School District of the City of Pontiac

BUDGET REPORTS

1st Amendment

Fiscal Year 2025-26

December 15, 2025

School District of the City of Pontiac

Board of Education

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School District of the City of Pontiac

FY 2025/26 Budget Package – 1st Amendment

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Executive Summary | December 15, 2025

FY 2025-2026 1st Budget Amendment

This document highlights significant additions, reductions or other changes pertaining to budgetary, financial and operational structural changes for the district. The following pages will contain fund specific information and data related to the following:

- The General Fund surplus is decreased from an adopted budget surplus of $598,872 to a shortfall of $3,301,459.

- The Fund Balance of the General Fund is decreased from a budgeted $23,748,879 to $19,848,548.

AMENDMENT SUMMARY:

The amendment includes some major suggested changes and shifts as follows:

1. **Elimination of the $4.5 million TAN**. In 2018, when the TAN was reclassified from a short-term loan to a long-term loan, the entire loan that year of $14,370,000 was treated as revenue. The result of this was an immediate dollar for dollar increase in the fund balance (which is why the deficit dropped from $23.2 million that year to $6.7 million). As we continued to borrow less each year, we had a corresponding decrease in the fund balance on a dollar for dollar basis. Due to the larger than expected surplus last year, resulting in a larger than expected fund balance, this is the opportune time to eliminate the remaining borrowing of $4.5 million, even though it will put the District in a shortfall this year. This also eliminate the $80,000 - $100,000 annual cost for TAN interest and all the associated legal and closing costs. It should be noted that without this elimination the General Fund would actually show a surplus in the amendment of $1,198,541.

2. **Loss of State Aid**. The final State Aid Budget included the loss of an expected $610,000 due to the elimination of the Foundation Equity Payment categorical. We also lost an expected $362,000 due to the elimination of the 147a(1) MSPERS cost offset. While we did get some increases in some grants such as At Risk and Mental Health, we cannot supplant these funds, meaning that we cannot offset any current costs but must create new expenditures.

3. **Expected Budget Reductions Fell Short**: The adopted budget included a $2 million target for expected budget reductions, the largest of which were the elimination of all in-house custodians to contracted and moving in-house long-term subs to contracted, as well as a few positions. After analyzing the actual remaining costs, the total looks like the budget savings were only about $1.5 million.

4. **Benefit of FY2025 Audited numbers:** Fortunately, the final numbers for FY25 resulted in a surplus of about $6 million higher than expected. Approximately $1.9 million were related to dollars remaining in department budgets ($500k from technology being the largest) as well as

savings for unfilled teaching positions. Most of these savings filter into the FY26 Amendment #1, although it includes reducing the technology budget by only $250k in recognition of the unpredictability of repairs and other costs. The remaining surplus was related to one-time recognition of grants that should have been revenues in FY24 but were received later than the 60-day audit window, as well as some FY25 grants that were budgeted to miss the 60-day window, that did not occur due to improved grant draw procedures. These savings are not expected to occur in FY26.

Since most of the open core teaching positions have been filled, the amendment will no longer include an allocation for open positions, since these positions tend to remain open (especially special education and specials) and we are using contracted and subs to cover these services. The result of this is the freeing up of dollars to be used towards contract negotiations.

5. **Negotiations:** The adopted budget resulted in a projected surplus of $598,872. However, this did not include any steps or wage increases due to unratified union contracts. Since we were required to provide employee steps, this amendment includes the cost of approximately $500,000 for steps, but no other costs related to potential contract impacts or included in this amendment. Assuming negotiations will wrap up prior to the final amendment, the final amendment will include the impact of ratified contracts.

6. **Combining Debt Funds:** The amendment includes combining Debt Fund Series I, II and III into one consolidated fund. This will result in efficiencies by allowing tax revenues to be placed in one account versus the manual process of dividing each tax payment into three accounts. Also, it should increase investment earnings having all the dollars in one place. This recommendation has been fully vetted by Bond Counsel and Yeo and Yeo.

FUND BALANCE BUDGET CHANGES:

The budgeted fiscal year 2025-2026 beginning and ending fund balances have been adjusted to reflect the fiscal 2025 year-end audited fund balance plus the operational revenue and expenditure budget changes included in this document. Commentary on fund balance changes between the original adopted budget to the amended budget is summarized below:

General Fund:

The amended budget establishes a net operating shortfall of $3,301,459. The Fund Balance chart below depicts the change process in this amendment. The amendment projected total fund balance represents 19.05% of total budgeted expenditures and 21.05% of total budget operating expenditures (less other financing and fund modifications). The amended budget will have an ending fund balance of $19,848,548.

	Adopted Budget	Amend #1 Budget
Total Fund Balance:	$ 23,748,879	$ 19,848,548

Special Revenue (Food Service 250) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ (365,861)	$ (365,861)

Special Revenue (Student Activity 290) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ 164,447	$ 164,447

Debt Fund (Bond 2020 Series I, II, III 325) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ 941,428	$ 941,428

Capital Projects (Sinking) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ 2,404,454	$ 1,504,454

Capital Projects (Bond 2020 Series II) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ 921,592	$ 0

Capital Projects (Bond 2020 Series III) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ (9,640,000)	$ 8,6684,081

Internal Service (Risk Related Activity|RRAF) Fund:

	Adopted Budget	Amend #1 Budget
Restricted Fund Balance	$ 102,751	$ 257,650

REVENUE BUDGET CHANGES:

During the course of a fiscal year, the District's funds will experience several revenue budget changes. Some minor and others more significant in nature. With respect to this "Executive Summary" document and the analysis that has gone into it, we will be presenting, at a minimum, discussion on the "significant" budget changes. We will define "significant" to mean a change in the revenue line item total of $100,000 or more. In addition to the "significant" budget changes, items of particular interest may also be presented regardless of the magnitude of the change.

General Fund [Funds|110-170]

The General Fund revenue budget decreased by a net $17,484,011 or -14.8%. The new total revenue budget is $100,871,376. The following information represents the breakdown of the significant changes by revenue source for the General Fund.

***Local Sources**:*

Local source revenue has decreased by a net of $624,470 to $46,752,061. Local revenues represent 40.0% of the total General Fund revenue. The major revenue source in this category is the local property tax levy associated with the 18 mill non-homestead tax. The net decrease is due to a state aid deduct of $311k due to not meeting attendance thresholds, $357k less in anticipated local grants, and slightly higher lease and miscellaneous revenues.

State Sources:

State Source revenue have decreased by a net of $2,231,758 to $28,935,580. The major revenue categories include State Pension supplemental payments, At Risk funding, the GSRP program, and partial

reimbursements for Special Education spending. State Source revenue represents 26.3% of the total General Fund revenue. The net decrease is due the elimination of MPSERS reimbursement (147a(1)) of $362k, elimination of the $610k foundation equity payment (22c) for out of formula districts, with the rest of the decrease due to lower anticipated state grant revenues.

Federal Sources:

Federal Source revenue have decreased by a net of $10,147,306 to $19,288,799. The major revenue categories include Title I, II, II and IV, IDEA grants, 21st Century Learning, and the EPA Clean School Bus Grant. Federal Source revenue represents 24.9% of the total General Fund revenue. The net decrease is due the closing out of all ESSER grants, and other smaller changes to expected grant awards.

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Other Financing Sources:

Other Financing Sources have decreased by a net $4,480,477 to $5,894,936. Other Financing Sources represent 8.8% of the total General Fund revenue. The major revenue source in this category is the annual TAN (Tax Anticipation Note), PA18 Special Education revenues from Oakland ISD, and transfers from other funds, including indirect costs. The net decrease is due to the recommended elimination of the TAN borrowing of $4.5 million, and other smaller adjustments.

Special Revenue (Food Service) Fund [250]

No changes at this time.

Special Revenue (Student Activity) Fund [290]

No changes at this time.

Debt Service (Bond 2020 Series I, II, III) Fund [325]

No changes at this time.

Capital Projects (Sinking) Fund [410]

No changes at this time.

Capital Projects (Bond 2020 Series II) Fund [423]

A net decrease of $245,000 representing the arbitrage interest earnings that were required to be paid to the Federal Government.

Capital Projects (Bond 2020 Series III) Fund [425]

New Fund – Since the bond sale did not close until July of 2025, we need to add the sale proceeds of $18,357,149 as well as interest earnings of $460,000.

Internal Service (RRAF) Fund [810]

The transfer from Fund 110 is increased by $94,899 to cover actual cost trends.

EXPENDITURE BUDGET CHANGES:

During the course of a fiscal year, the District's funds will experience several expenditure budget changes. Some minor and others more significant in nature. With respect to this "Executive Summary" document and the analysis that has gone into it, we will be presenting, at a minimum, discussion on the "significant" budget changes. We will define "significant" to mean a change in the expenditure line item total of $100,000 or more. In addition to the "significant" budget changes, items of particular interest may also be presented regardless of the magnitude of the change.

General Fund [Funds|110-170]

The General Fund expenditure budget decreased by a net $13,583,680 or -11.5%. The new total expenditure budget is $104,172,836. The following information represents the breakdown of the significant changes by expenditure function for the General Fund:

Instruction – Basic Programs, Added Needs and Adult Education:

The Basic Programs, Added Needs and Adult Education budgeted expenditures have decreased by a net $1,473,510 to $45,899,302 in total. This includes the updated estimates of all compensation and other costs, and the elimination of dollars for open teaching positions. Overall grant reductions have impact most function areas.

