Period	2,703	4,000	4,000	-
130	122	0194	0000	001	1067	52130000	Group Health and Accident	4,830	3,898	4,429	531
130	122	0194	0000	001	1067	52820000	MPSER-District Paid	10,094	11,452	11,060	(392)
130	122	0194	0000	001	1067	52823000	MPSER-UAAL	5,645	4,881	5,083	202
130	122	0194	0000	001	1067	52830000	FICA-District Paid	2,498	2,795	2,795	-
130	122	0194	0000	001	0067	53110000	Contracted Sub Teachers	284	-	-	-
130	122	0193	0000	003	1067	51240000	SAL Teaching	125,027	103,038	103,038	-
130	122	0193	0000	003	1067	51631000	Paraprofessionals	90,271	96,700	96,700	-
130	122	0193	0000	003	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0193	0000	003	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXXXX					
130	122	0193	0000	003	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0193	0000	003	1067	52130000	Group Health and Accident	47,243	45,000	44,516	(484)
130	122	0193	0000	003	1067	52820000	MPSER-District Paid	65,464	62,598	60,456	(2,142)
130	122	0193	2630	003	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0193	0000	003	1067	52823000	MPSER-UAAL	36,321	26,680	27,784	1,104
130	122	0193	0000	003	1067	52830000	FICA-District Paid	15,560	15,280	15,280	-
130	122	0194	0000	003	1067	51631000	Paraprofessionals	1,202	-	-	-
130	122	0194	0000	003	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	003	1067	52130000	Group Health and Accident	-	-	-	-
130	122	0194	0000	003	1067	52820000	MPSER-District Paid	339	-	-	-
130	122	0194	0000	003	1067	52823000	MPSER-UAAL	200	-	-	-
130	122	0194	0000	003	1067	52830000	FICA-District Paid	89	-	-	-
130	122	0191	0000	010	1067	51240000	SAL Teaching	166,362	115,421	115,421	-
130	122	0191	0000	010	1067	51630000	Aides Salary	-	-	-	-
130	122	0191	0000	010	1067	51631000	Paraprofessionals	99,316	179,932	179,932	-
130	122	0191	0000	010	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0191	0000	010	1067	51860000	SAL Sub Ops/Teaching Asst	65,105	15,000	25,000	10,000
130	122	0191	0000	010	1067	51970000	SAL Extra Duty 6 Period	7,303	5,255	5,255	-
130	122	0191	0000	010	1067	52130000	Group Health and Accident	28,768	45,000	41,216	(3,784)
130	122	0191	0000	010	1067	52820000	MPSER-District Paid	97,847	98,912	98,553	(358)
130	122	0191	2630	010	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0191	0000	010	1067	52823000	MPSER-UAAL	54,606	42,157	45,292	3,135
130	122	0191	0000	010	1067	52830000	FICA-District Paid	25,353	24,144	24,909	765
130	122	0191	0000	010	1067	52920000	Cash In Lieu Of Benefits	1,300	-	-	-
130	122	0191	0000	010	0033	55110000	Teaching/Testing Supplies	73	1,000	1,000	-
130	122	0191	0000	010	0067	53110000	Contracted Sub Teachers	2,040	-	-	-
130	122	0110	0000	012	1067	51631000	Paraprofessionals	80,316	74,363	74,363	-
130	122	0110	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0110	0000	012	1067	51970000	SAL Extra Duty 6 Period	150	-	-	-
130	122	0110	0000	012	1067	52130000	Group Health and Accident	15,465	12,000	11,380	(620)
130	122	0110	0000	012	1067	52820000	MPSER-District Paid	24,126	23,305	22,508	(798)
130	122	0110	0000	012	1067	52823000	MPSER-UAAL	13,585	9,933	10,344	411
130	122	0110	0000	012	1067	52830000	FICA-District Paid	5,859	5,689	5,689	-
130	122	0110	0000	012	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0110	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0140	0000	012	1067	51240000	SAL Teaching	63,877	66,872	66,872	-
130	122	0140	0000	012	1067	51630000	Aides Salary	58,640	54,126	54,126	-
130	122	0140	0000	012	1067	51631000	Paraprofessionals	33,708	36,086	36,086	-
130	122	0140	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	994	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0140	0000	012	1067	52130000	Group Health and Accident	42,662	45,000	44,372	(628)
130	122	0140	0000	012	1067	52820000	MPSER-District Paid	48,519	49,230	47,545	(1,685)
130	122	0140	2630	012	1067	52821000	MPSER-One Time				-
130	122	0140	0000	012	1067	52823000	MPSER-UAAL	26,520	20,982	21,850	868
130	122	0140	0000	012	1067	52830000	FICA-District Paid	10,239	12,017	12,017	-
130	122	0140	0000	012	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0140	0000	012	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0140	0000	012	1067	52920000	Cash In Lieu Of Benefits	-	-	2,000	2,000
130	122	0140	0000	012	0067	53110000	Contracted Sub Teachers	-	500	-	(500)
130	122	0193	0000	012	1067	51631000	Paraprofessionals	-	-	-	-
130	122	0193	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-	-
130	122	0193	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0193	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0193	0000	012	1067	51970000	SAL Extra Duty 6 Period	274	1,500	2,000	500
130	122	0193	0000	012	1067	52130000	Group Health and Accident	-	-	-	-
130	122	0193	0000	012	1067	52820000	MPSER-District Paid	86	470	605	135
130	122	0193	0000	012	1067	52823000	MPSER-UAAL	46	200	278	78
130	122	0193	0000	012	1067	52830000	FICA-District Paid	18	115	153	38
130	122	0193	0000	012	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0193	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	012	1067	51240000	SAL Teaching	111,828	122,153	122,153	-
130	122	0194	0000	012	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	012	1067	51631000	Paraprofessionals	6,189	-	-	-
130	122	0194	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0194	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	7,533	8,000	467
130	122	0194	0000	012	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	012	1067	51970000	SAL Extra Duty 6 Period	1,536	2,432	2,800	368
130	122	0194	0000	012	1067	52130000	Group Health and Accident	31,028	27,000	25,058	(1,942)
130	122	0194	0000	012	1067	52820000	MPSER-District Paid	36,820	41,406	40,242	(1,164)
130	122	0194	2630	012	1067	52821000	MPSER-One Time				-
130	122	0194	0000	012	1067	52823000	MPSER-UAAL	20,165	17,648	18,494	846
130	122	0194	0000	012	1067	52830000	FICA-District Paid	8,230	10,107	10,171	64
130	122	0194	0000	012	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0110	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0110	0000	019	1067	51631000	Paraprofessionals	111,893	201,198	201,198	-
130	122	0110	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0110	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	22,706	24,792	32,000	7,208

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0110	0000	019	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0110	0000	019	1067	51970000	SAL Extra Duty 6 Period	9,009	1,000	1,500	500
130	122	0110	0000	019	1067	52130000	Group Health and Accident	32,777	36,000	38,740	2,740
130	122	0110	0000	019	1067	52820000	MPSER-District Paid	43,663	71,139	71,037	(101)
130	122	0110	2630	019	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0110	0000	019	1067	52823000	MPSER-UAAL	24,324	30,320	32,646	2,326
130	122	0110	0000	019	1067	52830000	FICA-District Paid	10,423	17,365	17,954	590
130	122	0110	0000	019	1067	52920000	Cash In Lieu Of Benefits	600	-	-	-
130	122	0110	0000	019	0067	53110000	Contracted Sub Teachers	52,137	45,000	45,000	-
130	122	0120	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0120	0000	019	1067	51630000	Aides Salary	-	-	-	-
130	122	0120	0000	019	1067	51631000	Paraprofessionals	1,073	-	-	-
130	122	0120	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	9,557	-	10,510	10,510
130	122	0120	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,868	1,577	1,577	-
130	122	0120	0000	019	1067	52130000	Group Health and Accident	-	-	-	-
130	122	0120	0000	019	1067	52820000	MPSER-District Paid	3,951	494	3,658	3,164
130	122	0120	0000	019	1067	52823000	MPSER-UAAL	2,208	211	1,681	1,471
130	122	0120	0000	019	1067	52830000	FICA-District Paid	995	121	925	804
130	122	0120	0000	019	1067	52920000	Cash In Lieu Of Benefits	600	-	-	-
130	122	0120	0000	019	0033	55990000	Miscellaneous Supplies & Matl	-	500	500	-
130	122	0120	0000	019	0067	53110000	Contracted Sub Teachers	43,099	39,531	45,000	5,469
130	122	0140	0000	019	1067	51970000	SAL Extra Duty 6 Period	-	250	250	-
130	122	0140	0000	019	1067	52820000	MPSER-District Paid	-	75	-	(75)
130	122	0140	0000	019	1067	52823000	MPSER-UAAL	-	47	-	(47)
130	122	0140	0000	019	1067	52830000	FICA-District Paid	12	15	-	(15)
130	122	0193	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	019	1067	51631000	Paraprofessionals	59,162	201,198	201,198	-
130	122	0193	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	76,436	83,497	83,497	-
130	122	0193	0000	019	1067	51970000	SAL Extra Duty 6 Period	15,405	10,000	10,000	-
130	122	0193	0000	019	1067	52130000	Group Health and Accident	20,105	37,000	40,836	3,836
130	122	0193	0000	019	1067	52820000	MPSER-District Paid	47,157	92,357	89,197	(3,161)
130	122	0193	0000	019	1067	52823000	MPSER-UAAL	25,665	39,364	40,992	1,628
130	122	0193	0000	019	1067	52830000	FICA-District Paid	10,991	22,544	22,544	-
130	122	0193	0000	019	1067	52920000	Cash In Lieu Of Benefits	1,000	-	-	-
130	122	0193	0000	019	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	019	0033	53210000	Mileage Reimbursement	-	-	-	-
130	122	0194	0000	019	1067	51240000	SAL Teaching	106,505	128,071	128,071	-
130	122	0194	0000	019	1067	51630000	Aides Salary	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0194	0000	019	1067	51631000	Paraprofessionals	18,428	6,129	6,129	-
130	122	0194	0000	019	1067	51970000	SAL Extra Duty 6 Period	6,811	5,255	5,255	-
130	122	0194	0000	019	1067	52130000	Group Health and Accident	17,293	14,392	11,811	(2,581)
130	122	0194	0000	019	1067	52820000	MPSER-District Paid	40,923	43,705	42,210	(1,496)
130	122	0194	0000	019	1067	52823000	MPSER-UAAL	22,280	18,628	19,398	770
130	122	0194	0000	019	1067	52830000	FICA-District Paid	9,433	10,668	10,668	-
130	122	0194	0000	019	1067	52920000	Cash In Lieu Of Benefits	300			-
130	122	0194	0000	019	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0194	0000	019	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	427	521	550	29
130	122	0191	0000	020	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0191	0000	020	1067	51970000	SAL Extra Duty 6 Period	614	3,220	3,000	(220)
130	122	0191	0000	020	1067	52820000	MPSER-District Paid	193	1,009	500	(509)
130	122	0191	0000	020	1067	52823000	MPSER-UAAL	104	430	300	(130)
130	122	0191	0000	020	1067	52830000	FICA-District Paid	42	246	125	(121)
130	122	0194	0000	020	0067	53110000	Contracted Sub Teachers				-
130	122	0194	0000	020	1067	51240000	SAL Teaching	47,554	48,729	48,729	-
130	122	0194	0000	020	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	020	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	020	1067	51970000	SAL Extra Duty 6 Period	53	-	-	-
130	122	0194	0000	020	1067	52130000	Group Health and Accident	4,830	4,531	3,937	(594)
130	122	0194	0000	020	1067	52820000	MPSER-District Paid	14,805	15,272	14,749	(523)
130	122	0194	0000	020	1067	52823000	MPSER-UAAL	8,032	6,509	6,778	269
130	122	0194	0000	020	1067	52830000	FICA-District Paid	3,474	3,728	3,728	-
130	122	0194	0000	020	1067	53110000	Contracted Sub Teachers	391	400	1,000	600
130	122	0140	0000	029	1067	51240000	SAL Teaching	-	-	-	-
130	122	0140	0000	029	1067	51630000	Aides Salary	-	-	-	-
130	122	0140	0000	029	1067	51631000	Paraprofessionals	84,160	87,016	87,016	-
130	122	0140	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	5,518	1,000	1,000	-
130	122	0140	0000	029	1067	51970000	SAL Extra Duty 6 Period	9,244	2,060	7,883	5,823
130	122	0140	0000	029	1067	52130000	Group Health and Accident	9,809	10,928	9,683	(1,245)
130	122	0140	0000	029	1067	52820000	MPSER-District Paid	29,549	28,230	29,026	796
130	122	0140	0000	029	1067	52823000	MPSER-UAAL	16,692	12,032	13,340	1,308
130	122	0140	0000	029	1067	52830000	FICA-District Paid	7,215	6,891	7,336	445
130	122	0193	0000	029	1067	51240000	SAL Teaching	10,880	-	-	-
130	122	0193	0000	029	1067	51631000	Paraprofessionals	73,366	78,031	78,031	-
130	122	0193	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	4,050			-
130	122	0193	0000	029	1067	51861000	SAL Sub-Paraprofessional	-	-	-	-
130	122	0193	0000	029	1067	51870000	SAL Temp Teaching	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0193	0000	029	1067	51970000	SAL Extra Duty 6 Period	8,372	-	-	-
130	122	0193	0000	029	1067	52130000	Group Health and Accident	21,166	30,604	34,262	3,658
130	122	0193	0000	029	1067	52820000	MPSER-District Paid	28,055	24,455	23,618	(837)
130	122	0193	0000	029	1067	52823000	MPSER-UAAL	15,915	10,423	10,854	431
130	122	0193	0000	029	1067	52830000	FICA-District Paid	6,966	5,969	5,969	-
130	122	0193	0000	029	1067	53110000	Contracted Sub Teachers	284	-	-	-
130	122	0194	0000	029	1067	51240000	SAL Teaching	73,400	77,188	77,188	-
130	122	0194	0000	029	1067	51920000	SAL Extra Duty Stipends	1,161	1,120	-	(1,120)
130	122	0194	0000	029	1067	52130000	Group Health and Accident	9,661	9,069	7,873	(1,196)
130	122	0194	0000	029	1067	52820000	MPSER-District Paid	23,145	24,542	23,363	(1,179)
130	122	0194	0000	029	1067	52823000	MPSER-UAAL	12,577	10,460	10,737	277
130	122	0194	0000	029	1067	52830000	FICA-District Paid	5,371	5,991	5,905	(86)
130	122	0193	0000	030	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	030	1067	51631000	Paraprofessionals	111,957	130,000	130,000	-
130	122	0193	0000	030	1067	51760000	Termination Pay (Severance)	-	-	-	-
130	122	0193	0000	030	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	030	1067	51860000	SAL Sub Ops/Teaching Asst	23,705	37,515	36,000	(1,515)
130	122	0193	0000	030	1067	51970000	SAL Extra Duty 6 Period	12,480	6,967	7,000	33
130	122	0193	0000	030	1067	52130000	Group Health and Accident	6,422	6,129	6,906	777
130	122	0193	0000	030	1067	52820000	MPSER-District Paid	35,418	54,682	52,363	(2,320)
130	122	0193	0000	030	1067	52823000	MPSER-UAAL	19,680	23,306	24,064	758
130	122	0193	0000	030	1067	52830000	FICA-District Paid	11,043	13,348	13,235	(113)
130	122	0193	0000	030	1067	52920000	Cash In Lieu Of Benefits	600	-	-	-
130	122	0193	0000	030	0067	53110000	Contracted Sub Teachers	42,506	40,705	45,000	4,295
130	122	0194	0000	030	1067	51240000	SAL Teaching	-	-	-	-
130	122	0194	0000	030	1067	51630000	Aides Salary	17,835	25,909	25,909	(0)
130	122	0194	0000	030	1067	51970000	SAL Extra Duty 6 Period	105	-	1,051	1,051
130	122	0194	0000	030	1067	52130000	Group Health and Accident	3,553	4,394	4,842	448
130	122	0194	0000	030	1067	52820000	MPSER-District Paid	5,578	8,120	8,160	40
130	122	0194	0000	030	1067	52823000	MPSER-UAAL	3,027	3,461	3,750	289
130	122	0194	0000	030	1067	52830000	FICA-District Paid	1,253	1,982	2,062	80
130	122	0194	0000	030	0067	53110000	Contracted Sub Teachers	285	-	-	-
130	122	0191	0000	033	0033	55110000	Teaching/Testing Supplies	517	500	800	300
130	122	0191	0000	033	0033	55910000	Office Supplies	-	100	1,500	1,400
130	122	0191	0000	033	0033	55991000	Miscellaneous Supplies	-	-	125	125
130	122	0191	0000	033	0033	51690000	SAL Helper	15,060	32,248	32,248	-
130	122	0191	0000	033	0033	52820000	MPSER-District Paid	4,450	10,107	10,107	-
130	122	0191	0000	033	0033	52823000	MPSER-UAAL	2,544	4,308	4,308	-
130	122	0191	0000	033	0033	52830000	FICA-District Paid	1,152	2,467	2,467	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0000	0000	033	0033	55110000	Teaching/Testing Supplies	-	10,000	-	(10,000)
130	122	0193	0000	049	1067	51240000	SAL Teaching	45,702	38,301	38,301	-
130	122	0193	0000	049	1067	51860000	SAL Sub Ops/Teaching Asst	17,626	20,661	25,000	4,339
130	122	0193	0000	049	1067	51920000	SAL Extra Duty Stipends	102	2,095	2,500	405
130	122	0193	0000	049	1067	52130000	Group Health and Accident	4,830	4,531	2,459	(2,072)
130	122	0193	0000	049	1067	52820000	MPSER-District Paid	14,246	18,479	19,160	681
130	122	0193	0000	049	1067	52823000	MPSER-UAAL	7,728	7,876	8,805	929
130	122	0193	0000	049	1067	52830000	FICA-District Paid	4,695	4,511	4,843	332
130	122	0193	0000	049	1067	52920000	Cash In Lieu Of Benefits	-	800	1,000	200
130	122	0000	0000	050	0050	53610000	Printing & Binding	-	1,500	1,500	-
130	122	0120	0000	050	0050	53610000	Printing & Binding	-	-	-	-
130	122	0120	0000	050	0050	55110000	Teaching/Testing Supplies	11,407	6,000	6,000	-
130	122	0120	0000	050	0050	55111000	Teaching Supplies	-	-	-	-
130	122	0120	0000	050	0050	55910000	Office Supplies	-	-	-	-
130	122	0120	0000	050	0050	55915000	Supt Office Maint/Oper	229	1,500	1,500	-
130	122	0120	0000	050	0050	55990000	Miscellaneous Supplies & Matl	-	-	-	-
130	122	0120	0000	050	0067	53111000	Contracted Services Spec	-	-	-	-
130	122	0120	0000	050	1067	51240000	SAL Teaching	170,197	85,360	85,360	-
130	122	0120	0000	050	1067	51631000	Paraprofessionals	155,704	148,914	148,914	-
130	122	0120	0000	050	1067	51760000	Termination Pay (Severance)	-	-	-	-
130	122	0120	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	2,232	4,730	4,730	-
130	122	0120	0000	050	1067	51920000	SAL Extra Duty Stipends	3,165	4,000	4,000	-
130	122	0120	0000	050	1067	51970000	SAL Extra Duty 6 Period	1,813	1,577	1,900	323
130	122	0120	0000	050	1067	52130000	Group Health and Accident	72,933	72,424	79,648	7,224
130	122	0120	0000	050	1067	52820000	MPSER-District Paid	80,515	76,652	74,126	(2,525)
130	122	0120	0000	050	1067	52823000	MPSER-UAAL	44,545	32,670	34,066	1,396
130	122	0120	0000	050	1067	52830000	FICA-District Paid	24,093	18,710	18,735	25
130	122	0120	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,800	2,400	2,400	-
130	122	0120	0000	050	0067	53110000	Contracted Sub Teachers	-	21,781	23,000	1,219
130	122	0130	0000	050	0050	55110000	Teaching/Testing Supplies	39	400	400	-
130	122	0130	0000	050	0050	55111000	Teaching Supplies	1,622	350	500	150
130	122	0130	0000	050	1067	51240000	SAL Teaching	72,873	-	-	-
130	122	0130	0000	050	1067	51631000	Paraprofessionals	145,949	136,558	136,558	-
130	122	0130	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0130	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	13,754	10,344	12,000	1,656
130	122	0130	0000	050	1067	51970000	SAL Extra Duty 6 Period	3,056	2,628	2,628	-
130	122	0130	0000	050	1067	52130000	Group Health and Accident	60,653	50,230	55,825	5,595
130	122	0130	0000	050	1067	52820000	MPSER-District Paid	49,447	46,039	44,965	(1,074)

