2026-2027 Proposed Budget



PREPARED FOR PONTIAC SCHOOL DISTRICT BOARD OF EDUCATION MEMBERS

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May 29, 2026

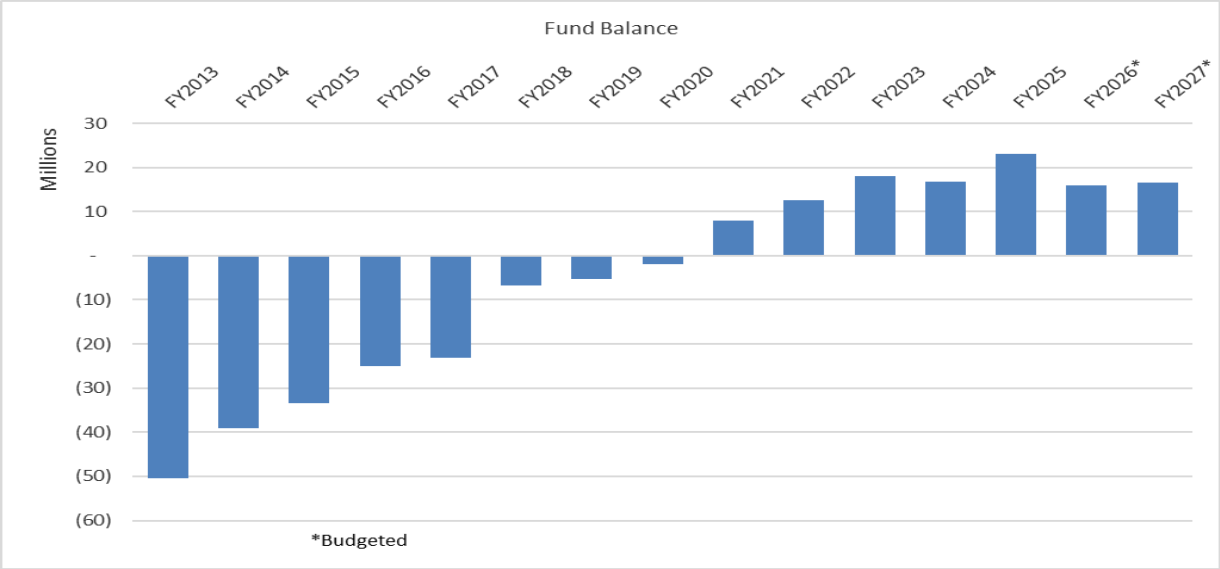
Dear School District of the City of Pontiac School Board members:

In the annuals 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.

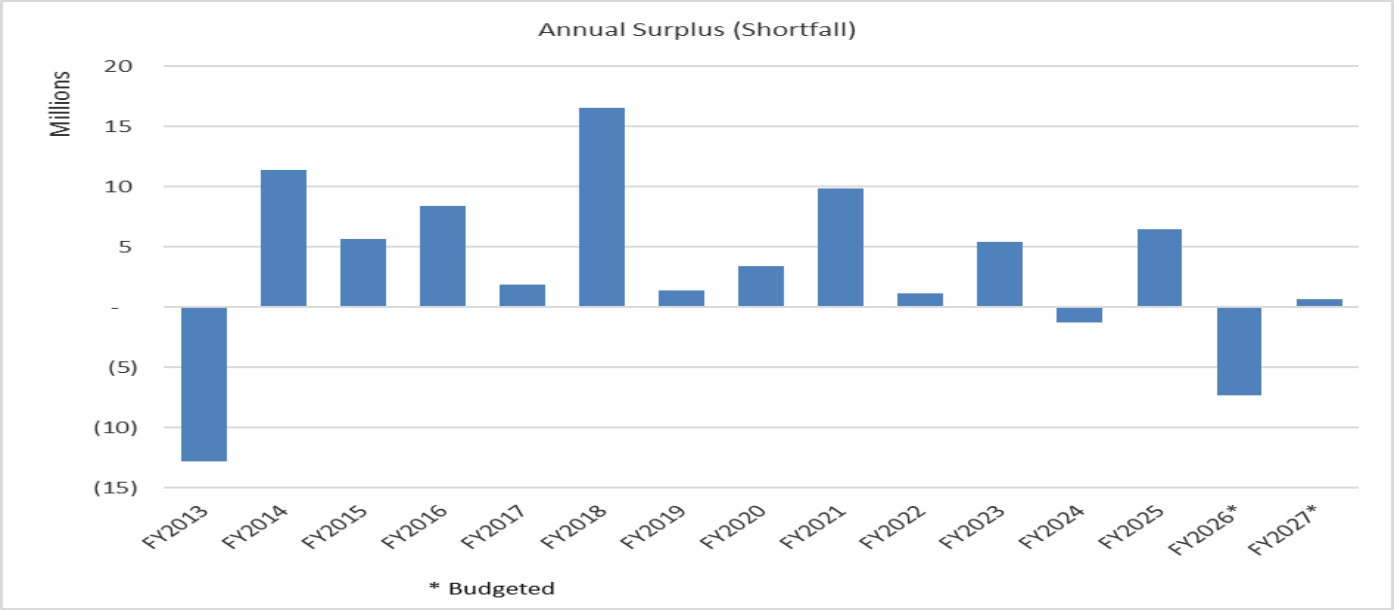
Additionally, in order to assist in the financial stability to the School District of the City of Pontiac, the District entered into a Consent Agreement with the State of Michigan Department of Treasury in October 2013 and has subsequently been released in October 2018. In May, 2017 the District entered 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:



The reduction in the General Fund Deficit was the result of annual budget surpluses that have occurred every year from FY2014 to FY2023, then in FY2025 and projected for FY2027. 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 and projected FY2026, the District ran shortfalls. 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, and then there was a large surplus of $6.4 million in FY2025, which was high partially due to some one time revenues.
- For FY2026, there are some preliminary numbers for the 2nd Budget Amendment. While it is expected that it will result in a shortfall of $7.3 million or so, it includes the elimination of $4.5 million in TAN revenues and the impact of the expected contract costs for all union contracts. Additionally, there is approximately $1.1 million in one-time negative items that should not occur in FY2027.
- For FY2027, we are estimating an operating surplus of $672k. This includes the impact of union contracts.
- Other Items of interest:

- Obtained 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.
- 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, with the final $4.5 million eliminated in FY26.

The Proposed **FY 2027 budget** new programs, initiatives, and highlights include the following:

- Continue to fund, implement, and support previous initiatives
- Budget plan results in 14 of 16 years in a row of an operating surplus
- With the budgeted FY 2027 General Fund Surplus (Fund Balance) of $672,555, the resulting fund balance is increased to $16,491,263 or 16.5% of operating expenditures
- No more TAN borrowing!
- We have 1:1 devices at ITA and classroom carts for all other students
- Reduced 2018B General Fund Legacy Debt down to $3.5 million.
- The remodeling and improvement of Rogers Elementary, as well as certain smaller projects

BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome of State and Federal Education Budgets and finalization of FY2026 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

overall student enrollment, the entire State of Michigan has also seen a decline. The official Fall 2025 enrollment was 3,685 FTE's (Full Time Equivalents). The FY 2027 General Fund Budget assumes no change in student enrollment.

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 mils 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 $2.77 million or a 5.2% increase over FY2026.

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 2026 Tax Levy for the Non-Homestead Millage is 1.0000 and the Headlee Rollback Fraction for the 2026 Tax Levy for the Sinking Fund is 1.000. Since the fraction is 1.0000, there is no rollback.

Purpose	Voted Millage	2026 "Rolled Back" Millage	2026 "Rolled Back" Millage	Amount to be Levied 2026
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 2027 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-xxxxxxxx) 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.)

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 2027 General Fund budget reflects total budgeted revenue of $100.4 million, which represents a decrease of 1.3% from FY 2026. The District's anticipated revenue can be broken down by the source:

$ 48.9	million in local revenue
32.0	million in state categorical and grants
13.1	million in federal grants
6.4	million in other financing sources
$ 100.4	

The largest items that make up the reduction includes: a $3.4 million reduction in anticipated Federal and State Grants, a $2.8 million increase in property tax revenues, a $680k increase in special education reimbursements, and $200k less in anticipated interest earnings

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

Local Sources:
For FY 2027, local revenue is projected to be $48.9 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2027 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
		$46.9 million

Local Grants	• Ballmer, United Way, etc.	$.57 million

Other Revenue	• E-Rate • Interest on Investments • Facilities Rentals	$1.4 million

State Sources:

For FY 2027, state revenue is projected to be $32.0 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2027 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 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	$32.0 million

Federal Sources:

For FY 2027, federal revenue is projected to be $13.1 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 2027 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.	$7.9 million
Title II	• The purpose is to increase the academic achievement of all students by helping improve teacher and principal quality, and increase the number of highly qualified teachers in the classroom.	$1.3 million
Title III	• The purpose is to increase the academic achievement of English Language Learners as well as the immigrant population	$0.3 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).	$1.3 million
Other Federal Grants	• Title IV • 21st Century Community Learning (Excel) • JROTC • Medicaid	$2.3 million

Other Financing Sources:

For FY 2027, other financing sources are projected to be $6.4 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2027 Amount
PA 18 County Special Education Tax	• A property tax collected by Oakland County to support low incidence special education programs for students countywide.	$5.1 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.	$0.0 million
Other	• Indirect Costs (grants/food service) • CTE Transportation Costs	$1.3 million

EXPENDITURES

The FY 2027 General Fund budget reflects total budgeted expenditures of $99.7, which represents a decrease of 8.5% from FY 2026.

