

**University Preparatory Academy
FY 2026 Budget Revision
General Fund
June 30, 2026**

Line		Board Approved FY 2026 Budget - As of 1/29/2026	Proposed FY 2026 Budget - As of 6/17/2026	Increase/ (Decrease)	Percentage Increase/ (Decrease)
1	Revenue:				
2	Local sources	\$ 998,437	\$ 1,236,330	237,893	24% A
3	State sources	21,945,859	22,711,829	265,970	1% B
4	Federal sources	1,885,873	1,964,758	78,885	4%
5	Interdistrict sources	730,000	828,220	98,220	13% C
6	Total Revenues	25,560,169	26,241,137	680,968	3%
7					
8	Expenditures:				
9	Instruction:				
10	Basic programs	11,427,360	11,891,973	464,613	4% C
11	Added needs	2,645,499	2,791,812	146,313	6% D
12	Adult and continuing education	32,400	32,400	-	
13	Total Instruction	14,105,259	14,716,185	610,926	4%
14	Support services:				
15	Pupil services	1,742,709	1,859,618	116,909	7% E
16	Instructional staff	2,049,922	1,976,939	(72,983)	-4% D
17	General administration	1,408,504	1,434,899	26,395	2%
18	School administration	1,839,157	1,814,157	(25,000)	-1%
19	Business services	319,690	291,690	(28,000)	-9%
20	Operations and maintenance	2,489,755	2,839,647	349,892	14% F
21	Pupil transportation	115,000	70,000	(45,000)	-39%
22	Central support	1,006,195	1,141,660	135,465	13% G
23	Other support	338,143	306,143	(32,000)	-9%
24	Total Support services	11,309,075	11,734,753	425,678	4%
25	Debt service - Interest	-	-	-	0%
26	Community services:				
27	Parental involvement	32,000	34,069	2,069	6%
28	Pupil welfare	23,000	20,494	(2,506)	-11%
29	Total Community services	55,000	54,563	(437)	-1%
28	Capital improvements	747,000	252,674	(494,326)	-66% F
29	Total Expenditures	26,216,334	26,758,175	541,841	2%
30					
31	Excess (deficiency) of revenues over expenditures	(656,165)	(517,038)	139,127	253
32					
33	Other financing sources (uses):				
34	Operating transfers out	(210,534)	(261,184)	(50,650)	
35	Net change in fund balances	(866,699)	(778,222)	88,477	
36	Fund balance, beginning of year	5,325,342	5,325,342	-	
37	Fund balance, end of year	\$ 4,458,643	\$ 4,547,120	88,477	
38	Fund Balance as a Percent of Revenue	16.7%	16.6%		

Certification:

I certify that the Public School Academies of Detroit adopted the foregoing resolution at a meeting of the Board of Directors in compliance with applicable law held on June 17, 2026 at which a quorum was present.

Joe Arrieta, PSAD Board President

Comments:

A - Increased local revenue to reflect a \$75,000 Maker's Space grant at UPA HS, \$100,000 in Summer School Discovery grant revenue, and additional fundraising activity.

B - Increased state revenue to reflect additional Special Education funding

C - Increased interdistrict revenue to account for a unanticipated Special Ed reimbursement from Wayne Resa

D - Increased Basic Programs expenditures to reflect \$100,000 in Summer School costs, reclassification of 31A expenses (from instructional staff into basic programs), and salary adjustments to actual expenditures.

E - Increased Added Needs expenditures to align with approved Title program allocations.

F - Reclassified \$300,000 of capital outlay expenditures to rent expense. The remaining \$194,000 of capital outlay expenditures will be carried forward to FY 2026-27.

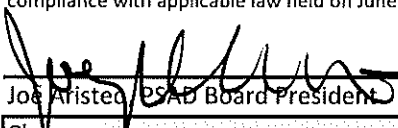
G - Increased Central Support expenditures to reflect the new Maker's Space Initiative and salary adjustments to actual expenditures.

University Preparatory Academy
FY 2026 Budget Revision
Food Service Fund
June 30, 2026

	Board Approved FY 2026 Budget - As of 1/29/2026	Proposed FY 2026 Budget - As of 6/17/2026	Increase/ (Decrease)
Revenue:			
Local sources	\$ -	\$ -	\$ -
State sources	75,000	24,500	(50,500)
Federal sources	992,000	1,096,050	104,050
Total Revenues	1,067,000	1,120,550	53,550
Expenditures:			
Food service	1,277,534	1,381,734	104,200
Total Expenditures	1,277,534	1,381,734	104,200
Excess (deficiency) of revenues over expenditures	(210,534)	(261,184)	(50,650)
Other financing sources (uses):			
Operating transfers in	210,534	261,184	50,650
Net change in fund balances	-	-	-
Fund balance, beginning of year	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -

Certification:

I certify that the Public School Academies of Detroit adopted the foregoing resolution at a meeting of the Board of Directors in compliance with applicable law held on June 17, 2026 at which a quorum was present.


Joe Ariston, PSAD Board President

Glossary:

31a (At Risk) - Funding received through State Aid for the purpose of ensuring pupils are proficient in reading by the end of Grade 3 and that High School graduates are career and college ready. Funding allocation is based on the previous years pupil free lunch count.

Special Ed Headlee - Funding received through State Aid to be allocated for Special Education expenses.

Foundation Allowance - Per pupil amount received through State Aid for general school operations.

IDEA - (Individual with Disabilities Education Act) Federal funding to provide financial assistance to Schools for Special Education expenses.

Title I - Federal funding to provide financial assistance to Schools with high percentages of children from low-income families.

Title II - Federal funding to provide financial assistance to Schools to increase student academic achievement through strategies such as improving teacher and principal quality.