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0130	2630	050	1067	52821000	MPSER-One Time				-
130	122	0130	0000	050	1067	52823000	MPSER-UAAL	27,412	19,622	20,664	1,042
130	122	0130	0000	050	1067	52830000	FICA-District Paid	16,569	11,238	11,365	127
130	122	0190	0000	050	0050	55110000	Teaching/Testing Supplies	32	500	500	-
130	122	0190	0000	050	0050	55111000	Teaching Supplies	1,792	800	800	-
130	122	0190	0000	050	1067	51240000	SAL Teaching	93,006	2,321	2,321	-
130	122	0190	0000	050	1067	51631000	Paraprofessionals	213,292	309,225	309,225	-
130	122	0190	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0190	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	12,750	25,051	27,000	1,949
130	122	0190	0000	050	1067	51970000	SAL Extra Duty 6 Period	15,671	9,163	9,300	137
130	122	0190	0000	050	1067	52130000	Group Health and Accident	65,208	76,745	88,477	11,732
130	122	0190	0000	050	1067	52820000	MPSER-District Paid	68,200	108,361	105,284	(3,077)
130	122	0190	2630	050	1067	52821000	MPSER-One Time				-
130	122	0190	0000	050	1067	52823000	MPSER-UAAL	37,084	46,185	48,385	2,200
130	122	0190	0000	050	1067	52830000	FICA-District Paid	23,959	26,451	26,610	160
130	122	0190	0000	050	0033	53210000	Mileage Reimbursement	-	100	100	-
130	122	0190	0000	050	0067	53110000	Contracted Sub Teachers	63,394	50,244	52,550	2,306
130	122	0193	0000	050	0050	55110000	Teaching/Testing Supplies	3,021	1,200	1,200	-
130	122	0193	0000	050	0050	55111000	Teaching Supplies	-	-	-	-
130	122	0193	0000	050	1067	51240000	SAL Teaching	61,828	70,207	70,207	-
130	122	0193	0000	050	1067	51631000	Paraprofessionals	202,079	193,321	193,321	-
130	122	0193	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	30,967	33,533	31,530	(2,003)
130	122	0193	0000	050	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	368	368
130	122	0193	0000	050	1067	51970000	SAL Extra Duty 6 Period	12,340	5,346	3,000	(2,346)
130	122	0193	0000	050	1067	52130000	Group Health and Accident	15,667	11,367	12,683	1,316
130	122	0193	0000	050	1067	52820000	MPSER-District Paid	81,361	94,774	90,326	(4,448)
130	122	0193	2630	050	1067	52821000	MPSER-One Time				-
130	122	0193	0000	050	1067	52823000	MPSER-UAAL	45,116	40,394	41,511	1,117
130	122	0193	0000	050	1067	52830000	FICA-District Paid	22,923	23,134	22,830	(305)
130	122	0193	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,540	2,400	2,000	(400)
130	122	0193	0000	050	1067	53110000	Contracted Sub Teachers	-	22,243	24,000	1,757
130	122	0194	0000	050	1067	52820000	MPSER-District Paid	-	6,971	7,264	293
130	122	0194	0000	050	1067	52823000	MPSER-UAAL	-	2,971	3,338	367
130	122	0194	0000	050	1067	52830000	FICA-District Paid	-	1,702	1,836	134
130	122	0110	0000	054	1067	51240000	SAL Teaching	75,014	82,987	82,987	-
130	122	0110	0000	054	1067	51631000	Paraprofessionals	104,034	87,383	87,383	-
130	122	0110	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0110	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	15,059	19,780	20,700	920
130	122	0110	0000	054	1067	51970000	SAL Extra Duty 6 Period	3,763	6,289	6,400	111
130	122	0110	0000	054	1067	52130000	Group Health and Accident	27,734	15,346	17,315	1,970
130	122	0110	0000	054	1067	52820000	MPSER-District Paid	62,207	61,564	59,769	(1,795)
130	122	0110	0000	054	1067	52823000	MPSER-UAAL	33,456	26,239	27,468	1,229
130	122	0110	0000	054	1067	52830000	FICA-District Paid	14,410	15,028	15,106	79
130	122	0110	0000	054	1067	52920000	Cash In Lieu Of Benefits	400	-	-	-
130	122	0110	0000	054	1067	53110000	Contracted Sub Teachers	-	39,036	42,000	2,964
130	122	0120	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0120	0000	054	1067	51631000	Paraprofessionals	108,087	131,308	131,308	-
130	122	0120	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	5,452	-	-	-
130	122	0120	0000	054	1067	51970000	SAL Extra Duty 6 Period	9,611	4,013	4,500	487
130	122	0120	0000	054	1067	52130000	Group Health and Accident	33,475	34,885	39,362	4,477
130	122	0120	0000	054	1067	52820000	MPSER-District Paid	38,387	42,410	41,106	(1,304)
130	122	0120	0000	054	1067	52823000	MPSER-UAAL	17,954	18,075	18,891	815
130	122	0120	0000	054	1067	52830000	FICA-District Paid	8,418	10,352	10,389	37
130	122	0120	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0140	0000	054	1067	51240000	SAL Teaching	69,930	3,897	-	(3,897)
130	122	0140	0000	054	1067	51631000	Paraprofessionals	88,469	51,203	51,203	-
130	122	0140	0000	054	1067	51840000	SAL Temp Aide	3,100	-	-	-
130	122	0140	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	33,700	29,959	31,000	1,041
130	122	0140	0000	054	1067	51970000	SAL Extra Duty 6 Period	2,878	4,143	4,300	157
130	122	0140	0000	054	1067	52130000	Group Health and Accident	42,231	15,781	17,807	2,026
130	122	0140	0000	054	1067	52820000	MPSER-District Paid	59,261	26,734	26,182	(552)
130	122	0140	2630	054	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0140	0000	054	1067	52823000	MPSER-UAAL	32,989	11,395	12,033	638
130	122	0140	0000	054	1067	52830000	FICA-District Paid	14,430	6,526	6,617	92
130	122	0193	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	054	1067	51631000	Paraprofessionals	201,174	221,752	221,752	-
130	122	0193	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	9,657	-	-	-
130	122	0193	0000	054	1067	51970000	SAL Extra Duty 6 Period	18,762	2,617	2,800	183
130	122	0193	0000	054	1067	52130000	Group Health and Accident	34,613	36,710	41,421	4,711
130	122	0193	0000	054	1067	52820000	MPSER-District Paid	70,263	70,317	67,966	(2,351)
130	122	0193	2630	054	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0193	0000	054	1067	52823000	MPSER-UAAL	38,731	29,970	31,235	1,265
130	122	0193	0000	054	1067	52830000	FICA-District Paid	16,360	17,164	17,178	14
130	122	0193	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0193	0000	054	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	054	1067	51240000	SAL Teaching	186,559	166,025	166,025	-
130	122	0194	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0194	0000	054	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	054	1067	51920000	SAL Extra Duty Stipends	666	-	-	-
130	122	0194	0000	054	1067	51970000	SAL Extra Duty 6 Period	11,324	16,196	17,500	1,304
130	122	0194	0000	054	1067	52130000	Group Health and Accident	28,813	17,573	23,794	6,221
130	122	0194	0000	054	1067	52820000	MPSER-District Paid	61,676	57,108	55,548	(1,560)
130	122	0194	2630	054	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0194	0000	054	1067	52823000	MPSER-UAAL	33,492	24,340	25,528	1,188
130	122	0194	0000	054	1067	52830000	FICA-District Paid	14,044	13,940	14,040	100
130	122	0194	0000	054	1067	52920000	Cash In Lieu Of Benefits	800	-	-	-
130	122	0194	0000	054	0067	53110000	Contracted Sub Teachers	128,876	43,407	45,000	1,593
130	122	0110	0000	071	1067	51240000	SAL Teaching	87,697	89,868	89,868	-
130	122	0110	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0110	0000	071	1067	51631000	Paraprofessionals	2,387	-	-	-
130	122	0110	0000	071	1067	51970000	SAL Extra Duty 6 Period	808	-	-	-
130	122	0110	0000	071	1067	52130000	Group Health and Accident	26,264	10,542	11,895	1,353
130	122	0110	0000	071	1067	52820000	MPSER-District Paid	28,201	28,165	27,201	(964)
130	122	0110	0000	071	1067	52823000	MPSER-UAAL	15,330	12,004	12,501	497
130	122	0110	0000	071	1067	52830000	FICA-District Paid	5,736	6,875	6,875	-
130	122	0110	0000	071	1067	52840000	Workmans Compensation	-	76,121	76,121	-
130	122	0110	0000	071	1067	52850000	Unemployment Compensation	-	26,032	26,032	-
130	122	0120	0000	071	1067	51240000	SAL Teaching	95,108	97,458	97,458	-
130	122	0120	0000	071	1067	51631000	Paraprofessionals	79,046	83,034	83,034	-
130	122	0120	0000	071	1067	51970000	SAL Extra Duty 6 Period	100	-	-	-
130	122	0120	0000	071	1067	52130000	Group Health and Accident	21,121	18,672	21,069	2,397
130	122	0120	0000	071	1067	52820000	MPSER-District Paid	54,158	56,566	54,630	(1,936)
130	122	0120	0000	071	1067	52823000	MPSER-UAAL	29,397	24,109	25,106	997
130	122	0120	0000	071	1067	52830000	FICA-District Paid	12,499	13,808	13,808	-
130	122	0140	0000	071	1067	51631000	Paraprofessionals	29,470	20,069	20,069	-
130	122	0140	0000	071	0067	51860000	SAL Sub Ops/Teaching Asst	2,812	-	-	-
130	122	0140	0000	071	1067	51970000	SAL Extra Duty 6 Period	8,191	1,000	1,000	-
130	122	0140	0000	071	1067	52130000	Group Health and Accident	8,618	9,711	9,887	176
130	122	0140	0000	071	1067	52820000	MPSER-District Paid	12,632	6,603	6,377	(226)
130	122	0140	0000	071	1067	52823000	MPSER-UAAL	6,832	2,814	2,931	116
130	122	0140	0000	071	1067	52830000	FICA-District Paid	2,775	1,612	1,612	-
130	122	0140	0000	071	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0193	0000	071	1067	51240000	SAL Teaching	-	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0193	0000	071	1067	51631000	Paraprofessionals	73,635	150,977	150,977	-
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	5,856	-	-	-
130	122	0193	0000	071	1067	51861000	Sub Paraprofessionals	36,024	46,774	48,000	1,226
130	122	0193	0000	071	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0193	0000	071	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	071	1067	51970000	SAL Extra Duty 6 Period	9,959	5,293	5,500	207
130	122	0193	0000	071	1067	52130000	Group Health and Accident	25,612	47,461	53,552	6,091
130	122	0193	0000	071	1067	52820000	MPSER-District Paid	37,871	63,634	61,890	(1,744)
130	122	0193	0000	071	1067	52823000	MPSER-UAAL	21,228	27,122	28,443	1,321
130	122	0193	0000	071	1067	52830000	FICA-District Paid	9,095	15,533	15,642	110
130	122	0193	0000	071	1067	52920000	Cash In Lieu Of Benefits	400	-	-	-
130	122	0193	0000	071	0033	57410000	Dues And Fees	-	300	300	-
130	122	0193	0000	071	0067	53110000	Contracted Sub Teachers	86,365	65,060	60,000	(5,060)
130	122	0194	0000	071	1067	51240000	SAL Teaching	306,983	441,351	441,351	-
130	122	0194	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	071	1067	51631000	Paraprofessionals	83,744	105,320	105,320	-
130	122	0194	0000	071	1067	51790000	SAL Incentive	-	-	-	-
130	122	0194	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	3,756	-	-	-
130	122	0194	0000	071	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	071	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	071	1067	51970000	SAL Extra Duty 6 Period	7,427	6,457	6,700	243
130	122	0194	0000	071	1067	52130000	Group Health and Accident	78,665	64,949	73,284	8,335
130	122	0194	0000	071	1067	52820000	MPSER-District Paid	101,522	173,350	167,492	(5,859)
130	122	0194	2630	071	1067	52821000	MPSER-One Time	-	-	-	-
130	122	0194	0000	071	1067	52823000	MPSER-UAAL	54,750	73,884	76,974	3,090
130	122	0194	0000	071	1067	52830000	FICA-District Paid	28,606	42,314	42,333	19
130	122	0194	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0194	0000	071	0067	53110000	Contracted Sub Teachers	20,364	22,006	25,000	2,994
130	122	0000	0000	033	0033	53310000	Field Trips	-	-	1,000	1,000
130	122	0000	0000	033	0033	53330000	Pupil Trans-Private Automobile	-	-	-	-
130	122	0000	0000	033	0033	55110000	Teaching/Testing Supplies	16,883	-	9,500	9,500
130	122	0000	0000	033	0033	58210000	Tuition Payments	-	-	-	-
Total Special Education								\$ 8,759,786	\$ 9,101,533	\$ 9,220,890	\$ 119,357
130	213	0011	0000	033	0033	53111000	Contracted Services Spec	\$ 382,162	\$ 425,121	\$ 445,000	\$ 19,879
130	213	0012	0000	033	0033	53112000	In District PD Subs	-	-	-	-
130	213	0013	0000	033	0033	53113000	In District PD Subs	69,627	86,804	91,000	4,196

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	213	0014	0000	033	0033	53130000	Staff Development/PMRM	-	35,725	39,500	3,775
130	213	0015	0000	033	0033	53113000	In District PD Subs	89,938	142,489	150,000	7,511
Total Health Services								\$ 541,727	\$ 690,140	\$ 725,500	\$ 35,360
130	214	0021	0000	033	0033	53130000	Staff Development/PMRM	\$ 355,312	\$ 377,990	\$ 425,000	\$ 47,010
130	214	0021	0000	033	1067	51430000	SAL Psychological	-	-	-	-
130	214	0021	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	214	0021	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	214	0021	0000	033	1067	52130000	Group Health and Accident	-	-	-	-
130	214	0021	0000	033	1067	52820000	MPSER-District Paid	-	-	-	-
130	214	0021	0000	033	1067	52823000	MPSER-UAAL	-	-	-	-
130	214	0021	0000	033	1067	52830000	FICA-District Paid	-	-	-	-
Total Psychological Services								\$ 355,312	\$ 377,990	\$ 425,000	\$ 47,010
130	215	0032	0000	033	0033	53130000	Staff Development/PMRM	\$ 270,619	\$ 603,289	\$ 625,000	\$ 21,711
130	215	0032	0000	029	1067	51280000	Contracted Services Spec	11,537	-	-	-
130	215	0032	0000	029	1067	52830000	FICA-District Paid	883	-	-	-
130	215	0032	0000	033	0033	53210000	Mileage Reimbursement	-	-	-	-
Total Speech Services								\$ 283,039	\$ 603,289	\$ 625,000	\$ 21,711
130	216	0000	0000	899	0045	59999000	Authorized & Unallocated	\$ -	\$ -	\$ -	\$ -
130	216	0041	0000	033	0033	53130000	Staff Development/PMRM	85,100	91,370	100,000	8,630
130	216	0041	0000	033	1067	51440000	SAL Social Worker	333,615	223,193	223,193	0
130	216	0041	0000	033	1067	51840000	SAL Temp Aide	-	-	-	-
130	216	0041	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	216	0041	0000	033	1067	51970000	SAL Extra Duty 6 Period	4,476	-	-	-
130	216	0041	0000	033	1067	52130000	Group Health and Accident	51,054	34,926	39,409	4,483
130	216	0041	0000	033	1067	52820000	MPSER-District Paid	92,140	69,949	67,555	(2,394)
130	216	0041	0000	033	1067	52823000	MPSER-UAAL	50,342	29,813	31,046	1,233
130	216	0041	0000	033	1067	52830000	FICA-District Paid	24,877	17,074	17,074	0
130	216	0041	0000	033	1067	52920000	Cash In Lieu Of Benefits	2,265	120	140	20
Total Social Work Services								\$ 643,869	\$ 466,445	\$ 478,417	\$ 11,972
130	218	0271	0000	001	0033	53210000	Mileage Reimbursement	\$ -	\$ 1,500	\$ 1,500	\$ -
130	218	0063	0000	033	0033	53210000	Mileage Reimbursement	-	600	600	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	218	0063	0000	033	0033	53220000	Empl Reim (Conference)	2,616	200	200	-
130	218	0063	0000	033	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	218	0063	0000	033	1067	51250000	SAL Instruction Consulting	11,267	12,612	12,612	-
130	218	0063	0000	033	1067	52130000	Group Health and Accident	1,547	1,200	1,136	(64)
130	218	0063	0000	033	1067	52820000	MPSER-District Paid	3,313	3,953	3,817	(135)
130	218	0063	0000	033	1067	52823000	MPSER-UAAL	1,801	1,685	1,754	70
130	218	0063	0000	033	1067	52830000	FICA-District Paid	761	965	965	-
130	218	0063	0000	033	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
Total Teacher Consultant Services								\$ 21,305	\$ 22,714	\$ 22,585	\$ (129)
130	219	0075	0000	050	1067	51240000	SAL Teaching	\$ 54,842	\$ 57,702	57,702	\$ -
130	219	0075	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	219	0075	0000	050	1067	52130000	Group Health and Accident	5,796	5,438	4,841	(597)
130	219	0075	0000	050	1067	52820000	MPSER-District Paid	17,086	18,084	17,465	(619)
130	219	0075	0000	050	1067	52823000	MPSER-UAAL	9,268	7,708	8,026	319
130	219	0075	0000	050	1067	52830000	FICA-District Paid	3,925	3,783	3,783	-
130	219	0075	0000	050	0067	53110000	Contracted Sub Teachers	171	100	120	20
Total Other Pupil Services								\$ 91,088	\$ 92,814	\$ 91,937	\$ (877)
130	221	0000	0000	068	1068	51940000	CS-PD Stipend	\$ -	\$ -	\$ -	\$ -
130	221	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-	-
Total Improvement of Instruction								\$ -	\$ -	\$ -	\$ -
130	226	0081	0000	033	1067	51220000	SAL Counselor/Guidance	\$ 47,769	\$ 49,094	\$ 49,094	\$ -
130	226	0081	0000	033	1067	51620000	SAL Secretarial	160,511	205,268	205,268	-
130	226	0081	0000	033	1067	51810000	SAL Sub Administrator	5,437	9,450	9,700	250
130	226	0081	0000	033	1067	51880000	SAL Temp-Clerical Support	-	-	-	-
130	226	0081	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	226	0081	0000	033	1067	52130000	Group Health and Accident	35,438	49,512	55,866	6,354
130	226	0081	0000	033	1067	52820000	MPSER-District Paid	43,108	82,679	79,925	(2,754)
130	226	0081	2630	033	1067	52821000	MPSER-One Time	-	-	-	-
130	226	0081	0000	033	1067	52823000	MPSER-UAAL	23,856	35,239	36,731	1,492
130	226	0081	0000	033	1067	52830000	FICA-District Paid	15,047	20,182	20,201	19
130	226	0081	0000	033	0033	53210000	Mileage Reimbursement	-	500	500	-
130	226	0081	0000	033	0033	53610000	Printing & Binding	5,046	3,000	3,000	-
130	226	0081	0000	033	0033	55910000	Office Supplies	2,237	3,000	3,000	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	226	0081	0000	033	0033	55990000	Miscellaneous Supplies & Matl	5,004	2,000	2,000	-
130	226	0081	0000	033	0048	53410000	Telephone	-	1,000	1,000	-
130	226	0081	0000	033	0048	53450000	Copyright Fees/Software Licens	6,292	5,000	5,000	-
Total Supv / Direction of Instr. Staff								\$ 349,745	\$ 465,923	\$ 471,284	\$ 5,361
130	241	0081	0000	050	0050	53610000	Printing and Binding	\$ 3,688	\$ 2,000	\$ 2,000	\$ -
130	241	0081	0000	050	0050	55910000	Office Supplies	-	1,000	1,000	-
130	241	0081	0000	050	1067	51160000	SAL Principal	-	-	-	-
130	241	0081	0000	050	1067	51620000	SAL Secretarial	48,162	50,041	50,014	(27)
130	241	0081	0000	050	1067	52130000	Group Health and Accident	8,560	9,679	9,793	114
130	241	0081	0000	050	1067	52820000	MPSER-District Paid	14,526	16,623	16,046	(577)
130	241	0081	2630	050	1067	52821000	MPSER-One Time	-	-	-	-
130	241	0081	0000	050	1067	52823000	MPSER-UAAL	8,110	7,085	7,374	289
130	241	0081	0000	050	1067	52830000	FICA-District Paid	3,453	4,058	4,056	(2)
130	241	0081	0000	050	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
Total Office of Principal								\$ 86,499	\$ 90,486	\$ 90,283	\$ (202)
130	261	0000	0000	050	0093	54110000	Land/Buildings Repair & Maint	\$ -	\$ -	\$ -	\$ -
130	261	0000	0000	050	0093	54192000	Alarm Monitoring Service	-	-	-	-
130	261	0000	9998	050	0093	53830000	Water & Sewage	10,166	12,000	12,000	-
130	261	0000	9998	050	0093	53840000	Waste & Trash Disposal	1,777	5,000	5,000	-
130	261	0000	9998	050	0093	54110000	Land/Buildings Repair & Maint	86,533	66,000	66,000	-
130	261	0000	9998	050	0093	54192000	Alarm Monitoring Service	2,091	15,000	15,000	-
130	261	0000	9998	050	0093	55510000	Natural Gas	28,920	32,000	32,000	-
130	261	0000	9998	050	0093	55520000	Electricity	40,510	36,000	36,000	-
Total Operations & Maintenance								\$ 169,997	\$ 166,000	\$ 166,000	\$ -
130	271	0099	0000	033	0033	53310000	Field Trips	\$ 12,230	\$ 10,000	\$ 10,000	\$ -
130	271	0099	0000	033	0033	53313000	Cont Transportation - Out of District	145,569	144,800	150,000	5,200
130	271	0099	0000	033	0033	51610000	Salary - Other	-	-	-	-
130	271	0000	0000	033	0033	53313000	Cont Transportation In District	1,572,140	1,600,000	1,688,195	88,195
130	271	0000	0000	033	0033	55710000	Motor Fuel, Oil, Grease	137,771	81,873	50,000	(31,873)
130	271	0099	0000	033	0033	53330000	Pupil Trans-Private Automobile	193	500	5,000	4,500
Total Pupil Transportation								\$ 1,867,903	\$ 1,837,173	\$ 1,903,195	\$ 66,022

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Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	371	0000	0000	899	0045	59999000	Authorized & Unallocated	\$ -	\$ -	\$ -	\$ -
TOTAL NONFED EXPENDITURES								\$ 13,170,270	\$ 14,031,184	\$ 14,988,880	\$ 957,696
Surplus (Shortfall)								(4,661,973)	(699,387)	(1,594,839)	(895,452)

Special Education Fund Revenues (Federal Grants)

130	000	0000	4362	000	0045	44170120	IDEA Flowthrough C/O	\$ -	\$ -	\$ -	\$ -
130	000	0000	4372	000	0045	44170120	IDEA Preschool C/O	-	-	-	-
130	000	0000	8053	000	0045	44170120	IDEA Preschool	-	36,072	36,072	-
130	000	0000	8014	000	0045	44170120	IDEA Flowthrough	1,588,750	1,202,543	1,202,543	-
130	000	0000	8013	000	0045	44170120	IDEA Flowthrough	-	-	-	-
130	000	0000	8012	000	0045	44170120	IDEA Flowthrough	-	-	-	-
Total Federal Revenue Sources								\$ 1,588,750	\$ 1,238,615	\$ 1,238,615	\$ -

Special Education Fund Expend. (Federal Grants)

130	122	0000	0000	899	0045	59999000	Authorized & Unallocated	\$ -	\$ -	\$ -	\$ -
130	122	0130	8014	045	0045	51920000	SAL Extra Duty Stipends	2,875	-	-	-
130	122	0130	8014	045	0045	51960000	O/T Operations/Maintenance	2,975	-	-	-
130	122	0130	8014	045	0045	52820000	MPSER-District Paid	1,258	-	-	-
130	122	0130	8014	045	0045	52823000	MPSER-UAAL	734	-	-	-
130	122	0130	8014	045	0045	52830000	FICA-District Paid	440	-	-	-
130	122	0194	8014	045	0045	51920000	SAL Extra Duty Stipends	2,864	-	-	-
130	122	0194	8014	045	0045	51960000	O/T Operations/Maintenance	3,170	-	-	-
130	122	0194	8014	045	0045	52820000	MPSER-District Paid	1,692	-	-	-
130	122	0194	8014	045	0045	52823000	MPSER-UAAL	1,005	-	-	-
130	122	0194	8014	045	0045	52830000	FICA-District Paid	466	-	-	-
130	122	0191	8054	010	0045	51240000	SAL Teaching	22,377	-	-	-
130	122	0191	8054	010	0045	52130000	Group Health and Accident	819	-	-	-
130	122	0191	8054	010	0045	52820000	MPSER-District Paid	6,704	-	-	-
130	122	0191	8054	010	0045	52823000	MPSER-UAAL	3,780	-	-	-
130	122	0191	8054	010	0045	52830000	FICA-District Paid	1,721	-	-	-
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends	-	5,002	5,002	-
130	122	0075	8014	045	0045	52820000	MPSER-District Paid	-	2,628	2,628	-
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends	-	4,635	4,635	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	122	0075	8014	045	0045	51960000	O/T Operations/Maintenance		2,933	2,933	-
130	122	0075	8014	045	0045	52820000	MPSER-District Paid		3,976	3,976	-
130	122	0191	8053	010	0045	51240000	SAL Teaching	-	22,978	22,978	-
130	122	0191	8053	010	0045	52130000	Group Health and Accident	-	1,023	1,023	-
130	122	0191	8053	010	0045	52820000	MPSER-District Paid	-	12,071	12,071	-
130	122	0193	8014	045	0045	51920000	SAL Extra Duty Stipends		9,039	9,039	-
130	122	0193	8014	045	0045	51960000	O/T Operations/Maintenance		5,449	5,449	-
130	122	0193	8014	045	0045	52820000	MPSER-District Paid		7,610	7,610	-
130	122	0199	8014	045	0045	53130000	Staff Development/PMRM	-	5,265	5,265	-
130	122	0194	8013	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
Total Special Education								\$ 52,880	\$ 82,609	\$ 82,609	\$ -
130	213	0013	8018	045	0850	53110000	Teaching/Testing Supplies	\$ -	\$ -	\$ -	\$ -
130	213	0015	8010	045	0801	53130000	Staff Development/PMRM	-	-	-	-
130	213	0110	8018	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
Total Health Services								\$ -	\$ -	\$ -	\$ -
130	214	0021	8013	045	0801	53130000	Staff Development/PMRM	\$ 1,680	\$ 5,130	\$ 5,130	\$ -
130	214	0021	8013	045	0801	55110000	Staff Development/PMRM				-
130	214	0021	4362	045	0045	55110000	Teaching/Testing Supplies	-	-	-	-
Total Psychological Services								\$ 1,680	\$ 5,130	\$ 5,130	\$ -
130	215	0032	8013	045	0801	53110000	Staff Development/PMRM	\$ -	\$ -	\$ -	\$ -
130	215	0032	8013	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
130	215	0032	8012	045	0045	53130000	Staff Development/PMRM	7,045	19,740	19,740	-
Total Speech Services								\$ 7,045	\$ 19,740	\$ 19,740	\$ -
130	216	0041	8012	045	0045	51440000	SAL Social Worker	\$ -	\$ -	\$ -	\$ -
130	216	0041	8014	045	0045	51440000	SAL Social Worker	70,704	158,433	158,433	-
130	216	0041	8014	045	0045	51920000	SAL Extra Duty Stipends	1,426	8,441	8,441	-
130	216	0041	8014	045	0045	52130000	Group Health and Accident	3,092	13,270	13,270	-
130	216	0041	8014	045	0045	52820000	MPSER-District Paid	22,219	87,659	87,659	-
130	216	0041	8014	045	0045	52823000	MPSER-UAAL	12,151			-
130	216	0041	8014	045	0045	52830000	FICA-District Paid	5,338			-
130	216	0041	8014	045	0045	52920000	Cash In Lieu Of Benefits	934			-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
							Total Social Work Services	\$ 115,864	\$ 267,803	\$ 267,803	\$ -
130	218	0063	8012	045	0045	51440000	SAL Social Worker	\$ -	\$ -	\$ -	\$ -
130	218	0063	8014	045	0045	51250000	SAL Instruction Consulting	265,591	199,625	199,625	-
130	218	0063	8014	045	0045	52130000	Group Health and Accident	43,341	16,700	16,700	-
130	218	0063	8014	045	0045	52820000	MPSER-District Paid	79,089	104,863	104,863	-
130	218	0063	8014	045	0045	52823000	MPSER-UAAL	42,926			-
130	218	0063	8014	045	0045	52830000	FICA-District Paid	17,955			-
							Total Teacher Consultant Services	\$ 448,902	\$ 321,188	\$ 321,188	\$ -
130	219	0076	8012	045	0045	51490000	Other Professional Salaries	\$ -	\$ -	\$ -	\$ -
130	219	0076	8014	045	0045	51490000	Other Professional Salaries	35,899	52,890	52,890	-
130	219	0076	8014	045	0045	52820000	MPSER-District Paid	-	27,783	27,783	-
130	219	0076	8011	045	0045	52823000	MPSER-UAAL				-
130	219	0076	8014	045	0045	52830000	FICA-District Paid	2,746			-
130	219	0079	8014	045	0801	53450000	Copyright Fees/Software Licens	8,900	-	-	-
							Total Other Pupil Services	\$ 47,545	\$ 80,673	\$ 80,673	\$ -
130	221	0000	8014	045	0045	51940000	CS-PD Stipend	\$ -	\$ -	\$ -	\$ -
130	221	0000	8014	045	0045	51940000	CS-PD Stipend	3,808	6,300	6,300	-
130	221	0000	8014	045	0801	53220000	Contracted Sub Teachers	1,169	2,000	2,000	-
130	221	0000	8014	045	0045	52820000	MPSER-District Paid	1,010	3,309	3,309	-
130	221	0000	8014	045	0045	52820000	MPSER-District Paid				-
130	221	0000	8014	045	0045	52823000	MPSER-UAAL	555			-
130	221	0000	8014	045	0045	52830000	FICA-District Paid	274			-
130	221	0000	8014	045	0850	53220000	Contracted Sub Teachers	-	-	-	-
130	221	0000	8014	045	0801	53110000	Empl Reim (Conference)	594	-	-	-
							Total Improvement of Instruction	\$ 7,410	\$ 11,609	\$ 11,609	\$ -
130	226	0081	8014	045	0045	51160000	SAL Director/Coordinator	\$ -	\$ -	\$ -	\$ -
130	226	0081	8014	045	0045	51160000	SAL Director/Coordinator	165,152	178,717	178,717	-
130	226	0081	8014	045	0045	52130000	Group Health and Accident	32,144	25,534	25,534	-
130	226	0081	8014	045	0045	52820000	MPSER-District Paid	70,888	93,880	93,880	-
130	226	0081	8014	045	0045	51160000	SAL Director/Coordinator	-	-	-	-
130	226	0081	8014	045	0045	51910000	O/T Administration	68,813			-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
130	226	0081	8014	045	0045	52130000	Group Health and Accident				-
130	226	0081	8014	045	0045	52820000	MPSER-District Paid				-
130	226	0081	8014	045	0045	52823000	MPSER-UAAL	39,394			-
130	226	0081	8014	045	0045	52830000	FICA-District Paid	16,301			-
130	226	0081	8014	045	0045	53450000	Copyright Fees/Software Licens	5,098	-	-	-
Total Supv / Direction of Instr. Staff								\$ 397,790	\$ 298,131	\$ 298,131	\$ -
130	281	0076	8014	045	0045	51940000	CS-PD Stipend	\$ -	\$ -	\$ -	\$ -
130	281	0076	8014	045	0045	51490000	Other Professional Salaries	65,499			-
130	281	0076	8014	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	281	0000	8014	045	0045	52830000	FICA-District Paid	5,010			-
130	283	0000	8014	045	0045	51940000	CS-PD Stipend	610	7,350	7,350	-
130	283	0000	8014	045	0045	52820000	MPSER-District Paid	189	3,861	3,861	-
130	283	0000	8014	045	0045	52823000	MPSER-UAAL	103			-
130	283	0000	8014	045	0045	52830000	FICA-District Paid	43			-
130	283	0000	8014	045	0045	53220000	Empl Reim (Conference)	485	2,000	2,000	-
130	283	0000	8014	045	0045	51940000	CS-PD Stipend	-	72,989	72,989	-
130	283	0000	8014	045	0045	52820000	MPSER-District Paid	-	38,341	38,341	-
130	283	0000	8014	045	0801	53220000	Empl Reim (Conference)	1,050	-	-	-
Total Staff/Personnel Services								\$ 72,989	\$ 124,541	\$ 124,541	\$ -
130	371	0032	9013	045	0045	53130000	Staff Development/PMRM	\$ 3,995	\$ -	\$ -	\$ -
130	371	0032	8014	045	0045	51280000	Unemployment Compensation	-	5,003	5,003	-
130	371	0032	8014	045	0045	52820000	MPSER-District Paid	-	2,506	2,506	-
130	371	0041	8014	045	0045	51440000	SAL Social Worker	-	1,600	1,600	-
130	371	0041	8014	045	0045	52820000	Group Health and Accident	-	841	841	-
Total Non-Public School Pupils								\$ 3,995	\$ 9,950	\$ 9,950	\$ -
130	613	0000	0000	899	0045	59999000	Authorized & Unallocated	\$ -	\$ -	\$ -	\$ -
130	371	0000	8014	045	0801	59999000	Authorized & Unallocated	-	17,241	17,241	-
130	613	0000	8011	045	0045	59990000	Authorized & Unallocated	-	-	-	-
130	613	0000	8010	045	0045	59990000	Authorized & Unallocated	-	-	-	-
Total Fund Modifications								\$ -	\$ 17,241	\$ 17,241	\$ -