The largest items that make up the reduction includes: a $4.4 million reduction in anticipated Federal and State Grants, the $4.5 million elimination of Tax Anticipation Note (TAN) borrowing, a $2.0 million target for budget reductions, a $2.8 million increase for employee compensation, a $330k savings in the transfer to fund 810, a $280k savings in transportation costs.

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 in the first budget amendment. The majority of these savings will be realized with the closure of Owen/Kennedy in 2026-27, Rogers Elementary being under construction in 2026-27, and the closure of Alcott Elementary in 2027-28.

Personnel Costs:

The FY 2027 proposed budget reflects the following changes in personnel costs:

- All union contracts either have been ratified or have a Tentative Agreement that should be ratified soon. The anticipated impact of all contracts are including in the Proposed Budget. Each contract is different; the actual cost for each union depends on how many members are on steps, on longevity, etc. Some contracts include the reduction in the number of steps, which allow employees to receive higher annual increases as well as to get to the top salary quicker. Since there are hundreds of salary accounts, the Proposed Budget includes an average increase across the board of 5.2% for FY27. Once we know the staffing in each positions and building for next year, the first amendment will allocate the wages accordingly.

- The budget does not include funding for vacant teaching positions, since these totals seem not change year to year. If some of these positions are filled, there could be some budget impact, although there would be corresponding savings in contracted and/or sub costs. Additionally, teaching positions may increase or decrease based on student population and needs.

- Blended Public Act 152 hard cap (2.95% increase): Single $8,025, Two Person $16,859 and Family $21,985.

- Due to budgeting constraints, no new staff are included in the budget.

- Blended Rate for mandatory fringe benefits:

MPSERS	28.11%
FICA	7.65%
UAAL	13.89%
	49.65%

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 (FY2025) both with a maturity of greater than 365, classifying them as long-term debt instruments.

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 2027 General Fund Proposed Budget includes Debt Service activity listed below.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
2014 Emergency Loan					
Principal	**$165,000**	**$170,000**			
Interest	**$134,260**	**$132,132**			
Sub Total	**$299,260**	**$302,132**			
2015 Emergency Loan					
Principal	**$170,000**	**$175,000**			
Interest	**$125,720**	**$123,510**			
Sub Total	**$295,720**	**$298,510**			
2018 A (Huntington Bank)					
Principal	**$940,000**	**$1,000,000**	**$1,030,000**	**$1,065,000**	**$1,100,000**
Interest	**$314,878**	**$250,128**	**$217,539**	**$184,356**	**$149,850**
Sub Total	**$1,254,878**	**$1,250,128**	**$1,247,539**	**$1,249,356**	**$1,249,210**
2021 Tax Anticipation Note					
Principal	**$11,000,000**	**$7,000,000**	**$4,500,000**	**$4,500,000**	**$0.0**
Interest	**$75,000**	**$75,000**	**$30,000**	**$30,000**	**$0.0**
Sub Total	**$11,075,000**	**$9,075,000**	**$4,530,000**	**$4,530,000**	**$0.0**
TOTAL DEBT SERVICE	**$17,278,813**	**$17,914,811**	**$12,924,858**	**$5,777,539**	**$1,249,210**

Budget Preparation:

Due to current continued vacancy in the CFO position, the District's former CFO from 2019-2023, James Graham, assisted with the budget development for the FY2027 Proposed Budget. While the District continues to contract part-time with ProNexus for CFO services, Mr. Graham was in the best position to prepare the budget, given his knowledge of the District as well as 35 years of public education experience.

School District of the City of Pontiac

All Fund Budget Summary by Function
FY 2026-27 Proposed Budget

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bond Debt Service Fund 325	Capital Projects Fund 410, 425	Risk Related Fund 810	Totals
REVENUE						
Local	$ 48,940,517	$ 114,000	$ 7,780,590	$ 3,692,536	$ 1,477,300	$ 62,004,943
State	31,956,277	307,073	-	-	-	32,263,350
Federal	13,079,738	3,913,969	-	-	-	16,993,707
County & Interdistrict	6,422,829	-	-	-	-	6,422,829
TOTAL REVENUE	$ 100,399,361	$ 4,335,042	$ 7,780,590	$ 3,692,536	$ 1,477,300	$ 117,684,829
EXPENDITURES BY FUNCTION						
Instructional Services	$ 50,452,117	$ -	$ -	$ -	$ -	$ 50,452,117
Supporting Services	45,669,234	4,171,869	-	-	1,360,000	51,201,103
Community Services	1,232,119	-	-	-	-	1,232,119
Debt Service	1,249,850	-	7,396,388	-	-	8,646,238
Capital / Building Improvements	-	-	-	16,789,696	-	16,789,696
Other Financing	-	-	-	-	-	-
Fund Modifications	1,123,486	103,000	-	-	-	1,226,486
TOTAL EXPENDITURES	$ 99,726,805	$ 4,274,869	$ 7,396,388	$ 16,789,696	$ 1,360,000	$ 129,547,758
Net Surplus (Shortfall) - Current Year	$ 672,555	$ 60,173	$ 384,203	$ (13,097,160)	$ 117,300	$ (11,862,930)
Beginning Fund Balance	15,818,708	(201,414)	1,009,514	18,615,127	241,294	35,483,228
Projected Ending Fund Balance	$ 16,491,263	$ (141,242)	$ 1,393,717	$ 5,517,967	$ 358,594	$ 23,620,298
% of Total	77%	3%	6%	13%	1%	
Type of Expenditure	Unrestricted Restricted	Restricted	Restricted	Restricted	Restricted	

School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2026-2027 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 48,181,144	$ 46,417,275	$ 48,940,517	$ 2,523,242
State	26,640,268	30,149,519	31,956,277	1,806,758
Federal	35,121,757	19,288,799	13,079,738	(6,209,061)
County & Int / Other Financing Sources	10,150,173	5,894,936	6,422,829	527,893
TOTAL REVENUE	$ 120,093,342	$ 101,750,529	$ 100,399,361	$ (1,351,168)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 28,128,711	$ 32,058,501	$ 32,551,982	$ 493,481
Added Needs	13,807,937	17,012,919	17,825,686	812,767
Adult & Continuing Education	69,146	79,740	74,449	(5,291)
Supporting Services				
Pupil Services	7,997,536	9,191,426	9,516,413	324,987
Instructional Staff Support Services	5,498,709	6,186,169	5,507,614	(678,555)
General Administration	2,838,758	1,950,955	1,975,949	24,994
School Administration	4,864,269	4,427,259	4,435,045	7,785
Business Support	1,177,177	2,179,990	2,068,938	(111,052)
Operations/Maintenance & Security	11,517,692	11,769,515	11,184,336	(585,179)
Transportation	13,997,587	12,185,867	6,283,763	(5,902,104)
Central Support	10,979,742	3,678,415	3,878,601	200,186
Other	831,305	805,550	818,575	13,025
Community Services	343,652	1,003,814	1,232,119	228,305
Debt Service	1,247,728	1,249,356	1,249,850	494
Capital / Building Improvements	2,756,207	-	-	-
Other Financing	7,000,000	4,504,856	-	(4,504,856)
Fund Modifications	612,150	797,497	1,123,486	325,989
TOTAL EXPENDITURES	$ 113,668,305	$ 109,081,829	$ 99,726,805	$ (9,355,023)
Net Surplus (Shortfall) - Current Year	$ 6,425,037	$ (7,331,300)	$ 672,555	
Beginning Fund Balance	$ 16,724,971	$ 23,150,008	$ 15,818,708	
Projected Ending Fund Balance	**$ 23,150,008**	**$ 15,818,708**	**$ 16,491,263**	

School District of the City of Pontiac

General Fund: Sub Fund 110 Budget Summary by Function
FY 2026-2027 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 47,970,901	$ 45,784,166	$ 48,320,192	$ 2,536,026
State	12,548,478	11,427,011	10,671,056	(755,955)
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	5,134,885	752,423	1,136,983	384,560
TOTAL REVENUE	$ 65,654,264	$ 57,963,600	$ 60,128,231	$ 2,164,631
EXPENDITURES				
Instructional Services				
Basic Programs	$ 23,490,410	$ 26,587,187	$ 25,186,634	$ (1,400,553)
Added Needs	222,048	120,537	124,660	4,124
Adult & Continuing Education	-	-	-	-
Supporting Services				
Pupil Services	1,359,134	1,627,619	1,685,093	57,474
Instructional Staff Support Services	2,112,588	2,137,366	2,283,673	146,307
General Administration	2,827,016	1,926,745	1,963,803	37,058
School Administration	4,773,811	4,329,919	4,335,379	5,460
Business Support	1,177,177	2,178,490	2,067,438	(111,052)
Operations/Maintenance & Security	8,987,698	8,700,505	8,734,900	34,395
Transportation	11,479,645	3,528,137	2,747,668	(780,468)
Central Support	3,152,542	3,416,901	3,545,864	128,963
Other	-	-	-	-
Community Services	242	1,000	1,000	-
Capital / Building Improvements	927	-	-	-
Other Financing	7,000,000	4,504,856	-	(4,504,856)
Fund Modifications	-	-	-	-
TOTAL EXPENDITURES	$ 66,583,238	$ 59,059,261	$ 52,676,112	$ (6,383,149)