Support Services – Pupil Services:

The Pupil Services function consists of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process. This includes truancy, guidance, health services, psychological, speech, social work, visual aid and teacher consultant services. The Pupil

Services budgeted expenditures have decreased by a net $1,613,086 to $8,330,412 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing. Overall grant reductions have impact most function areas.

Support Services – Instructional Staff Support:

The Instructional Staff Support function consists of those activities that are designed primarily to assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils, including curriculum development, in-service instructional training, media center services, instructional related technology, supervision and direction of instructional staff, student assessment, and other services. The Instructional Staff Support budgeted expenditures have increased by a net $259,830 to $6,288,319 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing. Overall grant reductions have impact most function areas.

Support Services – General Administration:

The General Administration function includes activities concerned with establishing policy, operating schools and the school system, and providing essential facilities and services for staff and pupils. This includes the Board of Education, Executive Administration, and Grant Writing. The General Administration budgeted expenditures have increased by a net $73,015 to $1,974,832 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing, and legal and professional fees. Overall grant reductions have impact most function areas.

Support Services – School Administration:

The School Administration function consists of activities concerned with overall administrative responsibility of a single school. This includes the office of the principal and other school administration. The budgeted expenditures for School Administration have been decreased by $169,009 to $4,157,745. This number includes revised estimates of staff wages and benefits, as well as contracted staffing. Overall grant reductions have impact most function areas.

Support Services – Business Support:

The Business Support function consists of activities related to purchasing, paying, and maintaining goods and services for the district. This includes fiscal services, internal services and other business services. The budgeted expenditures for Business Support have been increased by $411,329 to $1,834,960. This number includes revised estimates of staff wages and benefits, as well as contracted staffing. The primary driver of the increase is the $400,000 estimated increase for tax abatement refunds.

Support Services – Operations/Maintenance & Security:

The Operations/Maintenance & Security function includes activities concerned with keeping the physical plant open, clean, and ready for daily use, including heating, lighting, ventilation, and repairs, as well as property and liability insurance. Security includes activities concerned with maintaining order and

safety in school buildings. Budgeted expenditures have decreased by a net $1,298,922 to $11,505,812. This number includes revised estimates of staff wages and benefits, as well as contracted staffing. The largest portion of the reduction is due to the elimination of all in-house custodians to a contracted service.

Support Services – Transportation:

The Transportation function includes activities concerned with the conveyance of pupils to and from school, as well as school activities. Budgeted expenditures have decreased by $530,537 to $11,795,878. This reflects the revised grant award for the next wave of electric buses as well as the increase in homeless transportation of $150,000.

Support Services – Central Support:

The Central Support function includes activities other than general administration that support each of the other instructional and support services programs. This includes Planning, Research, Communication, Personnel, Technology, and Pupil Accounting. Budgeted expenditures have decreased by $361,696 to $4,016,409. This number includes revised estimates of staff wages and benefits, as well as contracted staffing as well as reduced costs expected for operations.

Other/Community Services/Debt Service/Capital Improvements:

OTHER-This amount represents Athletic Fund expenses. No change.

COMMUNITY SERVICES-The function consists of community activities for District stakeholders mostly funded via federal grant monies. No change.

DEBT SERVICE-This function includes budgets for costs related to long debt payment associated with the remaining General Fund bonded debt; 2018A ($5.69 million balance remaining-last payment 2030). No change.

CAPITAL IMPROVEMENTS-Amounts expended for District infrastructure improvements. This is reduced by $9,300,000 due to the closure of all federal ESSER monies.

Other Financing:

This function includes budgets for costs related to other long and short-term debt payments and borrowings, including Tax Anticipation Notes (TANs) and State Aid Anticipated Notes (SANs). The Tax Anticipation Note payments for 2025/26 were $4.5 million and have already been paid. There is currently no State Aid Anticipation Note.

Fund Modifications:

This function previously included transfers out to other funds, including funds 110 (General Operations), 120 (State and Federal Grants), and 130 (Special Education). There is an anticipated increase in the Grant fund modification of $378,282.

Special Revenue (Food Service) Fund [250]

No changes at this time.

Special Revenue (Student Activity) Fund [290]

No changes at this time.

Debt Service (Bond 2020 Series I, II, III) Fund [325]

No changes at this time.

Capital Projects (Sinking) Fund [410]

Monies shifted to cover upfront costs for charging stations that will eventually be reimbursed through grants and rebates.

Capital Projects (Bond 2020 Series II) Fund [423]

The remaining fund balance of $921,592 is expected to be used up this year, and all remaining projects will occur in Series III>

Capital Projects (Bond 2020 Series III) Fund [425]

The bond proceeds of $18,817,149 are included as well as the $133,068 in bond issuance costs.

Internal Service (RRAF) Fund [810]

Expected reduction in unemployment costs of $100,000, workers compensation costs of $50,000 and additional funds of $90,000 to cover insurance deductibles.

Explanations are provided below for amendments by function resulting in a net increase or decrease of $100,000.

General Fund

Local Revenue: The net decrease of $.6 million is due to an expected reduction in local grants of $350k as well as $260k loss primarily due to not meet State daily attendance requirements for certain days.

State Revenue: The net decrease of $2.23 million is due reduced state grants of $2.92 million and a net increase of $700k in overall state aid.

Federal Revenue: The net decrease of $10.1 million is due to reduced federal grants of $10.1 million.

Other Financing Sources: The decrease of $4.5 million is due to the recommended elimination of the

School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2025-2026 Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ 48,181,144	$ 47,376,531	$ 46,752,061	$ (624,470)
State	26,640,268	31,167,338	28,935,580	(2,231,758)
Federal	35,121,757	29,436,105	19,288,799	(10,147,306)
County & Int / Other Financing Sources	10,150,173	10,375,413	5,894,936	(4,480,477)
TOTAL REVENUE	$ 120,093,342	$ 118,355,387	$ 100,871,376	$ (17,484,011)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 28,128,711	$ 28,261,520	$ 29,372,965	$ 1,111,445
Added Needs	13,807,937	19,059,656	16,446,597	(2,613,059)
Adult & Continuing Education	69,146	51,334	79,740	28,406
Supporting Services				
Pupil Services	7,997,536	9,943,498	8,330,412	(1,613,086)
Instructional Staff Support Services	5,498,709	6,028,489	6,288,319	259,830
General Administration	2,838,758	1,901,817	1,974,832	73,015
School Administration	4,864,269	4,326,754	4,157,745	(169,009)
Business Support	1,177,177	1,423,631	1,834,960	411,329
Operations/Maintenance & Security	11,517,692	12,804,734	11,505,812	(1,298,922)
Transportation	13,997,587	12,326,415	11,795,878	(530,537)
Central Support	10,979,742	4,378,105	4,016,409	(361,696)
Other	831,305	796,128	788,644	(7,485)
Community Services	343,652	942,518	1,003,814	61,296
Debt Service	1,247,728	1,249,356	1,249,356	-
Capital / Building Improvements	2,756,207	9,325,000	25,000	(9,300,000)
Other Financing	7,000,000	4,518,346	4,504,856	(13,490)
Fund Modifications	612,150	419,215	797,497	378,282
TOTAL EXPENDITURES	$ 113,668,305	$ 117,756,516	$ 104,172,836	$ (13,583,680)
Net Surplus (Shortfall) - Current Year	$ 6,425,037	$ 598,872	$ (3,301,459)	
Beginning Fund Balance	$ 16,724,971	$ 23,150,008	$ 23,150,008	
Projected Ending Fund Balance	**$ 23,150,008**	**$ 23,748,879**	**$ 19,848,548**	

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2025-2026 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Proposed Budget	Variance
REVENUE				
LOCAL SOURCES				
Property Taxes	$ 44,312,926	$ 44,395,973	$ 44,395,973	$ -
Property Taxes-Delinquent, Penalties & Interest	395,159	407,014	407,014	-
Interest on Investments	1,250,809	900,000	900,000	-
Facility Rentals	165,496	7,500	7,500	-
Lease Revenue/Interest	466,917	590,500	615,000	24,500
Gains on Fixed Asset Sales	1,519	-	-	-
Miscellaneous and Other	1,374,710	75,000	95,000	20,000
Erate Reimbursement	949	-	-	-
Auditorium Rentals	2,416	5,000	5,000	-
Waterford MOU	-	-	-	-
TOTAL LOCAL SOURCES	47,970,901	46,380,987	46,425,487	44,500
STATE SOURCES				
State Rev-Foundation Equity	$ 588,852	$ 610,480	$ -	$ (610,480)
Section 20f - St Aid Hold Harmless	3,127,401	-	3,372,736	3,372,736
State Rev-Reg. Transportation Reimbursement	-	295,744	-	(295,744)
State Rev-Math/Science				-
State 27L Ed Comp Program				-
State 99G Fem Hyg Pilot				-
State Rev-Kids Back on Track				-
Section 26a - Renaissance Zone	43,271	45,000	45,000	-
State Revenue-Restricted Sect 147	7,381,515	5,842,440	6,461,892	619,452
State Revenue-Restricted Sect 147 One Time				-
State Revenue-67F FASFA				-
Section 152a-Headlee Data Collection	110,614	116,000	111,000	(5,000)
State Revenue-Restricted	373,828	-	373,828	373,828
TOTAL STATE SOURCES	$ 11,625,481	$ 6,909,664	$ 10,364,456	$ 3,454,792
OTHER FINANCING SOURCES				
CTE Transportation Costs	$ 22,735	$ 26,000	$ 26,000	$ -
Bus Rebate/Grant	-			-
Sale of Property	-	-	-	-
Proceeds TAN/SAN	4,500,000	4,500,000	-	(4,500,000)
Grant Fund Modification	612,150	419,215	726,423	307,208
Special Ed Fund Modification	-	-	-	-
Food Service Fund Modification	-	100,000	-	(100,000)
MESSA Levy Transfer	-	-	-	-
TOTAL OTHER FINANCING SOURCES	$ 5,134,885	$ 5,045,215	$ 752,423	$ (4,292,792)
TOTAL REVENUE	**$ 64,684,270**	**$ 58,335,866**	**$ 57,542,366**	**$ (793,500)**
EXPENDITURES				
Instruction - 51xx	$ 23,712,458	$ 22,026,308	$ 24,025,686	$ 1,999,378
Support Services - 52xx	35,869,611	27,487,856	26,782,242	(705,614)
Community Services - 53xx	242	16,500	1,000	(15,500)
Capital Expenditures - 54xx	927	25,000	25,000	-
Debt Service - 55xx	7,000,000	4,518,346	4,504,856	(13,490)
Outgoing Transfers - 56xx	-	-	-	-
TOTAL EXPENDITURES	**$ 66,583,238**	**$ 54,074,010**	**$ 55,338,784**	**$ 1,264,774**
Operating Surplus (Deficit)	**$ (1,898,968)**	**$ 4,261,856**	**$ 2,203,582**	**$ (2,058,274)**