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
							TOTAL FED GRANT EXPENDITURES	\$ 1,156,100	\$ 1,238,615	\$ 1,238,615	\$ -
							Grant Surplus (Shortfall)				
							TOTAL SPECIAL ED EXPENDITURES	\$ 14,326,370	\$ 15,269,799	\$ 16,227,495	\$ 957,696
							Total Special Ed Surplus (Shortfall)	(4,661,973)	(699,387)	(1,594,839)	(895,452)



School District of the City of Pontiac
General Fund: Sub Fund 150 Athletic Budget Summary by Function
FY 2025-2026 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 15,231	\$ 47,000	\$ 47,000	\$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	<u>\$ 15,231</u>	<u>\$ 47,000</u>	<u>\$ 47,000</u>	<u>\$ -</u>
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Athletics	\$ 677,444	\$ 797,526	\$ 796,128	\$ (1,397)
TOTAL EXPENDITURES	<u>\$ 677,444</u>	<u>\$ 797,526</u>	<u>\$ 796,128</u>	<u>\$ (1,397)</u>
Net Surplus (Shortfall) - Current Year	\$ (662,213)	\$ (750,526)	\$ (749,128)	\$ 1,397

School District of the City of Pontiac
General Fund - Athletic Fund 150

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX

Revenues:						
150	000	0000	0000	071	0150	41711000
150	000	0000	0000	071	0150	41712000
150	000	0000	0000	071	0150	46110000

Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
Admissions	\$ 14,716	\$ 30,000	\$ 30,000	\$ -
Concessions	515	17,000	17,000	-
General Fund Modification	-	-	-	-
TOTAL REVENUES	\$ 15,231	\$ 47,000	\$ 47,000	\$ -

Expenditures:

150	259	0000	0000	071	0150	53990000
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Other Insrnce & Bond Premium	\$ 20,183	\$ 21,975	\$ 21,975	\$ -
Total	\$ 20,183	\$ 21,975	\$ 21,975	\$ -

150	266	0000	0000	054	1067	51960000
150	266	0000	0000	054	1067	52820000
150	266	0000	0000	054	1067	52823000
150	266	0000	0000	054	1067	52830000
150	266	0000	0000	054	1067	52840000
150	266	0000	0000	054	1067	52850000
150	266	0000	0000	071	0266	53190000
150	266	0000	0000	071	1067	51960000
150	266	0000	0000	071	1067	52820000
150	266	0000	0000	071	1067	52823000
150	266	0000	0000	071	1067	52830000

O/T Operations/Maintenance	\$ 4,052	\$ 4,418	\$ 4,418	\$ -
MPSER-District Paid	1,217	1,385	1,337	(47)
MPSER-UAAL	684	590	615	24
FICA-District Paid	306	338	338	-
Workmans Compensation	-	-	-	-
Unemployment Compensation	-	-	-	-
Contract Service/Trans EDK	-	-	-	-
O/T Operations/Maintenance	61,531	71,799	71,799	-
MPSER-District Paid	18,439	22,502	21,732	(770)
MPSER-UAAL	10,386	9,591	9,987	397
FICA-District Paid	4,668	5,493	5,493	-
Total	\$ 101,283	\$ 116,115	\$ 115,719	\$ (396)

150	271	0000	0000	071	0150	53310000
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Field Trips	\$ 24,219	\$ 40,000	\$ 40,000	\$ -
Total	\$ 24,219	\$ 40,000	\$ 40,000	\$ -

150	293	0000	0000	054	1067	51560000
150	293	0000	0000	054	1067	52820000
150	293	0000	0000	054	1067	52823000
150	293	0000	0000	054	1067	52830000
150	293	0000	0000	071	1067	52820000
150	293	0000	0000	071	1067	52823000
150	293	0000	0000	071	1067	52830000
150	293	0000	0000	071	0150	53192000
150	293	0000	0000	071	0150	53193000

SAL Athletic Coaches PMS	\$ 25,500	\$ -		\$ -
MPSER-District Paid	7,604			-
MPSER-UAAL	4,307			-
FICA-District Paid	1,928			-
MPSER-District Paid				-
MPSER-UAAL				-
FICA-District Paid				-
Contract Services Other (Officials)	-	-	-	-
Contract Services Other (EMS)	375	2,000	2,000	-

School District of the City of Pontiac
General Fund - Athletic Fund 150

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2023-24 Actual	2024-25 Amend #2	2025-26 Budget	Variance
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX					
150	293	0000	0000	071	0150	53194000	Contract Services Other (Police)	30,507	15,090	15,090	-
150	293	0000	0000	071	0150	53194000	Contract Services Other (Trainer)	-	33,138	33,138	-
150	293	0000	0000	071	0150	53196000	Contracted Coaches	106,250	132,552	132,552	-
150	293	0000	0000	071	0150	53196000	Contracted Asst. AD	-	-	-	-
150	293	0000	0000	071	0150	53220000	Empl Reim (Conference)	-	1,500	1,500	-
150	293	0000	0000	071	0150	53450000	Copyright Fees/Software Licens				-
150	293	0000	0000	071	0150	53610000	Printing & Binding	116	500	500	-
150	293	0000	0000	071	0150	54120000	Equipment Repair/Maint	280	600	600	-
150	293	0000	0000	071	0150	54910000	Game Crew HS	960	5,500	5,500	-
150	293	0000	0000	071	0150	55910000	Office Supplies	65	750	750	-
150	293	0000	0000	071	0150	55990000	Miscellaneous Supplies & Matl	1,520	3,000	3,000	-
150	293	0000	0000	071	0150	55991000	Miscellaneous Supplies	1,295	700	700	-
150	293	0000	0000	071	0150	55992000	Awards	1,707	1,800	1,800	-
150	293	0000	0000	071	0150	55993000	Athletic Uniforms	37,767	42,648	42,648	-
150	293	0000	0000	071	0150	56420000	New Equip/Furniture-Non Depr	1,568	24,005	24,005	-
150	293	0000	0000	071	0150	56550000	Vehicle				-
150	293	0000	0000	071	0150	57410000	Dues And Fees	6,639	6,500	6,500	-
150	293	0000	0000	071	0150	57910000	Miscellaneous Expenditures	11,766	10,000	10,000	-
150	293	0000	0000	071	1067	51162000	SAL Athletic Director	99,611	110,030	110,030	-
150	293	0000	0000	071	1067	51560000	SAL Athletic Coaches PHS	7,500	25,000	25,000	-
150	293	0000	0000	071	1067	51620000	SAL Secretarial	47,507	52,476	52,476	-
150	293	0000	0000	071	1067	51690000	SAL Secretarial Subs	600	3,500	3,500	-
150	293	0000	0000	071	1067	51690000	SAL Helper	6,650	1,500	1,500	-
150	293	0000	0000	071	1067	52130000	Group Health and Accident	42,784	45,873	45,873	-
150	293	0000	0000	071	1067	52820000	MPSER-District Paid	48,513	60,332	58,267	(2,065)
150	293	0000	2630	071	1067	52821000	MPSER-One Time				-
150	293	0000	0000	071	1067	52823000	MPSER-UAAL	27,260	25,714	26,778	1,064
150	293	0000	0000	071	1067	52830000	FICA-District Paid	11,180	14,727	14,727	-
Total								\$ 531,759	\$ 619,435	\$ 618,434	\$ (1,001)
TOTAL EXPENDITURES								\$ 677,444	\$ 797,526	\$ 796,128	\$ (1,397)
Surplus (Shortfall)								\$ (662,213)	\$ (750,526)	\$ (749,128)	\$ 1,397



School District of the City of Pontiac
Debt Service (General Fund Debt) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
REVENUE				
Local				
State				
Federal				
County & Interdistrict				
Other Financing Sources	\$ 18,362,022	\$ -	\$ -	\$ -
TOTAL REVENUE	<u>\$ 18,362,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES				
<u>Supporting Services</u>				
Bond and note principal	\$ 19,235,000	\$ 1,030,000	\$ 1,065,000	\$ 35,000
Bond and note interest	\$ 377,075	\$ 217,539	\$ 184,356	\$ (33,183)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 19,612,075</u>	<u>\$ 1,247,539</u>	<u>\$ 1,249,356</u>	<u>\$ 1,817</u>

School District of the City of Pontiac
Debt Fund (General Fund Obligations) 170

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
170	000	0000	0000	000	0000	45960000	Proceeds from Refinancing	\$ 75	\$ -	\$ -	\$ -
170	000	0000	0000	000	0000	46110000	Debt Forgiveness	18,361,947			
170	000	0000	0000	000	0000	46110000	Transfer from General Fund	-	-	-	-
TOTAL REVENUES								\$ 18,362,022	-	-	-
170	511	2022	0000	066	0066	57120000	Bond Principal	\$ 1,000,000	1,030,000	1,065,000	\$ 35,000
170	511	2022	0000	066	0066	57210000	Bond Interest	250,128	217,539	184,356	(33,183)
170	511	2022	0000	066	0066	57320000	Escrow Payment	-	-	-	
170	511	2022	0000	066	0066	57910000	Other Expenditures				
TOTAL 2018A Refunding Bond Debt								\$ 1,250,128	1,247,539	1,249,356	1,817
170	511	2014	0000	066	0066	57120000	Bond Principal	\$ 9,425,000	-	-	\$ -
170	511	2014	0000	066	0066	57210000	Bond Interest	65,614	-	-	
170	511	2014	0000	066	0066	57320000	Escrow Payment				
170	511	2014	0000	066	0066	57910000	Other Expenditures				
TOTAL 2014 Emergency Loan Debt								\$ 9,490,614	-	-	-
170	511	2015	0000	066	0066	57120000	Bond Principal	\$ 8,810,000	-	-	\$ -
170	511	2015	0000	066	0066	57210000	Bond Interest	61,333	-	-	
170	511	2015	0000	066	0066	57320000	Escrow Payment				
170	511	2015	0000	066	0066	57910000	Other Expenditures				
TOTAL 2015 Emergency Loan Debt								\$ 8,871,333	-	-	-
TOTAL EXPENDITURES								\$ 19,612,075	1,247,539	1,249,356	1,817



School District of the City of Pontiac

Food Service Fund Budget Summary by Function FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
Revenues				
Local Sources	\$ 74,446	\$ 17,000	\$ 17,000	\$ -
State Sources	136,576	289,446	298,129	8,683
Federal Sources	3,284,385	3,689,291	3,799,970	110,679
Other Financing Sources	-	-	-	-
	<u>\$ 3,495,407</u>	<u>\$ 3,995,737</u>	<u>\$ 4,115,099</u>	<u>\$ 119,362</u>
Expenditures				
Staff Support Services	\$ 1,017	\$ 300	\$ 300	\$ -
School Administration	-	-	-	-
Food Services	3,520,312	3,882,394	3,978,570	96,176
Capital Outlay	-	-	-	-
Transfer to General Fund	-	100,000	103,000	-
	<u>\$ 3,521,329</u>	<u>\$ 3,982,694</u>	<u>\$ 4,081,870</u>	<u>\$ 96,176</u>
Net Surplus (Shortfall) - Current Year	\$ (25,922)	\$ 13,043	\$ 33,229	
Beginning Fund Balance	25,922	-	13,043	
Projected Ending Fund Balance	\$ -	\$ 13,043	\$ 46,272	

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Budget	Variance
250	000	0000	0000	000	0074	41510000	Earnings on Investment	\$ -	\$ 1,000	\$ 1,000	\$ -
250	000	0000	0000	000	0074	41620110	Adult Meals	-	-	-	-
250	000	0000	0000	000	0074	41640000	A-La-Carte Sales	1,558	16,000	16,000	-
250	000	0000	0000	000	0074	41650000	Catering Revenue	-	-	-	-
250	000	0000	0000	000	0074	41999000	Misc Local Revenues	72,888	-	-	-
Total Local Sources								\$ 74,446	\$ 17,000	\$ 17,000	\$ -
250	000	0000	6422	000	0074	43120000	State Revenue-Restricted Sect 147	\$ -	\$ 162,482	\$ 167,357	\$ 4,874
250	000	0000	3100	000	0074	43120110	State Rev-Restr Lunch	136,576	126,964	130,772	3,809
Total State Sources								136,576	289,446	298,129	8,683
250	000	0000	8500	000	0074	44140110	Rstr Fed thru St Breakfast Program	\$ 767,694	\$ 920,000	\$ 947,600	\$ 27,600
250	000	0000	8510	000	0074	44140110	Rstr Fed thru St Lunch Program	2,112,045	2,497,000	2,571,910	74,910
250	000	0000	8530	000	0074	44140110	Rstr Fed thru St Child Care Food Program	149,931	20,677	21,298	620
250	000	0000	8560	000	0074	44140110	Rstr Fed thru St Fresh Fruit/Veg.	121,650	72,800	74,984	2,184
250	000	0000	8580	000	0074	44140110	Rstr Fed thru St Summer Lunch	13,450	16,813	17,318	504
250	000	0000	8610	000	0074	44140110	Rstr Fed thru St Lunch	-	-	-	-
250	000	0000	7810	000	0074	44810110	USDA Commodities	119,615	162,000	166,860	4,860
Total Federal Sources								\$ 3,284,385	\$ 3,689,291	\$ 3,799,970	\$ 110,679
TOTAL REVENUES								\$ 3,495,407	\$ 3,995,737	\$ 4,115,099	\$ 119,362
250	283	0000	0000	074	0074	58220000	Payments to ISD for Srvs	\$ 1,017	\$ 300	\$ 300	\$ -
Total Staff Services								\$ 1,017	\$ 300	\$ 300	\$ -
250	297	0000	8581	045	0045	51960000	O/T Operations/Maintenance	\$ -	\$ -	\$ -	\$ -
250	297	0000	8581	045	0045	52820000	MPSER-District Paid	-	-	-	-
250	297	0000	8581	045	0045	52823000	MPSER-UAAL	-	-	-	-
250	297	0000	8581	045	0045	52830000	FICA-District Paid	-	-	-	-

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Budget	Variance
250	297	0000	8581	045	0045	52840000	Workmans Compensation	-	-	-	-
250	297	0000	8581	045	0045	52850000	Unemployment Compensation	-	-	-	-
250	297	0000	0000	074	0048	53410000	Telephone	-	-	-	-
250	297	0000	0000	074	0074	51620000	SAL Secretarial	-	-	-	-
250	297	0000	0000	074	0074	51630000	Aides Salary	-	-	-	-
250	297	0000	0000	074	0074	51650000	SAL Food Service	794,099	849,455	857,950	8,495
250	297	0000	0000	074	0074	51690000	SAL Helper	84,318	96,789	97,757	968
250	297	0000	0000	074	0074	51790000	SAL Incentive	29,000	29,000	29,290	290
250	297	0000	0000	074	0074	51860000	SAL Sub Ops/Teaching Asst	37,698	39,524	39,919	395
250	297	0000	0000	074	0074	51920000	SAL Extra Duty	-	-	-	-
250	297	0000	0000	074	0074	51960000	O/T Operations/Maintenance	3,141	32,910	33,897	987
250	297	0000	0000	074	0074	52130000	Group Health and Accident	78,274	94,396	97,228	2,832
250	297	0000	0000	074	0074	52820000	MPSER-District Paid	258,406	328,342	338,193	9,850
250	297	0000	0000	074	0074	52823000	MPSER-UAAL	137,921	139,944	144,142	4,198
250	297	0000	0000	074	0074	52830000	FICA-District Paid	71,063	80,147	82,552	2,404
250	297	0000	0000	074	0074	52840000	Workmans Compensation	-	15,983	16,462	479
250	297	0000	0000	074	0074	52850000	Unemployment Compensation	-	5,328	5,487	160
250	297	0000	0000	074	0074	52990000	Other Benefits	-	-	-	-
250	297	0000	0000	074	0074	53150000	Contacted Mgt Svcs	530,851	552,032	568,593	16,561
250	297	0000	0000	074	0074	53190000	Contract Service/Trans EDK	-	-	-	-
250	297	0000	0000	074	0074	53220000	Empl Reim (Conference)	-	-	-	-
250	297	0000	0000	074	0074	53222000	Travel & Lodging	-	-	-	-
250	297	0000	0000	074	0074	53510000	Advertisement	-	-	-	-
250	297	0000	0000	074	0074	53610000	Printing & Binding	2,018	1,500	1,545	45
250	297	0000	0000	074	0074	53840000	Waste & Trash Disposal	31,743	32,000	32,960	960
250	297	0000	0000	074	0074	54110000	Land/Buildings Repair & Maint	-	-	-	-
250	297	0000	0000	074	0074	54120000	Equipment Repair/Maint	12,613	10,000	10,300	300
250	297	0000	0000	074	0048	54140000	Software Maintenance Agreement	21,845	30,000	30,900	900
250	297	0000	0000	074	0074	55610000	Food Supplies/Materials	1,278,165	1,333,044	1,373,035	39,991
250	297	0000	0000	074	0074	55640000	Non Food Items	-	-	-	-
250	297	0000	0000	074	0074	55910000	Office Supplies	1,881	1,000	1,030	30
250	297	0000	0000	074	0074	55990000	Miscellaneous Supplies & Matl	10,969	45,000	46,350	1,350
250	297	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	297	0000	0000	074	0074	57410000	Dues And Fees	406	2,000	2,060	60
250	297	0000	0000	074	0074	57910000	Miscellaneous Expenditures	12,156	2,000	2,060	60

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Budget	Variance
250	297	0000	7810	074	0074	55650000	USDA Commodity Usage	119,615	162,000	166,860	4,860
250	297	0000	8569	012	0074	55640000	Non Food Items	-	-	-	-
250	297	0000	9996	074	0074	55990000	Miscellaneous Supplies & Matl	4,130	-	-	-
250	297	0000	9996	074	0074	57410000	Dues And Fees	-	-	-	-
Total Food Services								\$ 3,520,312	\$ 3,882,394	\$ 3,978,570	\$ 96,176
250	456	0000	0000	001	0074	56410000	New Equip/Furniture-Depr	\$ -	\$ -	\$ -	\$ -
250	456	0000	0000	012	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	019	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	020	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	029	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	030	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	456	0000	0000	074	0074	56420000	New Equip/Furniture-Non Depr	-	-	-	-
Total Capital / Building Improvement								\$ -	\$ -	\$ -	\$ -
250	611	0000	0000	074	0074	59990000	Indirect Cost Recovery	\$ -	\$ 100,000	\$ 103,000	\$ -
250	611	0000	8500	074	0074	59990000	Indirect Cost Recovery	-	-	-	-
250	611	0000	8510	074	0074	59990000	Indirect Cost Recovery	-	-	-	-
Total Fund Modifications								\$ -	\$ 100,000	\$ 103,000	\$ -
TOTAL EXPENDITURES								\$ 3,521,329	\$ 3,982,694	\$ 4,081,870	\$ 96,176



School District of the City of Pontiac

Student Activity Fund Budget Summary by Function FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 96,258	\$ 97,000	\$ 97,000	\$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 96,258	\$ 97,000	\$ 97,000	\$ -
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ 98,463	\$ 121,750	\$ 97,000	-
TOTAL EXPENDITURES	\$ 98,463	\$ 121,750	\$ 97,000	\$ -
Net Surplus (Shortfall) - Current Year	\$ (2,205)	\$ (24,750)	\$ -	
Beginning Fund Balance	\$ 177,163	\$ 174,958	\$ 174,958	
Projected Ending Fund Balance	\$ 174,958	\$ 150,208	\$ 174,958	

School District of the City of Pontiac
Special Revenue Fund - Student Activities Fund 290

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
290	000	4311	0000	000	0010	41790000	Student Activity Revenue - Frost	\$ 707	\$ 1,500	\$ 1,500	\$ -
290	000	4312	0000	000	0012	41790000	Student Activity Revenue - Herrington	100	1,000	1,000	-
290	000	4314	0000	000	0019	41790000	Student Activity Revenue - Owen	2,583	2,000	2,000	-
290	000	4315	0000	000	0054	41790000	Student Activity Revenue - PMS	4,582	3,000	3,000	-
290	000	4316	0000	000	0029	41790000	Student Activity Revenue - Whitman	15,023	1,500	1,500	-
290	000	4317	0000	000	0001	41790000	Student Activity Revenue - Alcott	-	1,000	1,000	-
290	000	4323	0000	000	0020	41790000	Student Activity Revenue - Rogers	-	3,000	3,000	-
290	000	4330	0000	000	0030	41790000	Student Activity Revenue - WHRC	-	1,000	1,000	-
290	000	4334	0000	000	0050	41790000	Student Activity Revenue - Kennedy	5,022	3,000	3,000	-
290	000	4365	0000	000	0071	41790000	Student Activity Revenue - PHS Battle/Band	-	3,000	3,000	-
290	000	4366	0000	000	0071	41790000	Student Activity Revenue - PHS Art Grant	2,000	500	500	-
290	000	4367	0000	000	0071	41790000	Student Activity Revenue - PHS Robotics	-	3,000	3,000	-
290	000	4368	0000	000	0071	41790000	Student Activity Revenue - PHS	23,863	6,000	6,000	-
290	000	4369	0000	000	0150	41790000	Student Activity Revenue - Athletics	26,026	13,000	13,000	-
290	000	4398	0000	000	0065	41790000	Student Activity Revenue - Admin	1,692	1,000	1,000	-
290	000	4400	0000	000	0049	41790000	Student Activity Revenue - ITA	4,768	10,000	10,000	-
290	000	4401	0000	000	0049	41790000	Student Activity Revenue - ITA Robotics	2,014	36,000	36,000	-
290	000	4402	0000	000	0080	41790000	Student Activity Revenue - Care Closet	7,878	7,500	7,500	-
TOTAL REVENUES								96,258	97,000	97,000	-

290	296	4311	0000	000	0010	57920000	Student Activity Expenditure - Frost	\$ 598	\$ 1,250	\$ 1,500	\$ 250
290	296	4312	0000	000	0012	57920000	Student Activity Expenditure - Herrington	3,879	5,000	1,000	(4,000)
290	296	4314	0000	000	0019	57920000	Student Activity Expenditure - Owen	2,234	3,000	2,000	(1,000)
290	296	4315	0000	000	0054	57920000	Student Activity Expenditure - PMS	5,806	3,000	3,000	-
290	296	4316	0000	000	0029	57920000	Student Activity Expenditure - Whitman	5,077	1,500	1,500	-
290	296	4317	0000	000	0001	57920000	Student Activity Expenditure - Alcott	924	1,000	1,000	-
290	296	4323	0000	000	0020	57920000	Student Activity Expenditure - Rogers	-	3,000	3,000	-
290	296	4330	0000	000	0030	57920000	Student Activity Expenditure - WHRC	-	1,000	1,000	-
290	296	4334	0000	000	0050	57920000	Student Activity Expenditure - Kennedy	6,484	3,000	3,000	-
290	296	4365	0000	000	0071	57920000	Student Activity Expenditure - PHS B/Bands	2,198	3,000	3,000	-
290	296	4366	0000	000	0071	57920000	Student Activity Expenditure - PHS Art Grant	-	500	500	-
290	296	4367	0000	000	0071	57920000	Student Activity Expenditure - PHS Robotics	-	3,000	3,000	-
290	296	4368	0000	000	0071	57920000	Student Activity Expenditure - PHS	23,818	12,000	6,000	(6,000)
290	296	4369	0000	000	0150	57912000	Student Activity Expenditure - Bank Fees	159	-	-	-
290	296	4369	0000	000	0150	57920000	Student Activity Expenditure - Athletics	3,919	13,000	13,000	-
290	296	4398	0000	000	0065	57920000	Student Activity Expenditure - Admin	873	2,000	1,000	(1,000)
290	296	4400	0000	000	0049	57920000	Student Activity Expenditure - ITA	15,327	10,000	10,000	-
290	296	4401	0000	000	0049	57920000	Student Activity Expenditure - ITA Robotics	25,002	49,000	36,000	(13,000)
290	296	4402	0000	000	0080	57920000	Student Activity Revenue - Care Closet	2,165	7,500	7,500	-
TOTAL EXPENDITURES								\$ 98,463	\$ 121,750	\$ 97,000	\$ (24,750)



School District of the City of Pontiac
Debt Service (Bond 2020 Series I) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 5,777,137	\$ 5,980,000	\$ 4,561,059	\$ (1,418,941)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 5,777,137	\$ 5,980,000	\$ 4,561,059	\$ (1,418,941)
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Bond and note redemption	\$ 2,390,000	\$ 2,720,000	\$ 1,235,000	\$ (1,485,000)
Bond and note interest	3,611,750	3,492,250	3,356,250	(136,000)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ 6,001,750	\$ 6,212,250	\$ 4,591,250	\$ (1,621,000)
Net Surplus (Shortfall) - Current Year	\$ (224,613)	\$ (232,250)	\$ (30,191)	
Beginning Fund Balance	1,177,089	952,476	720,226	
Projected Ending Fund Balance	\$ 952,476	\$ 720,226	\$ 690,035	

School District of the City of Pontiac
Debt Fund (Bond 2020 Series I) 320

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
320	000	0000	0000	000	0000	41110000	Property Taxes	\$ 5,710,183	\$ 5,900,000	\$ 4,501,059	\$ (1,398,941)
320	000	0000	0000	000	0000	41510000	Interest Earnings	66,954	80,000	60,000	(20,000)
320	000	0000	0000	000	0000	46110000	Fund Modification	-	-	-	-
TOTAL REVENUES								5,777,137	5,980,000	4,561,059	(1,418,941)
320	511	0000	0000	066	0066	57120000	Bond Principal	\$ 2,390,000	\$ 2,720,000	\$ 1,235,000	\$ (1,485,000)
320	511	0000	0000	066	0066	57210000	Bond Interest	3,611,750	3,492,250	3,356,250	(136,000)
320	511	0000	0000	066	0066	57320000	Escrow Payment	-	-	-	-
320	511	0000	0000	066	0066	57910000	Other Expenditures	-	-	-	-
TOTAL EXPENDITURES								6,001,750	6,212,250	4,591,250	(1,621,000)