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
Revenues:											
110	000	0000	0000	000	0000	41110000	Property Tax Levy	$ 44,312,926	$ 43,792,671	$ 46,560,214	$ 2,767,543
110	000	0000	0000	000	0000	41190000	Property Taxes - Delinquent/Other	395,159	370,929	382,057	11,128
110	000	0000	0000	000	0000	41510000	Earnings on Investment	1,250,809	1,300,000	1,100,000	(200,000)
110	000	0000	0000	000	0000	41910000	Facility Rentals	165,496	7,500	7,500	-
110	000	0000	0000	000	0000	41930000	Gain/Loss Sale of Fixed Assets	1,519	-	-	-
110	000	0000	0000	000	0000	41940000	Lease Interest	37,532	15,000	15,000	-
110	000	0000	0000	000	0000	41941000	Lease Revenue	429,385	509,601	350,421	(159,180)
110	000	0000	0000	000	0000	41990000	Misc Local Revenues	1,374,710	95,000	100,000	5,000
110	000	0000	0000	000	0000	41999001	Prior Year Adjustment		(311,535)	(200,000)	111,535
110	000	0000	0000	000	0000	41991000	Erate	949	-	-	-
110	000	0000	0000	000	0000	41992000	Charging Stations	2,416	5,000	5,000	-
110	000	0000	0000	000	0000	41998000	Calhoun ISD	-	-	-	-
							Total Local Sources	**$ 47,970,901**	**$ 45,784,166**	**$ 48,320,192**	**$ 2,536,026**
110	000	0000	2352	000	0045	43110010	Foundation Equity Payment	$ 588,852	$ -	$ -	$ -
110	000	0000	2352	000	0000	43120070	State Rev-Math/Science				-
110	000	0000	2740	000	0000	43120000	State 27L Ed Comp Program		547,779	-	(547,779)
110	000	0000	2760	000	0045	43110000	Enrollment Stabilization		-	-	-
110	000	0000	2880	000	0000	43120000	State 99G Fem Hyg Pilot				-
110	000	0000	1010	000	0000	43110010	State Rev-Unrstrt St Aid Hold Harmless	3,127,401	2,979,222	3,122,239	143,017
110	000	0000	1010	000	0000	43110010	State Rev-Kids Back on Track				-
110	000	0000	1050	000	0000	43120000	State Payments - Renaissance Zone	43,271	45,000	45,000	-
110	000	0000	2080	000	0000	43120000	State Revenue-Restricted Sect 147	7,381,515	6,503,510	6,182,603	(320,907)
110	000	0000	2630	000	0000	43120000	State Revenue-Restricted Sect 147	922,997	605,738	575,452	(30,286)
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				-
110	000	0000	3700	000	0000	43120000	State Revenue-Headlee Data Collection	110,614	111,000	111,000	-
110	000	0000	3990	000	0000	43120000	State Revenue-GE Trans. Reimbursement	-	-	-	-
110	000	0000	2760	000	0000	43120000	State Revenue-Enrollment Stabilization 29.6		260,934	260,934	-
110	000	0000	2690	000	0000	43120000	State Revenue-22L Transportation	373,828	373,828	373,828	-
							Total State Sources	**$ 12,548,478**	**$ 11,427,011**	**$ 10,671,056**	**$ (755,955)**
110	000	0000	0000	000	0000	45130160	CFE Transportation	$ 22,735	$ 26,000	$ 26,000	$ -
110	000	0000	0000	000	0000	45930000	Sale of Property (Land)	-	-	-	-
110	000	0000	0000	000	0000	45990000	Proceeds TAN/SAN	4,500,000	-	-	-
110	000	0000	0000	000	0000	46120000	Grant Fund Modification	612,150	726,423	1,110,983	384,560
110	000	0000	0000	000	0000	46130000	SE Non-Ctr Fund Modification	-	-	-	-
110	000	0000	0000	000	0000	46250000	Food Service Fund Modification	-	-	-	-
110	000	0000	0000	000	0000	46350000	MESSA Levy Fund Modification	-	-	-	-
							Total Other Financing Sources	**$ 5,134,885**	**$ 752,423**	**$ 1,136,983**	**$ 384,560**

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
							TOTAL REVENUES	**$ 65,654,264**	**$ 57,963,600**	**$ 60,128,231**	**$ 2,164,631**
110	110	0000	0000	001	1067	51240000	SAL Teaching (Open/New)	$ -	$ 365,186	$ -	$ (365,186)
110	110	0000	0000	099	1067	51860000	SAL Teaching (Subs)	152,153	160,000	175,000	15,000
110	110	0000	0000	099	1067	52130000	Group Health and Accident	5,021	-	-	-
110	110	0000	2080	000	1067	52820000	MPSER-District Paid	437,659	450,000	475,000	25,000
110	110	0000	2080	000	1067	52821000	MPSER-One Time	-			-
110	110	0000	2080	000	1067	52830000	FICA-District Paid	33,345	34,425	36,338	1,913
110	110	0000	0000	099	1067	52820000	MPSER-District Paid	44,613	158,961	49,193	(109,768)
110	110	0000	0000	001	1067	52823000	MPSER-UAAL	16,362	73,053	24,303	(48,750)
110	110	0000	0000	001	1067	52830000	FICA-District Paid	13,016	40,177	13,388	(26,789)
110	110	0000	0000	001	1067	52830000	Cash in Lieu	7,800	8,000	8,000	-
110	110	0000	0000	001	1067	51860000	Budget Reduction Target	-	-	(2,000,000)	(2,000,000)
							Total Open Teaching Positions	**$ 709,969**	**$ 1,289,802**	**$ (1,218,779)**	**$ (2,508,581)**
110	111	0000	0000	065	0069	55114000	Elementary PE/Health Materials	$ 3,850	$ 4,000	$ 4,000	$ -
110	111	0000	0000	065	0069	55211000	Elementary Textbooks	256,360	250,000	250,000	-
110	111	0000	0000	065	0069	55110000	Teaching/Testing Supplies				-
110	111	0000	0000	001	0001	51920000	Stipend for School Clubs	-	-	5,000	5,000
110	111	0000	0000	001	0001	51920000	SAL Extra Duty Stipends				-
110	111	0000	0000	001	0001	52820000	MPSER-District Paid				-
110	111	0000	0000	001	0001	52823000	MPSER-UAAL				-
110	111	0000	0000	001	0001	52830000	FICA-District Paid				-
110	111	0000	0000	001	0001	53610000	Printing & Binding	6,478	5,000	5,000	-
110	111	0000	0000	001	0001	55110000	Teaching/Testing Supplies	10,155	8,000	8,000	-
110	111	0000	0000	001	0001	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	001	0001	55112000	Teaching Supplies-Art	-	-		-
110	111	0000	0000	001	0001	55113000	Teaching Supplies-Music	-	-		-
110	111	0000	0000	001	0001	55114000	Teaching Supplies-Science	-	-		-
110	111	0000	0000	001	0001	55910000	Office Supplies	-	1,000	1,000	-
110	111	0000	0000	001	0001	55990000	Miscellaneous Supplies & Matl	1,105	500	500	-
110	111	0000	0000	001	0067	53110000	Contracted Sub Teachers	120,706	146,197	150,583	4,386
110	111	0000	0000	001	1067	51240000	SAL Teaching	812,691	871,934	917,275	45,341
110	111	0000	0000	001	1067	51631000	Paraprofessionals	-	-	-	-
110	111	0000	0000	001	1067	51790000	SAL Incentive	2,372	2,500	2,500	-
110	111	0000	0000	001	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	111	0000	0000	001	1067	51870000	SAL Temp Teaching	26,360	-	-	-
110	111	0000	0000	001	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	111	0000	0000	001	1067	51970000	SAL Extra Duty 6 Period	27,891	25,000	25,000	-
110	111	0000	0000	001	1067	52130000	Group Health and Accident	152,621	116,482	119,918	3,437
110	111	0000	0000	001	1067	52820000	MPSER-District Paid	234,110	272,236	265,576	(6,660)
110	111	0000	2630	001	1067	52821000	MPSER-One Time				-
110	111	0000	0000	001	1067	52823000	MPSER-UAAL	48,901	125,111	131,206	6,094