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2025-2026 Budget Amendment #1

GENERAL FUND (110) BY FUNCTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Proposed Budget	Variance
110 Open Teaching Positions	$ 709,969	$ (1,078,333)	$ 74,572	$ 1,152,905
111 Elementary Education	12,283,376	12,596,329	12,521,048	(75,281)
112 Middle School Education	4,306,807	4,297,268	4,467,366	170,097
113 High School Education	6,116,282	5,900,127	6,794,900	894,773
118 Preschool Education	73,976	68,058	43,765	(24,292)
125 Compensatory Education	3,171	12,200	7,000	(5,200)
127 Career & Technology	218,877	230,658	117,035	(113,623)
132 Secondary Learning	-	-	-	-
1xx TOTAL INSTRUCTION	$ 23,712,458	$ 22,026,308	$ 24,025,686	$ 1,999,378
211 Attendance Services	$ 54,080	$ 55,538	$ 55,538	$ -
212 Guidance Services	1,061,254	1,159,334	1,154,815	(4,520)
213 Health Services	51,477	-	22,000	22,000
219 Other Pupil Services	192,323	198,295	198,295	-
21x TOTAL PUPIL SUPPORT	$ 1,359,134	$ 1,413,167	$ 1,430,648	$ 17,480
221 Improvement of Instruction	$ 1,033,357	$ 1,030,941	$ 1,020,502	$ (10,439)
222 Educational Media Services	828	3,000	56,026	53,026
226 Supervison/Direction of Instructional Staff	1,067,261	1,109,183	1,140,663	31,480
227 Academic Student Assessment	11,142	15,099	30,366	15,266
22x TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 2,112,588	$ 2,158,223	$ 2,247,556	$ 89,333
231 Board of Education	$ 1,101,267	$ 855,200	$ 936,200	$ 81,000
232 Executive Administration	1,725,749	1,041,617	1,014,422	(27,195)
233 Grant Writer	-	5,000	-	(5,000)
23x TOTAL GENERAL ADMINISTRATION	$ 2,827,016	$ 1,901,817	$ 1,950,622	$ 48,805
241 Office of Principal	$ 4,748,625	$ 4,202,474	$ 4,030,804	$ (171,670)
249 Other School Administration	25,186	33,307	33,307	-
24x TOTAL SCHOOL ADMINISTRATION	$ 4,773,811	$ 4,235,781	$ 4,064,111	$ (171,670)
252 Fiscal Services	$ 920,191	$ 1,115,631	$ 1,172,460	$ 56,829
259 Other Business Services	256,986	305,000	661,000	356,000
25x TOTAL BUSINESS ADMINSTRATION	$ 1,177,177	$ 1,420,631	$ 1,833,460	$ 412,829
261 Operations & Maintenance	$ 8,203,832	$ 8,662,186	$ 7,744,207	$ (917,978)
266 Building Security Services	783,866	768,372	618,595	(149,777)
26x TOTAL OPERATIONS & MAINTENANCE	$ 8,987,698	$ 9,430,557	$ 8,362,802	$ (1,067,755)
27x TOTAL PUPIL TRANSPORTATION	$ 11,479,645	$ 2,964,492	$ 3,138,148	$ 173,656
281 Planning, Research & Development	$ 171,585	$ 176,207	$ 180,036	$ 7,790
282 Information Services	160,858	236,000	236,000	-
283 Staff & Personnel Services	803,740	954,852	967,897	13,044
284 Data Processing	1,525,694	2,085,044	1,852,088	(232,957)
285 Pupil Accounting	490,665	511,084	518,875	7,790
28x TOTAL CENTRAL ADMINISTRATION	$ 3,152,542	$ 3,963,188	$ 3,754,895	$ (204,332)
3xx TOTAL COMMUNITY SERVICES	$ 242	$ 16,500	$ 1,000	$ (15,500)
45x TOTAL CAPITAL IMPROVEMENTS	$ 927	$ 25,000	$ 25,000	$ -
511 TOTAL DEBT SERVICE - LONG TERM	$ 7,000,000	$ 4,518,346	$ 4,504,856	$ (13,490)
6xx TOTAL FUND MODIFICATIONS	$ -	$ -	$ -	$ -
TOTAL GENERAL FUND (110) BY FUNCTION	**$ 66,583,238**	**$ 54,074,010**	**$ 55,338,784**	**$ 1,268,735**

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2025-26 Budget Amendment #1

#	GRANT NAME	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1
FUND 120				
2134	**Section 21h - Partnership Model Districts**			
	Award	$ 549,873	$ 598,513	$ 251,441
	Revenues	**$ 549,873**	**$ 598,513**	**$ 251,441**
	Expenditures	**$ 387,225**	**$ 598,513**	**$ 251,441**
	Variance	$ 162,648	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2135	**Section 21h - Partnership Model Districts**			
	Award	$ -	$ -	$ 316,463
	Revenues	**$ -**	**$ -**	**$ 197,664**
	Expenditures	**$ -**	**$ -**	**$ 197,664**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 118,799
2234	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ 26,619	$ 25,828	$ 4,353
	Revenues	**$ 26,619**	**$ 25,828**	**$ 4,353**
	Expenditures	**$ 21,326**	**$ 25,828**	**$ 4,353**
	Variance	$ 5,293	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2235	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ -	$ 15,022	$ 31,521
	Revenues	**$ -**	**$ 15,022**	**$ 31,521**
	Expenditures	**$ -**	**$ 15,022**	**$ 31,521**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2236	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ -	$ -	$ 45,000
	Revenues	**$ -**	**$ -**	**$ 45,000**
	Expenditures	**$ -**	**$ -**	**$ 45,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2255	**Section 31n6 - Mental Health and Supports Services**			
	Award	$ -	$ -	$ -
	Revenues	**$ -**	**$ -**	**$ 93,710**
	Expenditures	**$ -**	**$ -**	**$ -**
	Variance	$ -	$ -	$ 93,710
	Remaining Carryover	$ -	$ -	$ -
2256	**Section 31n6 - Mental Health and Supports Services**			
	Award	$ -	$ -	$ 400,000
	Revenues	**$ -**	**$ -**	**$ 163,856**
	Expenditures	**$ -**	**$ -**	**$ 163,856**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 236,144
2494	**Section 31aa - Mental Health**			
	Award	$ 429,632	$ 1,660,728	$ 129,868
	Revenues	**$ 429,632**	**$ 1,660,728**	**$ 129,868**
	Expenditures	**$ 726,576**	**$ 1,660,728**	**$ 129,868**
	Variance	$ (296,944)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2495	**Section 31aa - Mental Health**			
	Award	$ -	$ -	$ 429,632

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	Revenues	**$ -**	**$ -**	**$ 429,632**
	Expenditures	**$ -**	**$ -**	**$ 429,632**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2496	**Section 31aa - Mental Health**			
	Award	$ -	$ 18,000	$ 548,380
	Revenues	**$ -**	**$ 18,000**	**$ 111,000**
	Expenditures	**$ 18,000**	**$ 18,000**	**$ 111,000**
	Variance	$ (18,000)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 437,380
2705	**Section 23h - Improving Mathematics Teaching and Learning**			
	Award	$ -	$ -	$ 181,252
	Revenues	**$ -**	**$ -**	**$ 181,252**
	Expenditures	**$ 93**	**$ -**	**$ 181,252**
	Variance	$ (93)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2834	**Section 67f - FAFSA Completion Challenge**			
	Award	$ -	$ 8,490	$ 7,758
	Revenues	**$ -**	**$ 8,490**	**$ 7,758**
	Expenditures	**$ 8,442**	**$ 8,490**	**$ 7,758**
	Variance	$ (8,442)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2884	**Section 99g - Feminine Hygiene Product Pilot**			
	Award	$ -	$ 35,414	$ 35,414
	Revenues	**$ -**	**$ 35,414**	**$ 35,414**
	Expenditures	**$ -**	**$ 35,414**	**$ 35,414**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2904	**Section 23g - MI Kids Back On Track**			
	Award	$ -	$ 557,712	$ 481,387
	Revenues	**$ -**	**$ 557,712**	**$ 481,387**
	Expenditures	**$ 76,325**	**$ 557,712**	**$ 481,387**
	Variance	$ (76,325)	$ -	$ -
	Remaining Carryover	$ (76,325)	$ -	$ -
3066	**Section 31a - At Risk**			
	Award	$ 4,337,582	$ 9,121,940	$ 8,855,789
	Revenues	**$ 4,337,582**	**$ 9,121,940**	**$ 6,136,872**
	Expenditures	**$ 4,337,537**	**$ 9,121,940**	**$ 6,136,872**
	Variance	$ 45	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 2,718,917
3075	**Section 41 - Bilingual Education**			
	Award	$ 1,182,244	$ 602,210	$ 713,280
	Revenues	**$ 1,182,244**	**$ 602,210**	**$ 713,280**
	Expenditures	**$ 671,235**	**$ 602,210**	**$ 713,280**
	Variance	$ 511,009	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3076	**Section 41 - Bilingual Education**			
	Award	$ -	$ -	$ 990,825
	Revenues	**$ -**	**$ -**	**$ 792,659**
	Expenditures	**$ -**	**$ -**	**$ 792,659**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 198,166