School District of the City of Pontiac
Debt Service (Bond 2020 Series II) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 1,125,064	\$ 1,515,000	\$ 1,522,651	\$ 7,651
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 1,125,064	\$ 1,515,000	\$ 1,522,651	\$ 7,651
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Bond and note redemption	\$ -	\$ -	\$ -	\$ -
Bond and note interest	1,042,193	1,136,938	1,556,938	420,000
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ 1,042,193	\$ 1,136,938	\$ 1,556,938	\$ 420,000
Net Surplus (Shortfall) - Current Year	\$ 82,871	\$ 378,062	\$ (34,287)	
Beginning Fund Balance	-	82,871	460,933	
Projected Ending Fund Balance	\$ 82,871	\$ 460,933	\$ 426,646	

School District of the City of Pontiac
Debt Fund (Bond 2020 Series I) 323

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXXXX

323	000	0000	0000	000	0000	41110000
323	000	0000	0000	000	0000	41510000
323	000	0000	0000	000	0000	46110000

323	511	0000	0000	066	0066	57120000
323	511	0000	0000	066	0066	57210000
323	511	0000	0000	066	0066	57320000
323	511	0000	0000	066	0066	57910000

Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
Property Taxes	\$ 1,125,064	\$ 1,500,000	\$ 1,512,651	\$ 12,651
Interest Earnings	-	15,000	10,000	(5,000)
Fund Modification	-	-	-	-
TOTAL REVENUES	\$ 1,125,064	\$ 1,515,000	\$ 1,522,651	\$ 7,651
Bond Principal	\$ -	\$ -	\$ -	\$ -
Bond Interest	1,042,193	1,136,938	1,556,938	420,000
Escrow Payment	-	-	-	-
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ 1,042,193	\$ 1,136,938	\$ 1,556,938	\$ 420,000



School District of the City of Pontiac
Debt Service (Bond 2020 Series III) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ -	\$ -	\$ 1,375,075	\$ 1,375,075
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 1,375,075	\$ 1,375,075
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Bond and note redemption	\$ -	\$ -	\$ -	\$ -
Bond and note interest	-	-	1,311,646	1,311,646
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,311,646	\$ 1,311,646
Net Surplus (Shortfall) - Current Year	\$ -	\$ -	\$ 63,429	
Beginning Fund Balance	-	-	-	
Projected Ending Fund Balance	\$ -	\$ -	\$ 63,429	

School District of the City of Pontiac
Debt Fund (Bond 2020 Series III) 325

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX

325	000	0000	0000	000	0000	41110000
325	000	0000	0000	000	0000	41510000
325	000	0000	0000	000	0000	46110000

325	511	0000	0000	066	0066	57120000
325	511	0000	0000	066	0066	57210000
325	511	0000	0000	066	0066	57320000
325	511	0000	0000	066	0066	57910000

Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
Property Taxes	\$ -	\$ -	\$ 1,365,075	\$ 1,365,075
Interest Earnings	-	-	10,000	10,000
Fund Modification	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,375,075	\$ 1,375,075
Bond Principal	\$ -	\$ -	\$ -	\$ -
Bond Interest	-	-	1,311,646	1,311,646
Escrow Payment	-	-	-	-
Other Expenditures	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,311,646	\$ 1,311,646



School District of the City of Pontiac
Capital Projects (Sinking Fund) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
REVENUE				
Local	\$ 3,242,066	\$ 3,340,000	\$ 3,164,135	\$ (175,865)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 3,242,066	\$ 3,340,000	\$ 3,164,135	\$ (175,865)
EXPENDITURES				
<u>Supporting Services</u>				
Other Business Services	\$ 15,183	\$ 15,000	\$ 15,000	\$ -
Professional Services	17,262	4,000	4,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	-	-
Building Improvements	1,559,205	5,200,000	7,000,000	1,800,000
Retainage	-	-	-	-
TOTAL EXPENDITURES	\$ 1,591,650	\$ 5,219,000	\$ 7,019,000	\$ (5,219,000)
Net Surplus (Shortfall) - Current Year	\$ 1,650,416	\$ (1,879,000)	\$ (3,854,865)	
Beginning Fund Balance	5,933,978	7,584,394	5,705,394	
Projected Ending Fund Balance	\$ 7,584,394	\$ 5,705,394	\$ 1,850,529	

School District of the City of Pontiac
Capital Project Fund (Sinking Fund) 410

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
REVENUES:											
410	000	0000	0000	000	0410	41110000	Property Taxes	\$ 2,764,202	\$ 2,970,000	\$ 2,944,135	\$ (25,865)
410	000	0000	0000	000	0410	41190000	Delinquent/Other Taxes	-	20,000	20,000	-
410	000	0000	0000	000	0000	41510000	Interest Earnings	477,864	350,000	200,000	(150,000)
							TOTAL REVENUES	\$ 3,242,066	\$ 3,340,000	\$ 3,164,135	\$ (175,865)
EXPENDITURES:											
410	259	0000	0000	099	0410	57610000	Tax Abatement & Write Off	\$ -	\$ 15,000	\$ 15,000	\$ -
410	261	0000	0000	099	0410	53910000	Property & Liability Insurance	15,183	-	-	-
410	456	0000	0000	099	0410	53170000	Legal Services	-	4,000	4,000	-
410	456	0000	0000	099	0410	53190000	Professional Services	17,262	-	-	-
410	456	0000	0000	099	0410	56220000	Building Improvements	123,069	300,000	7,000,000	6,700,000
410	456	0000	0000	099	0410	56225000	Retainage	-	-	-	-
410	511	0000	0000	099	0410	57120000	Principal on Debt	-	-	-	-
410	511	0000	0000	099	0410	57210000	Interest on Debt	-	-	-	-
							TOTAL DISTRICT WIDE	\$ 155,514	\$ 319,000	\$ 7,019,000	\$ 6,700,000
ALCOTT											
410	456	0000	0000	001	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
410	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	001	0066	56242000	Professional Services	-	-	-	-
							TOTAL ALCOTT ELEMENTARY	\$ -	\$ -	\$ -	\$ -
FROST/PEACE											
410	456	0000	0000	010	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
410	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	010	0066	56242000	Professional Services	-	-	-	-
							TOTAL FROST (PEACE) ELEMENTARY	\$ -	\$ -	\$ -	\$ -
HERRINGTON											

School District of the City of Pontiac
Capital Project Fund (Sinking Fund) 410

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
410	456	0000	0000	012	0066	56220000	Building Improvements	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
410	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	012	0066	56242000	Professional Services	-	-	-	-
TOTAL HERRINGTON ELEMENTARY								\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)
OWEN											
410	456	0000	0000	019	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
410	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	019	0066	56242000	Professional Services	-	-	-	-
TOTAL OWEN ELEMENTARY								\$ -	\$ -	\$ -	\$ -
ROGERS											
410	456	0000	0000	020	0066	56220000	Building Improvements	\$ 6,854	\$ 500,000	\$ -	\$ (500,000)
410	452	0000	0000	020	0066	56220000	Site Improvements	-	-	-	-
410	456	0000	0000	020	0066	56242000	Professional Services	-	-	-	-
TOTAL ROGERS ELEMENTARY								\$ 6,854	\$ 500,000	\$ -	\$ (500,000)
WHITMAN											
410	456	0000	0000	029	0066	56220000	Building Improvements	\$ 5,996	\$ -	\$ -	\$ -
410	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	029	0066	56242000	Professional Services	-	-	-	-
TOTAL WHITMAN ELEMENTARY								\$ 5,996	\$ -	\$ -	\$ -
WHRC/ITA											
410	456	0000	0000	030	0066	56220000	Building Improvements	\$ 78,805	\$ -	\$ -	\$ -
410	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	030	0066	56242000	Professional Services	-	-	-	-
TOTAL WHRC/ITA BUILDING								\$ 78,805	\$ -	\$ -	\$ -
KENNEDY											
410	456	0000	0000	050	0066	56220000	Building Improvements	\$ 9,804	\$ -	\$ -	\$ -
410	452	0000	0000	050	0066	56310000	Site Improvements	-	-	-	-

School District of the City of Pontiac
Capital Project Fund (Sinking Fund) 410

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
410	456	0000	0000	050	0066	56242000

Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
Professional Services	-	-	-	-
TOTAL KENNEDY PROPERTY	\$ 9,804	\$ -	\$ -	\$ -

PONTIAC MIDDLE SCHOOL

410	456	0000	0000	054	0066	56220000
410	452	0000	0000	054	0066	56310000
410	456	0000	0000	054	0066	56242000

Building Improvements	\$ 83,685	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-
Professional Services	-	-	-	-
TOTAL PMS	\$ 83,685	\$ -	\$ -	\$ -

ODELL NAILS ADMINISTRATION

410	456	0000	0000	065	0066	56220000
410	452	0000	0000	065	0066	56310000
410	456	0000	0000	065	0066	56242000

Building Improvements	\$ 1,500	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-
Professional Services	-	-	-	-
TOTAL ODELL NAILS ADMIN BLDG	\$ 1,500	\$ -	\$ -	\$ -

PONTIAC HIGH SCHOOL

410	456	0000	0000	071	0066	56220000
410	452	0000	0000	071	0066	56310000
410	456	0000	0000	071	0066	56242000

Building Improvements	\$ 1,214,104	\$ 3,000,000	\$ -	\$ (3,000,000)
Site Improvements	-	-	-	-
Professional Services	-	-	-	-
TOTAL PHS	\$ 1,214,104	\$ 3,000,000	\$ -	\$ (3,000,000)

FELL CENTER

410	456	0000	0000	095	0066	56220000
410	452	0000	0000	095	0066	56310000
410	456	0000	0000	095	0066	56242000

Building Improvements	\$ 35,388	\$ 400,000	\$ -	\$ (400,000)
Site Improvements	-	-	-	-
Professional Services	-	-	-	-
TOTAL FELL CENTER	\$ 35,388	\$ 400,000	\$ -	\$ (400,000)

TOTAL EXPENDITURES	\$ 1,591,650	\$ 5,219,000	\$ 7,019,000	\$ 1,800,000
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School District of the City of Pontiac
Capital Projects (Bond 2020 Series I/II) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 876,749	\$ 700,004	\$ -	\$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 876,749	\$ 700,004	\$ -	\$ -
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Building Improvements	\$ 11,904,093	\$ 7,398,505	\$ -	\$ (2,398,505)
Instructional Technology	629,452	750,000	-	(750,000)
Furniture & Equipment	697,299	355,000	-	(355,000)
Site Improvements	-	-	-	-
Professional Fees	1,649,864	2,603,000	-	(1,053,000)
Other	145,174	-	-	-
TOTAL EXPENDITURES	\$ 15,025,882	\$ 11,106,505	\$ -	\$ (4,556,505)
Net Surplus (Shortfall) - Current Year	\$ (14,149,133)	\$ (10,406,501)	\$ -	
Beginning Fund Balance	24,555,634	10,406,501	-	
Projected Ending Fund Balance	10,406,501	-	-	

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series II) 423

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
423	000	0000	0000	000	0066	41510000	Earnings on Investment	\$ 876,749	\$ 700,004	\$ -	\$ (700,004)
423	000	0000	0000	000	0066	45950000	Bond Proceeds	-	-	-	-
TOTAL REVENUES								\$ 876,749	\$ 700,004	\$ -	\$ (700,004)
ALCOTT ELEMENTARY											
423	456	0000	0000	001	0066	56220000	Building Improvements	-	-	-	\$ -
423	456	0000	0000	001	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	001	0066	56405000	Instructional Technology	89,386	-	-	-
423	456	0000	0000	001	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	001	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	001	0066	53156000	CM	-	-	-	-
423	455	0000	0000	001	0066	53190000	Professional Services	-	-	-	-
TOTAL ALCOTT ELEMENTARY								89,386	-	-	-
FROST (PEACE) ELEMENTARY											
423	456	0000	0000	010	0066	56220000	Building Improvements	-	-	-	\$ -
423	456	0000	0000	010	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	010	0066	56405000	Instructional Technology	109,876	-	-	-
423	456	0000	0000	010	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	010	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	010	0066	53156000	CM	-	-	-	-
423	455	0000	0000	010	0066	53190000	Professional Services	-	-	-	-
TOTAL FROST (PEACE) ELEMENTARY								109,876	-	-	-
HERRINGTON ELEMENTARY											
423	456	0000	0000	012	0066	56220000	Building Improvements	\$ 871,200	\$ 2,000,000	\$ -	\$ (2,000,000)
423	456	0000	0000	012	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	012	0066	56405000	Instructional Technology	105,110	150,000	-	(150,000)
423	456	0000	0000	012	0066	56410000	Furniture & Equipment	2,499	5,000	-	(5,000)
423	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	012	0066	53155000	Architect	349,000	300,000	-	(300,000)
423	455	0000	0000	012	0066	53156000	CM	75,907	200,000	-	(200,000)
423	455	0000	0000	012	0066	53190000	Professional Services	28,589	50,000	-	(50,000)
TOTAL HERRINGTON ELEMENTARY								1,432,305	2,705,000	-	(2,705,000)
OWEN ELEMENTARY											

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series II) 423

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
423	000	0000	0000	000	0066	41510000	Earnings on Investment	\$ 876,749	\$ 700,004	\$ -	\$ (700,004)
423	000	0000	0000	000	0066	45950000	Bond Proceeds	-	-	-	-
423	456	0000	0000	019	0066	56220000	Building Improvements	5,406	-	-	\$ -
423	456	0000	0000	019	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	019	0066	56405000	Instructional Technology	148,136	-	-	-
423	456	0000	0000	019	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	019	0066	53155000	Architect	252,577	-	-	-
423	455	0000	0000	019	0066	53156000	CM	-	-	-	-
423	455	0000	0000	019	0066	53190000	Professional Services	3,200	-	-	-
TOTAL OWEN ELEMENTARY								409,319	-	-	-
ROGERS ELEMENTARY											
423	456	0000	0000	020	0066	56220000	Building Improvements	\$ 814,031	\$ 2,000,000	\$ -	\$ (2,000,000)
423	456	0000	0000	020	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	020	0066	56405000	Instructional Technology	84,050	100,000	-	(100,000)
423	456	0000	0000	020	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	020	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	020	0066	53155000	Architect	490,432	500,000	-	(500,000)
423	455	0000	0000	020	0066	53156000	CM	71,010	400,000	-	(400,000)
423	455	0000	0000	020	0066	53190000	Professional Services	33,514	200,000	-	(200,000)
TOTAL ROGERS ELEMENTARY								1,493,037	3,200,000	-	(3,200,000)
WHITMAN ELEMENTARY											
423	456	0000	0000	029	0066	56220000	Building Improvements	-	-	-	\$ -
423	456	0000	0000	029	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	029	0066	56405000	Instructional Technology	-	-	-	-
423	456	0000	0000	029	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	029	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	029	0066	53156000	CM	-	-	-	-
423	455	0000	0000	029	0066	53190000	Professional Services	-	-	-	-
TOTAL WHITMAN ELEMENTARY								-	-	-	-
WHRC/ITA BUILDING											
423	456	0000	0000	030	0066	56220000	Building Improvements	\$ 1,272,295	\$ 3,398,505	\$ -	\$ (3,398,505)
423	456	0000	0000	030	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	030	0066	56405000	Instructional Technology	12,009	500,000	-	(500,000)

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series II) 423

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
423	000	0000	0000	000	0066	41510000	Earnings on Investment	\$ 876,749	\$ 700,004	\$ -	\$ (700,004)
423	000	0000	0000	000	0066	45950000	Bond Proceeds	-	-	-	-
423	456	0000	0000	030	0066	56410000	Furniture & Equipment	73,538	350,000	-	(350,000)
423	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	030	0066	53155000	Architect	121,198	253,000	-	(253,000)
423	455	0000	0000	030	0066	53156000	CM	176,001	400,000	-	(400,000)
423	455	0000	0000	030	0066	53190000	Professional Services	4,545	300,000	-	(300,000)
TOTAL WHRC/ITA BUILDING								1,659,586	5,201,505	-	(5,201,505)
PONTIAC MIDDLE SCHOOL											
423	456	0000	0000	054	0066	56220000	Building Improvements	41,584	-	-	\$ -
423	456	0000	0000	054	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	054	0066	56405000	Instructional Technology	36,852	-	-	-
423	456	0000	0000	054	0066	56410000	Furniture & Equipment	254,366	-	-	-
423	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	054	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	054	0066	53156000	CM	-	-	-	-
423	455	0000	0000	054	0066	53190000	Professional Services	-	-	-	-
TOTAL PMS								332,802	-	-	-
ODELL NAILS ADMIN BUILDING											
423	456	0000	0000	065	0066	56220000	Building Improvements	27,317	-	-	\$ -
423	456	0000	0000	065	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	065	0066	56405000	Instructional Technology	-	-	-	-
423	456	0000	0000	065	0066	56410000	Furniture & Equipment	-	-	-	-
423	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	065	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	065	0066	53156000	CM	-	-	-	-
423	455	0000	0000	065	0066	53190000	Professional Services	-	-	-	-
TOTAL ODELL NAILS ADMIN BLDG								27,317	-	-	-
PONTIAC HIGH SCHOOL											
423	456	0000	0000	071	0066	56220000	Building Improvements	8,836,182	-	-	\$ -
423	456	0000	0000	071	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	071	0066	56405000	Instructional Technology	44,033	-	-	-
423	456	0000	0000	071	0066	56410000	Furniture & Equipment	346,237	-	-	-
423	452	0000	0000	071	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	071	0066	53155000	Architect	-	-	-	-

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series II) 423

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
423	000	0000	0000	000	0066	41510000	Earnings on Investment	\$ 876,749	\$ 700,004	\$ -	\$ (700,004)
423	000	0000	0000	000	0066	45950000	Bond Proceeds	-	-	-	-
423	455	0000	0000	071	0066	53156000	CM	-	-	-	-
423	455	0000	0000	071	0066	53190000	Professional Services	43,891	-	-	-
TOTAL PHS								9,270,343	-	-	-
FELL CENTER											
423	456	0000	0000	095	0066	56220000	Building Improvements	36,078	-	-	\$ -
423	456	0000	0000	095	0066	56225000	Retainage	-	-	-	-
423	284	0000	0000	095	0066	56405000	Instructional Technology	-	-	-	-
423	456	0000	0000	095	0066	56410000	Furniture & Equipment	20,659	-	-	-
423	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-	-
423	455	0000	0000	095	0066	53155000	Architect	-	-	-	-
423	455	0000	0000	095	0066	53156000	CM	-	-	-	-
423	455	0000	0000	095	0066	53190000	Professional Services	-	-	-	-
TOTAL FELL CENTER								56,737	-	-	-
OTHER COSTS											
423	456	0000	0000	099	0066	57310000	Bond Issuance Costs	\$ 9,300	\$ -	\$ -	\$ -
423	259	0000	0000	066	0066	57912000	Bank Fees	-	-	-	-
423	261	0000	0000	099	0066	53910000	Builders' Risk Insurance	-	-	-	-
423	456	0000	0000	099	0066	53510000	Advertising	-	-	-	-
423	456	0000	0000	099	0066	53610000	Printing & Binding	-	-	-	-
423	456	0000	0000	099	0066	56225000	Retainage	135,874	-	-	-
							Transfer to other funds-Fund 420	-	-	-	-
423	456	0000	0000	099	0066	58110000	Capitalized Interest	-	-	-	-
TOTAL OTHER COSTS								145,174	-	-	-
TOTAL EXPENDITURES								15,025,882	11,106,505	-	(11,106,505)



School District of the City of Pontiac
Capital Projects (Bond 2020 Series III) Fund Budget Summary by Function
FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ -	\$ 17,900,000	\$ 360,000	\$ (17,540,000)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ 17,900,000	\$ 360,000	\$ (17,540,000)
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Building Improvements	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Instructional Technology	-	-	-	-
Furniture & Equipment	-	-	-	-
Site Improvements	-	-	-	-
Professional Fees	-	-	-	-
Other	-	138,950	-	-
TOTAL EXPENDITURES	\$ -	\$ 138,950	\$ 10,000,000	\$ 10,000,000
Net Surplus (Shortfall) - Current Year	\$ -	\$ 17,761,050	\$ (9,640,000)	
Beginning Fund Balance	-	-	17,761,050	
Projected Ending Fund Balance	-	17,761,050	8,121,050	

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series III) 425

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
425	000	0000	0000	000	0066	41510000	Earnings on Investment	\$ -	\$ -	\$ 360,000	\$ 360,000
425	000	0000	0000	000	0066	45950000	Bond Proceeds	-	17,900,000	-	(17,900,000)
TOTAL REVENUES								\$ -	\$ 17,900,000	\$ 360,000	\$ (17,540,000)
ALCOTT ELEMENTARY											
425	456	0000	0000	001	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	001	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	001	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	001	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	001	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	001	0066	53156000	CM	-	-	-	-
425	455	0000	0000	001	0066	53190000	Professional Services	-	-	-	-
TOTAL ALCOTT ELEMENTARY								-	-	-	-
FROST (PEACE) ELEMENTARY											
425	456	0000	0000	010	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	010	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	010	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	010	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	010	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	010	0066	53156000	CM	-	-	-	-
425	455	0000	0000	010	0066	53190000	Professional Services	-	-	-	-
TOTAL FROST (PEACE) ELEMENTARY								-	-	-	-
HERRINGTON ELEMENTARY											
425	456	0000	0000	012	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
425	456	0000	0000	012	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	012	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	012	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	012	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	012	0066	53156000	CM	-	-	-	-
425	455	0000	0000	012	0066	53190000	Professional Services	-	-	-	-

School District of the City of Pontiac
 Capital Project Fund (Bond 2020 Series III) 425

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
							TOTAL HERRINGTON ELEMENTARY	-	-	-	-
OWEN ELEMENTARY											
425	456	0000	0000	019	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	019	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	019	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	019	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	019	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	019	0066	53156000	CM	-	-	-	-
425	455	0000	0000	019	0066	53190000	Professional Services	-	-	-	-
							TOTAL OWEN ELEMENTARY	-	-	-	-
ROGERS ELEMENTARY											
425	456	0000	0000	020	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
425	456	0000	0000	020	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	020	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	020	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	020	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	020	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	020	0066	53156000	CM	-	-	-	-
425	455	0000	0000	020	0066	53190000	Professional Services	-	-	-	-
							TOTAL ROGERS ELEMENTARY	-	-	-	-
WHITMAN ELEMENTARY											
425	456	0000	0000	029	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	029	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	029	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	029	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	029	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	029	0066	53156000	CM	-	-	-	-
425	455	0000	0000	029	0066	53190000	Professional Services	-	-	-	-
							TOTAL WHITMAN ELEMENTARY	-	-	-	-

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series III) 425

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
WHRC/ITA BUILDING											
425	456	0000	0000	030	0066	56220000	Building Improvements	\$ -	\$ -	\$ -	\$ -
425	456	0000	0000	030	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	030	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	030	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	030	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	030	0066	53156000	CM	-	-	-	-
425	455	0000	0000	030	0066	53190000	Professional Services	-	-	-	-
TOTAL WHRC/ITA BUILDING								-	-	-	-
PONTIAC MIDDLE SCHOOL											
425	456	0000	0000	054	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	054	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	054	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	054	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	054	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	054	0066	53156000	CM	-	-	-	-
425	455	0000	0000	054	0066	53190000	Professional Services	-	-	-	-
TOTAL PMS								-	-	-	-
ODELL NAILS ADMIN BUILDING											
425	456	0000	0000	065	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	065	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	065	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	065	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	065	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	065	0066	53156000	CM	-	-	-	-
425	455	0000	0000	065	0066	53190000	Professional Services	-	-	-	-
TOTAL ODELL NAILS ADMIN BLDG								-	-	-	-
PONTIAC HIGH SCHOOL											
425	456	0000	0000	071	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	071	0066	56225000	Retainage	-	-	-	-

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series III) 425

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
425	284	0000	0000	071	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	071	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	071	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	071	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	071	0066	53156000	CM	-	-	-	-
425	455	0000	0000	071	0066	53190000	Professional Services	-	-	-	-
TOTAL PHS								-	-	-	-
FELL CENTER											
425	456	0000	0000	095	0066	56220000	Building Improvements	-	-	-	\$ -
425	456	0000	0000	095	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	095	0066	56405000	Instructional Technology	-	-	-	-
425	456	0000	0000	095	0066	56410000	Furniture & Equipment	-	-	-	-
425	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	095	0066	53155000	Architect	-	-	-	-
425	455	0000	0000	095	0066	53156000	CM	-	-	-	-
425	455	0000	0000	095	0066	53190000	Professional Services	-	-	-	-
TOTAL FELL CENTER								-	-	-	-
OTHER COSTS											
425	456	0000	0000	095	0066	56220000	Building Improvements	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
425	456	0000	0000	099	0066	57310000	Bond Issuance Costs	-	138,950	-	(138,950)
425	259	0000	0000	066	0066	57912000	Bank Fees	-	-	-	-
425	261	0000	0000	099	0066	53910000	Builders' Risk Insurance	-	-	-	-
425	456	0000	0000	099	0066	53510000	Advertising	-	-	-	-
425	456	0000	0000	099	0066	53610000	Printing & Binding	-	-	-	-
425	456	0000	0000	099	0066	56225000	Retainage	-	-	-	-
425	456	0000	0000	099	0066	58110000	Capitalized Interest	-	-	-	-
TOTAL OTHER COSTS								-	138,950	-	(138,950)



School District of the City of Pontiac

Risk Related Fund Budget Summary by Function FY 2025-26 Proposed Budget

	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
REVENUE				
Local	\$ -	\$ 1,161,406	\$ 1,231,406	\$ 70,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ 1,161,406	\$ 1,231,406	\$ 70,000
EXPENDITURES				
<u>Insurance Program</u>				
Workers Compensation	\$ 72,047	\$ 335,000	\$ 335,000	\$ -
Unemployment	-	50,000	300,000	250,000
Property & Casualty Insurance	576,330	720,000	720,000	-
TOTAL EXPENDITURES	\$ 648,377	\$ 1,105,000	\$ 1,355,000	\$ 250,000
Net Surplus (Shortfall) - Current Year	\$ (648,377)	\$ 56,406	\$ (123,594)	
Beginning Fund Balance	856,409	208,032	264,438	
Projected Ending Fund Balance	\$ 208,032	\$ 264,438	\$ 140,844	

School District of the City of Pontiac
Internal Services Fund-Risk Related Activity Fund 810

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2023-24 Actual	2024-25 Amendment #2	2025-26 Proposed Budget	Variance
810	000	0000	0000	097	0810	41977000	Property Casualty	\$ -	\$ 760,000	\$ 830,000	\$ 70,000
810	000	0000	0000	097	0810	41978000	Workers Comp	-	303,181	303,181	-
810	000	0000	0000	097	0810	41979000	Unemployment	-	98,225	98,225	-
TOTAL REVENUES								-	1,161,406	1,231,406	70,000
810	261	0000	0000	097	0810	53910000	Property & Liability	\$ 576,330	\$ 620,000	\$ 620,000	\$ -
810	261	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	100,000	100,000	-
810	283	0000	0000	097	0810	52840000	Workmans Compensation Insurance	30,232	150,000	150,000	-
810	283	0000	0000	097	0810	52841000	Workmans Comp TPA	-	25,000	25,000	-
810	283	0000	0000	097	0810	52842000	Workmans Comp Claims	41,815	160,000	160,000	-
810	283	0000	0000	097	0810	52850000	Unemployment Compensation	-	50,000	300,000	250,000
810	283	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	-	-	-
TOTAL EXPENDITURES								648,377	1,105,000	1,355,000	250,000
Surplus (Shortfall)								(648,377)	56,406	(123,594)	(180,000)
Beginning Net Position								856,409	208,032	264,438	-
Ending Net Position								208,032	264,438	140,844	(180,000)



School District of the City of Pontiac

Truth in Budget & Taxation Hearing

Purpose of the Hearing:

1. School District of the City of Pontiac is conducting this hearing in order to provide our community an opportunity to express their thoughts, suggestions, or concerns, on our proposed fiscal year 2026 General Fund Budget, the underlying tax levy (L-4029) supporting it and to comply with existing law.
2. Compliance with "The General Property Tax Act"
 - a. Public Act 206 of 1893
 - i. Section 211.24e(3) "Truth in Taxation"
3. Compliance with the "Uniform Budgeting and Accounting Act"
 - a. Public Act 2 of 1968
 - i. 141.436 General Appropriations Act; requirements; etc.
 1. Section 16 – "The Truth in Budgeting Act"
4. We are proposing a tax levy (L-4029) to be applied on all applicable qualifying property as of July 1, 2025. Levy with the estimated tax revenue is:

a. General Fund Revenue estimate:	18.0000 mills	\$44,395,973
b. Sinking Fund Revenue estimate:	0.7980 mills	\$ 2,944,135
c. Bond 2020 Debt	2.0000 mills	\$ 7,378,785
5. 1 mill of tax levy on a parcel of property with a taxable value of \$100,000 will produce \$100 of tax revenue.