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	111	0000	0000	001	1067	52830000	FICA-District Paid	63,127	68,807	72,275	3,469
110	111	0000	0000	001	1067	52920000	Cash In Lieu Of Benefits	5,400	6,522	6,700	178
110	111	0000	0000	001	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	002	0049	53610000	Printing & Binding	2,709	5,000	5,000	-
110	111	0000	0000	002	0049	55110000	Teaching/Testing Supplies	3,225	8,000	8,000	-
110	111	0000	0000	002	0049	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	002	0049	55112000	Teaching Supplies-Art	61	1,000	1,000	-
110	111	0000	0000	002	0049	55113000	Teaching Supplies-Music	873	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	1,137	1,000	1,000	-
110	111	0000	0000	002	0049	55990000	Miscellaneous Supplies & Matl	24	500	500	-
110	111	0000	0000	002	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	111	0000	0000	002	0067	53110000	Contracted Sub Teachers	49,581	71,958	74,117	2,158
110	111	0000	0000	002	1067	51240000	SAL Teaching	1,172,328	1,888,764	1,986,980	98,216
110	111	0000	0000	002	1067	51760000	Termination Pay (Severance)				-
110	111	0000	0000	002	1067	51790000	SAL Incentive	2,372	2,500	2,500	-
110	111	0000	0000	002	1067	51870000	SAL Temp Teaching	28,766	-	-	-
110	111	0000	0000	002	1067	51920000	SAL Extra Duty Stipends	-	1,157	1,217	60
110	111	0000	0000	002	1067	51970000	SAL Extra Duty 6 Period	14,208	8,000	8,416	416
110	111	0000	0000	002	1067	52130000	Group Health and Accident	171,011	189,515	195,106	5,591
110	111	0000	0000	002	1067	52820000	MPSER-District Paid	358,070	575,210	561,951	(13,259)
110	111	0000	2630	002	1067	52821000	MPSER-One Time				-
110	111	0000	0000	002	1067	52823000	MPSER-UAAL	95,314	264,349	277,627	13,278
110	111	0000	0000	002	1067	52830000	FICA-District Paid	84,026	145,382	152,932	7,550
110	111	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	16,520	20,064	22,000	1,936
110	111	0000	0000	003	0003	51920000	Stipend for School Clubs	-	-	5,000	5,000
110	111	0000	0000	003	0003	53610000	Printing & Binding	2,159	5,000	5,000	-
110	111	0000	0000	003	0003	55110000	Teaching/Testing Supplies	9,246	8,000	8,000	-
110	111	0000	0000	003	0003	55112000	Teaching Supplies-Art	439	1,000	1,000	-
110	111	0000	0000	003	0003	55113000	Teaching Supplies-Music	135	1,500	1,500	-
110	111	0000	0000	003	0003	52820000	MPSER-District Paid				-
110	111	0000	0000	003	0003	52823000	MPSER-UAAL				-
110	111	0000	0000	003	0003	52830000	FICA-District Paid				-
110	111	0000	0000	003	0003	55910000	Office Supplies	960	1,000	1,000	-
110	111	0000	0000	003	0003	55990000	Miscellaneous Supplies & Matl	334	500	500	-
110	111	0000	0000	003	0067	53110000	Contracted Sub Teachers	5,693	-	5,150	5,150
110	111	0000	0000	003	1067	51240000	SAL Teaching	1,023,576	193,912	203,995	10,083
110	111	0000	0000	003	1067	51870000	SAL Temp Teaching	29,086	-	-	-
110	111	0000	0000	003	1067	51920000	SAL Extra Duty Stipends	2,372	1,020	1,073	53
110	111	0000	0000	003	1067	51970000	SAL Extra Duty 6 Period	4,510	-	-	-
110	111	0000	0000	003	1067	52130000	Group Health and Accident	153,775	-	-	-
110	111	0000	0000	003	1067	52820000	MPSER-District Paid	328,441	59,001	57,645	(1,356)
110	111	0000	2630	003	1067	52821000	MPSER-One Time				-
110	111	0000	0000	003	1067	52823000	MPSER-UAAL	84,315	27,115	28,479	1,364