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3140	**Section 35a9 - Summer Sch. Rdg. Program**			
	Award	$ -	$ 31,301	$ 15,230
	Revenues	**$ -**	**$ 31,301**	**$ 15,230**
	Expenditures	**$ 16,071**	**$ 31,301**	**$ 15,230**
	Variance	$ (16,071)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3165	**Section 61a2 - Vocational Education Administration**			
	Award	$ -	$ 9,822	$ 5,554
	Revenues	**$ -**	**$ 9,822**	**$ 5,554**
	Expenditures	**$ 17,370**	**$ 9,822**	**$ 5,554**
	Variance	$ (17,370)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3166	**Section 61a2 - Vocational Education Administration**			
	Award	$ -	$ -	$ 6,252
	Revenues	**$ -**	**$ -**	**$ 6,252**
	Expenditures	**$ -**	**$ -**	**$ 6,252**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3315	**Section 107 - Adult Education**			
	Award	$ 379,884	$ 97,463	$ 35,102
	Revenues	**$ 379,884**	**$ 97,463**	**$ 35,102**
	Expenditures	**$ 165,545**	**$ 97,463**	**$ 35,102**
	Variance	$ 214,339	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3316	**Section 107 - Adult Education**			
	Award	$ -	$ -	$ 124,923
	Revenues	**$ -**	**$ -**	**$ 124,923**
	Expenditures	**$ -**	**$ -**	**$ 124,923**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3406	**Section 32d - GSRP**			
	Award	$ 1,899,217	$ 3,068,286	$ 2,581,572
	Revenues	**$ 1,899,217**	**$ 3,068,286**	**$ 2,581,572**
	Expenditures	**$ 2,538,395**	**$ 3,068,286**	**$ 2,581,572**
	Variance	$ (639,178)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3444	**Section 61a1 - Vocational Education (Added Cost)**			
	Award	$ 31,872	$ 22,226	$ 2,171
	Revenues	**$ 31,872**	**$ 22,226**	**$ 2,171**
	Expenditures	**$ 7,455**	**$ 22,226**	**$ 2,171**
	Variance	$ 24,417	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3445	**Section 61a1 - Vocational Education (Added Cost)**			
	Award	$ -	$ 21,287	$ 23,988
	Revenues	**$ -**	**$ 21,287**	**$ 23,988**
	Expenditures	**$ 28,317**	**$ 21,287**	**$ 23,988**
	Variance	$ (28,317)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3446	**Section 61a1 - Vocational Education (Added Cost)**			
	Award	$ -	$ -	$ 24,634
	Revenues	**$ -**	**$ -**	**$ 24,634**
	Expenditures	**$ -**	**$ -**	**$ 24,634**
	Variance	$ -	$ -	$ -

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	Remaining Carryover	$ -	$ -	$ -
3495	**Section 99h - First Robotics (match $4,126.00)**			
	Award	$ 12,742	$ 9,196	$ 605
	Revenues	**$ 12,742**	**$ 9,196**	**$ 605**
	Expenditures	**$ 12,742**	**$ 9,196**	**$ 605**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3496	**Section 99h - First Robotics (match $4,126.00)**			
	Award	$ -	$ -	$ 9,972
	Revenues	**$ -**	**$ -**	**$ 9,972**
	Expenditures	**$ -**	**$ -**	**$ 9,972**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3655	**Section 35a4 - Early Literacy Coaches**			
	Award	$ -	$ -	$ -
	Revenues	**$ -**	**$ -**	**$ 254,322**
	Expenditures	**$ -**	**$ -**	**$ -**
	Variance	$ -	$ -	$ 254,322
	Remaining Carryover	$ -	$ -	$ -
3656	**Section 35a4 - Early Literacy Coaches**			
	Award	$ -	$ -	$ 250,000
	Revenues	**$ -**	**$ -**	**$ 250,000**
	Expenditures	**$ -**	**$ -**	**$ 250,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3664	**Section 35a5 - Additional Instructional Time**			
	Award	$ 73,186	$ 230,878	$ 60,101
	Revenues	**$ 73,186**	**$ 230,878**	**$ 60,101**
	Expenditures	**$ 230,292**	**$ 230,878**	**$ 60,101**
	Variance	$ (157,106)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3665	**Section 35a5 - Additional Instructional Time**			
	Award	$ -	$ 59,515	$ 73,186
	Revenues	**$ -**	**$ 59,515**	**$ 73,186**
	Expenditures	**$ -**	**$ 59,515**	**$ 73,186**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
4000	**Apprenticeship Wall - CTE**			
	Award	$ -	$ -	$ 3,000
	Revenues	**$ -**	**$ -**	**$ 3,000**
	Expenditures	**$ -**	**$ -**	**$ 3,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
4352	**ESSER III**			
	Award	$ 15,434,642	$ 10,730,400	$ -
	Revenues	**$ 15,434,642**	**$ 10,730,400**	**$ -**
	Expenditures	**$ 12,545,217**	**$ 10,730,400**	**$ -**
	Variance	$ 2,889,425	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
4453	**Section 27b - Grow Your Own**			
	Award	$ -	$ 813,000	$ 545,003
	Revenues	**$ -**	**$ 813,000**	**$ 537,188**

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	Expenditures	**$ 272,824**	**$ 813,000**	**$ 459,503**
	Variance	$ (272,824)	$ -	$ 77,685
	Remaining Carryover	$ -	$ -	$ 85,500
6015	**Title I - Improving Basic Programs and Regional Assistance**			
	Award	$ 6,015,814	$ 6,388,141	$ 498,578
	Revenues	**$ 6,015,814**	**$ 6,388,141**	**$ 498,578**
	Expenditures	**$ 4,243,178**	**$ 6,388,141**	**$ 498,578**
	Variance	$ 1,772,636	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
6016	**Title I - Improving Basic Programs and Regional Assistance**			
	Award	$ -	$ -	$ 9,985,767
	Revenues	**$ -**	**$ -**	**$ 6,963,427**
	Expenditures	**$ -**	**$ -**	**$ 6,963,427**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 3,022,340
6845	**Title III - English Language Learners and Immigrant**			
	Award	$ 173,988	$ 119,815	$ 23,557
	Revenues	**$ 173,988**	**$ 119,815**	**$ 23,557**
	Expenditures	**$ 122,076**	**$ 119,815**	**$ 23,557**
	Variance	$ 51,912	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
6846	**Title III - English Language Learners and Immigrant**			
	Award	$ 94,078	$ -	$ 136,937
	Revenues	**$ 94,078**	**$ -**	**$ 136,937**
	Expenditures	**$ 94,078**	**$ -**	**$ 136,937**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7446	**ROTC Language and Culture Training**			
	Award	$ 4,121	$ 55,000	$ 39,589
	Revenues	**$ 4,121**	**$ 55,000**	**$ 39,589**
	Expenditures	**$ 4,121**	**$ 55,000**	**$ 39,589**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7535	**Title IV - Student Support & Acad Enrichment**			
	Award	$ 691,234	$ 688,022	$ 41,578
	Revenues	**$ 691,234**	**$ 688,022**	**$ 41,578**
	Expenditures	**$ 612,109**	**$ 688,022**	**$ 41,578**
	Variance	$ 79,125	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7536	**Title IV - Student Support & Acad Enrichment**			
	Award	$ -	$ -	$ 537,625
	Revenues	**$ -**	**$ -**	**$ 537,625**
	Expenditures	**$ -**	**$ -**	**$ 537,625**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7631	**Michigan Comprehensive Literacy State Development**			
	Award	$ 465,129	$ 608,000	$ 875,896
	Revenues	**$ 465,129**	**$ 608,000**	**$ 1,425,614**
	Expenditures	**$ 487,327**	**$ 608,000**	**$ 875,896**
	Variance	$ (22,198)	$ -	$ 549,718
	Remaining Carryover	$ -	$ -	$ -
7645	**Title II - Teacher/Principal Training/Recruitment**			