2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Oakland	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 \$3,883,571,284
Local Government Unit Requesting Millage Levy School District of the City of Pontiac	For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$2,511,068,350

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2025 Current Year "Headlee" Millage Reduction Fraction	(7) 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Operating Non-Home	3/2016	18.0000	17.4060	1.0000	17.4060	1.0000	17.4060	17.4060		12/2036
Voted	Operating Non-Home	3/2016	00.5000	00.4832	1.0000	00.4832	1.0000	00.4832	00.4832		12/2036
Voted	Operating Non-Home	8/2022	02.0000	02.0000	1.0000	02.0000	1.0000	00.1108	00.1108		12/2036
Voted	Operating All Sinking	3/2020	00.8000	00.7980	1.0000	00.7980	1.0000	00.7980	00.7980		12/2025
Voted	Debt All	3/2020	N/A	N/A	1.0000	N/A	1.0000	N/A	02.0000		12/2050

Prepared by James Graham	Telephone Number (248) 451-6800	Title of Preparer Consultant/Former CFO	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

☐ Clerk	Signature	Print Name	Date
☒ Secretary		ShaQuana Davis-Smith	
☐ Chairperson	Signature	Print Name	Date
☒ President		Dr. Anisha Hannah	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	00.0000
For Commercial Personal	06.0000
For all Other	18.0000

School District of the City of Pontiac
County of Oakland State of Michigan
Estimated Tax Levy for FY2026

Local Unit	2025 Taxable Value (1)		
	2025 Non-Pre	2024 Comm PP	Total
C - Auburn Hills	\$1,372,368,470	\$85,416,760	\$1,457,785,230
C - Lake Angelus	15,775,020	20,880	15,795,900
C - Pontiac	823,792,430	146,718,110	970,510,540
C - Sylvan Lake	30,110,880	292,710	30,403,590
T - Bloomfield	166,486,050	16,825,400	183,311,450
T - Orion	38,809,910	5,298,450	44,108,360
T - Waterford	45,659,650	745,390	46,405,040
T - West Bloomfield	18,065,940	244,390	18,310,330
	\$2,511,068,350	\$255,562,090	\$2,766,630,440

2026 Operating Tax Levy (Non-Pre Property)

Operating - Voted (18.0000)	17.4060	17.40600
MRF Headlee Rollback (round down)	1.0000	17.4060
Operating - Voted (0.5000)	0.4832	0.483200
MRF Headlee Rollback (round down)	1.0000	0.4832
Operating - Voted (2.0000) (Election 8/2/22)	2.0000	2.0000
MRF Headlee Rollback (round down)	1.0000	
Amount needed for 18 mills		0.1108

Calculation	FY26 Max
FY24 Max	19.8892
FY24 Request	18.0000

Remaining to cover future Headlee Rollbacks 1.8892

Est. Oct 2025	\$46,732,603
FY2026 Budget (95%)	\$ 44,395,973 number used for 110 budget

Sinking Fund - Voted (0.80)	0.7980
MRF Headlee Rollback (round down)	1.0000
Bond Voted	
Series I	
Series II	
Series III (est)	
Sinking Fund taxes (95% of levy)	\$ 2,944,135

Estimated FY2026 Operating Tax Levy		
2025 Non-Pre	2024 Comm PP	Total
\$24,702,632	\$512,501	\$25,215,133
283,950	125	284,076
14,828,264	880,309	15,708,572
541,996	1,756	543,752
2,996,749	100,952	3,097,701
698,578	31,791	730,369
821,874	4,472	826,346
325,187	1,466	326,653
\$45,199,230	\$1,533,373	\$46,732,603

Commercial PP TV
July 1, 2025 Tax Levy
Operating - Voted 6.0000

6.0000

(1) Source: 2025 L-4028 Oakland County Equalization Department
2024 Comm PP MDE Website

Wage Increase Calculation		
2025 L4028	Non-Pre Taxable	\$2,511,068,350
2024 L4028	Non-Pre Taxable	\$2,434,895,706
	Increase	3.13%
	Contract Base	3.00%
	Gross Amount	0.13%
	50%	0.064%
	Round up	0.07%

Number to be used for wage formula

Current Debt / Non-Home		
	% of Split All Non-Home	% of Split Debt Only
0.798000	28.52%	
0.7980		
0.7980		
1.6200	57.90%	81.00%
0.3800	13.58%	19.00%
2.0000	100.00%	100.00%

2.7980	Series I taxes (95% of levy)
	Series II taxes (95% of levy)
	Series III taxes (95% of levy)

Including New Debt 2025 estimated		
Millage Rates	% of Split All Non-Home	% of Split Debt Only
	28.52%	
1.2200	43.60%	61.00%
0.4100	14.65%	20.50%
0.3700	13.22%	18.50%
2.0000	100.00%	100.00%

\$ 4,501,059
\$ 1,512,651
\$ 1,365,075

RESOLUTION FOR ANNUAL BUDGET ADOPTION

**RESOLUTION FOR ADOPTION BY
School District of the City of Pontiac
Fiscal Year 2026 Adopted Budget Resolution**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the School District for the City of Pontiac for the fiscal year 2025-2026: A resolution to make appropriations, and to provide for the disposition of all income received by the School District of the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the School District of the City of Pontiac for the fiscal year for the fiscal year 2025-2026; AN ACT to make appropriations; to provide for the expenditure of the appropriations;

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
REVENUE						
Local	\$ 46,380,987	\$ 948,544	\$ -	\$ 47,000	\$ -	\$ 47,376,531
State	6,909,664	16,193,831	8,063,843	-	-	31,167,338
Federal	-	28,197,490	1,238,615	-	-	29,436,105
County & InterDistrict and Other Transfers	5,045,215	-	5,330,198	-	-	10,375,413
TOTAL REVENUE	58,335,866	45,339,865	14,632,657	47,000	-	118,355,387
Fund Balance as of 6/30/2025	-	-	-	-	-	17,025,881
Total Available to Appropriate	-	-	-	-	-	135,381,269

BE IT FURTHER RESOLVED, that \$135,381,269 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and purposes set forth below:

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
EXPENDITURES						
INSTRUCTION						
Basic Programs	\$ 21,783,449	\$ 6,478,071	\$ -	-	-	28,261,520
Added Needs	242,858	8,682,667	10,134,130	-	-	19,059,656
Adult & Continuing Education	-	51,334	-	-	-	51,334
SUPPORT SERVICES						
Pupil Support	\$ 1,413,167	\$ 5,464,162	\$ 3,066,168	-	-	9,943,498
Instructional Support	2,158,223	3,085,308	784,958	-	-	6,028,489
General Administration	1,901,817	-	-	-	-	1,901,817
School Administration	4,235,781	-	90,973	-	-	4,326,754

Business Support	1,420,631	3,000	-	-	-	1,423,631
Operations/Maint. & Security	9,430,557	3,208,177	166,000	-	-	12,804,734
Transportation	2,964,492	7,458,728	1,903,195	-	-	12,326,415
Central Support	3,963,188	290,376	124,541	-	-	4,378,105
Other	-	-	-	796,128	-	796,128
COMMUNITY SERVICES	16,500	916,068	9,950	-	-	942,518
CAPITAL/BLDG IMPROVEMENTS	25,000	9,300,000	-	-	-	9,325,000
LONG TERM DEBT	4,518,346	-	-	-	1,249,356	5,767,702
FUND MODIFICATIONS						
Transfers/ Indirect Costs	-	401,974	17,241	-	-	419,215
TOTAL EXPENDITURES	\$ 54,074,010	\$ 45,339,865	\$ 16,297,157	\$ 796,128	\$ 1,249,356	\$ 117,756,516
Projected Fund Balance as of 6/30/2026	-	-	-	-	-	17,624,753

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE FUND of the School District of the City of Pontiac for the fiscal year 2025-2026 be adopted as follows:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
REVENUE			
Local	\$ 17,000	\$ 97,000	114,000
State	\$ 298,129		298,129
Federal	\$ 3,799,970		3,799,970
Transfers	-		
TOTAL REVENUE	4,115,099	97,000	4,212,099
Projected Fund Balance as of 6/30/2025	13,043	150,208	163,251
Total Available to Appropriate	4,128,142	247,208	4,375,350

BE IT FURTHER RESOLVED, that \$4,375,350 of the total available to appropriate in the SPECIAL REVENUE SERVICE FUNDS is hereby appropriated in the amounts and purposes set forth below:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
EXPENDITURES			
Basic Program	-	\$ 97,000	97,000
Support Services Other	\$ 4,081,870		4,081,870

Capitla Expenditures			
TOTAL EXPENDITURES	4,081,870	97,000	4,178,870
Projected Fund Balance as of 6/30/2026	46,272	150,208	196,480

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT SERVICE FUND of the School District of the City of Pontiac for the fiscal year 2025-2026 be adopted as follows:

	FUND 320 BOND 2020	FUND 323 BOND 2020	FUND 325 BOND 2020	TOTAL by FUND
REVENUE				
Local	\$ 5,980,000	\$ 1,522,651	\$ 1,375,075	8,877,726
Other Financing Sources	-	-	-	-
TOTAL REVENUE	5,980,000	1,522,651	1,375,075	8,877,726
Projected Fund Balance as of 6/30/2025	720,226	460,933	-	460,933
Total Available to Appropriate	6,700,226	1,983,584	1,375,075	9,338,659

BE IT FURTHER RESOLVED, that \$9,338,659 of the total available to appropriate in the DEBT SERVICE FUNDS is hereby appropriated in the amounts and purposes set forth below:

	FUND 320 BOND 2020	FUND 323 BOND 2020	FUND 325 BOND 2020	TOTAL by FUND
EXPENDITURES				
Principal Payments	\$ 2,720,000	-	-	0
Interest Payments	3,492,250	1,556,938	1,311,646	2,868,584
Debt Defeasement / Other	-	-	-	0
TOTAL EXPENDITURES	6,212,250	1,556,938	7,769,188	9,326,126
Projected Fund Balance as of 6/30/2026	487,976	426,646	914,622	1,341,268

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECT FUNDS of the School District of the City of Pontiac for the fiscal year 2024-2025 be adopted as follows:

FUND 410	FUND 423	FUND 425	TOTAL by
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	SINKING	BOND 2020	BOND 2020	FUND
REVENUE				
Local	\$ 3,164,135	\$ -	\$ 360,000	3,524,135
Other Financing Sources	0	0	0	-
TOTAL REVENUE	3,164,135	0	360,000	3,524,135
Projected Fund Balance as of 6/30/2025	5,705,394	0	17,761,050	23,466,444
Total Available to Appropriate	8,869,529	0	18,121,050	26,990,579

BE IT FURTHER RESOLVED, that \$26,990,579 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and purposes set forth below:
adopted as follows:

	FUND 410 SINKING	FUND 423 BOND 2020	FUND 425 BOND 2020	TOTAL by FUND
EXPENDITURES				
Other Business Services	\$ 15,183	-	\$ -	15,183
Building Improvements	1,559,205	-	10,000,000	11,559,205
Instructional Technology	-	-	-	-
Furniture & Equipment	-	-	-	-
Professional Fees	17,262	-	-	17,262
TOTAL EXPENDITURES	1,591,650	0	10,000,000	10,000,000
Projected Fund Balance as of 6/30/2026	7,277,879	0	8,121,050	15,398,929

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the INTERNAL SERVICE FUND of the School District of the City of Pontiac for the fiscal year 2025-2026 be adopted as follows:

REVENUES	
Local	\$ 1,231,406
Transfers	0
TOTAL REVENUE	1,231,406
Projected Fund Balance as of 6/30/2025	264,438
Total Available to Appropriate	1,495,844

BE IT FURTHER RESOLVED, that \$1,495,844 of the total available to appropriate in the INTERNAL SERVICE FUND is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

Support Services Other	<u>1,355,000</u>
TOTAL EXPENDITURES	<u>1,355,000</u>
Projected Fund Balance as of 6/30/2026	<u><u>140,844</u></u>

BE IT FURTHER RESOLVED that for operating purposes 18.0000 mils be levied on non-homesteads and, that 6.0000 mils be levied on applicable commercial personal property; that 0.7992 mils be levied on all properties for the sinking fund; and that 2.000 mils be levied on all properties for debt retirement purposes;

Fiscal Year 2026 Adopted Budget Resolution

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education;

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Assistant Superintendents, Directors, Assistant Directors and Managers responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget.

ShaQuana Davis-Smith
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the School District of the City of Pontiac, County of Oakland, Michigan, hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the board of Education at a regular meeting held on June__, 2025, the original of which Resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, Act 267, Public Acts of Michigan 1976, as amended.

ShaQuana Davis-Smith
Secretary, Board of Education

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INTRODUCTION

The purpose of this section is to provide the reader with an overview of the required coding structure; the graphic display and definitions which follow should be used for that purpose.

The coding structure is consistent with “Financial Accounting for Local and State School Systems” published by the National Center for Education Statistics, 2009. Standard coding found in this section is necessary to satisfy state and federal reporting requirements. Each district should review local needs before additional elements of the coding structure are added. The accounting system designed should accommodate the planning, budgeting, evaluating, and analysis functions of the system and should be cross-referenced to other information files of that system.

Dimension - Block of related digits.

Fund - An independent fiscal and accounting entity, preferably with a self-balancing set of accounts, with its own assets, liabilities, resources, and fund balances which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations (two positions). Edited field in the Financial Information Database (FID)

Transaction Code - A code used to identify whether an accounting entry is balance sheet, revenue, or expenditure (one position). Used internally in district accounting systems. Not reported to the FID as a separate field. The transaction code is used to determine which file (revenue, expenditure, or balance sheet) the record is to be uploaded for FID submission.

Major Class - The basic account identifier for recording transactions involving assets, liabilities, fund balance and revenues (three positions). Edited field in the FID.

Suffix - The code used to further define/distinguish between revenue sources (four positions). Edited field in the FID. Edited for revenue records, but not balance sheet.

Function - The basic account identifier for expenditures. It describes the activity for which a service or material is acquired. The basic functional categories operated by most districts are instruction, pupil support, instructional staff support, general administration, business services, operations and maintenance, transportation, central services, community services, and facilities acquisition. Edited field in FID.

Object - The code used to describe the service or commodity obtained as the result of a specific expenditure. The broad object code categories include salaries, benefits, purchased services, supplies/materials, and capital outlay. Edited to the 2nd position in FID.

Program - The code used to describe a plan of activities and procedures designed to accomplish predetermined objective or set of allied objectives (three positions). Edited field in the FID.

Grant Code - The code used to identify various grant programs/funding source (four positions). Fourth position may be used at district's discretion. **This is a required field for reporting all restricted grant related expenditures. We recommend using it on all corresponding restricted grant revenue records as a good financial management practice. Some grant offices may require that districts report information in this field on both FID revenue and expenditure records as a condition for receiving a particular grant.**

Facility/School - The state assigned code used to designate a district building or administrative unit. (five positions). Edited field in the FID.

Other - A dimension available to further define a school district's activities; i.e., subject matter, special cost center, etc. (four positions).

CODING STRUCTURE

BALANCE SHEET

Fund	Transaction Code	Major Class	Suffix	Not Used
X X	X	X X X	X X X X	X X X X - X X X X - X X X X - X X X X

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X X X - X X X X

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X X X	X X X X

Account Code	Fund Type	Fund Name
11	General Fund (1)	General Fund
21	Special Revenue (2)	Athletic Fund
22	Special Revenue (2)	* Special Education Fund
23	Special Revenue (2)	Community Service Fund
24	Special Revenue (2)	Bookstore Fund
25	Special Revenue (2)	Food Service Fund
26	Special Revenue (2)	* Vocational Education Fund
27	Special Revenue (2)	Cooperative Activities Fund
28	Special Revenue (2)	Public Purpose Trust Fund
29	Special Revenue (2)	Student/School Activity Fund
31 - 39	Debt Service Funds (3)	Debt Service Funds
41 - 49	Capital Projects Fund (4)	Capital Projects Funds
51 - 59	Trust Funds (5)	Trust Funds
61 - 69	Fiduciary Funds (6)	Fiduciary Funds
71 - 79	Enterprise (7)	Enterprise
81 - 89	Internal Service (8)	Internal Service
91 - 99	District Wide Reporting (9)	District Wide Reporting
91	District Wide Reporting (9)	Capital Asset Accounts
92	District Wide Reporting (9)	Long Term Liability Accounts

* These funds may only be used by intermediate school district and center programs.

See Section II B.02 for a description of fund types.

TRANSACTION CODES

Account Code	Transaction
0	Revenue Accounts
1	Expenditure Accounts
2	Balance Sheet Accounts

Major Class Code	Allowable Funds	Account Name/Description
100		Cash Accounts
101	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Cash - Currency, coin, checks, postal and express money orders, and banker's drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.
102	11, 2x, 3x, 4x, 5x, 7x, 8x	Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming.
103	11, 2x, 3x, 4x, 5x, 7x, 8x	Cash Change Funds - A sum of money set aside for the purpose of providing cash register change.
110		Taxes Receivable
111	11, 2x, 3x, 4x, 7x	Taxes Receivable - The uncollected portion of taxes that a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Subsidiary accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.
112	11, 2x, 3x, 4x, 7x	Allowance for Uncollectible Taxes (Credit) The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at net taxes receivable.
120		Accounts Receivable
121	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Accounts Receivable - Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable accounts.
130		Due From Other Funds
131	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due From Other Funds - An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered.
140		Due From Other Governmental Units
141	11, 2x, 3x, 4x, 5x, 7x, 8x	Due From Other Governmental Units - Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, and charges for services rendered by the reporting unit for another governmental unit.
160		Interest Receivable on Investments and Deposits
161	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Interest Receivable on Investments and Deposits - The amount of interest receivable on investments or deposits.

Major Class Code	Allowable Funds	Account Name/Description
170		Inventory - The cost of supplies and equipment on hand not yet distributed to requisitioning units.
171	11, 2x, 5x, 7x, 8x	Inventory Supplies - The cost of supplies on hand not yet distributed to requisitioning units.
172	11, 2x, 5x, 7x, 8x	Inventory Merchandise for Resale - The value of goods held by a school district for resale rather than for use in its own operations.
173	11, 2x, 5x, 7x, 8x	Inventory Food Purchased - The cost of food held by a school district.
180		Investments
181	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Investments - All securities and paper held for the production of income in the form of interest, dividends, rentals, or lease payments including certificates of deposit, savings deposit receipts, and real estate. The account does not include fixed assets or real estate acquired by the school system for operation. Subsidiary accounts for each category of investments may be maintained.
190		Other Current Assets
191	11, 2x, 3x, 4x, 5x, 7x, 8x	Deposits - Funds deposited by the school system as a prerequisite to receiving services and/or goods. Included in this account are deposits for rentals and returnable containers.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Prepaid/Deferred Expenditures - Expenditures entered in the accounts for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenditures are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
193	7x, 92	Capitalized Bond and Other Debt Issuance Costs- Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
194	7x, 92	Premium/Discount on Issuance of Bonds- Represents amounts to be amortized as debt premium in connection with the issuance of bonds.
195	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows – Used for recording deferred outflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 495 for the recording of deferred inflows.
196	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows (OPEB) – Used for recording deferred outflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 496 for the recording of deferred outflows.
199	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Other Current Assets - Assets other than those defined above.

Major Class Code	Allowable Funds	Account Name/Description
200		Fixed Assets - Those assets which the LEA intends to hold or continue in use over a long period of time.
210		Land
211	7x, 8x, 91	Land - A fixed asset account used to record the acquisition value of land owned by a school system. It includes the purchase price along with legal fees, filling and excavation costs, and other associated improvement costs incurred to prepare the land for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
220		Buildings and Additions
221	7x, 8x, 91	Buildings - A fixed asset account used to record the initial acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
222	7x, 8x, 91	Building Accumulated Depreciation
223	7x, 8x, 91	Additions to Buildings - A fixed asset account used to record the addition to the acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
224	7x, 8x, 91	Additions to Buildings - Accumulated Depreciation
230		Site Improvements
231	7x, 8x, 91	Site Improvements - An account used to record the acquisition value of permanent improvements, other than buildings, which add value to land. Examples include fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
232	7x, 8x, 91	Site Improvement Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
240		Equipment and Furniture
241	7x, 8x, 91	Equipment and Furniture - An account used to record the purchase price of tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.
242	7x, 8x, 91	Equipment and Furniture Accumulated Depreciation
250		Vehicles Other than Buses
251	7x, 8x, 91	Vehicles Other than Buses - An account used to record the purchase price or cost of vehicles other than school buses.
252	7x, 8x, 91	Vehicles Other than Buses Accumulated Depreciation
260		School Buses
261	7x, 8x, 91	School Buses - An account used to record the purchase price of school buses. School buses are shown at their original cost, including the cost of mobile radio equipment if purchased when the bus was placed in service.
262	7x, 8x, 91	School Bus Accumulated Depreciation
270		Educational Media and Textbooks
271	7x, 8x, 91	Educational Media and Textbooks - An account used to record the purchase price of educational media and textbooks used for the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
272	7x, 8x, 91	Educational Media and Textbook Accumulated Depreciation
280		Construction in Process
281	7x, 8x, 91	Construction in Process
290		Other Capital Assets – Examples include Works of Art and Historical Treasures
291	7x, 8x, 91	Other Capital Assets
292	7x, 8x, 91	Other Capital Asset Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
300		Budgeting and Other Debits - Items that normally have debit balances and have offsetting accounts in the 600 series of accounts.
301	11, 2x, 3x, 4x, 5x, 7x, 8x Don't Report to FID	Estimated Revenues - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in a balance sheet prepared at the close of the fiscal period.
302	11, 2x, 3x, 4x, 5x, 7x, 8x Don't Report to FID	Revenues (Credit) - The increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period.
304	92	Amount to be Provided for Payment of Long-term Debt - An account used to offset the amount of Long-term debt liability recorded in the Long-Term Debt Liability Accounts.

Major Class Code	Allowable Funds	Account Name/Description
400		Current Payables - Those debts the school system expects to pay within a short period of time, usually within a year.
401	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Control Payable - to be used for recording non-routine journal entries that usually occur at the end of accounting periods.
402	11, 2x, 3x, 4x, 5x, 7x, 8x	Accounts Payable – Liabilities on open account or evidences by vouchers owing to private persons, firms or corporations for goods and services received by a school system (but not including amounts due to other funds of the same school system or to other governmental units).
403	11, 2x, 3x, 4x, 5x, 7x, 8x	Judgments Payable – Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.
404	11, 2x, 3x, 4x, 5x, 7x, 8x	Contracts Payable - Amounts due on contract for assets, goods, and services received by a school system.
405	11, 4x	Construction Contracts Payable - Amounts due by a school system on contracts for construction of buildings, structure, and other improvements.
406	11, 4x	Construction Contracts Payable/Retained Percentage - Liabilities resulting from construction contracts. Includes that portion of the work completed but on which part of the liability has not been paid pending final inspection or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
407	11, 2x, 3x, 4x	Tax Anticipation Notes and Loans Payable - The principal amount of notes issued in anticipation of revenue from local, state, and other sources. This account is credited with the amount of revenue anticipation notes issued and debited with the amount of principal repaid. Interest payments on short-term notes outstanding are <u>not</u> charged to this account.
410		Due to Other Funds
411	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Funds - A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
420		Due to Other Governmental Units
421	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Governmental Units - Amounts owed by the reporting school system to another governmental unit.
422	11	Due to State of Michigan – TIF

Major Class Code	Allowable Funds	Account Name/Description
430		Due to Agency Fund Activities
431	6x	Due to Agency Fund Activities - Amounts owed by the reporting school system to Agency Fund Activities. Examples: Class of 2008, Flower Fund, Spanish Club, etc.
440		Current Matured Bond Liabilities
441	1x, 3x, 7x, 92	Bonds Payable - Bonds that have not reached or passed their maturity date and are due within one year or less.
442	1x, 3x, 7x, 92	Interest Payable – Interest on debt that has reached the maturity date and is due within one year or less.
443	1x, 3x, 4x	Arbitrage Rebate Payable- Liabilities Arising from arbitrage rebates to the IRS from bond financing.
444	7x, 92	Un-amortized Premiums on the Issuance of Bonds – An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
450		Payroll Deductions and Withholdings - Amounts deducted from employee salaries for withholding taxes and other purposes. Separate liability accounts may be used for each type of deduction.
451	11, 2x, 4x, 5x, 7x, 8x	Payroll Related Accrued Liabilities.
460		Accrued Expenditures
461	11, 2x, 3x, 4x, 5x, 7x, 8x	Accrued Expenditures - Expenditures incurred during the current accounting period but which are not payable until a subsequent accounting period.
462	11, 2x, 4x, 5x, 7x, 8x	Salaries Payable - Amounts due to employees for services performed for which payment has not been made.
470		Unearned or Unavailable Revenue
471	11, 2x, 3x, 4x, 5x, 7x, 8x	Unearned Revenue (Grant funds received but not expended) Examples would include Section 31a At Risk or Section 107 Adult Education Funds received during year but not yet expended for grant objectives.
472	11, 2x, 3x, 4x, 5x, 7x, 8x	Unavailable Revenue- Funds earned but not yet received within the availability period (the availability period is generally within 60 days after fiscal year end).
490		Other Current Liabilities
491	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Other Current Liabilities - Liabilities other than those defined above.
492	7x, 92	Lease Obligation-Current Capital lease obligations due within one year.
493	7x, 92	Compensated Absence – Current Compensated Absences that will be paid within one year.
495	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows – Used for recording deferred inflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 195 for the recording of deferred outflows.
496	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows (OPEB) – Used for recording deferred inflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 196 for the recording of deferred inflows.