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	111	0000	0000	003	1067	52830000	FICA-District Paid	76,866	14,912	15,688	775
110	111	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits	17,600	3,360	16,200	12,840
110	111	0000	0000	012	0012	51920000	Stipend for School Clubs	-	-	5,000	5,000
110	111	0000	0000	012	0012	53610000	Printing & Binding	6,478	5,000	5,000	-
110	111	0000	0000	012	0012	55110000	Teaching/Testing Supplies	5,555	6,000	12,000	6,000
110	111	0000	0000	012	0012	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	012	0012	55112000	Teaching Supplies-Art	660	1,000	1,000	-
110	111	0000	0000	012	0012	55113000	Teaching Supplies-Music	219	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				-
110	111	0000	0000	012	0012	52823000	MPSER-UAAL				-
110	111	0000	0000	012	0012	52830000	FICA-District Paid				-
110	111	0000	0000	012	0012	55910000	Office Supplies	2,085	2,000	2,000	-
110	111	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	1,293	500	500	-
110	111	0000	0000	012	0067	53110000	Contracted Sub Teachers	87,565	131,236	135,173	3,937
110	111	0000	0000	012	1067	51240000	SAL Teaching	804,670	821,012	863,705	42,693
110	111	0000	0000	012	1067	51630000	Aides Salary	6,430	6,000	6,000	-
110	111	0000	0000	012	1067	51760000	Termination Pay (Severance)				-
110	111	0000	0000	012	1067	51790000	SAL Incentive	1,539	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	29,022	-	32,000	32,000
110	111	0000	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	111	0000	0000	012	1067	51970000	SAL Extra Duty 6 Period	135,343	145,000	145,000	-
110	111	0000	0000	012	1067	52130000	Group Health and Accident	183,332	133,013	136,937	3,924
110	111	0000	0000	012	1067	52820000	MPSER-District Paid	303,747	294,960	294,931	(29)
110	111	0000	2630	012	1067	52821000	MPSER-One Time				-
110	111	0000	0000	012	1067	52823000	MPSER-UAAL	37,186	135,555	145,708	10,154
110	111	0000	0000	012	1067	52830000	FICA-District Paid	70,598	74,550	80,264	5,714
110	111	0000	0000	012	1067	52920000	Cash In Lieu Of Benefits	5,100	750	4,200	3,450
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	4,319	5,000	5,000	-
110	111	0000	0000	019	0019	55110000	Teaching/Testing Supplies	16,233	12,000	12,000	-
110	111	0000	0000	019	0019	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	019	0019	55112000	Teaching Supplies-Art	1,929	2,000	2,000	-
110	111	0000	0000	019	0019	55113000	Teaching Supplies-Music	-	1,500	1,500	-
110	111	0000	0000	019	0019	55114000	Teaching Supplies-Science	846	1,000	1,000	-
110	111	0000	0000	019	0019	55910000	Office Supplies	1,049	1,000	1,000	-
110	111	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	354	500	500	-
110	111	0000	0000	019	0067	53110000	Contracted Sub Teachers	10,992	42,211	44,000	1,789
110	111	0000	0000	019	1067	51240000	SAL Teaching	981,760	997,674	1,049,553	51,879
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				-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	111	0000	0000	019	1067	51870000	SAL Temp Teaching	21,752	-	-	-
110	111	0000	0000	019	1067	51920000	SAL Extra Duty Stipends	2,872	3,000	3,000	-
110	111	0000	0000	019	1067	51970000	SAL Extra Duty 6 Period	73,023	75,000	75,000	-
110	111	0000	0000	019	1067	52130000	Group Health and Accident	173,379	133,656	137,599	3,943
110	111	0000	0000	019	1067	52820000	MPSER-District Paid	305,568	325,580	316,955	(8,624)
110	111	0000	2630	019	1067	52821000	MPSER-One Time				-
110	111	0000	0000	019	1067	52823000	MPSER-UAAL	112,202	149,626	156,589	6,963
110	111	0000	0000	019	1067	52830000	FICA-District Paid	78,301	82,289	86,258	3,969
110	111	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	5,600	7,440	4,900	(2,540)
110	111	0000	0000	019	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	020	0020	51920000	Stipend for School Clubs	-	-	5,000	5,000
110	111	0000	0000	020	0020	53610000	Printing & Binding	6,724	5,000	5,000	-
110	111	0000	0000	020	0020	55110000	Teaching/Testing Supplies	10,001	12,000	12,000	-
110	111	0000	0000	020	0020	55111000	Teaching Supplies	-	-	-	-
110	111	0000	0000	020	0020	55112000	Teaching Supplies-Art	988	1,000	1,000	-
110	111	0000	0000	020	0020	55113000	Teaching Supplies-Music	753	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				-
110	111	0000	0000	020	0020	52823000	MPSER-UAAL				-
110	111	0000	0000	020	0020	52830000	FICA-District Paid				-
110	111	0000	0000	020	0020	55910000	Office Supplies	841	1,000	1,000	-
110	111	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	-	500	500	-
110	111	0000	0000	020	0067	53110000	Contracted Sub Teachers	41,615	68,257	70,000	1,743
110	111	0000	0000	020	1067	51240000	SAL Teaching	962,285	1,041,812	1,095,986	54,174
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	-	3,300	3,300	-
110	111	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	2,372	1,100	1,100	-
110	111	0000	0000	020	1067	51970000	SAL Extra Duty 6 Period	33,223	35,000	35,000	-
110	111	0000	0000	020	1067	52130000	Group Health and Accident	200,145	166,628	171,544	4,915
110	111	0000	2630	020	1067	52821000	MPSER-One Time				-
110	111	0000	0000	020	1067	52820000	MPSER-District Paid	280,709	327,256	319,157	(8,099)
110	111	0000	0000	020	1067	52823000	MPSER-UAAL	66,458	150,397	157,677	7,280
110	111	0000	0000	020	1067	52830000	FICA-District Paid	72,787	82,713	86,857	4,144
110	111	0000	0000	020	1067	52920000	Cash In Lieu Of Benefits	3,600	2,900	2,900	-
110	111	0000	2630	020	1067	52990000	Other Benefits	-	-	-	-
110	111	0000	0000	029	0029	51920000	Stipend for School Clubs	-	-	1,000	1,000
110	111	0000	0000	029	0029	53610000	Printing & Binding	6,478	5,000	5,000	-
110	111	0000	0000	029	0029	55110000	Teaching/Testing Supplies	6,629	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				-
110	111	0000	0000	029	0029	52823000	MPSER-UAAL				-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	111	0000	0000	029	0029	52830000	FICA-District Paid				-
110	111	0000	0000	029	0029	55910000	Office Supplies	143	1,000	1,000	-
110	111	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	118	500	500	-
110	111	0000	0000	029	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	111	0000	0000	029	0067	53110000	Contracted Sub Teachers	108,045	153,859	157,000	3,141
110	111	0000	0000	029	1067	51240000	SAL Teaching	884,289	963,907	1,014,030	50,123
110	111	0000	0000	029	1067	51630000	SAL Aides	(44,692)	5,000	5,000	-
110	111	0000	0000	029	1067	51870000	SAL Temp Teaching	18,393	-	18,000	18,000
110	111	0000	0000	029	1067	51920000	SAL Extra Duty Stipends	2,872	1,100	1,100	-
110	111	0000	0000	029	1067	51970000	SAL Extra Duty 6 Period	48,519	60,000	60,000	-
110	111	0000	0000	029	1067	52130000	Group Health and Accident	209,378	110,891	114,162	3,271
110	111	0000	0000	029	1067	52820000	MPSER-District Paid	252,670	311,757	308,684	(3,073)
110	111	0000	2630	029	1067	52821000	MPSER-One Time				-
110	111	0000	0000	029	1067	52823000	MPSER-UAAL	53,819	143,274	152,503	9,229
110	111	0000	0000	029	1067	52830000	FICA-District Paid	64,901	78,796	84,007	5,211
110	111	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	6,453	9,588	10,000	412
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	-	-	-	-
110	111	0000	0000	050	1067	52130000	Group Health and Accident	-	-	-	-
110	111	0000	0000	050	1067	52820000	MPSER-District Paid	-	-	-	-
110	111	0000	0000	050	1067	52823000	MPSER-UAAL	-	-	-	-
110	111	0000	0000	050	1067	52830000	FICA-District Paid	-	-	-	-
							Total Elementary Education	**$ 12,283,376**	**$ 12,767,095**	**$ 13,314,887**	**$ 547,792**
110	112	0000	0000	065	0069	55211000	Textbooks	$ 31,934	$ 57,805	$ 57,805	$ -
110	112	0000	0000	049	0049	53610000	Printing & Binding	6,572	5,000	5,000	-
110	112	0000	0000	049	0049	55110000	Teaching/Testing Supplies	1,543	8,000	8,000	-
110	112	0000	0000	049	0049	55111000	Teaching Supplies	-	-	-	-
110	112	0000	0000	049	0049	55112000	Teaching Supplies-Art	117	1,000	1,000	-
110	112	0000	0000	049	0049	55113000	Teaching Supplies-Music	276	1,000	1,000	-
110	112	0000	0000	049	0049	55910000	Office Supplies	870	1,000	1,000	-
110	112	0000	0000	049	0049	57410000	Dues And Fees	-	400	400	-
110	112	0000	0000	049	0067	53110000	Contracted Sub Teachers	46,828	60,097	63,000	2,903
110	112	0000	0000	049	1067	51240000	SAL Teaching	828,711	879,306	925,030	45,724
110	112	0000	0000	049	1067	51790000	SAL Incentive	3,914	2,144	2,144	-
110	112	0000	0000	049	1067	51870000	SAL Temp Teaching	22,749	-	25,000	25,000
110	112	0000	0000	049	1067	51970000	SAL Extra Duty 6 Period	27,974	30,000	30,000	-
110	112	0000	0000	049	1067	52130000	Group Health and Accident	182,620	125,606	129,311	3,705
110	112	0000	0000	049	1067	52820000	MPSER-District Paid	273,839	275,873	276,089	216
110	112	0000	2630	049	1067	52821000	MPSER-One Time				-
110	112	0000	0000	049	1067	52823000	MPSER-UAAL	63,908	126,783	136,399	9,617
110	112	0000	0000	049	1067	52830000	FICA-District Paid	62,530	69,726	75,136	5,410
110	112	0000	0000	049	1067	52920000	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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	112	0000	0000	054	0054	51920000	Stipend for School Clubs	1,157	-	10,000	10,000