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	Award	$ 764,946	$ 1,385,842	$ 186,162
	Revenues	**$ 764,946**	**$ 1,385,842**	**$ 186,162**
	Expenditures	**$ 679,157**	**$ 1,385,842**	**$ 186,162**
	Variance	$ 85,789	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7646	**Title II - Teacher/Principal Training/Recruitment**			
	Award	$ -	$ -	$ 1,092,018
	Revenues	**$ -**	**$ -**	**$ 942,532**
	Expenditures	**$ -**	**$ -**	**$ 942,532**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 149,486
7760	**21st Century Community Learning Centers - N**			
	Award	$ -	$ 450,000	$ 558,962
	Revenues	**$ -**	**$ 450,000**	**$ 324,242**
	Expenditures	**$ 449,638**	**$ 450,000**	**$ 324,242**
	Variance	$ (449,638)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 234,720
7761	**21st Century Community Learning Centers - O**			
	Award	$ 1,162,300	$ 600,000	$ 752,684
	Revenues	**$ 1,162,300**	**$ 600,000**	**$ 413,645**
	Expenditures	**$ 592,116**	**$ 600,000**	**$ 413,645**
	Variance	$ 570,184	$ -	$ -
	Remaining Carryover	$ -	$ -	$ 339,039
8884	**EPA Clean School Bus (not the rebate)**			
	Award	$ 9,179,316	$ 6,359,270	$ 5,925,000
	Revenues	**$ 9,179,316**	**$ 6,359,270**	**$ 5,925,000**
	Expenditures	**$ -**	**$ 6,359,270**	**$ 5,925,000**
	Variance	$ 9,179,316	$ -	$ -
	Remaining Carryover	$ 9,179,316	$ -	$ -
9113	**Coats for Kids - PHS and ALC**			
	Award	$ 4,000	$ 21,131	$ 7,457
	Revenues	**$ 4,000**	**$ 21,131**	**$ 7,457**
	Expenditures	**$ 4,659**	**$ 21,131**	**$ 7,457**
	Variance	$ (659)	$ -	$ -
	Remaining Carryover	$ (659)	$ -	$ -
9114	**Flagstar Bank Garden Program - HER**			
	Award	$ -	$ -	$ 89
	Revenues	**$ -**	**$ -**	**$ 89**
	Expenditures	**$ 2,911**	**$ -**	**$ 89**
	Variance	$ (2,911)	$ -	$ -
	Remaining Carryover	$ (2,911)	$ -	$ -
9116	**Detroit Lions TDIT - ATH**			
	Award	$ -	$ -	$ 3,000
	Revenues	**$ -**	**$ -**	**$ 3,000**
	Expenditures	**$ -**	**$ -**	**$ 3,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9121	**United Way Parent Engagement - PHS**			
	Award	$ -	$ -	$ 54
	Revenues	**$ -**	**$ -**	**$ 54**
	Expenditures	**$ 2,508**	**$ -**	**$ 54**
	Variance	$ (2,508)	$ -	$ -
	Remaining Carryover	$ (2,508)	$ -	$ -

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9122	**Dicks Sporting Goods - PMS**			
	Award	$ -	$ -	$ 710
	Revenues	**$ -**	**$ -**	**$ 710**
	Expenditures	**$ 4,290**	**$ -**	**$ 710**
	Variance	$ (4,290)	$ -	$ -
	Remaining Carryover	$ (4,290)	$ -	$ -
9123	**BCBS Building Healthy Communities**			
	Award	$ -	$ -	$ 617
	Revenues	**$ 620**	**$ -**	**$ 617**
	Expenditures	**$ 445**	**$ -**	**$ 617**
	Variance	$ 175	$ -	$ -
	Remaining Carryover	$ (445)	$ -	$ -
9125	**Exxon Mobil Math/Rdg - OWE**			
	Award	$ -	$ 678,000	$ 3
	Revenues	**$ -**	**$ 678,000**	**$ 3**
	Expenditures	**$ 497**	**$ 678,000**	**$ 3**
	Variance	$ (497)	$ -	$ -
	Remaining Carryover	$ (497)	$ -	$ -
9127	**NFL Foundation Digital Devide - SPED**			
	Award	$ -	$ -	$ 21,131
	Revenues	**$ -**	**$ -**	**$ 21,131**
	Expenditures	**$ -**	**$ -**	**$ 21,131**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9128	**Ballmer Group - CTE**			
	Award	$ -	$ -	$ 289,508
	Revenues	**$ -**	**$ -**	**$ 289,508**
	Expenditures	**$ 503,087**	**$ -**	**$ 289,508**
	Variance	$ (503,087)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9130	**Waterford Fire Dept - SPED**			
	Award	$ -	$ -	$ 905
	Revenues	**$ -**	**$ -**	**$ 905**
	Expenditures	**$ -**	**$ -**	**$ 905**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9132	**MSU Extension Garden Program - PMS**			
	Award	$ -	$ -	$ 500
	Revenues	**$ -**	**$ -**	**$ 500**
	Expenditures	**$ -**	**$ -**	**$ 500**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9133	**ITA Initiatives - ITA**			
	Award	$ 20,000	$ 58,397	$ 7,125
	Revenues	**$ 20,000**	**$ 58,397**	**$ 7,125**
	Expenditures	**$ 27,418**	**$ 58,397**	**$ 7,125**
	Variance	$ (7,418)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9134	**United Way Community Schools - HER**			
	Award	$ 99,077	$ 50,000	$ 62,731
	Revenues	**$ 99,077**	**$ 50,000**	**$ 62,731**
	Expenditures	**$ 45,275**	**$ 50,000**	**$ 62,731**

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	Variance	$ 53,802	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9142	**Forvia - CTE**			
	Award	$ -	$ 21,453	$ 15,384
	Revenues	**$ -**	**$ 21,453**	**$ 15,384**
	Expenditures	**$ 9,299**	**$ 21,453**	**$ 15,384**
	Variance	$ (9,299)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9143	**Rethink Your Drink - WHI**			
	Award	$ -	$ -	$ 955
	Revenues	**$ -**	**$ -**	**$ 955**
	Expenditures	**$ 2,243**	**$ -**	**$ 955**
	Variance	$ (2,243)	$ -	$ -
	Remaining Carryover	$ (2,243)	$ -	$ -
9144	**Citadel AP - CTE**			
	Award	$ 5,000	$ -	$ 4,275
	Revenues	**$ 5,000**	**$ -**	**$ 4,275**
	Expenditures	**$ 1,100**	**$ -**	**$ 4,275**
	Variance	$ 3,900	$ -	$ -
	Remaining Carryover	$ 3,900	$ -	$ -
9147	**OU CTE Early Childhood Education (Spencer)**			
	Award	$ -	$ -	$ 66,440
	Revenues	**$ -**	**$ -**	**$ 66,440**
	Expenditures	**$ 25,829**	**$ -**	**$ 66,440**
	Variance	$ (25,829)	$ -	$ -
	Remaining Carryover	$ (25,829)	$ -	$ -
9149	**Laura Bush Foundation - WHI**			
	Award	$ -	$ -	$ 5,000
	Revenues	**$ -**	**$ -**	**$ 5,000**
	Expenditures	**$ -**	**$ -**	**$ 5,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9152	**SME PRIME - Sustainability - CTE**			
	Award	$ -	$ -	$ 10,000
	Revenues	**$ -**	**$ -**	**$ 10,000**
	Expenditures	**$ -**	**$ -**	**$ 10,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9153	**Detroit Regional Chamber - health care pathways (CTE)**			
	Award	$ -	$ -	$ 5,000
	Revenues	**$ -**	**$ -**	**$ 5,000**
	Expenditures	**$ -**	**$ -**	**$ 5,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9236	**K-12 Career Readiness - CTE**			
	Award	$ 36,563	$ 100,734	$ 89,746
	Revenues	**$ 36,563**	**$ 100,734**	**$ 89,746**
	Expenditures	**$ 100,734**	**$ 100,734**	**$ 89,746**
	Variance	$ (64,171)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9459	**PPG Garden Program - HER**			
	Award	$ 620	$ 18,829	$ 479

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2025-26 Budget Amendment #1

#	GRANT NAME	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1
	Revenues	**$ -**	**$ 18,829**	**$ 479**
	Expenditures	**$ 1,289**	**$ 18,829**	**$ 479**
	Variance	$ (1,289)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
FUND 130				
8015	**IDEA Flowthrough**			
	Award	$ 73,994	$ 73,994	$ 73,994
	Revenues	**$ 103,690**	**$ 103,690**	**$ 103,690**
	Expenditures	**$ 73,994**	**$ 73,994**	**$ 73,994**
	Variance	$ 29,696	$ 29,696	$ 29,696
	Remaining Carryover	$ -	$ -	$ -
8016	**IDEA Flowthrough**			
	Award	$ 1,142,365	$ 1,142,365	$ 1,142,365
	Revenues	**$ 1,142,365**	**$ 1,142,365**	**$ 1,142,365**
	Expenditures	**$ 1,142,365**	**$ 1,142,365**	**$ 1,142,365**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
8056	**IDEA Preschool**			
	Award	$ 43,874	$ 43,874	$ 43,874
	Revenues	**$ 43,874**	**$ 43,874**	**$ 43,874**
	Expenditures	**$ 43,874**	**$ 43,874**	**$ 43,874**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9014	**IDEA Proportionate Share**			
	Award	$ 196	$ 196	$ 196
	Revenues	**$ 196**	**$ 196**	**$ 196**
	Expenditures	**$ 196**	**$ 196**	**$ 196**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
FUND 250				
3066	**Section 31a - At Risk (breakfast requirement)**			
	Award	$ 5,000	$ 5,000	$ 5,000
	Revenues	**$ 5,000**	**$ 5,000**	**$ 5,000**
	Expenditures	**$ 5,000**	**$ 5,000**	**$ 5,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
TOTAL				
	Award	$ 44,339,108	$ 46,605,294	$ 39,694,547
	Revenues	**$ 44,368,804**	**$ 46,634,990**	**$ 32,811,155**
	Expenditures	**$ 31,361,800**	**$ 46,605,294**	**$ 32,154,056**
	Variance	$ 13,007,004	$ 29,696	$ 657,099
	Remaining Carryover	$ 9,067,509	$ -	$ 7,540,491

PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2025-2026 Amendment #1

GRANTS FUND (120) REVENUES BY SOURCE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
Local	$ 165,260	$ 948,544	$ 591,109	$ (357,435)
State	8,922,851	16,193,831	13,274,279	(2,919,552)
Federal	33,985,568	28,197,490	17,998,674	(10,198,816)
Other	-	-	-	-
TOTAL REVENUES	$ 43,073,679	$ 45,339,865	$ 31,864,062	$ (13,475,803)

GRANTS FUND (120) EXPENDITURES BY FUNCTION				
Instruction - 51xx	$ 9,240,938	$ 15,212,072	$ 12,335,205	$ (2,876,867)
Support Services - 52xx	17,202,984	19,509,751	16,824,381	(2,685,370)
Community Services - 53xx	336,668	916,068	1,002,618	86,550
Capital Expenditures - 54xx	2,755,280	9,300,000	-	(9,300,000)
Debt Service - 55xx	-	-	-	-
Outgoing Transfers - 56xx	560,501	401,974	726,423	324,449
TOTAL EXPENDITURES	$ 30,096,371	$ 45,339,865	$ 30,888,627	$ (14,451,238)
Operating Surplus (Deficit)	$ 12,977,308	$ -	$ 975,435	$ 975,435

PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2025-2026 Amendment #1

GRANTS FUND (120) EXPENDITURES BY FUNCTION		2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
111	Elementary Education	$ 1,199,667	$ 653,605	$ 2,271,038	$ 1,617,433
112	Middle School Education	164,172	131,373	243,464	112,091
113	High School Education	142,500	159,451	141,112	(18,339)
118	Preschool Education	2,196,817	2,473,334	2,090,213	(383,121)
119	Summer School Education	935,145	3,060,308	725,487	(2,334,821)
125	Compensatory Education	3,778,705	7,443,365	6,472,878	(970,487)
127	Vocational Education	754,786	1,239,302	311,273	(928,029)
131	Adult Basic Education	26,325	29,592	45,219	15,627
132	Adult Secondary Learning	30,809	21,742	34,521	12,779
135	Occupational Training	12,012	-	-	-
1xx	TOTAL INSTRUCTION	$ 9,240,938	$ 15,212,072	$ 12,335,205	$ (2,876,867)
211	Truancy/Absenteeism	$ 293,543	$ 17,572	$ 17,491	$ (81)
212	Guidance Services	376,475	437,123	236,624	(200,499)
213	Health Services	153,541	2,361,590	163,856	(2,197,734)
216	Social Work Services	2,534,636	2,647,877	3,032,703	384,826
219	Other Pupil Services	-	-	-	-
21x	TOTAL PUPIL SUPPORT	$ 3,358,195	$ 5,464,162	$ 3,450,674	$ (2,013,488)
221	Improvement of Instruction	$ 1,289,075	$ 2,378,515	$ 2,378,942	$ 427
222	Educational Media Services	-	-	-	-
225	Technology Assisted Instruction	582,410	510	510	-
226	Supervison/Direction of Instr. Staff	747,204	630,933	539,319	(91,614)
227	Academic Student Assessment	99,738	75,350	254,573	179,223
22x	TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 2,718,427	$ 3,085,308	$ 3,173,344	$ 88,036
232	Executive Administration	$ 11,742	$ -	$ 24,210	$ 24,210
23x	TOTAL BUSINESS ADMINISTRATION	$ 11,742	$ -	$ 24,210	$ 24,210
241	Office of Principal	$ -	$ -	$ -	$ -
249	Other School Administration	455	-	1,500	1,500
24x	TOTAL SCHOOL ADMINISTRATION	$ 455	$ -	$ 1,500	$ 1,500
257	Internal Services	$ -	$ 3,000	$ 1,500	$ (1,500)
25x	TOTAL BUSINESS ADMINISTRATION	$ -	$ 3,000	$ 1,500	$ (1,500)
261	Operations & Maintenance	$ -	$ -	$ 1,000	$ 1,000
266	Building Security Services	2,441,758	3,208,177	2,976,010	(232,167)
26x	TOTAL OPERATIONS & MAINTENANCE	$ 2,441,758	$ 3,208,177	$ 2,977,010	$ (231,167)
27x	TOTAL PUPIL TRANSPORTATION	$ 822,877	$ 7,458,728	$ 6,936,628	$ (522,100)
281	Planning, Research & Development	$ 20,073	$ 42,313	$ 44,254	$ 1,941
282	Information Services	106	300	1,000	700
283	Staff & Personnel Services	7,696,894	239,784	200,065	(39,719)
284	Data Processing	49,773	-	-	-
285	Pupil Accounting	19,488	7,979	14,196	6,217
28x	TOTAL CENTRAL ADMINISTRATION	$ 7,786,334	$ 290,376	$ 259,515	$ (30,861)
29x	TOTAL PUPIL ACTIVITIES	$ 63,196	$ -	$ -	$ -
311	Communtity Services Direction	$ 71	$ 20,000	$ 2,000	$ (18,000)
331	Community Activities	137,191	339,491	478,212	138,721
351	Custody & Care of Children	(471)	810	334	(476)
361	Welfare Activities	-	157,378	28,800	(128,578)
371	Non-Public School Pupils	199,877	398,389	493,272	94,883
391	Other Community Services	-	-	-	-
3xx	TOTAL COMMUNITY SERVICES	$ 336,668	$ 916,068	$ 1,002,618	$ 86,550
4xx	FACILITY IMPROVEMENTS	$ 2,755,280	$ 9,300,000	$ -	$ (9,300,000)
6xx	TOTAL FUND MODIFICATIONS	$ 560,501	$ 401,974	$ 726,423	$ 324,449
TOTAL GRANT FUND (120) BY FUNCTION		**$ 30,096,371**	**$ 45,339,865**	**$ 30,888,627**	

PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
2025-2026 Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
LOCAL SOURCES				
Misc. Revenues	$ -	$ -	$ -	$ -
TOTAL LOCAL SOURCES	-	-	-	-
STATE SOURCES				
Section 51c Special Education Headlee	$ 5,168,939	$ 8,063,843	$ 4,691,107	$ (3,372,736)
TOTAL STATE SOURCES	$ 5,168,939	$ 8,063,843	$ 4,691,107	$ (3,372,736)
FEDERAL SOURCES				
Carryover	$ 5,231	$ -	$ 103,886	$ 103,886
IDEA Flowthrough	1,087,897	1,202,543	1,142,365	(60,178)
IDEA Preschool	43,061	36,072	43,874	7,802
TOTAL FEDERAL SOURCES	$ 1,136,189	$ 1,238,615	$ 1,290,125	$ 51,510
OTHER FINANCING SOURCES				
PA-18 County Special Education Tax	$ 4,493,215	$ 5,280,198	$ 4,942,513	$ (337,685)
Medicaid Revenues	522,073	50,000	200,000	150,000
TOTAL OTHER FINANCING SOURCES	5,015,288	5,330,198	5,142,513	(187,685)
TOTAL REVENUE	**11,320,416**	**14,632,657**	**11,123,745**	**(3,508,911)**
EXPENDITURES				
Instruction - 51xx	$ 9,052,398	$ 10,134,130	$ 9,538,411	$ (595,720)
Support Services - 52xx	5,862,071	6,135,835	6,297,744	161,909
Community Services - 53xx	6,742	9,950	196	(9,754)
Capital Expenditures - 54xx	-	-	-	-
Debt Service - 55xx	-	-	-	-
Outgoing Transfers - 56xx	51,649	17,241	71,074	53,833
TOTAL EXPENDITURES	**$ 14,972,860**	**$ 16,297,157**	**$ 15,907,425**	**$ (389,732)**
Operating Surplus (Deficit)	**$ (3,652,444)**	**$ (1,664,500)**	**$ (4,783,679)**	**$ (3,119,179)**

PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
2025-2026 Amendment #1

SPECIAL EDUCATION FUND (130) BY FUNCTION		2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
122	Special Education	$ 9,052,398	$ 10,134,130	$ 9,538,411	$ (595,720)
1xx	TOTAL INSTRUCTION	$ 9,052,398	$ 10,134,130	$ 9,538,411	$ (595,720)
213	Health Services	$ 793,970	$ 725,500	$ 875,493	$ 149,993
214	Psychological Services	456,980	430,130	475,000	44,870
215	Speech Services	693,052	644,740	725,000	80,260
216	Social Work Services	766,103	748,995	817,894	68,899
218	Teacher Consultant	414,284	343,853	463,233	119,380
219	Other Pupil Services	155,818	172,951	92,471	(80,480)
21x	TOTAL PUPIL SUPPORT	$ 3,280,207	$ 3,066,168	$ 3,449,090	$ 382,922
221	Improvement of Instruction	$ -	$ 11,609	$ -	$ (11,609)
225	Technology Assisted Instruction	10,867	-	-	-
226	Supervision/Direction of Instr. Staff	656,827	773,349	867,418	94,070
22x	TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 667,694	$ 784,958	$ 867,418	$ 82,461
231	Board of Education	$ -	$ -	$ -	$ -
23x	TOTAL GENERAL ADMINISTRATION	$ -	$ -	$ -	$ -
241	Office of Principal	$ 90,003	$ 90,973	$ 92,134	$ 1,161
249	Other School Administration	-	-	-	-
24x	TOTAL SCHOOL ADMINISTRATION	$ 90,003	$ 90,973	$ 92,134	$ 1,161
261	Operations & Maintenance	88,236	166,000	166,000	$ -
26x	TOTAL OPERATIONS & MAINTENANCE	$ 88,236	$ 166,000	$ 166,000	$ -
27x	TOTAL PUPIL TRANSPORTATION	1,695,065	1,903,195	1,721,102	$ (182,093)
281	Planning / Research / Development	35,891	-	1,999	$ 1,999
283	Staff / Personnel Services	4,975	124,541	-	(124,541)
284	Data Processing	-	-	-	-
28x	TOTAL CENTRAL ADMINISTRATION	$ 40,866	$ 124,541	$ 1,999	$ (122,542)
331	Community Activities	-	-	-	$ -
371	Non-Public School Pupils	6,742	9,950	196	(9,754)
3xx	TOTAL COMMUNITY SERVICES	$ 6,742	$ 9,950	$ 196	$ (9,754)
6xx	TOTAL FUND MODIFICATIONS	51,649	17,241	71,074	$ 53,833
TOTAL SPEC ED FUND (130) BY FUNCTION		**$ 14,972,860**	**$ 16,297,157**	**$ 15,907,425**	**$ (389,732)**

PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2025-2026 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
LOCAL SOURCES				
Gate Receipts	$ 29,212	$ 30,000	$ 30,000	$ -
Concessions	15,771	17,000	17,000	-
TOTAL LOCAL SOURCES	$ 44,983	$ 47,000	$ 47,000	$ -
OPERATING TRANSFERS				
Transfer from GEF	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -	$ -
TOTAL REVENUE	**$ 44,983**	**$ 47,000**	**$ 47,000**	**$ -**
EXPENDITURES				
Athletics	$ 768,109	$ 796,128	$ 788,644	$ (7,485)
TOTAL EXPENDITURES	**$ 768,109**	**$ 796,128**	**$ 788,644**	**$ (7,485)**
Operating Surplus (Deficit)	**$ (723,126)**	**$ (749,128)**	**$ (741,644)**	**$ 7,485**

PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2025-2026 Budget Amendment #1

ATHLETIC FUND (150) BY FUNCTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
259 Other Business Services	$ 21,975	$ 21,975	$ 21,975	$ -
266 Security	127,341	115,719	115,719	-
271 Transportation	29,426	40,000	40,000	-
293 Athletic Activities	589,367	618,434	610,950	(7,485)
ATHLETIC FUND TOTAL	$ 768,109	$ 796,128	$ 788,644	$ (7,485)

PONTIAC SCHOOL DISTRICT DEBT FUND (GENERAL FUND DEBT) - FUND 170
REVENUE AND EXPENDITURE BUDGET - FUND 170
2025-2026 BUDGET AMENDMENT #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Transfer from General Fund	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt Principal Payments	$ 1,030,000	$ 1,065,000	$ 1,065,000	$ -
Debt Interest Payments	217,728	184,356	184,356	-
Other Costs	-	-	-	-
TOTAL EXPENDITURES	$ 1,247,728	$ 1,249,356	$ 1,249,356	$ -

School District of the City of Pontiac

Food Service Fund Budget Summary by Function
FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
Revenues				
Local Sources	$ 31,691	$ 17,000	$ 17,000	$ -
State Sources	113,448	298,129	298,129	-
Federal Sources	3,399,741	3,799,970	3,799,970	-
Other Financing Sources	-	-	-	-
	$ 3,544,880	$ 4,115,099	$ 4,115,099	$ -
Expenditures				
Staff Support Services	$ 533	$ 300	$ 300	$ -
School Administration	-	-	-	-
Food Services	3,943,437	3,978,570	3,978,570	-
Capital Outlay	-	-	-	-
Transfer to General Fund	-	103,000	103,000	-
	$ 3,943,970	$ 4,081,870	$ 4,081,870	$ -
Net Surplus (Shortfall) - Current Year	$ (399,090)	$ 33,229	$ 33,229	
Beginning Fund Balance	-	(399,090)	(399,090)	
Projected Ending Fund Balance	$ (399,090)	$ (365,861)	$ (365,861)	

School District of the City of Pontiac

Student Activity Fund Budget Summary by Function
FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Proposed Budget	2025-26 Amend #1	Variance
REVENUE				
Local	$ 82,738	$ 97,000	$ 97,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 82,738	$ 97,000	$ 97,000	$ -
EXPENDITURES				
Instructional Services				
Basic Programs	$ 93,249	$ 97,000	$ 97,000	$ -
				-
TOTAL EXPENDITURES	$ 93,249	$ 97,000	$ 97,000	$ -
Net Surplus (Shortfall) - Current Year	$ (10,511)	$ -	$ -	
Beginning Fund Balance	$ 174,958	$ 164,447	$ 164,447	
Projected Ending Fund Balance	$ 164,447	$ 164,447	$ 164,447	

School District of the City of Pontiac

Debt Service (Bond 2020 Series I, II, III) Fund Budget Summary by Function

FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ 7,256,319	$ 7,458,785	$ 7,458,785	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 7,256,319	$ 7,458,785	$ 7,458,785	$ -
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ 2,720,000	$ 1,235,000	$ 1,655,000	$ 420,000
Bond and note interest	4,629,189	6,224,834	5,804,834	(420,000)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 7,349,189	$ 7,459,834	$ 7,459,834	$ -
Net Surplus (Shortfall) - Current Year	$ (92,870)	$ (1,049)	$ (1,049)	
Beginning Fund Balance	1,035,347	942,477	942,477	
Projected Ending Fund Balance	$ 942,477	$ 941,428	$ 941,428	

School District of the City of Pontiac

Capital Projects (Sinking Fund) Fund Budget Summary by Function

FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ 3,630,983	$ 3,164,135	$ 3,164,135	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,630,983	$ 3,164,135	$ 3,164,135	$ -
EXPENDITURES				
Supporting Services				
Other Business Services	$ -	$ 15,000	$ 15,000	$ -
Professional Services	227,708	4,000	4,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	3,900,000	-
Building Improvements	4,756,662	7,000,000	4,000,000	(3,000,000)
Retainage	(28,312)			
TOTAL EXPENDITURES	$ 4,956,058	$ 7,019,000	$ 7,919,000	$ (3,000,000)
Net Surplus (Shortfall) - Current Year	$ (1,325,075)	$ (3,854,865)	$ (4,754,865)	
Beginning Fund Balance	7,584,394	6,259,319	6,259,319	
Projected Ending Fund Balance	$ 6,259,319	$ 2,404,454	$ 1,504,454	

School District of the City of Pontiac

Capital Projects (Bond 2020 Series II) Fund Budget Summary by Function

FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ 113,707	$ -	$ (245,000)	$ (245,000)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 113,707	$ -	$ (245,000)	$ (245,000)
EXPENDITURES				
Supporting Services				
Building Improvements	$ 6,627,740	$ -	$ 676,592	$ 676,592
Instructional Technology	541,573	-	-	-
Furniture & Equipment	701,305	-	-	-
Site Improvements	-	-	-	-
Professional Fees	1,727,498	-	-	-
Other	500	-	-	-
TOTAL EXPENDITURES	$ 9,598,616	$ -	$ 676,592	$ 676,592
Net Surplus (Shortfall) - Current Year	$ (9,484,909)	$ -	$ (921,592)	
Beginning Fund Balance	10,406,501	921,592	921,592	
Projected Ending Fund Balance	921,592	921,592	-	

School District of the City of Pontiac

Capital Projects (Bond 2020 Series III) Fund Budget Summary by Function
FY 2025-26d Budget Amendment #1

	2024-25 Actual	2025-26 Adopted Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ -	$ 360,000	$ 18,817,149	$ 18,457,149
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ -	$ 360,000	$ 18,817,149	$ 18,457,149
EXPENDITURES				
Supporting Services				
Building Improvements	$ -	$ 10,000,000	$ 10,000,000	$ -
Instructional Technology	-	-	-	-
Furniture & Equipment	-	-	-	-
Site Improvements	-	-	-	-
Professional Fees	-	-	-	-
Other	-	-	133,068	133,068
TOTAL EXPENDITURES	$ -	$ 10,000,000	$ 10,133,068	$ 133,068
Net Surplus (Shortfall) - Current Year	$ -	$ (9,640,000)	$ 8,684,081	
Beginning Fund Balance	-	-	-	
Projected Ending Fund Balance	-	(9,640,000)	8,684,081	

School District of the City of Pontiac

Risk Related Fund Budget Summary by Function
FY 2025-26 Budget Amendment #1

	2024-25 Actual	2025-26 Proposed Budget	2025-26 Amendment #1	Variance
REVENUE				
Local	$ 1,094,496	$ 1,231,406	$ 1,326,305	$ 94,899
State	-	-	-	
Federal	-	-	-	
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 1,094,496	$ 1,231,406	$ 1,326,305	$ 94,899
EXPENDITURES				
Insurance Program				
Workers Compensation	$ 164,724	$ 335,000	$ 285,000	$ (50,000)
Unemployment	-	300,000	200,000	(100,000)
Property & Casualty Insurance	911,459	720,000	810,000	90,000
TOTAL EXPENDITURES	$ 1,076,183	$ 1,355,000	$ 1,295,000	$ (60,000)
Net Surplus (Shortfall) - Current Year	$ 18,313	$ (123,594)	$ 31,305	
Beginning Fund Balance	208,032	226,345	226,345	
Projected Ending Fund Balance	$ 226,345	$ 102,751	$ 257,650	

SCHOOL DISTRICT FOR THE CITY OF PONTIAC

AMENDED GENERAL APPROPRIATIONS RESOLUTION FOR 2025-2026 SCHOOL YEAR

The 2025-26 Amended General Appropriations Resolution has been prepared in the format provided by the State Department of Education to conform to the Uniform Budgeting Act, P.A. 621.