Major Class Code	Allowable Funds	Account Name/Description
500		Long-Term Liabilities - Those debts the school system expects to pay over an extended period of time, usually longer than one year.
510		Bonds Payable
511	7x, 8x, 92	Bonds Payable Term-Long Term Portion - The face value of term bonds issued and outstanding.
512	7x, 8x, 92	Bonds Payable-Serial – The face value of serial bonds issued and outstanding.
530		School Bond Loan-Payable - Long Term Portion
531	7x, 8x, 92	School Bond Loan-Payable - Long Term Portion - The face value of school bond loans issued and outstanding and the amount of interest payable.
560		Bus Loans Payable-Long Term Portion
561	7x, 8x, 92	Bus Loans Payable-Long Term Portion - The face value of the conditional sales contract amount issued to finance the purchase of school buses. Interest expenditures are normally recorded in the General Fund at the time payments are made.
570		Furniture and Equipment Loans Payable-Long Term Portion
571	7x, 8x, 92	Furniture and Equipment Loans Payable-Long Term Portion - The face value of long-term notes issued to finance furniture or equipment. Interest expenditures are normally recorded in the General Fund when payments are made.
580		Compensated Absences-Long Term Portion
581	92	Compensated Absence Accounts - Long Term Portion
590		Other Loans and Liabilities - Long Term Portion
591	7x, 8x, 92	Other Loans and Liabilities - Long Term Portion
592	7x, 8x, 92	Capital Lease Obligation – Long Term Portion
593	7x, 8x, 92	Arbitrage Rebate Liability – Long Term Portion – Liabilities arising from arbitrage rebates to the IRS from bond financing.
594	7x, 92	Pension Liability – Long Term Portion – Long term pension liability as reported on financial statements (GASB 68). See Major Class Code 195 for the recording of Deferred Outflows and Major Class Code 495 for the recording of Deferred Inflows.
595	7x, 92	Other Post-Employment Benefits (OPEB) Liability – Long Term Portion – See Major Class Code 196 for the recording of Deferred Outflows and Major Class Code 496 for the recording of Deferred Inflows.

Major Class Code	Allowable Funds	Account Name/Description
600	Don't Report to FID	Budgeting Accounts and Other Credits - These accounts represent budget amounts related to expenditures and encumbrances as well as offsetting accounts that normally have credit balances.
601	11, 2x, 3x, 4x, 5x, 7x, 8x	Appropriations - This account records authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. This account appears in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.
602	11, 2x, 3x, 4x, 5x	Expenditures (Debit) - This account appears in balance sheets prepared during the fiscal period and designates the total expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.
603	11, 2x, 3x, 4x, 5x, 7x, 8x	Encumbrances (Debit) - This account designates obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance of appropriations.

Major Class Code	Allowable Funds	Account Name/Description
700		Fund Balance - These are accounts that show the excess of fund assets and resources over fund liabilities.
706	11, 2x, 3x, 4x, 5x	Fund Balance-Budgeted - The difference between estimated revenue and appropriations for the current fiscal period. At the end of the fiscal period this account is closed out and does not appear in the year-end balance sheet. Don't Report to FID
710		Non Spendable Fund Balance
711	11, 2x, 3x, 4x, 5x, 7x, 8x	Non Spendable Fund Balance -This class of fund balance represents those assets that are not available in a spendable formation. Some examples would include inventories and pre-paid expenditures. Two other examples are given by GASB but will see limited use by school districts; long term receivables not expected to be converted to cash in the near term and corpus of a permanent fund. (For Use in FY 2010-11 and following)
720		Restricted Fund Balance
721	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted -This class of fund balance represents amounts constrained to being used for a specific purpose by external parties, constitutional provisions, and enabling legislation. Examples include Bonded Capital Projects, Debt Service Funds established for voter approved debt millage, School Food Service Revenues associated with National School Lunch programs, and Special Education Millage. (For Use in FY 2010-11 and following)
730		Committed Fund Balance
731	11, 2x, 3x, 4x, 5x, 7x, 8x	Committed- This class of fund balance represents amounts constrained on use imposed by the government itself using its highest level of decision-making authority (local school board resolution). The decision may be reversed in the same manner as it was initiated. The action to "commit" fund balance should be taken prior to the end of a given fiscal year, though the exact amount may be determined subsequently. (For Use in FY 2010-11 and following)
732	11, 29	Committed – Student/School Activity Funds
740		Assigned Fund Balance
741	11, 2x, 3x, 4x, 5x	Assigned-This class of fund balance represents amounts intended to be used for specific purposes. The intent is expressed by the governing body, the finance committee, or the official authorized by the governing body. Residual amounts in governmental funds other than the general fund are assigned. An appropriation of the existing fund balance to cover current year expenditures is considered an assignment of fund balance. (For Use in FY 2010-11 and following)
750		Unassigned Fund Balance
751	11, 2x, 3x, 4x, 5x	Unassigned- This class of fund balance represents the remaining fund balance after non-spendable, restrictions, commitments, and assignments. Reported only in the general fund, except for cases of Deficit fund balances. Those are always reported as Unassigned, no matter which fund. (For Use in FY 2010-11 and following)

Major Class Code	Allowable Funds	Account Name/Description
760		Investments in Fixed Assets
761	91	Investment in Fixed Assets - An account in the Capital Asset "Fund." Used to represent the school system's equity in fixed assets.
770		Unreserved Retained Earnings
771	7x, 8x	Unreserved Retained Earnings - The accumulated earning of proprietary funds that have been retained in the fund and that are not reserved for any specific purpose.
780		Contributed Capital
781	7x, 8x	Contributed Capital - An equity account used in proprietary funds showing the amount of fund capital contributed by the governmental unit from general governmental revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (inter-fund transfers) and closed to the unreserved retained earnings accounts.
790		Net Position
791	6x	Net Position – Fiduciary Funds Only

Major Class Code	Allowable Funds	Account Name/Description
100		Revenue from Local Sources
110		Taxes Levied/Assessed by Public School - Compulsory charges levied by LEA to finance services performed for common benefit.
111	11, 2x, 3x, 4x	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections.
112		Local Sales and Use Tax – Taxes assessed by the LEA imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the LEA jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. Districts have no legal authority to collect.
113		Local Income Tax - Taxes assessed by LEA, and measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. Only Detroit Public Schools have legal authority to collect.
114	11, 22, 26, 3x, 4x	TIFA - Tax increment financing is allowed under three Michigan laws: The Downtown Development Authority Act, Act No. 197 of the Public Acts of 1975, being sections 125.1651 to 125.1680 of the Michigan Compiled Laws; the Tax Increment Financing Authority Act, Act No. 450 of the Public Acts of 1980, being sections 125.1801 to 125.1828 of the Michigan Compiled Laws; and the Local Development Financing Authority Act, Act No. 281 of the Public Acts of 1986, being sections 125.2151 to 125.2174 of the Michigan Compiled Laws.
119	11, 2x, 3x, 4x	Penalties and Interest on Delinquent Taxes - Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment.
120		Appropriations Received from Local Units of Government Other Than School Districts - Revenue from the appropriation of another local governmental unit. The local school system is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.
121	11, 2x, 3x, 4x	Property taxes levied for school purposes by a local governmental unit other than the school district.
122		Other Local Units of Government Sales and Use Tax. Districts have no legal authority to collect!
123	11	Income Taxes - Taxes assessed by a local unit of government other than an LEA, measured by net income - that is, gross income less certain deductions permitted by law. Can be levied on individuals, corporations or unincorporated businesses where there is income.
124	11, 2x, 3x, 4x	Penalties and Interest on Taxes - Revenue from penalties assessed by a local unit of government other than an LEA for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.

Major Class Code	Allowable Funds	Account Name/Description
128	11, 2x, 3x, 4x	Revenue in Lieu of Taxes - Payment made out of general revenues by a local government unit to the LEA in lieu of taxes it would have to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property. Examples: Commercial Forest, Industrial Facilities, MSHDA, Neighborhood Enterprise.
129	11, 2x, 3x, 4x	Other Taxes - Other forms of taxes by a Local government unit other than an LEA such as licenses and permits.
130		Tuition - (Fees for Instruction)
131	11, 2x, 7x	Tuition - Revenue from individuals, welfare agencies, and private sources for education services.
140		Transportation Fees
141	11, 2x, 7x	Transportation Fees - Money received for the transportation of pupils.
150		Earnings on Investments and Deposits
151	11, 2x, 3x, 4x, 5x, 7x, 8x	Earnings on Investments and Deposits - Earnings from the deposit of monies for investment purposes.
153	11, 2x, 3x, 4x, 5x, 7x, 8x	Gain or Loss on Investments – Fair value adjustments only.
154	11, 2x, 4x, 5x	Earnings on Investment in Real Property: Revenue for rental, use charges and other income on real property held for investment purposes.

Major Class Code	Allowable Funds	Account Name/Description
160		Food Sales - Revenue received from Food Service Activities
161	25	Food Sales to Pupils/Students – Reimbursable - Revenue from pupils for sale of food products and services considered reimbursable by USDA.
162	25	Food Sales to Patrons/Adults - Non-Program - Revenue from patrons/adults for sale of food products and services. Non-reimbursable by USDA
163	11, 2x	Special Milk Sales – Reimbursable - Revenue from students from sale of reimbursable milk as part of special milk program.
164	25	A-La-Carte Sales - Non-Program - Revenue from a-la-carte sales.
165	11, 2x	Catering Revenue - Non-Program - Revenue from catering activities provided by school district.
169	11, 2x	Other Food Sales - Non-Program - Revenue from students, adults or organizations for the sale of food products and services considered special functions.
170		Revenue from Student Activities - Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district.
171	11, 2x, 7x	Admissions - Revenue from the sale of tickets or other admission charges for school sponsored activities (i.e. athletic events)
172	11, 2x, 7x	Merchandise Sales - Revenue from the sale of books, magazines, and other items of general merchandise. This does not include proceeds from sale of capital assets that are recorded under major class code “593”
173	11, 2x, 7x	Dues and Fees – Revenue from clubs, classes, or other pupil groups or organizations as dues or fees for participation in the activities of the organization or group. Include locker fees, equipment fees, etc. Public libraries late fees, non-educational child care fees, and senior citizen activity fees should be recorded as Community Service Activities in major class “181” below.
178	6x	Other Private Purpose Trust Income
179	11, 2x, 6x, 7x	Other Student Activity Income
180		Revenue from Community Service Activities - Revenue from community service activities operated by the public school.
181	11, 2x, 7x	Revenue from Community Service Activities (Examples: Latchkey Fees, Pre-school Fees charged to parents, Medicaid Fee for Service, Adult Enrichment Courses, After School Programs.)
190		Other Local Revenue
191	11, 2x, 7x	Rentals - Revenue from the rental of school property, real or personal.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Private Sources (Contributions) - Donations (monetary and in-kind) received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted as to use and revenue that is restricted as to use.
193	7x, 8x, 91	Gains or Losses on Sale of Fixed Assets
195	7x, 8x	Revenues Received from Services Provided other public schools (Intermediate, Local or Public School Academy)
197	8x	Revenues Received from Services Provided Other Funds - Internal Service Fund Only.
199	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Local Revenues- Revenues from local sources not fitting into another local revenue classification.

Major Class Code	Allowable Funds	Account Name/Description
200		Revenues Received through another Non-Educational Entity or Political Subdivision – Revenue (monetary and in-kind) generated by a non-educational entity or political subdivision and then distributed to the school in amounts different than were collected by the entity. For example, 2% Casino Revenues, penal fees for drunk driving and library fines collected by another governmental entity that are distributed to the school in amounts different than are collected by the collecting entity.
211	11, 2x, 3x, 4x, 5x, 7x, 8x	Unrestricted - Revenues received through another non-educational entity or political subdivision.
212	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted - Revenues received through another non-educational entity or political subdivision that must be used for specific purposes.
300		Revenue from State Sources (Monetary and In-kind)
310		Grants-In-Aid - Grants-in-aid are contributions made from State funds to a school system and are not related to specific revenue sources of the state.
311	11, 2x, 3x, 4x	Unrestricted - State Revenues received as grants by the school system that can be used for any legal purpose desired by the school system without restriction.
312	11, 2x, 3x, 4x	Restricted - State Revenues received as grants by the school system that must be used for a categorical or specific purpose. If such money is not completely used by the school system, it must usually be returned to the state.
315	11, 2x, 3x, 4x	Restricted-Received from state through another entity (sub-grantee).
316	11, 2x, 3x, 4x	Unrestricted – Received from state through another entity (sub-grantee).
317	11, 2x, 3x, 4x	Restricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
318	11, 2x, 3x, 4x	Unrestricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
320		State Payments in Lieu of Taxes
321	11, 2x, 3x, 4x	State Payments in Lieu of Taxes - Payments made out of general revenues by the state government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately-owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the state government unit.

Major Class Code	Allowable Funds	Account Name/Description
400		Revenues from Federal Sources (Monetary and In-Kind)
410		Grant-In-Aid - Revenues received directly or through state from the Federal government.
411	11, 2x, 3x, 4x	Unrestricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which can be used for any legal purpose desired by the school system without restriction.
412	11, 2x, 3x, 4x	Unrestricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants and which can be used for any legal purpose desired by the school system without restrictions.
413	11, 2x, 3x, 4x	Restricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually is returned to the governmental unit.
414	11, 2x, 3x, 4x	Restricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants to school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system it usually is returned to the state.
415	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another governmental agency as grants that must be used for a categorical or specific purpose. (This does not include another public school, see 417 below.) If the funds are not completely used for the specified purpose, they must be returned to the governmental agency.
416	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another governmental agency as grants that may be used for any legal purpose desired by the school without restriction. (This does not include another public school, see 418 below.)
417	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another public school (Intermediate, Local, or Public School Academy) - Revenues received from the Federal Government through another public school that must be used for a categorical or specific purpose. If funds are not completely used for the grant purpose, they must be returned to the other public school.
418	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another public school (Intermediate, Local or Public School Academy) - Revenues received from the Federal Government through another public school as grants which can be used for any legal purpose desired by the school without restriction.
419	11, 2x, 3x, 4x	Other Revenue - Federal Sources

Major Class Code	Allowable Funds	Account Name/Description
420		Federal Payment in Lieu of Taxes
421	11, 2x, 3x, 4x	Federal Payments in Lieu of Taxes - Payments made out of general revenues by the federal government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit.
480		USDA Donated Commodities
481	25	United States Department of Agriculture (USDA) entitlement commodities that are awarded according to a formula and accepted by the school food authority (SFA) for the fiscal year of the school district. Modifications to the grant entitlement are recognized whenever the SFA accepts entitlement commodities offered (via distributing agency request form). Entitlement commodities are determined by the USDA and are reported in the <i>Food Scoop</i> publication of the Michigan Department of Education.
482	25	USDA <u>bonus</u> commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the <i>Food Scoop</i> publication of the Michigan Department of Education.
510-520		Other Local Revenue – Transfers and payments received from other public school districts within the state or governmental units outside the state.
510		Local Payments Received from Other Public Schools Within the State – Local payments from school systems (LEAs, ISDs, PSAs), generally for services rendered to pupils residing in the paying school district. (State and Federal Grants received through another public school should be recorded in the appropriate state or federal major class code.
511	11, 2x	Tuition payments received from Other Public Schools. Distinguish type of tuition by the suffix code.
512	11, 2x	Transportation payments received from Other Public Schools
513	11, 2x	ISD Collected Millage Tax received from Other Public Schools
518	11, 2x	Compensation Received in Payment of services Provided to Other Public Schools.
519	11, 2x, 3x, 4x	Other Distributions received from Other Public Schools
520		Local Payments Received from Other Governmental Units Outside the State - These are conduit-type payments from school systems outside the state for services rendered to pupils residing in the paying school district.
521	11, 2x	Tuition received from Other Governmental Units Outside the State
522	11, 2x	Transportation received from Other Governmental Units Outside the State
529	11, 2x	Other received from Other Governmental Units Outside the State

Major Class Code	Allowable Funds	Account Name/Description
540-590		Other Transactions – Included are other transactions that are not revenue to the school system including prior period adjustments.
540		Extra-Ordinary Revenue Items
541	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Insurance Reimbursements - Those that would materially alter the revenue reported in the financial statements should they be reported there.
542	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Capital Contributions - Those that would materially alter the revenue reported in the financial statements should they be reported there.
549	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Other Reimbursements - Those not included above that would materially alter the revenue reported in the financial statements should they be reported there.
550		Prior Period Adjustments
551	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Prior Period Adjustments-Material Transactions. Amounts reported here must be reported in the audited financial statements as adjustments in the prior year fund balance with appropriate notation.
552	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Adjustments to Prior Period Expenditure Accounts (Credit Amounts) - Non-material Transactions (For example: write-off of a non-material accounts payable or refund of prior year expenditure.)
590		Other Financing Sources - This category is used for those transactions that cannot be identified in the above classifications.
591	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Issuance of Bonds - Used to record the face amount of the bonds issued. Include bond principal and premium or discount on issuance. Short term loan/bond proceeds Should NOT be classified here. Record short term debt as balance sheet item (see balance sheet code 407)
592	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Long-term Notes/Loans
593	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Capital Assets
594	11, 2x, 3x, 4x, 5x, 7x, 8x	Capital Lease Transactions
595	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from School Bond Loan Fund
596	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from Refinancing Debt
598	7x	Amortization of Premium on Issuance of Bonds
599	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Other Financing Sources - This account is to be used to record other transactions not mentioned.
600		Fund Modifications (Other Operating Transfers In) - This category represents incoming transfers from other funds within the same school district that would create a duplication of consolidated data for the school district if recorded as ordinary revenues.
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers In) - Use "6" in the first position of the major class code, then two position fund code of fund the dollars are coming from.

Suffix Code	Allowable Major Class	Suffix Name/Description
0000	1xx-6xx	Funds received that are not associated with any specific program or grant listed below. Please use a specific suffix whenever possible.
0010	311, 318	State Aid Foundation - State School Aid Foundation Grants, Discretionary payments, State School Aid One-Time Grants, and State School Aid Hold Harmless Payment
0011	None	Special Education Foundation - State School Aid Special Education Foundation, State School Aid-Special Education 51a(13)
0020	312	At Risk - State School Aid-At Risk Children
0030	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Adult Education - State Aid Section 107, Federal Title II AEFLA CFDA 84.002
0040	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Bilingual - Bilingual Education. Funds received from programs designed for children from homes where English is not the primary language. For example: Federal CFDA 84.003c. State Bilingual Funds.
0060	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Drug Free - Drug Free School Grants. For example: Federal @IA Title II AEFLA CFDA 84.002a
0070	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Math/Science - Funds received from Math/Science Programs. For example: Federal Grants received under CFDA 84.281.
0080	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Gifted and Talented - Funds received from programs designed for pupils identified as Gifted and Talented. For example: State School Aid-Gifted and Talented
0090	411, 412, 413	Impact Aid – Impact Aid Revenue (CFDA 84.041, 84.938, etc.)
0100	181, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Pre-School - Funds received from programs designed for children in years preceding kindergarten. For example: State School Aid-Preschool Readiness
0110	16x, 312, 315, 317, 413, 414, 415, 417, 419, 481, 482, 51x	School Lunch - Funds received from School Lunch Programs. For example: School Lunch Breakfast, School Lunch Container Distribution, National School Lunch General Funds, School Lunch Supplemental State Funds, School Lunch Supplemental State Funds, School Lunch Breakfast State Match, State School Aid <i>During</i> School Lunch
0120	312, 315, 317, 413, 414, 415, 417, 419, 51x	Special Education Grants - Funds received for programs Restricted Special Education Grants. For example: State School Aid-Special Ed, IDEA and Other Federal Special Ed (See Expenditures-Function 122)
0130	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Staff Development – Funds received for Staff or Professional Development Programs. For example: State School Aid Professional Development, any Federal grants awarded for staff development
0140	413, 414, 415, 417, 419	Title I - Federal Title I Revenues expended of Grant CFDA 84.009-84.013.

Suffix Code	Allowable Major Class	Suffix Name/Description
0150	413, 414, 415, 417, 419	Title V – Federal Title V Revenues expended for CFDA 84.298.
0160	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Career and Technical - Funds received from Career and Technical programs. For example: State School Aid-Voc Ed Added Costs, Federal Vocational Education Grants (See Expenditures-Function 127)
0200	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	Summer School
0210	413, 414, 415, 417, 419	State Grants for Improving Teacher Quality (Title II)
0220	413, 414, 415, 417, 419	No Child Left Behind
0230	412, 413, 414, 415, 417, 419	American Recovery and Reinvestment Act of 2009
0240	412, 413, 416, 418, 419	Edu Jobs
0250	412, 413, 414, 415, 417, 419	Coronavirus Aid, Relief, and Economic Security (CARES) Act

Function Code	Allowable Funds	Account Name/Description
100		Instruction - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.
110		Basic Programs - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School, as further defined below.
111	11,23, 27, 7x	Elementary - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	11, 23, 27, 7x	Middle/Junior High - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	11, 23, 27, 7x	High School - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	11, 23, 27, 7x	Pre-Kindergarten – Learning Experiences designed for ages preceding kindergarten.
119	11, 23, 27, 7x	Summer School - Any basic program activity offered in summer.
120		Added Needs - Instructional Classroom Activities designed for pupils added needs that are defined below. Include both regular and summer programs.
122	11, 22, 7x	Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.

Function Code	Allowable Funds	Account Name/Description
125	11, 27, 7x	Compensatory Education - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.
127	11, 26, 7x	Career and Technical Education - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.
130		Adult/Continuing Education - Learning experiences designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; or to enrich the aesthetic qualities of life.
131	11, 7x, 27	Basic - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
132	11, 7x, 27	Secondary - Learning experiences designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. It is generally considered to include grade levels nine through twelve.
133	11, 26, 27, 7x	Secondary Vocational - Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the participant for competencies required in a Michigan Department of Education recognized and approved Career and Technical Education program for the district.
135	11, 26, 27, 7x	Occupational Training - Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation.

Function Code	Allowable Funds	Account Name/Description
200		Supporting Services - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.
210		Support Services-Pupil - Consist of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process.
211	11, 22, 23, 26, 27, 7x	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance.
212	11, 22, 23, 26, 27, 7x	Guidance Services - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	11, 21, 22, 23, 26, 27, 7x	Health Services – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.
214	11, 22, 26, 27, 7x	Psychological Services - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	11, 22, 23, 26, 27, 7x	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	11, 22, 23, 26, 27, 7x	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
217	11, 22, 26, 27, 7x	Visual Aid Services - Consist of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.
218	11, 22, 23, 26, 27, 7x	Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	11, 22, 23, 25, 26, 27, 7x	Other Pupil Support Services - This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.

Function Code	Allowable Funds	Account Name/Description
220		Support Services-Instructional Staff - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
221	11, 2x, 7x	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	11, 2x, 7x	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	11, 2x, 7x	Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	11, 2x, 4x, 7x	Instruction Related Technology - Consists of all technology activities and services for the purpose of supporting instruction. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	11, 2x, 7x	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.
227	11, 2x, 7x	Academic Student Assessment – Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	11, 2x, 7x	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.

Function Code	Allowable Funds	Account Name/Description
230		Support Services-General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district wide activities and programs designed to improve school/community relations.)
231	11, 2x, 4x, 7x	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	11, 2x, 7x	Executive Administration - Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relation's services (district wide activities and programs designed to improve school/community relations.)
233	11, 2x, 7x	Grant Writer/Grant Procurement - District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Examples: When a district employs a district-wide grant writer or coordinator.
240		Support Service School Administration – Consists of those activities concerned with overall administrative responsibility for a single school.
241	11, 22, 23, 26, 27 7x	Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	11, 22, 23, 26, 27, 7x	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
250		Support Services Business – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.
252	11, 2x, 4x, 5x, 7x, 8x	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	11, 2x, 8x	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	11, 2x, 3x, 4x, 5x, 7x, 8x	Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

Function Code	Allowable Funds	Account Name/Description
260		Operations and Maintenance
261	11, 2x, 4x, 5x, 7x, 8x	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law
266	11, 2x, 5x, 7x, 8x	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
270		Pupil Transportation Services.
271	11, 2x, 4x, 5x, 7x, 8x	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
280		Support Services-Central - Activities other than general administration that support each of the other instructional and supporting service programs.
281	11, 2x, 5x, 7x, 8x,	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	11, 2x, 5x, 7x, 8x	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	11, 2x, 5x, 7x, 8x	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional support staff should be recorded here.
284	11, 2x, 4x, 5x, 7x, 8x	Non-Instructional Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, etc.
285	11, 2x, 7x	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
289	11, 2x, 5x, 7x, 8x	Other Central Services - Central services not defined above.