110	112	0000	0000	054	0054	52821000	MPSER-One Time	363			-
110	112	0000	0000	054	0054	52823000	MPSER-UAAL	195			-
110	112	0000	0000	054	0054	52830000	FICA-District Paid	80			-
110	112	0000	0000	054	0054	53610000	Printing & Binding	14,036	12,000	12,000	-
110	112	0000	0000	054	0054	55110000	Teaching/Testing Supplies	5,598	25,000	25,000	-
110	112	0000	0000	054	0054	55111000	Teaching Supplies	-	-	-	-
110	112	0000	0000	054	0054	55112000	Teaching Supplies-Art	300	2,000	2,000	-
110	112	0000	0000	054	0054	55113000	Teaching Supplies-Music	922	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				-
110	112	0000	0000	054	0054	52823000	MPSER-UAAL				-
110	112	0000	0000	054	0054	52830000	FICA-District Paid				-
110	112	0000	0000	054	0054	55910000	Office Supplies	3,023	3,000	3,000	-
110	112	0000	0000	054	0054	57410000	Dues And Fees	191	700	700	-
110	112	0000	0000	054	0065	53220000	Empl Reim (Conference)	-	-	-	-
110	112	0000	0000	054	0067	53110000	Contracted Sub Teachers	351,797	365,527	385,000	19,473
110	112	0000	0000	054	1067	51240000	SAL Teaching	1,366,235	1,600,649	1,683,883	83,234
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	61,121	-	30,000	30,000
110	112	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	7,592	-	-	-
110	112	0000	0000	054	1067	51970000	SAL Extra Duty 6 Period	31,658	29,000	29,000	-
110	112	0000	0000	054	1067	52130000	Group Health and Accident	238,676	176,861	182,078	5,218
110	112	0000	0000	054	1067	52820000	MPSER-District Paid	431,805	493,254	489,924	(3,330)
110	112	0000	2630	054	1067	52821000	MPSER-One Time				-
110	112	0000	0000	054	1067	52823000	MPSER-UAAL	124,625	226,684	242,043	15,359
110	112	0000	0000	054	1067	52830000	FICA-District Paid	106,648	124,668	133,331	8,662
110	112	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	6,400	5,350	5,350	-
							Total Middle School Education	**$ 4,306,807**	**$ 4,716,433**	**$ 4,977,624**	**$ 261,191**
110	113	0000	0000	065	0069	55211000	Textbooks	$ 149,119	$ 165,000	$ 165,000	$ -
110	113	0000	0000	057	0049	51920000	Stipend for School Clubs	-	-	10,000	10,000
110	113	0000	0000	057	0049	53610000	Printing & Binding	9,326	12,000	12,000	-
110	113	0000	0000	057	0049	55110000	Teaching/Testing Supplies	5,490	8,000	8,000	-
110	113	0000	0000	057	0049	55111000	Teaching Supplies	-	-	-	-
110	113	0000	0000	057	0049	55112000	Teaching Supplies-Art	1,050	2,000	2,000	-
110	113	0000	0000	057	0049	55113000	Teaching Supplies-Music	2,881	3,000	3,000	-
110	113	0000	0000	057	0049	55114000	Teaching Supplies-Science	870	7,000	7,000	-
110	113	0000	0000	057	0049	55910000	Office Supplies	1,661	3,000	3,000	-
110	113	0000	0000	057	0049	57410000	Dues And Fees	385	1,000	1,000	-
110	113	0000	0000	057	0067	53110000	Contracted Sub Teachers	19,300	52,799	55,000	2,201
110	113	0000	0000	057	1067	51240000	SAL Teaching	941,014	1,065,103	1,120,488	55,385
110	113	0000	0000	057	1067	51790000	SAL Incentive	-	-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	113	0000	0000	057	1067	51870000	SAL Temp Teaching				-
110	113	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	2,847	1,750	1,750	-
110	113	0000	0000	057	1067	51970000	SAL Extra Duty 6 Period	34,552	27,500	27,500	-
110	113	0000	0000	057	1067	52130000	Group Health and Accident	214,067	167,286	172,221	4,935
110	113	0000	0000	057	1067	52820000	MPSER-District Paid	276,098	331,233	323,191	(8,042)
110	113	0000	2630	057	1067	52821000	MPSER-One Time				-
110	113	0000	0000	057	1067	52823000	MPSER-UAAL	65,720	152,225	159,670	7,445
110	113	0000	0000	057	1067	52830000	FICA-District Paid	69,343	83,718	87,955	4,237
110	113	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	3,600	3,300	3,300	-
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	279,258	450,217	465,000	14,783
110	113	0000	0000	071	0071	53610000	Printing & Binding	28,592	18,000	18,000	-
110	113	0000	0000	071	0071	53710000	Tuition Reimb Sec	9,957	100,000	100,000	-
110	113	0000	0000	071	0071	53711000	Tuition Reimb	-	-	-	-
110	113	0000	0000	071	0071	55110000	Teaching/Testing Supplies	12,797	30,000	30,000	-
110	113	0000	0000	071	0071	55111000	Teaching Supplies	-	-	-	-
110	113	0000	0000	071	0071	55112000	Teaching Supplies-Art	612	4,000	4,000	-
110	113	0000	0000	071	0071	55113000	Teaching Supplies-Music	1,466	6,000	6,000	-
110	113	0000	0000	071	0071	55114000	Teaching Supplies-Science	32,101	12,000	12,000	-
110	113	0000	0000	071	0071	55910000	Office Supplies	6,091	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	407,074	305,000	305,000	-
110	113	0000	0000	071	0265	55210000	Textbooks	2,350	-	-	-
110	113	0000	0000	071	1067	51240000	SAL Teaching	1,736,414	2,562,682	2,695,941	133,259
110	113	0000	0000	071	1067	51631000	SAL Paraprofessional	3,089			-
110	113	0000	0000	071	1067	51760000	Termination Pay (Severance)	-	-	5,000	5,000
110	113	0000	0000	071	1067	51790000	SAL Incentive	3,504	2,500	2,500	-
110	113	0000	0000	071	1067	51870000	SAL Temp Teaching	91,272			-
110	113	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	9,520	12,000	12,000	-
110	113	0000	0000	071	1067	51970000	SAL Extra Duty 6 Period	124,862	125,000	125,000	-
110	113	0000	0000	071	1067	52130000	Group Health and Accident	394,920	402,636	414,514	11,878
110	113	0000	0000	071	1067	52820000	MPSER-District Paid	621,663	817,883	798,448	(19,435)
110	113	0000	2630	071	1067	52821000	MPSER-One Time	-			-
110	113	0000	0000	071	1067	52823000	MPSER-UAAL	192,791	375,874	394,466	18,593
110	113	0000	0000	071	1067	52830000	FICA-District Paid	147,328	206,717	217,294	10,577
110	113	0000	0000	071	1067	52840000	Workmans Compensation	158,485	174,334	183,399	9,066
110	113	0000	0000	071	1067	52850000	Unemployment Compensation	49,988	99,976	105,175	5,199
110	113	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	4,825	4,100	4,300	200
							Total High School Education	**$ 6,116,282**	**$ 7,801,332**	**$ 8,076,613**	**$ 275,281**
110	118	0000	0000	010	1067	51860000	SAL Sub	1,500	1,750	1,750	$ -
110	118	0000	0000	010	1067	51870000	SAL Temp Teaching	27,911	-	16,000	16,000
110	118	0000	0000	010	1067	51970000	SAL Extra Duty 6 Period	16,409	6,500	6,500	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	118	0000	0000	010	1067	52130000	Group Health and Accident	5,731	-	-	-
110	118	0000	0000	010	1067	52820000	MPSER-District Paid	14,369	2,497	6,817	4,320
110	118	0000	0000	010	1067	52823000	MPSER-UAAL	4,857	1,148	3,368	2,220
110	118	0000	0000	010	1067	52830000	FICA-District Paid	3,199	631	1,855	1,224
110	118	0000	0000	010	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
							Total Pre School Education	**$ 73,976**	**$ 12,526**	**$ 36,290**	**$ 23,764**
110	125	0000	0000	065	0065	53220000	Empl Reim (Conference)	$ -	$ -	$ -	$ -
110	125	0000	0000	065	0065	53610000	Printing & Binding	2,159	2,000	2,000	-
110	125	0000	0000	065	0065	55910000	Office Supplies	116	2,000	2,000	-
110	125	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	896	3,000	3,000	-
110	125	0000	0000	065	0069	53610000	Printing & Binding	-	-	-	-
							Total Compensatory Education	**$ 3,171**	**$ 7,000**	**$ 7,000**	**$ -**
110	127	0000	0000	071	1067	51240000	SAL Teacher	$ 137,608	$ 68,936	$ 72,521	$ 3,585
110	127	0000	0000	071	1067	52130000	Group Health and Accident	9,129	8,873	9,135	262
110	127	0000	0000	071	1067	52820000	MPSER-District Paid	43,707	20,865	20,386	(480)
110	127	0000	2630	071	1067	52821000	MPSER-One Time				-
110	127	0000	0000	071	1067	52823000	MPSER-UAAL	15,925	9,589	10,071	482
110	127	0000	0000	071	1067	52830000	FICA-District Paid	10,458	5,274	5,548	274
110	127	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	2,050	-	-	-
							Total Career & Technical	**218,877**	**113,537**	**117,660**	**4,124**
110	211	0000	0000	065	0065	58220000	Payments to ISD for Srvs (Truancy)	$ 54,080	$ 55,538	$ 57,204	$ 1,667
							Total Attendance Services	**$ 54,080**	**$ 55,538**	**$ 57,204**	**$ 1,667**
110	212	0000	0000	070	0069	53130000	CTE Related Costs	$ 11,428	$ 12,000	$ 12,000	$ -
110	212	0000	0000	049	1067	51220000	SAL Counseling/Guidance	116,192	93,650	98,520	4,870
110	212	0000	0000	049	1067	52130000	Group Health and Accident	10,909	9,278	9,552	273
110	212	0000	0000	049	1067	52820000	MPSER-District Paid	36,435	31,978	31,067	(910)
110	212	0000	0000	049	1067	52823000	MPSER-UAAL	13,378	14,696	15,348	653
110	212	0000	0000	049	1067	52830000	FICA-District Paid	8,338	8,082	8,455	373
110	212	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
110	212	0000	0000	054	1067	51220000	SAL Counseling/Guidance	146,603	188,841	198,661	9,820
110	212	0000	0000	054	1067	52130000	Group Health and Accident	392	18,245	18,783	539
110	212	0000	0000	054	1067	52820000	MPSER-District Paid	-	57,157	55,844	(1,314)
110	212	0000	0000	054	1067	52823000	MPSER-UAAL	-	26,268	27,589	1,321
110	212	0000	0000	054	1067	52830000	FICA-District Paid	11,521	14,446	15,198	751
110	212	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	4,000	2,000	2,100	100