The proposed amended budget is based upon the information available during the period of preparation including the costs of personnel as specified by current collective bargaining agreements and employee compensation plans and the enrollment and staffing projected for the current year. Adjustments to the budget can be anticipated when significant information is obtained which materially changes revenue or expenditures within the current fiscal year.

RESOLVED, that this resolution shall be the amended general appropriations budget of the School District for the City of Pontiac for the fiscal year 2025-2026; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the School District for the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **GENERAL FUND** of the School District for the City of Pontiac for the fiscal year 2025-2026 is as follows:

GENERAL FUND	**Adopted Budget**	**Amended Budget #1**	**Recommended Amendments**
REVENUE			
Local	$ 47,376,531	$ 46,752,061	$ (624,470)
State	31,167,338	28,935,580	(2,231,758)
Federal	29,436,105	19,288,799	(10,147,306)
Other Financing Sources	10,375,413	5,894,936	(4,480,477)
TOTAL REVENUE	$ 118,355,387	$ 100,871,376	$ (17,484,011)
FUND BALANCE 7/1/2025	$ 23,150,008	$ 23,150,008	
TOTAL AVAILABLE TO APPROPRIATE	$ 141,505,395	$ 124,021,384	

BE IT FURTHER RESOLVED, THAT $124,021,384 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

GENERAL FUND

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Instructional Services			
Basic Programs	$ 28,261,520	$ 29,372,965	$ 1,111,445
Added Needs	19,059,656	16,446,597	(2,613,059)
Adult & Continuing Education	51,334	79,740	28,406
Support Services			
Pupil Services	9,943,498	8,330,412	(1,613,086)
Instructional Staff Support	6,028,489	6,288,319	259,830
General Administration	1,901,817	1,974,832	73,015
School Administration	4,326,754	4,157,745	(169,009)
Business Support	1,423,631	1,834,960	411,329
Operations/Maintenance	12,804,734	11,505,812	(1,298,922)
Transportation	12,326,415	11,795,878	(530,537)
Central Support	4,378,105	4,016,409	(361,696)
Other-Athletics	796,128	788,644	(7,485)
Community Services	942,518	1,003,814	61,296
Debt Service	1,249,356	1,249,356	-
Capital/Building Improvements	9,325,000	25,000	(9,300,000)
Other Financing	4,518,346	4,504,856	(13,490)
Fund Mod - Indirect Costs	419,215	797,497	378,282
TOTAL EXPENDITURES	$ 117,756,516	$ 104,172,836	$ (13,583,680)
FUND BALANCE 6/30/2026	$ 23,748,879	$ 19,848,548	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **SPECIAL REVENUE SCHOOL FOOD SERVICE FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

FOOD SERVICE FUND REVENUE	Adopted Budget	Amended Budget #1	Recommended Amendments
Local	$ 17,000	$ 17,000	$ -
State	298,129	298,129	-
Federal	3,799,970	3,799,970	-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 4,115,099	$ 4,115,099	$ -
FUND BALANCE 7/1/2025	$ (399,090)	$ (399,090)	
TOTAL AVAILABLE TO APPROPRIATE	$ 3,716,009	$ 3,716,009	

BE IT FURTHER RESOLVED, THAT $3,716,009 of the total available to appropriate in the **SPECIAL REVENUE SCHOOL LUNCH FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
FOOD SERVICE FUND EXPENDITURES			
Staff Support Services	$ 300	$ 300	$ -
School Administration	-	-	-
Food Services	3,978,570	3,978,570	-
Capital Outlay	-	-	-
Transfer to General Fund	103,000	103,000	-
TOTAL EXPENDITURES	$ 4,081,870	$ 4,081,870	-
FUND BALANCE 6/30/2026	$ (365,861)	$ (365,861)	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **SPECIAL REVENUE STUDENT ACTIVITY FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

STUDENT ACTIVITY FUND	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ 97,000	$ 97,000	$ -
State	-		-
Federal	-		-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 97,000	$ 97,000	$ -
FUND BALANCE 7/1/2025	$ 164,447	$ 164,447	
TOTAL AVAILABLE TO APPROPRIATE	$ 261,447	$ 261,447	

BE IT FURTHER RESOLVED, THAT $261,447 of the total available to appropriate in the **SPECIAL REVENUE STUDENT ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
STUDENT ACTIVITY FUND EXPENDITURES			
Basic Programs	$ 97,000	$ 97,000	$ -
			-
TOTAL EXPENDITURES	$ 97,000	$ 97,000	$ -
FUND BALANCE 6/30/2026	$ 164,447	$ 164,447	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **DEBT SERVICE (BOND 2020 SERIES I, II, III) FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

DEBT SERVICE FUND (BOND 2020 SERIES I, II, III)

	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ 7,458,785	$ 7,458,785	$ -
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 7,458,785	$ 7,458,785	$ -
FUND BALANCE 7/1/2025	$ 942,477	$ 942,477	$ -
TOTAL AVAILABLE TO APPROPRIATE	$ 8,401,262	$ 8,401,262	

BE IT FURTHER RESOLVED, THAT $8,401,262 of the total available to appropriate in the **DEBT SERVICE (BOND 2020 SERIES I) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Supporting Services			
Bond and note redemption	$ -	$ -	$ -
Bond and note interest	7,549,834	7,549,834	-
Debt Defeasement / Other	-	-	-
TOTAL EXPENDITURES	$ 7,549,834	$ 7,549,834	-
FUND BALANCE 6/30/2026	$ 851,428	$ 851,428	

IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **CAPITAL PROJECTS (SINKING) FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

SINKING FUND	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ 3,164,135	$ 3,164,135	$ -
State	-	-	-
Federal	-	-	-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 3,164,135	$ 3,164,135	$ -
FUND BALANCE 7/1/2025	$ 6,259,319	$ 6,259,319	
TOTAL AVAILABLE TO APPROPRIATE	$ 9,423,454	$ 9,423,454	

BE IT FURTHER RESOLVED, THAT $9,423,454 of the total available to appropriate in the **CAPITAL PROJECTS (SINKING) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Other Business Services	$ 15,000	$ 15,000	$ -
Professional Services	4,000	4,000	-
Infrastructure Technology	-	-	-
Site Improvements	-	3,900,000	3,900,000
Building Improvements	7,000,000	4,000,000	(3,000,000)
Debt Service	-	-	-
TOTAL EXPENDITURES	$ 7,019,000	$ 7,919,000	900,000
FUND BALANCE 6/30/2026	$ 2,404,454	$ 1,504,454	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **CAPITAL PROJECTS (BOND 2020 SERIES II) FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

BOND 2020 SERIES II

	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ -	$ (245,000)	$ (245,000)
State		-	-
Federal	-	-	-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ -	$ (245,000)	$ -
FUND BALANCE 7/1/2025	$ 921,592	$ 921,592	
TOTAL AVAILABLE TO APPROPRIATE	$ 921,592	$ 676,592	

BE IT FURTHER RESOLVED, THAT $676,592 of the total available to appropriate in the **CAPITAL PROJECTS (BOND 2020 SERIES II) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Building Improvements	$ -	$ 676,592	$ 676,592
Instructional Technology	-	-	-
Furniture & Equipment	-	-	-
Site Improvements	-	-	-
Professional Fees	-	-	-
Bond Issuance Costs	-	-	-
TOTAL EXPENDITURES	$ -	$ 676,592	$ 676,592
FUND BALANCE 6/30/2026	$ 921,592	$ -	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **CAPITAL PROJECTS (BOND 2020 SERIES III) FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

BOND 2020 SERIES III	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ 360,000	$ 18,817,149	$ 18,457,149
State		-	-
Federal	-	-	-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 360,000	$ 18,817,149	$ (917,149)
FUND BALANCE 7/1/2025	$ -	$ -	
TOTAL AVAILABLE TO APPROPRIATE	$ 360,000	$ 18,817,149	

BE IT FURTHER RESOLVED, THAT $18,817,149 of the total available to appropriate in the **CAPITAL PROJECTS (BOND 2020 SERIES III) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Building Improvements	$ 10,000,000	$ 10,000,000	$ -
Instructional Technology	-	-	-
Furniture & Equipment	-	-	-
Site Improvements	-	-	-
Professional Fees	-	-	-
Bond Issuance Costs	-	133,068	133,068
TOTAL EXPENDITURES	$ 10,000,000	$ 10,133,068	$ 133,068
FUND BALANCE 6/30/2026	$ (9,640,000)	$ 8,684,081	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **INTERNAL SERVICE FUND** of the School District of the City of Pontiac for the fiscal year 2025-2026 is as follows:

RISK RELATED	Adopted Budget	Amended Budget #1	Recommended Amendments
REVENUE			
Local	$ 1,231,406	$ 1,326,305	$ (164,899)
State	-	-	-
Federal	-	-	-
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 1,231,406	$ 1,326,305	$ (164,899)
FUND BALANCE 7/1/2025	$ 226,345	$ 226,345	
TOTAL AVAILABLE TO APPROPRIATE	$ 1,457,751	$ 1,552,650	

BE IT FURTHER RESOLVED, THAT $1,552,650 of the total available to appropriate in the **INTERNAL SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Recommended Amendments
EXPENDITURES			
Insurance Programs	$ 1,355,000	$ 1,295,000	$ -
TOTAL EXPENDITURES	$ 1,355,000	$ 1,295,000	$ -
NET POSITION 6/30/2026	$ 102,751	$ 257,650	

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds 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. This act is to take effect in fiscal year 2025-2026.

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ShaQuana Davis-Smith
Secretary, Board of Education