Function Code	Allowable Funds	Account Name/Description
290		Support Service-Other - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.
291	11, 2x, 4x, 5x, 7x, 8x	Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.
292	11, 2x	Bookstore Activities/Consignment Activities - Consist of those activities concerned with financing the bookstore/consignment activities that are under the supervision of the school.
293	11, 21	Athletic Activities - Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
294	5x, 28	Endowment Activities - Consist of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.
295	11, 2x	Agency Activities – Support for Agency Funds
296	11, 29, 6x	Other Student/School Activity Expenditures
297	25	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
298	6x	Other Private Purpose Trust Expenditures
299	11, 2x, 4x, 5x	Other Support Services

Function Code	Allowable Funds	Account Name/Description
300		Community Services - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
310		Community Services Direction
311	11, 2x, 5x, 7x, 8x	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.
320		Community Recreation
321	11, 2x, 5x, 7x, 8x	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
330		Community Activities.
331	11, 2x, 5x, 7x, 8x	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
340		Public Library
341	2x, 5x	Public Library – Pertains to the operation of public libraries by a school system or the provision of library services to the general public through the school library. It includes such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.
350		Custody and Care of Children
351	11, 2x, 5x, 7x, 8x	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.
360		Welfare Activities
361	11, 2x, 5x, 7x, 8x	Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.
370		Non-Public School Pupils
371	11, 2x, 5x, 7x, 8x	Non-Public School Pupils – Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for non-public school pupils.
390		Other Community Services
391	11, 2x, 5x, 7x, 8x	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

Function Code	Allowable Funds	Account Name/Description
400		Payments to Other Governmental Agencies, Facilities Acquisition, and Prior period Adjustments - Payments to other school districts or administrative units and prior period adjustments.
410		Payments to Other Public Schools (ISDs, LEAs, or PSAs) Within the State of Michigan
411	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools Within the State of Michigan – Sub-Grantee /Flow Through Distributions Only. All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.
420		Payments to Other Public Schools OUTSIDE the State of Michigan
421	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools OUTSIDE the State of Michigan - These are conduit-type payments to school systems outside the state for services rendered to pupils residing in the paying school district. These payments are generally for tuition and transportation where a governmental unit in one state collects money from a non-operating district and pays it to an operating district in another state. The non-operating district records such payments here.
430		Payments to State Schools for the Deaf and Blind
431	22	Payments to State Schools for the Deaf and Blind
440		Payments to Other Governmental and Not-For-Profit Entities (Do not include other public schools which would be reported in Function 411 or 421) These are Sub-grantee relationships not Vendor relationships.
441	11, 2x, 4x, 5x, 7x	Payments to Other Governmental Entities - Sub-grantee Relationships Only (Non-Public Schools, Community Organizations, etc.)
445	11, 2x, 4x, 5x, 7x	Payments to Not for Profit Entities (Sub-grantee Relationships Only)

Function Code	Allowable Funds	Account Name/Description
450		Facilities Acquisition, Construction, and Improvements
451	11, 2x, 4x, 5x, 7x	Site Acquisition Services - Activities concerned with initially acquiring and improving sites.
452	11, 2x, 4x, 5x, 7x	Site Improvement Services - Activities concerned with improving sites, and with maintaining existing site improvements.
453	11, 2x, 4x, 5x, 7x	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 451, 452, 455, or 456.
455	11, 2x, 4x, 5x, 7x	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	11, 2x, 4x, 5x, 7x	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
459	11, 2x, 4x, 5x, 7x	Other Facilities Acquisition and Construction Services that cannot be classified above. Includes Furnitures, Fixtures, and Equipment (FF&E).
490		Prior Period Adjustments
491	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Prior Period Adjustments-Material Transactions - Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
492	11, 2x, 3x, 4x, 5x, 6x 7x, 8x	Adjustments to Prior Period Revenue Accounts (Debit Amounts) For example; a refund of prior year state school aid revenue that was not established as an account payable during the prior year.
500-600		Other Financing Uses - A number of outlays of government funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments and fund modifications.
510		Debt Service - Long Term Only
511	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
512	11, 2x, 3x, 4x, 5x, 7x, 8x	Debt Service - Long Term Only – Payment to Escrow Agent
513	7x, 92	Un-amortized Gain/Losses on Debt Defeasance
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers Out) - Use "6" in the first position of the function code, then the two position fund code of fund the dollars are going to.
711	7x, 8x, 91	Depreciation Expense – Non-governmental Funds Only.

Object Code	Allowable Functions	Object Name/Description
1000		Salaries - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school system.
1100		Administration - A grouping of assignments concerned with establishing and administering policy in connection with operating the LEA. Categories of administration are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1110	232	Superintendent - An assignment to a staff member to perform the head executive management activities of a school system.
1120	2xx	Assistant Superintendent - An assignment to assist the superintendent in performing the head executive management activities of a school system.
1130	2xx	Administrative Assistant - An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of a school system.
1140	231	Board Member - Salaries and per diem compensation of Board of Education members.
1150	241	School Direction and Management (Principal) - An assignment to a staff member to perform the activities of directing and managing the operation of a school for which policy and program plans have been broadly established.
1160	2xx, 3xx	Supervision/Direction- Staff - An assignment to supervise staff members and manage a function, a program, or a supporting service. Also included under this category are program coordinators and compliance officers. Examples: curriculum, special education, etc.
1170	2xx-3xx	Program/Department Direction - An assignment to direct a program, department, function or a supporting service. Examples: Athletic Director, Facilities Director
1180	281	Research - An assignment to a staff member to perform the activities concerned with systematic studies and establish facts or principles for the school system.
1190	2xx-3xx	Other Administration - An assignment to perform activities other than those identified above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1200		Professional-Educational - A grouping of assignments requiring a high degree of knowledge and skills in the educational profession. Categories of Professional Educational are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1210	221, 3xx	Curriculum - An assignment to a staff member consisting principally of preparing curriculum.
1220	212, 3xx	Counseling - An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.
1230	222, 3xx	Educational Media Specialist - An assignment to a staff member to perform professional educational media service activities such as ordering, cataloging, processing, and circulating books and other materials; planning the use of the educational media by teachers, pupils or others; selecting books and materials; Participating in faculty planning for the use of books and materials; and guiding teachers, pupils and others in the use of the educational media in schools or community service programs.
1240	1xx, 219,3xx	Teaching - An assignment to a staff member to instruct pupils. The assignment may be in course or non-course instructional situations.
1250	218, 219,221, 3xx	Instructional Consulting - An assignment to a staff member to provide leadership, guidance, and expertise in a field of specialization for the purpose of improving the instructional performances of staff members.
1260	222, 3xx	Instructional Media - An assignment to a staff member consisting of activities that provides educational experience through the instructional media.
1270	217, 222, 3xx	Visually Handicapped Media - An assignment to develop materials for the visually handicapped.
1280	215, 3xx	Speech and Language Therapist - An assignment to identify; diagnose and appraise; to refer; and to provide required speech rehabilitation services.
1290	1xx, 21x, 22x, 3xx	Other Professional Educational - An assignment to perform activities other than those identified above in this general field of activity.
1300		Professional-Business - A grouping of assignments requiring a high degree of knowledge and skills in the business profession.
1310	252, 285, 3xx	Accounting - An assignment to a staff member to perform the activities of designing and maintaining financial, staff, pupil, program or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts.
1320	252, 285, 3xx	Auditing - An assignment to a staff member to evaluate the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting system; and ascertaining compliance with established policies and procedures.

Object Code	Allowable Functions	Object Name/Description
1330	23x, 283, 3xx	Legal - An assignment to a staff member qualified to practice law.
1340	283, 3xx	Personnel - An assignment to a staff member to direct activities concerned with the staff personnel management program of the school system.
1350	261, 453, 3xx	Architect-Engineer - An assignment to a staff member to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.
1390	2xx, 3xx	Other Professional-Business – An assignment to perform activities not defined above in this general field of activity.
1400		Professional-Other - A grouping of assignments requiring a high degree of knowledge and skills in the other professions. Categories of Professional-Other are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1410	213, 3xx	Medical-Dental - An assignment to a staff member who is a qualified medical doctor or dentist to perform professional activities for the school system.
1430	214, 3xx	Psychological - An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.
1440	216, 3xx	Social Work - An assignment to a staff member to perform the professional activities of assisting in the prevention of, or solution to, the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.
1450	213, 3xx	Nursing - An assignment to a staff member who is a qualified nurse to perform the activities of professional or practical nursing.
1470	213, 3xx	Physical Therapy - An assignment to a staff member to perform activities involving physical methods of treatment and rehabilitation other than the use of drugs or surgery.
1480	213, 3xx	Occupational Therapy - An assignment to a staff member to perform activities involving occupational methods of treatment and rehabilitation other than the use of drugs or surgery.
1490	2xx, 3xx	Other Professional-Other - An assignment to a staff member to perform activities not defined above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1500		Technical - A grouping of assignments requiring a combination of basic scientific knowledge and manual skills. Categories of Technical are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1510	284, 285	Information Management - An assignment to a staff member to prepare data for storage, storing data, and retrieving them for reproduction as information for management and reporting when the district in its own facilities provides these services.
1530	252	Purchasing - An assignment to a staff member to perform activities in connection with acquiring property, supplies, and materials for the school system.
1540	21x, 227, 3xx	Testing - An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.
1550	26x, 27x, 3xx, 45x	Crafts and Trades - An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steam fitting, sheet-metal work, glazing, and mechanical repairing. Included in this section are bus mechanics.
1560	1xx-3xx	Recreation/Coaches - An assignment to a staff member consisting of activities that promote the use of recreation facilities and programs.
1590	2xx 3xx	Other Technical - An assignment to a staff member to perform technical activities other than defined above.
1600		Operation and Service - A grouping of assignments requiring manual and non-manual skills. Categories of Operation and Service are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1610	257, 261, 271, 29x, 3xx	Vehicle Operation - An assignment to a staff member consisting principally of the activities of driving a vehicle such as a school bus, truck, or automobile used in the service of the school system.
1620	2xx, 3xx	Secretary-Clerical-Bookkeeper - An assignment to a staff member to perform clerical, secretarial, and administrative services such as activities concerned with preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as computers, adding machines, duplicating machines, etc.
1630	1xx, 2xx, 3xx	Aides - An assignment to a staff member to perform activities of a non-teaching nature which are <u>not</u> classified as professional educational but which assist a staff member to perform professional educational teaching assignments or other support service activities. Included under this classification are paraprofessionals, teacher aides, bus attendants, etc.
1640	261, 3xx	Custodian - An assignment to a staff member to perform school plant housekeeping, servicing, and security services consisting of such activities as cleaning; operating heating, ventilating and air conditioning systems; caring for school property; and servicing building equipment.
1650	297	Food Service - An assignment to a staff member to perform the activities of preparing or serving food.
1660	219, 266	Security and Monitors - An assignment to a staff member consisting of activities concerned with safeguarding the property, pupils, and other persons in a school area.

Object Code	Allowable Functions	Object Name/Description
1670	2xx, 3xx	Laborer - An assignment to a staff member to perform manual labor not classified in another assignment activity classification. Includes pupils who have duties as part of a work study program or other non-technical assignment.
1680	211, 285	Attendance - An assignment to a staff member to perform activities that promote better attendance, such as analyzing causes of non-attendance, identifying patterns of non-attendance and providing incentives for good attendance.
1690	1xx-3xx, 45x	Other Operation and Service - An assignment to perform activities other than those defined above requiring manual or non-manual skills. Interpreters would be reported here.
1700		Special Salary Payments - Amounts paid to employees for special conditions.
1720	1xx-3xx, 45x	Disability Payments
1750	1xx-3xx, 45x	Sabbatical Leave Pay
1760	1xx-3xx, 45x	Termination Pay (Severance)
1790	1xx-3xx, 45x	Other Special Payments - The distribution of salary payments to this group of accounts is optional.
1800		Temporary Salaries - Full-time, part-time, and prorated portions of the costs for work performed by employees of the school system who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.
1810	2xx, 3xx	Administration
1820	1xx, 21x, 22x, 3xx	Professional-Education
1830	25x, 28x, 3xx, 45x	Professional-Business
1840	2xx, 3xx, 45x	Professional-Other
1850	2xx, 3xx, 45x	Technical
1860	1xx-3xx	Operation and Service
1870	1xx, 221, 3xx	Teaching
1880	2xx, 3xx	Clerical/Administrative Support
1890	1xx-3xx	Other Temporary Salaries
1900		Overtime Salaries and Extension of Contract - Money paid to employees of the school system in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. Extra-Duty Pay.
1910	2xx-3xx	Administration
1920	1xx, 21x, 22x, 3xx	Professional-Educational
1930	25x, 28x, 3xx, 45x	Professional-Business
1940	2xx	Professional Development
1950	2xx-3xx, 45x	Technical
1960	1xx-3xx	Operation and Service
1970	1xx, 221, 3xx	Teaching
1980	2xx, 3xx	Clerical/Administrative Support
1990	1xx-3xx	Other Overtime Salaries

Object Code	Allowable Functions	Object Name/Description
2000		Employee Benefits - Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are not usually paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) various types of employee insurance, (b) special leave payments in the nature of sabbatical leave payments and terminal leave payment, (c) special allowance for tuition, (d) the various mandatory coverage including retirement reimbursed from federal funds as well as non-federal contributions, and (e) special professional services.
2100		Employee Insurance
2110	1xx-3xx, 45x	Group Life
2120	1xx-3xx, 45x	Group Disability
2130	1xx-3xx, 45x	Group Health and Accident
2140	1xx-3xx, 45x	Dental Health Care
2150	1xx-3xx, 45x	Vision Care
2190	1xx-3xx, 45x	Other
2200		Special Leave Payments
2210	1xx-3xx, 45x	Early Retirement Incentives
2290	1xx-3xx, 45x	Other Special Leave Payments
2300		Special Allowances
2310	1xx-3xx, 45x	Tuition
2390	1xx-3xx, 45x	Other Special Allowances
2400		Professional Services
2410	1xx-3xx, 45x	Reimbursement for Employee Physicals and Other Health Related Services on Behalf of Employees
2490	1xx-3xx, 45x	Other Professional Services Paid on Behalf of Employees
2800		Mandatory Coverage
2820	1xx-3xx, 45x	Contribution to Retirement Funds
2830	1xx-3xx, 45x	Employer Social Security
2840	1xx-3xx, 45x	Workman's Compensation
2850	1xx-3xx, 45x	Unemployment Compensation
2900		Other Employee Benefits
2920	1xx-3xx, 45x	Cash in Lieu of Benefits
2990	1xx-3xx, 45x	Other Benefits (Example Service Credits paid on behalf of employees and personal use of company owned vehicles.)

Object Code	Allowable Functions	Object Name/Description
3000		Purchased Services - Amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
3100		Professional and Technical Services - Non-payroll services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accounts, etc.
3110	1xx, 221, 3xx	Instructional Services - Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers and paraprofessional personnel and "performance contract" activities.
3120	221, 283, 3xx	Employee Training and Development Services- Services performed by persons qualified to assist school district staff in performing their duties more efficiently. This category includes training specialists, etc., not on the payroll.
3130	21x, 293, 3xx	Pupil Services - Non-payroll services performed by qualified personnel to assist the wellbeing of pupils. These services would include medical services, psychological services, etc.
3140	2xx	Staff Services - Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance not on the payroll.
3150	2xx-3xx	Management Services - Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school system. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
3160	225, 227, 284	Management Information Services - Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency, or concern, or specialists to perform a specific task.
3170	2xx, 3xx, 45x	Legal Services - Services performed by persons or an organization qualified to practice law.
3180	231, 459	Audit Services - Services performed by persons or an organization concerned with examining, verifying, and reporting on the accounting records of the school system.
3190	1xx-3xx, 45x	Other Professional and Technical Services - Services that are professional and technical in nature that have not been classified above. Microfilming is included under this classification of expenditure. This object would be used for the purchase of medical and professional services for staff other than those provided under employee benefits.
3200		Travel/Workshops-Staff - Costs for transportation, meals, hotel, and other expenditures associated with traveling or workshops. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
3210	1xx-3xx	Costs of travel as a result of regular duties of staff including the cost of itinerant teachers who must travel from building to building to carry out their teaching assignment.

Object Code	Allowable Functions	Object Name/Description
3220	1xx-3xx	Workshops and Conferences - Costs of transportation, meals, hotel, and other expenditures associated with workshops and conferences.
3300		Client/Pupil Transportation - Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on public carrier. Expenditures for the rental of buses are not recorded here; they are recorded under Purchased Services-Rentals.
3310	271, 29x, 3xx	Client/Pupil Transportation by Contract Carrier - Amount paid by district to a contract carrier for pupil transportation services. A Contract Carrier is a person/organization holding him or herself or itself out to the general public to provide motor vehicle transportation of passengers for compensation over regular or irregular routes. Include payments to public transit agencies or authorities, private third party vendors or taxi cab companies, etc., for pupil transportation services on this line. Formerly entitled "Pupil Transportation by Common Carrier."
3320	271, 29x, 3xx	Allowance Paid Client/Pupils for Transportation - Amount paid to a client/pupil providing his or her own transportation to and from an instructional program site, i.e., driving to and from a vocational center, to and from a math science center, etc. Paying a pupil for transportation to or from a school related event, i.e., team practice, is disallowed.
3330	271, 29x, 3xx	Client/Pupils Transported by Private Automobile - Amount paid to private individual to provide pupil transportation services, i.e., contracting with a parent to transport his or her child to and from an instructional program site. Expenses to and from a school related event is disallowed.
3400		Communication - Services provided by persons or business to assist in transmitting and receiving messages or information. This category includes telephone and internet services as well as postage machine rental and postage.
3410	2xx, 3xx	Telephone
3430	2xx, 3xx	Mail/Postage
3450	1xx-3xx	Copyright Fees and Software Licenses/Agreements – Also includes expenditures for licenses to use/access electronic textbook materials when the title of the electronic textbooks do not pass to the district. (Refer to 4140 for Software Maintenance Agreements)
3490	2xx, 3xx	Other Miscellaneous Communications (Including Internet Services)
3500		Advertisement
3510	2xx, 3xx	Advertisement - Expenditures for printed or broadcasted announcements in professional periodicals and newspaper or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bids on purchases, bond sales, used equipment sales and sale of other objects, and pupil enrollment. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
3600		Printing and Binding
3610	1xx-3xx	Printing and Binding - Expenditures for job printing and binding usually according to specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding of local education agency publications. Preprinted standard forms are not charged here but are recorded under Supplies and Materials.

Object Code	Allowable Functions	Object Name/Description
3700		Tuition
3710	1xx, 3xx, 431	Tuition - Expenditures to reimburse other educational entities for instructional services provided to pupils. Do not include payments to other ISDs, LEAs, or PSAs. Those are reported in object 8210.
3800		Utility Services - Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. Costs for telephone and telegraph are not included here but are included in Communication.
3830	261, 3xx	Water Sewage
3840	261, 3xx	Waste and Trash Disposal
3890	261, 3xx	Other Utility Services
3900		Insurance and Bond Premiums - Expenditures for all types of insurance coverage such as property liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not included here but are included under employee benefits.
3910	261	Property and Liability. Includes Building Insurance
3920	259	Errors and Omissions (Legal Liability)
3930	261, 271, 297, 3xx	Fleet Insurance
3990	259	Other Insurance and Bond Premiums
4100		Repairs and Maintenance Services - Expenditures for repairs and maintenance services not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of software, grounds, building, and equipment. Also include contracted custodians. Costs for new construction, renovating and remodeling are not included here but are considered capital outlay.
4110	261, 3xx	Land and Building
4120	1xx-3xx	Equipment
4130	257, 261, 271, 297, 3xx	Vehicle/Bus Repairs and Maintenance. (Record staff and miscellaneous non-pupil transportation vehicles in function code 261. Record pupil transportation in function 271.)
4140	1xx-3xx	Software Maintenance Agreements
4190	2xx, 3xx	Other Repairs and Maintenance
4200		Rentals - Expenditures for operational leases of land, building, or equipment for both temporary and long-range use of the school system.
4210	261, 3xx	Land and Building
4220	1xx-3xx	Equipment
4230	257, 261, 271, 297, 3xx	Vehicle/Bus Rentals. Include bus/vehicle rentals when operated by school employees.
4270	1xx-3xx	Technology Related Equipment
4290	1xx-3xx	Other Rentals
4900		Other Purchased Services
4910	1xx-3xx	Other Purchased Services - Expenditures for all other purchased services not included above. Example: Room and board for special education pupils may be coded under this object. Another example would be contracted election costs.

Object Code	Allowable Functions	Object Name/Description
5000		Supplies and Materials - Expenditures of items that are consumed, worn out, or deteriorated in use, or items that lose their identify through fabrication or incorporation into different or more complex units of substances. See Section II, E.12, for a discussion on distinguishing between a supply and equipment item. Examples: Books, paper, software, etc.
5100		Teaching/Testing Supplies and Materials
5110	1xx-22x, 3xx	Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.
5200		Textbooks
5210	1xx, 3xx	Textbooks – Expenditures for prescribed books, which are purchased, for pupils or groups of pupils. This category includes workbooks, textbook binding or repair, as well as the net amount of textbooks, which are purchased. Electronic/digital textbooks should be recorded here only if their purchase is permanent and title of the electronic book transfers to the district upon purchase (use Object Code 3450 for expenditures to access electronic textbooks).
5300		Educational Media Books (Additions to Existing Libraries)
5310	122, 222, 3xx	Educational Media (Additions to Existing Media Centers) - Expenditures for regular or incidental purchases of educational media available for general use by pupils, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school educational media. The initial purchase of books for a new educational media center or any material accessions involving an expansion of the educational media center are recorded under Capital Outlay.
5400		Periodicals
5410	1xx-3xx	Periodicals - Periodicals and newspapers purchased for general use in the school media center. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Professional periodicals for staff would also be included under this object.
5500		Energy Supplies - Expenditures for energy, including natural gas, electricity, bottled gas, fuel oil, coal, and gasoline received from public or private utility companies.
5510	261, 3xx	Natural Gas
5520	261, 3xx	Electricity
5530	261, 3xx	Bottled Gas
5540	261, 3xx	Heating Oil
5550	261, 3xx	Coal
5590	261, 3xx	Other Energy Supplies
5600		Resale Supplies and Materials - Expenditures for all food service supplies and materials purchased for resale.
5610	1xx-3xx	Food (incl. part of grant program provided to students not for resale, ex. GSRP)
5620	297	USDA Commodity Delivery Charge
5630	1xx-3xx	Merchandise
5640	1xx-3xx	Non-Food Items
5650	297	USDA Commodities Usage
5690	1xx-3xx	Other Resale

Object Code	Allowable Functions	Object Name/Description
5700		Transportation Supplies - Expenditures other than salaries and contracted services, incurred in connection with the transportation program.
5710	261, 271, 3xx	Motor Fuel, Oil, Grease
5720	261, 271, 3xx	Tires, Tubes, Batteries
5730	261, 271, 3xx	Vehicle Repair Parts
5790	261, 271, 3xx	Other Transportation Supplies
5900		Other Supplies - Expenditures for all supplies (other than those listed above) including freight and cartage.
5910	2xx, 3xx	Office Supplies
5980	1xx-3xx	Misc. Hardware and Tools
5990	1xx-3xx	Misc. Supplies and Materials
6000		Capital Outlay - Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.
6100		Land
6110	451	Land - Expenditures for the purchase of land.
6200		Building and Additions
6210	455, 456	Expenditures for Acquiring Existing Buildings - Include expenditures for installment or lease payments (<u>EXCEPT</u> Interest) that have a specific termination date and that result in the acquisition of existing buildings. DO NOT include payments to public school housing authorities or similar agencies. This category is used only when buildings are purchased or leased with government funds.
6220	455, 456	Non-Property Expenditures for Buildings Built and Alterations Performed by Contractors - This category includes all non-property expenditures to contractors for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to contractors for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6230	455 456	Non-Property Expenditures for Buildings Built and Alterations Performed by ISD/LEA Staff - This category includes all non-property expenditures to ISD/LEA staff for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to ISD/LEA staff for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6300		Improvements Other Than Buildings
6310	452, 459	Improvements Other Than Buildings - Depreciable
6320	452, 459	Improvements Other Than Buildings - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
6400		Equipment and Furniture - Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchases, it is recommended that sub accounts be established with those titles.
6410	1xx-3xx, 45x	New Equipment and Furniture – Depreciable
6420	1xx-3xx, 45x	New Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6450	1xx-3xx, 45x	Equipment and Furniture - Depreciable
6460	1xx-3xx, 45x	Replacement Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6500		Vehicles Other Than Buses - Expenditures for the purchase of conveyances to transport persons or objects.
6510	261, 271, 3xx	New Vehicles Other Than Buses - Depreciable
6520	261, 271, 3xx	New Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold
6550	261, 271, 3xx	Replacement Vehicles Other Than Buses - Depreciable
6560	261, 271, 3xx	Replacement Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold.
6600		School Bus Purchases - Expenditures for the purchase of new or remanufactured school buses. The total original cost is recorded in this account as a general fund expenditure in the year the bus is placed in service, including the cost of any mobile radio equipment installed at the time of purchase. Any portion of the bus cost financed is recorded as Other Transactions - Other Financing Sources.@
6610	271, 3xx	New School Buses – Depreciable
6620	271, 3xx	New School Buses – Non-depreciable - Falls below GASB-34 threshold
6650	271, 3xx	Replacement School Buses – Depreciable
6660	271, 3xx	Replacement School Buses - Non-depreciable - Falls below GASB-34 threshold.
6670	271, 3xx	Refurbished School Buses – Depreciable
6680	271, 3xx	Refurbished School Buses - Non-depreciable - Falls below GASB-34 threshold.
6700		Educational Media and Text Books - Expenditures for books that constitute the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
6710	1xx, 45x	Text Books - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6720	222, 45x	Educational Media - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6900		Other Capital Outlay - Amounts paid for all other capital purchases not included above. An example could be capital outlay improvements such as energy conservation projects.
6910	1xx-3xx	Other Capital Outlay – Depreciable
6920	1xx-3xx	Other Capital Outlay - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
7000		Other Expenditures - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
7100		Redemption of Long-term Bonds, Loans and Capital Leases - Expenditures that are from current funds to retire serial bonds, and loans. Short Term Loans are considered balance sheet only and are not recorded with functions and object codes.
7110	511	Redemption of Term Bond Principal
7120	511	Redemption of Serial Bond Principal
7130	511	Redemption of Furniture and Equipment Notes and Loans Principal
7140	511	Redemption of School Bond Loans Principal
7150	511	Capital Lease Redemption
7160	511	Redemption of School Bus Loan Principal
7190	511	Redemption of Other Long-Term Debt Principal
7200		Interest on Debt - Expenditures from current funds for interest on serial bonds, leases with option to buy, and loans.
7210	259, 511	Interest on Notes and Loans
7220	511	Interest on Serial Bonds
7230	511	Interest on Term Bonds
7240	511	Interest on School Bond Loans
7260	511	Interest on School Bus Loans
7290	511	Interest on Other Long-Term Loans
7300		Other Financing and Debt Expenditures.
7310	259, 51x	Other Bond Issuance Costs (both short and long term)
7320	51x	Payments to Bond Escrow Agent
7330	51x	Payments for Premiums and Discounts
7400		Dues and Fees - Expenditures or assessments for membership in professional or other organizations or associations. Fees for various licenses such as driver's licenses, and vehicle licenses are also included under this object.
7410	1xx-3xx, 45x 51x	Dues and Fees
7500		Claims and Judgments.
7510	231, 259, 283	Claims and Judgments - Expenditures from current funds or all claims and judgments (except as indicated) against the school system that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
7600		Taxes
7610	259, 511	Taxes Abated and Written Off - Charges resulting from uncollectible taxes.
7620	259	Tax Payments

Object Code	Allowable Functions	Object Name/Description
7700		Amortization and Depreciation
7710	711	Amortization and Depreciation - That amount of depreciation or amortization charged to a particular accounting period for the use or loss in value of a fixed asset. Used only in District Wide Capital Asset Accounts and Enterprise Funds.
7800		Discounts on Food Service Sales
7810	297	Discounts on Food Service Sales - A reduction in the original price of food service sales.
7900		Miscellaneous Expenditures
7910	1xx-3xx, 45x	Miscellaneous Expenditures - Amounts paid for all other expenditures not classified above.
7920	296	Other Student/School Activity Expenditures
7930	298	Other Private Purpose Trust Expenditures
8000		Outgoing Transfers and Other Transactions - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without receiving goods and services in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency)
8100		Fund Modifications
8110	6xx	Fund Modifications - This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be recorded likewise. They are not recorded as expenditures.
8200		Payments to Other Public School Districts - This category represents payments or distributions to other Michigan public schools (ISDs, LEAs, PSAs).
8210	1xx	Tuition payments to other public schools (Payments to ISDs, LEAs, or PSAs only)
8220	1xx-3xx, 45x	Payment to Another Public School District for Services Rendered (Payments to ISDs, LEAs, or PSAs only)
8290	1xx-3xx, 45x	Other Transits - Do not include sub-grantee disbursements here. Those would be recorded in "8510." (Payments to ISDs, LEAs, or PSAs only)
8300		Payments to Other Public School Districts OUTSIDE of Michigan
8310	421	Payments to Other Public School Districts OUTSIDE of Michigan
8500		Sub-Grantee Disbursements
8510	41x, 42x, 44x	Sub-Grantee / Flow through Disbursements
8900		Other Transactions
8910	41x, 42x, 441, 49x	Other Transactions – This category is to be used for those transfer transactions which cannot be identified in the above classification. The account is also to be used to record transactions that effect financial operations of a prior year so as to decrease fund equity.
9900		To be used for recording transactions that have little or no effect on fund balance. (Examples, Indirect Cost Recovery and Program Changes)
9990	6xx	Indirect Cost Recovery

This dimension is intended to give guidance to local school districts that wish to identify Special or Career Technical Education Services. Program codes are listed here as a means of accounting for the cost and reporting those costs to the Department of Education.