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	212	0000	0000	057	1067	51220000	SAL Counseling/Guidance	149,005	83,807	88,165	4,358
110	212	0000	0000	057	1067	52130000	Group Health and Accident	6,741	-	-	-
110	212	0000	0000	057	1067	52820000	MPSER-District Paid	46,725	25,366	24,783	(583)
110	212	0000	0000	057	1067	52823000	MPSER-UAAL	17,151	11,658	12,244	586
110	212	0000	0000	057	1067	52830000	FICA-District Paid	11,061	6,411	6,745	333
110	212	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	2,400	1,800	2,000	200
110	212	0000	0000	071	1067	51220000	SAL Counseling/Guidance	280,918	380,803	400,605	19,802
110	212	0000	0000	071	1067	52130000	Group Health and Accident	44,735	48,938	50,382	1,443
110	212	0000	0000	071	1067	52820000	MPSER-District Paid	88,090	115,260	112,610	(2,650)
110	212	0000	2630	071	1067	52821000	MPSER-One Time				-
110	212	0000	0000	071	1067	52823000	MPSER-UAAL	32,331	52,970	55,634	2,664
110	212	0000	0000	071	1067	52830000	FICA-District Paid	20,501	29,131	30,646	1,515
110	212	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	2,400	1,800	2,000	200
							Total Guidance Services	**$ 1,061,254**	**$ 1,234,585**	**$ 1,278,929**	**$ 44,344**
110	213	0000	0000	065	0069	53190000	Contracted Services	51,477	27,292	28,111	**$ 819**
							Total Health Services	**51,477**	**27,292**	**28,111**	**819**
110	219	0000	0000	001	1067	51690000	SAL Helper	$ 7,010	$ 11,418	$ 12,012	$ 593
110	219	0000	0000	001	1067	51691000	SAL Sub Aides	-	-	-	-
110	219	0000	0000	001	1067	52820000	MPSER-District Paid	2,198	3,456	3,376	(80)
110	219	0000	0000	001	1067	52823000	MPSER-UAAL	791	1,588	1,668	80
110	219	0000	0000	001	1067	52830000	FICA-District Paid	520	-	-	-
110	219	0000	0000	003	1067	51690000	SAL Helper	18,448	7,644	7,515	(128)
110	219	0000	0000	003	1067	52820000	MPSER-District Paid	2,897	2,314	2,113	(201)
110	219	0000	0000	003	1067	52823000	MPSER-UAAL	1,071	1,063	1,044	(20)
110	219	0000	0000	003	1067	52830000	FICA-District Paid	1,411	585	575	(10)
110	219	0000	0000	012	1067	51690000	SAL Helper	14,836	25,792	27,134	1,341
110	219	0000	0000	012	1067	52820000	MPSER-District Paid	4,439	7,807	7,627	(179)
110	219	0000	0000	012	1067	52823000	MPSER-UAAL	1,669	3,588	3,768	180
110	219	0000	0000	012	1067	52830000	FICA-District Paid	1,135	1,973	2,076	103
110	219	0000	0000	019	1067	51690000	SAL Helper	24,559	20,727	21,805	1,078
110	219	0000	0000	019	1067	52820000	MPSER-District Paid	7,447	6,274	6,129	(144)
110	219	0000	0000	019	1067	52823000	MPSER-UAAL	2,712	2,883	3,028	145
110	219	0000	0000	019	1067	52830000	FICA-District Paid	1,857	1,586	1,668	82
110	219	0000	0000	020	1067	51690000	SAL Helper	13,750	23,668	24,899	1,231
110	219	0000	0000	020	1067	52820000	MPSER-District Paid	4,234	7,164	6,999	(165)
110	219	0000	0000	020	1067	52823000	MPSER-UAAL	1,533	3,292	3,458	166
110	219	0000	0000	020	1067	52830000	FICA-District Paid	1,035	1,811	1,905	94
110	219	0000	0000	029	1067	51690000	SAL Helper	22,294	25,459	26,783	1,324
110	219	0000	0000	029	1067	52820000	MPSER-District Paid	6,718	7,706	7,529	(177)
110	219	0000	0000	029	1067	52823000	MPSER-UAAL	2,386	3,541	3,720	178