Program Code	Account Name/Description
	SPECIAL EDUCATION - CLASSROOM PROGRAMS
110	Mild Cognitive Impairment (Educable Mentally Impaired)
120	Moderate Cognitive Impairment (Trainable Mentally Impaired)
130	Severe Cognitive Impairment (Severely Mentally Impaired)
140	Emotionally Impaired
150	Learning Disabled
160	Hearing Impaired
170	Visually Impaired
180	Physically and Other Health Impaired (POHI)
190	Severely Multiply Impaired
191	Early Childhood Special Education Classroom Program
192	Severely Language Impaired
193	Autistic Impaired
194	Resource Room
196	LRE Classroom instructional Aid
197	Instructional Aide
198	Non-Instructional Aide
199	Interpreter
	SPECIAL EDUCATION – OTHER RELATED SERVICES
011	Occupational Therapy
012	Occupational Therapy Assistant
013	Physical Therapy
014	Physical Therapy Assistant
015	Nurse
016	Physician-Diagnostic/evaluation only
017	Health Care Aides- Assigned to nurse/physician
021	Psychologist
022	Psychiatrist
031	Speech and Language Therapist
032	Speech and Language Pathologist
033	Speech and Language Pathologist Assistant

Program Code	Account Name/Description
034	Audiologist
035	Assistive Technology
041	School Social Worker
042	Social Work Services-non-school social worker
051	Orientation Mobility Specialist
052	Orientation Mobility Assistant
061	TC Mentally Impaired
062	TC Emotionally Impaired
063	TC Learning Disabled
064	TC Hearing Impaired
065	TC Visually Impaired
066	TC POHI
067	TC Autistically Impaired
071	Music Therapy
072	Art Therapy
073	Recreation Therapy
074	Homebound/Hospitalized Services
075	Adaptive Physical Education Services
076	Other Pupil Support R340.1792
077	Rehabilitation Counseling
078	Vocational Education – General Education
079	Vocational Education – Special Education
080	Early Intervention Services – Birth to Three
081	Supervisor
082	Director
083	ISD Planner/Monitor
084	Child Find Coordinator
085	Compliance Personnel
099	Transportation
270	Special Education Early Childhood Services 3-5 Non-Early On
271	Special Education Early Childhood Services Birth to Three
272	Early Childhood Special Education Services under rule 340.1862
273	Early Childhood Special Education Services under rule 340.1755

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Career and Technical Education Programs (by Federal Career Cluster)
500	None	CTE Administrative Costs
503	None	Resale Activities Associated with CTE
		Agriculture, Food & Natural Resources
501	01.0000	Agriculture, Agricultural Operations and Related Sciences
505	01.0601	Applied Horticulture and Horticultural Operations
502	03.0000	Natural Resources and Conservation
506	26.1201	Biotechnology
507	01.0903	Animal Health & Veterinary Science
		Architecture & Construction
560	15.1301	Drafting and Design Technology/Architectural
534	19.0605	Home Furnishings Equipment Installers and Consultants
540	46.0000	Construction Trades
539	46.0301	Electrical and Power Transmission Installation
545	47.0201	Heating, Air Conditioning, Ventilation, and Refrigeration
547	46.0503	Plumbing Technology
		Arts, A/V Technology & Communications
530	10.0202	Radio & TV Broadcasting Technology
562	10.0301	Graphics and Printing Technology and Communications
574	19.0906	Fashion Design
571	50.0101	Visual & Performing Arts
		Business, Management & Administration
594	52.0299	Business Administration Management and Operations
		Education & Training
524	13.0000	Education General
		Finance
589	52.1701	Insurance
593	52.0800	Finance and Financial Management Systems
		Government & Public Administration
519	28.0301	Army (JROTC)
		Health Science
583	26.0102	Biotechnology Medical Sciences
580	51.0000	Therapeutic Services
582	51.0707	Health Informatics
581	51.1000	Diagnostic Services
		Hospitality & Tourism
523	12.0500	Cooking and Related Culinary Arts

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Human Services
531	12.0400	Cosmetology
521	19.0700	Child and Custodial Care Services
		Information Technology
595	11.0201	Computer Programming/Programmer
596	11.0801	Digital/Multimedia and Information Resources Design
597	11.0901	Computer Systems Networking and Telecommunications
598	11.1001	System Administration/Administrator
599	11.1003	Computer and Information Systems Security/Information
		Law, Public Safety, Corrections & Security
538	43.0100	Public Safety/Protective Services
548	43.0116	Cyber Security
		Manufacturing
541	46.0303	Line Worker
542	47.0101	Electrical/Electronics Equipment Installation and Repair General
564	48.0501	Machine Tool Technology/Machinist
566	48.0508	Welding, Brazing, and Soldering
567	48.0701	Woodworking General
		Marketing Education
510	52.1999	Marketing, Sales and Service
		Science, Technology, Engineering and Mathematics
573	15.0000	Engineering Technology
575	14.4201	Mechatronics
576	15.1306	Mechanical Drafting
		Transportation, Distribution & Logistics
546	47.0399	Heavy Industrial Equipment Maintenance Technologies
549	47.0603	Collision Repair Technician (NATEF Certified)
550	47.0604	Automobile Technician (NATEF Certified)
552	47.0606	Small Engine and Related Equipment Repair
553	47.0607	Airframe Technology
554	47.0608	Power Plant Technology (Aircraft)
572	47.0609	Avionics Maintenance Technology
551	47.0613	Medium/Heavy Truck Technician (NATEF Certified)
569	49.0101	Aeronautics/Aviation/Aerospace Science & Technology
		Family and Consumer Sciences
520	19.0000	Family and Consumer Sciences
600-999		May be used for internal tracking of expenditures in Student/School Activity Funds and/or Fiduciary Funds (GASB #84). Grant Codes 9xx are preferred for internal tracking purposes.

Identifies the various categorical programs that are under special reporting requirements. Fourth position of code has traditionally been reserved to denote fiscal year.

Grant Code	Authority	Account Name/Description
STATE REVENUE - UNRESTRICTED		
101	SA Sec. 22	Membership
102	SA Sec. 22j	District Performance Funding
103	SA Sec. 24	Court Placed Children
105	SA Sec. 26	Renaissance Zone
106	SA Sec. 81	Intermediate School District Aid
108	SA Sec. 26c	Promise Zone
109	SA Sec. 81(7)	ISD Best Practice
STATE REVENUE - RESTRICTED		
202	SA Sec. 51/52	Special Education Categoricals
203	SA Sec. 53a	Special Education – Wards of the Court
204	SA Sec. 54	Special Schools
205	SA Sec. 98	Learning without Limits MVU
206	SA Sec. 94	Teacher Student Datalink
207	SA Sec. 22f	Best Financial Practice Incentive (Not Restricted)
208	SA Sec. 147	MPSERS
209	SA Sec. 22g	Consolidation and Innovation Grants
210	SA Sec. 22i	Technology Infrastructure Improvement Grants
211	SA Sec. 95	Principal Educator Evaluation
212	SA Sec. 22k	Competitive Student-Centric Grants
213	SA Sec. 21h	Partnership Model Districts
214	SA Sec. 21j	Competency-Based Education Districts
215	SA Sec. 22m	Tech. Regional Data Hubs
216	SA Sec. 22n	HS Per Pupil Bonus
217	SA Sec. 61a(5)	CTE Counselor Competitive Grant
218	SA Sec. 61a(6)	CTE Education Counselors Designated Grant
219	SA Sec. 64d	Competitive Grant to provide IT Educational Opportunities
220	SA Sec. 67a	Web-based Career Prep. Platform Expansion
221	SA Sec. 99k	Cybersecurity Competition Event Grants
222	SA Sec. 104(4)	Kindergarten Entry Observation Tool
223	SA Sec. 61d	CTE Additional Payments
224	SA Sec. 31n(5)	Child and Adolescent Health Centers – Behavioral Health
225	SA Sec. 31n(6)	Mental Health and Support Services
226	SA Sec. 31n(12)	School Mental Health – Train the Trainer Grants
227	SA Sec. 31n(10)	ISD Mental Health Admin. Fund
303	SA Sec. 68	Michigan Career Prep
306	SA Sec. 31a	At Risk

Grant Code	Authority	Account Name/Description
307	SA Sec. 41	Bilingual
308	SA Sect 11j	School Bond Loan Redemption
309	SA Sec. 11	<i>Durant II</i>
310	SA Sec. 31d	School Lunch
311	SA Sec. 31f	School Breakfast
312	SA Sec. 11n	Small High School Infrastructure
313	SA Sec. 31b	Year Round Schools Pilot Program
314	SA Sec. 35a(9)	Literacy Essentials
315	SA Sec. 35c	Multisensory Reading PD Pilot
321	SA Sec. 33d	Early Childhood Program
322	SA Sec. 11s	Flint Declaration of Emergency
323	SA Sec. 25h	Jobs for Michigan Grads
324	SA Sec. 35b	Multisensory Structured Language Program Pilot
325	SA Sec. 61e	CTE Planning Designated Grant
326	SA Sec. 54d	Early On Local Early Intervention Programs
327	PA 227 of 2018 Section 297	Marshall Plan for Talent
329	SA Sec. 99s(3)	MiSTEM Advisory Council Grants
330	SA Sec. 108	Adult Learning Program (PAL)
331	SA Sec. 107	Adult Continuing Education
332	SA Sec. 99s(4)	Math and Science Centers
333	SA Sec. 57	Advanced and Accelerated Learning
334	SA Sec. 99s(4)(e)	Michigan Merit Curriculum
335	PA 251 of 2008	No Worker Left Behind
336	SA Sec. 32e	Small Class Size
337	SA Sec. 32m	Book a Month Program
338	SA Sec. 34	Early Intervening Program
339	SA Sec. 99s(5)	Science Olympiad
340	SA Sec. 32d	Michigan School Readiness
341	SA Sec. 32q	Early Learning Cooperative Pilot
342	SA Sec. 99s(6-7)	MiSTEM Network Regions
343	SA Sec. 32p	Great Start – Preschool
344	SA Sec. 61	Vocational Education
345	SA Sec. 62	Vocational Education
346	Career Dev	Project Lead the Way
347	PA 154	Services for MI Prisoners Recently Released
348	SA Sec. 104	Assessments - State
349	SA Sec. 99h	First Robotics
350	SA Sec. 64	Health/Science Middle College Program
351	SA Sec. 65	Pre-College Engineering

Grant Code	Authority	Account Name/Description
352	SA Sec. 64b	Dual Enrollment Incentive Payments
353	SA Sec. 31c	Gang Prevention
354	SA Sec. 31h	Cooperative Education
355	SA Sec. 61b	Skilled Trades/Dual Enrollment Program
356	SA Sec. 65	Pre-College Engineering
357	SA Sec. 67(2)	College Access Program
358	SA Sec. 102d	Financial Analytical Tools
359	SA Sec. 104d	Computer Adaptive Tests
360	99.517	Michigan School Readiness
361	SA Sec. 21	State School Reform/Redesign
362	SA Sec. 99b	STEM Training/Professional Development
363	SA Sec. 35a(2)	Early Literacy Professional Development
364	SA Sec. 35a(3)	Early Literacy Acceptable Tools
365	SA Sec. 35a(4)	Early Literacy Coaches
366	SA Sec. 35a(5)	Early Literacy Additional Instructional Time
369	SA Sec. 99c	Civics Education
370	SA Sect 152a	Headlee Obligation for Data Collection
371	SA Sec.31a(7)	Teen Health Centers
372	SA Sec. 31a(8)	Vision/Hearing Screening
373	SA Sec. 31j	Local Produce in School Meals
374	SA Sec. 54b	Michigan Integrated Behavior and Learning Support Initiative Pilot
375	PA 456 of 2000 Section 811	Driver's Education
376	PA 162 of 2019	Competitive School Safety Grant Program
377	PA 3 of 2016 & PA 268 of 2016	Flint Water Emergency Funds
378	SA Sec. 104(4)	Kindergarten Readiness Assessment Pilot Project
379	SA Sec. 61c	Secondary CTE Equipment Grant
380	SA Sec. 61c(6)	Mechatronics Program (CTE)
381	SA Sec. 63	Joint Capital Project (CTE)
382	PA 268 of 2016	School Drinking Water Testing Reimbursement Program
383	SA Sec. 61c(7)	CTE Innovation and Equipment Competitive Grant
384	SA Sec. 61f, 61g, 61h, 74a, 99y, 104f	December 2018 State Aid Supplemental Designated Grants
385	MCL 397.551-576	Public Library
386	MCL 399.711	Council of Arts –
390	99.667	Motorcycle Safety Education (Michigan Vehicle Code 257.8119)
392		Family Independence Agency (FIA) - State Funds
397	SA Sec. 74	Bus Driver Safety
398	SA Sec. 74(4)	School Bus Inspections
399		Other State Grants

Grant Code	Authority	Account Name/Description
400	84.048a	Carl D. Perkins- Basic Grants to the States
401	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)
402	20.205	Highway Construction and Planning
403	20.200	Safe Routes to School
404	20.612	Incentive Grant Program to Increase Motorcyclist Safety
405	84.033	Federal Work Study
406	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
429	84.047	TRIO, Upward Bound
430	11.557	Broadband Technology Opportunities Program
472	84.243	Carl D. Perkins, Title II Tech Prep
478	84.126a	Vocational Rehabilitation Grants to States – Basic Support
479	84.128	Vocational Rehabilitation Grants to States –Special Programs
480	93.586	State Court Improvement Program
490	84.318	Title II, Part D: Enhancing Education through Technology
491	84.326m	Model Demonstration Projects
492	10.547	Professional Standards Training Grants
493	84.293b	Foreign Language Assistance
494	10.543	Healthy US School Challenge (HUSSC)
495	93.297	Teenage Pregnancy Prevention Program
496	16.839	STOP School Violence
497	93.434	Preschool Development Grant Birth through Five (PDG B-5)

Grant Code	Authority	Account Name/Description
601	84.010a	Title I, Part A: Improving Basic Programs Operated by LEAS
603	84.011	Title I, Part C: Education of Migrant Children
604	84.377B	Turnaround School Leaders
606	84.377A	School Improvement Grants under ESEA
607	84.144	MSix State Data Quality – Migrant Education Coordination
610	84.011	Technology Challenge
613	84.011	Migrant Summer Program
616	84.013	Title I - Part I Prevention and Intervention Programs for children and youth who are neglected, delinquent or at risk of dropout
617	84.010b	Title I Comprehensive School Reform
621	84.374, 84.385	Teacher Incentive and Teacher Excellence & Academic Milestones for Students
633	84.412	Race to the Top – Early Learning Challenge
635	84.196	Homeless Grants
636	84.387A	ARRA Homeless Children and Youth
637	84.389	ARRA Title I Grants to LEAS
638	84.391	ARRA IDEA
639	84.392	ARRA IDEA – Part B Preschool
640	84.393	ARRA IDEA- Infants and Families
641	84.394	ARRA- State Stabilization Funds
642	10.579	ARRA- School Meal Equipment Assistance
643	93.708, 93.709	ARRA-Head start
644	84.386	ARRA Education Technology Grants
645	84.388	ARRA School Improvement
646	84.410	Education Jobs Fund
647	84.401	ARRA Impact Aid Construction
648	84.384	Building Bridges ARRA Statewide Longitudinal Data Systems
649	84.411	Investing in Innovation (I3)
653	17.268	H-1B Job Training Grants
654	17.274	Youth Build
655	17.207	Employment Services
656	17.245	Trade Adjustment Assistance
657	84.002a	Welfare to Work
658	17.258	WIA-Adult Program
659	17.260	WIA Dislocated Worker
660	17.259	WIA – Youth Activities (Formula)
661	84.002a	WIA – Incumbent Worker Incentive
662	84.002a	“Reed” Act
663	17.277	ARRA-WIA National Emergency Grants
670	17.261	WIA Pilots, Demos, and Research

Grant Code	Authority	Account Name/Description
671	84.002	WIOA - Adult Basic Education – Instruction
672	84.002	WIOA - Adult Basic Education – EL Civics Leadership
673	84.002	WIOA - Adult Basic Education – State Leadership
674	84.002	WIOA - Adult Basic Education – EL Integrated English Literacy and Civics Ed.
675	84.002	WIOA - Adult Basic Education – Institutional
676	17.225	Unemployment Insurance
677	17.266	WIA Disability Navigator Program
678	17.275	Worker Training and Placement in High Growth and Emerging Industry
681	17.270	WIA Reintegration of Ex-Offenders
682	84.040,84.041	Impact Aid (Direct)
683	93.576	Refugee Children School Impact Program
684	84.365	Title III, Part A: English Language Acquisition
685	84.165a	Magnet Schools Assistance
690	93.575	School Age Children
691	93.045	Title III Nutrition
692	93.110	Early Childhood Comprehensive Systems
693	93.723	Schools Implementing Nutritional Standards
694	84.186	Safe and Drug Free Governor’s Discretion
695	93.243	Substance Abuse and Mental Health Services
696	93.778	Drug Free Grants (Medical Assistance Program)
697	93.092	Taking Pride in Prevention (TCIP)
698	84.184	Title IV, Part A: Safe and Drug Free Schools – Community Service Grants
699	84.186	Title IV, Part A: Safe and Drug Free Schools State and Communities
700	84.184	Community Services for Expelled or Suspended Students
711		Office of Criminal Justice
713		Title IVA P.L. 922-318 Indian Elementary, Secondary
715		Title III - OAA Older American Act – Food
717		Title VII - OAA Older American Act – Food
719		Title I - P.L. 81-874 Operations
720		Title I - P.L. 81-874 Disaster Assistance
721		Title I - P.L. 81-815 Construction
723	93.600	Title I - O.E.O. – Head start
725		Title IX - Equal Rights Amendment
729		Title VII - Bilingual Education
731	84.360	Drop Out Prevention Programs
732	84.361	Voluntary Public School Choice Program
735		U.S.O.E. Indo-Chinese
741		E.S.A.A. Title VII
743		Teacher Corp.
744	12.357	R.O.T.C.
746		Ethnic Heritage Studies
749	84.351	Arts in Education

Grant Code	Authority	Account Name/Description
750	84.412a	Great Start Parent Coalitions Trusted Advisor Grants
751	84.938	Impact Aid for Displaced Students
752	84.330	Advanced Placement Program
753	84.424a	Title IV, Part A, Student Support and Academic Enrichment
755	84.181a	IDEA Part C Infant and Toddler – State Discretionary Project
757	84.181a	IDEA Part C Infant and Toddler - Formula Grant
758	93.060	Sexual Risk Avoidance Education for Special Education Populations Grant
759	81.041	State Energy Programs (See also State Code 885 - 81.119 for Special Programs)
760	84.363	Title II Part B, School Leadership
761	84.366b	Mathematics and Science Partnership
762	84.396	Investing in Innovation
763	84.371	Striving Readers (Fusion Readers)
764	84.367	Title II, Part A, Supporting Effective Instruction
765	84.332a	Title I, Part F: Comprehensive School Reform
766	84.367	Title II, Part A, Teacher and Leader Instruction Support Grant
767	84.357	Reading First
768	84.358	Rural and Low Income Schools
769	84.336	Teacher Quality Enhancement (Direct)
770	84.060	Title VII Indian Education (Direct)
771		ACT - Mediation and Conciliation Service
772	93.674	Chafee Foster Care Independence Program
775	93.938	Cooperative Agreements to Support Comp. Health Programs
776	84.287	Twenty-first Century Community Learning Ctrs- After School Learning Center
777	93.558	Temp. Asst. For Needy Families TANF
778	93.575	Childcare and Development Block Grant
779	84.282	Charter School Grant
780	84.213	Title I, Part B, Even Start Family Literacy
781	10.555	USDA Commodities
782	10.555	USDA Commodities – Bonus
783	93.556	Safe Families Strong Children
784	93.590	Community Based Child Abuse Prevention
785	84.359	Early Reading First
786	93.500, 93.505, 93.508	Affordable Care Act - Pregnancy, Maternal, and Early Childhood Grants
787	93.079, 93.945	Promote School Health
788	93.912	Rural Health Care Services Outreach
789	93.737, 93.991	Community Transformation Grants, Preventative Health & Health Services Grant
790	93.959	Block Grants for Prevention and Treatment of Substance Abuse
791	93.958	Community Mental Health Services Block Grant
792	84.358b	Rural Education Achievement Program (REAP)
793	84.423a	Supporting Effective Educator Development (SEED) Grant

Grant Code	Authority	Account Name/Description
794	43.008	NASA Educational Research, Outreach, Training
795	11.429	NOS Office of National Marine Sanctuaries
796	84.425	Education Stabilization Fund (COVID-19)
801	84.027a	IDEA Special Education – Formula Grants to ISDs
802	93.870	DHHS Maternal, Infant and Early Childhood Home Visiting Grant
805	84.173a	IDEA Preschool Formula Grants
806	84.173a	IDEA Preschool Mandated Activities Grants
807	84.027a	IDEA Part B EOSD
808	84.326	Scaling Up of Evidence Based Practice (SISEP)
809	84.184g	School Climate Transformation Grant
810	84.027a	IDEA Part B Grant Funded Initiatives
811	84.027a	IDEA Part B – General Supervision
812	84.027a	IDEA Part B Transition Services
813	84.324	IDEA-Model Demonstration for Children with Disabilities; Research and Innovation to Improve Services to Children
815	84.181	Infants and Toddlers with Disabilities
816	93.276	Drug Free Community Support
817	94.019	Social Innovation Funds
818	93.778	Medical Assistance Programs
819	84.215L	Smaller Learning Community Grants
820	94.007	Americorps (Planning and Program Development Grants)
821	84.358a	Small Rural School Achievement – (Direct from Federal Govt)
822	93.577	CHILD Grant (Communities Helping to Increase Learning Development)
823	84.215	Fund for Improvement of Education
824	84.215e	Fund for Improvement of Education Elementary School Counselors
825	84.215v	Partnership in Character Education
826	94.006	Americorps
827	10.766	Community Facilities Loans and Grants
828	10.500	National FFA for the Rural Youth Development Grant Program
850	10.553	Natl School Breakfast
851	10.555	Natl School Lunch (See State Code 861 for NSLP Snacks)
852	10.556	Natl School Lunch Special Milk
853	10.558	Child Care Food Program (CACFP)
854	10.565	Commodity Supplemental Food Program
855	10.568	Temporary Emergency Food Assistance Program (TEFAP)
856	10.582	CNP Fresh Fruit and Vegetable Pilot
857	10.551	State Match Grants for Food Stamp Program
858	10.559	Summer Food Service Programs for Children
859	10.561	Supplemental Nutrition Assistance Program (SNAP)
860	10.574	Team Nutrition Training Program Grant
861	10.555	National School Lunch After School Care Snack Program

Grant Code	Authority	Account Name/Description
862	10.575	USDA Farm to School Grant
863	10.579	USDA Nutrition Discretionary Grants
864	21.009	Volunteer Income Tax Assistance Matching Grant
865	93.788	State Opioid Response Grant
867	10.855	USDA Distance Learning and Telemedicine Grants
869	10.664	Forest Stewardship Outreach & Education
870	10.665	Schools and Roads Grants to States
871	47.076	National Science Foundation
872	45.025	National Endowment for the Arts
873	97.010	Homeland Security Citizen Education and Training
874	84.215x	Teaching American History
875	84.215f	Carol M. White Physical Education Grant
876	97.004, 97.067	State Homeland Security Grant – State Domestic Preparedness
877	84.323	Personnel Development Collaborative
878	84.000	RIF- Reading is Fundamental
879	45.310	State Library Program
880	94.018	Learn and Serve America Innovative Community Based Service Learning Programs
881	93.710	ARRA Community Services Block Grant
882	84.310	Parent Information and Resources (PIRC)
883	16.710	Community Oriented Policing - Secure Our Schools
884	17.267	Entrepreneurial Grant
885	81.119	State Energy Program Special Projects (Also see State Code 759)
886	84.364	Literacy and School Libraries
887	97.036	FEMA Public Assistance -Disaster
888	66.036	Clean School Bus USA
889	16.580	Edward Byrne Memorial State and Local Law Enforcement Grants
890	16.737	Gang Resistance Education and Training (GREAT)
891	15.931	National Park Grant-Conservation Activities by Youth Organizations
892	16.540, 16.541, 16.560, 16.726	National Institute of Justice/Juvenile Justice Grants
893	66.039, 66.040	National Clean Diesel
894	66.460	Water Quality
895	45.129	Michigan Humanities Council
896	66.951	EPA Environmental Education Grants
897	93.758	Preventative Health and Health Services Block Grant (PPHF)
898	93.799	Comprehensive Addiction and Recovery Act (CARA) Enhancement Grant
899	93.767	Children's Health Insurance Program Reauthorization Act
900		Local Tracking of Revenues – Beyond those listed above