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	219	0000	0000	029	1067	52830000	FICA-District Paid	1,706	1,948	2,049	101
110	219	0000	0000	049	1067	51690000	SAL Helper	10,556	39,003	41,031	2,028
110	219	0000	0000	049	1067	52820000	MPSER-District Paid	3,172	11,805	11,534	(271)
110	219	0000	0000	049	1067	52823000	MPSER-UAAL	1,155	5,425	5,698	273
110	219	0000	0000	049	1067	52830000	FICA-District Paid	807	2,984	3,139	155
110	219	0000	0000	054	1067	51690000	SAL Helper	12,848	18,401	19,359	957
110	219	0000	0000	054	1067	52820000	MPSER-District Paid	3,965	5,570	5,442	(128)
110	219	0000	0000	054	1067	52823000	MPSER-UAAL	1,445	2,560	2,688	129
110	219	0000	0000	054	1067	52830000	FICA-District Paid	964	1,408	1,481	73
110	219	0000	0000	071	1067	51690000	SAL Helper	7,456	32,775	34,479	1,704
110	219	0000	0000	071	1067	52820000	MPSER-District Paid	2,032	9,920	9,692	(228)
110	219	0000	0000	071	1067	52823000	MPSER-UAAL	701	4,559	4,788	229
110	219	0000	0000	071	1067	52830000	FICA-District Paid	566	2,507	2,638	130
							Total Other Pupil Services	**$ 192,323**	**$ 310,204**	**$ 320,849**	**$ 10,645**
110	221	0000	0000	001	0001	53120000	Instructional PD - Alcott	$ -	$ -	$ 2,000	$ 2,000
110	221	0000	0000	002	0049	53120000	Instructional PD - Elementary ITA	744	2,000	2,000	-
110	221	0000	0000	003	0003	53120000	Instructional PD - ILA	410	2,000	2,000	-
110	221	0000	0000	010	0010	53120000	Instructional PD - PEACE				-
110	221	0000	0000	012	0012	53120000	Instructional PD - Herrington	384	2,000	2,000	-
110	221	0000	0000	019	0019	53120000	Instructional PD - Owen	480	2,000	2,000	-
110	221	0000	0000	020	0020	53120000	Instructional PD - Rogers	-	2,000	2,000	-
110	221	0000	0000	029	0029	53120000	Instructional PD - Whitman	-	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	-	2,000	2,000	-
110	221	0000	0000	057	0049	53120000	Instructional PD - HS ITA	683	2,000	2,000	-
110	221	0000	0000	068	0067	53110000	Contracted Sub Teachers	3,226	-	-	-
110	221	0000	0000	068	0067	53110000	Contracted Sub Teachers	-	7,357	7,357	-
110	221	0000	0000	065	0069	53120000	Employee Train/Development Srv	23,939	10,000	10,000	-
110	221	0000	0000	065	0069	53220000	Empl Reim (Conference)	2,579	5,000	5,000	-
110	221	0000	0000	065	0069	53225000	Employee Train/Development Srv	5,180	5,000	5,000	-
110	221	0000	0000	065	0069	53430000	Mailing / Postage	-	1,200	1,200	-
110	221	0000	0000	065	0069	53450000	Subscriptions	-	550	550	-
110	221	0000	0000	065	0069	55110000	PD Registrations Non-Instructional	7,909	5,000	5,000	-
110	221	0000	0000	065	0069	55910000	Office Supplies	665	2,000	2,000	-
110	221	0000	0000	065	0069	55990000	Miscellaneous Supplies & Matl	7,684	13,000	13,000	-
110	221	0000	0000	065	0069	51940000	Mentor Teacher Stipend	-	-	10,000	10,000
110	221	0000	0000	065	0069	52820000	MPSER-District Paid	-	-	2,811	2,811
110	221	0000	2630	065	0069	52821000	MPSER-One Time				-
110	221	0000	0000	065	0069	52823000	MPSER-UAAL	-	-	1,389	1,389
110	221	0000	0000	065	0069	52830000	FICA-District Paid	-	-	765	765
110	221	0000	0000	065	0069	52840000	Workmans Compensation				-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	221	0000	0000	068	1068	51940000	CS-PD Stipend	-	-	-	-
110	221	0000	0000	068	1068	52820000	MPSER-District Paid	-	-	-	-
110	221	0000	0000	068	1068	52823000	MPSER-UAAL	-	-	-	-
110	221	0000	0000	068	1068	52830000	FICA-District Paid	-	-	-	-
110	221	0000	0000	065	0065	53120000	Employee Train/Development Srv				-
110	221	0000	0000	065	0065	53220000	Empl Reim (Conference)				-
110	221	0000	0000	065	0065	55910000	Office Supplies				-
110	221	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl				-
110	221	0000	0000	065	1067	51160000	SAL Supervisors	232,313	321,216	337,919	16,703
110	221	0000	0000	065	1067	51250000	SAL Instruction Consulting	97,268	97,097	102,146	5,049
110	221	0000	0000	065	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	221	0000	0000	065	1067	51940000	CS-PD Stipend	-	-	-	-
110	221	0000	0000	065	1067	52130000	Group Health and Accident	38,554	56,966	58,646	1,680
110	221	0000	0000	065	1067	52820000	MPSER-District Paid	103,347	126,613	123,702	(2,911)
110	221	0000	0000	065	1067	52823000	MPSER-UAAL	38,425	58,187	61,114	2,927
110	221	0000	0000	065	1067	52830000	FICA-District Paid	23,106	32,001	33,665	1,664
110	221	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	200	-	2,400	2,400
110	221	0000	9601	065	0065	53120000	Employee Train/Development Srv	-	-	-	-
110	221	0000	0000	065	0069	55990000	PD Materials Non-Instructional	-	-	-	-
110	221	0000	3651	065	1067	51250000	SAL Instruction Consulting	149,257	-	3,282	3,282
110	221	0000	3651	065	1067	52130000	Group Health and Accident	26,605	-	1,955	1,955
110	221	0000	3651	065	1067	52820000	MPSER-District Paid	46,800	-	838	838
110	221	0000	3651	065	1067	52823000	MPSER-UAAL	18,342	-	494	494
110	221	0000	3651	065	1067	52830000	FICA-District Paid	10,917	-	220	220
110	221	0000	3651	065	1067	52920000	Cash In Lieu Of Benefits	2,438			-
110	221	0000	6010	065	1067	51250000	SAL Instruction Consulting	82,368			-
110	221	0000	6011	065	1067	53220000	Employee Train/Development Srv	5,772			-
110	221	0000	6011	065	1067	54140000	Software Maint Agreement	21,817	-	-	-
110	221	0000	6101	065	1067	52130000	Extra Duty Stipend	(2,122)			-
110	221	0000	6101	065	1067	52820000	MPSER-District Paid	1,327			-
110	221	0000	6101	065	1067	52823000	MPSER-UAAL	467			-
110	221	0000	6101	065	1067	52830000	FICA-District Paid	329			-
110	221	0000	0000	071	0065	53191000	Contract Services	80,625	164,988	169,938	4,950
110	221	0000	0000	071	0071	53120000	Employee Train/Development Srv	1,319	4,000	4,000	-
							Total Improvement of Instruction	**$ 1,033,357**	**$ 927,176**	**$ 983,392**	**$ 56,216**
110	222	0000	0000	054	0054	55310000	Educational Media	$ -	$ 2,000	$ 2,000	$ -
110	222	0000	0000	054	1067	51260000	SAL Librarian Salary	-	35,309	49,258	13,949
110	222	0000	0000	054	1067	52130000	Group Health and Accident	-	-	-	-
110	222	0000	0000	054	1067	52820000	MPSER-District Paid	-	-	13,846	13,846
110	222	0000	0000	054	1067	52823000	MPSER-UAAL	-	-	6,841	6,841
110	222	0000	0000	054	1067	52830000	FICA-District Paid	-	2,701	3,768	1,067
110	222	0000	0000	071	0071	55310000	Educational Media	828	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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
							Total Educational Media Services	**$ 828**	**$ 41,010**	**$ 76,713**	**$ 35,703**
110	226	0000	0000	065	0065	53610000	Printing & Binding	$ 6,306	$ 2,500	$ 2,000	$ (500)
110	226	0000	0000	065	0069	55911000	Dept. Office Supplies	-	-	3,350	3,350
110	226	0000	0000	065	0065	55910000	Office Supplies	858	1,000	6,900	5,900
110	226	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	318	-	5,000	5,000
110	226	0000	0000	065	0069	53450000	Software	324			-
110	226	0000	0000	065	1067	51130000	SAL Grant Billing Specialist	119,095	140,410	147,711	7,301
110	226	0000	0000	065	1067	51160000	SAL Grants/MTSS/Bilingual	347,082	353,105	371,466	18,361
110	226	0000	0000	065	1067	51620000	SAL Secretarial	137,261	137,411	144,556	7,145
110	226	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	-	-	-	-
110	226	0000	0000	065	1067	51910000	O/T Administration	-	-	-	-
110	226	0000	0000	065	1067	52130000	Group Health and Accident	81,568	82,739	85,180	2,441
110	226	0000	0000	065	1067	52820000	MPSER-District Paid	188,646	190,966	186,576	(4,390)
110	226	0000	2630	065	1067	52821000	MPSER-One Time				-
110	226	0000	0000	065	1067	52823000	MPSER-UAAL	36,063	87,762	92,176	4,414
110	226	0000	0000	065	1067	52830000	FICA-District Paid	42,058	48,266	50,776	2,510
110	226	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	2,600	2,500	2,500	-
110	226	0000	0000	072	1067	51190000	SAL Alternative Ed Coordinator	67,539	58,922	61,986	3,064
110	226	0000	0000	072	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
110	226	0000	0000	072	1067	52130000	Group Health and Accident	216	197	186	(10)
110	226	0000	0000	072	1067	52820000	MPSER-District Paid	21,177	17,834	17,424	(410)
110	226	0000	0000	072	1067	52823000	MPSER-UAAL	8,124	8,196	8,608	412
110	226	0000	0000	072	1067	52830000	FICA-District Paid	5,226	4,508	4,742	234
110	226	0000	0000	072	1067	52920000	Cash In Lieu Of Benefits	2,800	2,500	2,500	-
							Total Supervision of Instructional Staff	**$ 1,067,261**	**$ 1,138,815**	**$ 1,193,638**	$ 54,824
110	227	0000	0000	073	1067	51920000	SAL Extra Duty Stipends	$ 10,034	$ 20,000	$ 20,000	$ -
110	227	0000	0000	073	1067	52820000	MPSER-District Paid	246	6,054	5,622	(432)
110	227	0000	0000	073	1067	52823000	MPSER-UAAL	96	2,782	2,778	(5)
110	227	0000	0000	073	1067	52830000	FICA-District Paid	766	1,530	1,530	-
							Total Supervision of Instructional Staff	**$ 11,142**	**$ 30,366**	**$ 29,930**	**$ (436)**
110	231	0000	0000	044	0044	53170000	Legal Services	$ 445,096	$ 400,000	$ 400,000	$ -
110	231	0000	0000	044	0044	53175000	Arbitration Fees	-	5,000	5,000	-
110	231	0000	0000	044	0044	53180000	Audit Services	270,320	156,000	156,000	-
110	231	0000	0000	044	0044	53190000	Contract Service	112,128	35,000	35,000	-
110	231	0000	0000	044	0044	53220000	Empl Reim (Conference)	59,237	60,000	60,000	-
110	231	0000	0000	044	0044	53510000	Advertisement	91,260	100,000	100,000	-
110	231	0000	0000	044	0044	55910000	Office Supplies	284	10,000	10,000	-
110	231	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	13,264	10,000	10,000	-
110	231	0000	0000	044	0044	57410000	Dues And Fees	21,478	30,000	30,000	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	231	0000	0000	044	1067	51140000	Board Member Compensation	88,200	130,200	130,200	-
							Total Board of Education	**$ 1,101,267**	**$ 936,200**	**$ 936,200**	**$ -**
110	232	0000	0000	044	0044	53150000	Contacted Mgt Svcs	$ 204,910	$ 25,000	$ 25,000	$ -
110	232	0000	0000	044	0044	53212000	Administrative Expd	1,500	-	5,000	5,000
110	232	0000	0000	044	0044	53220000	Empl Reim (Conference)	18,118	15,000	15,000	-
110	232	0000	0000	044	0044	53610000	Printing & Binding	4,319	11,000	11,000	-
110	232	0000	0000	044	0044	55910000	Office Supplies	1,126	5,000	5,000	-
110	232	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	6,443	12,000	12,000	-
110	232	0000	0000	044	0044	57410000	Dues And Fees	2,679	2,500	2,500	-
110	232	0000	0000	044	1067	51110000	SAL Superintendent	780,546	200,000	200,000	-
110	232	0000	0000	044	1067	51115000	Supintendent Other Pay / Benefits	-	52,296	52,296	-
110	232	0000	0000	044	1067	51130000	SAL Executive Asst.	87,611	87,673	92,232	4,559
110	232	0000	0000	044	1067	51620000	SAL Secretarial Legal	73,705	75,599	79,530	3,931
110	232	0000	0000	044	1067	51790000	SAL Incentive	-	-	-	-
110	232	0000	0000	044	1067	51910000	O/T Administration	2,000	2,500	2,500	-
110	232	0000	0000	044	1067	51980000	O/T Clerical Support	3,176	3,000	3,000	-
110	232	0000	0000	044	1067	52130000	Group Health and Accident	25,992	28,925	29,778	853
110	232	0000	0000	044	1067	52820000	MPSER-District Paid	193,583	127,447	120,749	(6,698)
110	232	0000	2630	044	1067	52821000	MPSER-One Time				-
110	232	0000	0000	044	1067	52823000	MPSER-UAAL	38,122	58,571	59,655	1,084
110	232	0000	0000	044	1067	52830000	FICA-District Paid	46,115	32,212	32,861	649
110	232	0000	0000	044	1067	52920000	Cash In Lieu Of Benefits	4,320	4,320	4,320	-
110	232	0000	0000	065	0065	53153000	Contracted Fiscal Services (Baird)	-	10,000	25,000	15,000
110	232	0000	0000	065	0065	55910000	Office Supplies	240	500	3,700	3,200
110	232	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	249	500	2,000	1,500
110	232	0000	0000	065	0065	55991000	Miscellaneous Supplies	-	-	-	-
110	232	0000	0000	065	1067	51120000	SAL Assoc Superintendent	135,659	134,571	141,569	6,998
110	232	0000	0000	065	1067	51790000	SAL Incentive	5,000	5,306	5,306	-
110	232	0000	0000	065	1067	52130000	Group Health and Accident	21,841	24,131	24,686	556
110	232	0000	0000	065	1067	52820000	MPSER-District Paid	42,536	42,337	41,286	(1,051)
110	232	0000	2630	065	1067	52821000	MPSER-One Time				-
110	232	0000	0000	065	1067	52823000	MPSER-UAAL	16,870	19,457	20,397	940
110	232	0000	0000	065	1067	52830000	FICA-District Paid	9,089	10,701	11,236	535
							Total Executive Administration	**$ 1,725,749**	**$ 990,545**	**$ 1,027,603**	**$ 37,058**
110	233	0000	0000	065	0065	53190000	Contract Service/Grant	$ -	$ -	$ -	$ -
							Total Grant Writer	**$ -**	**$ -**	**$ -**	**$ -**
110	241	0000	0000	001	0001	55910000	Office Supplies	$ -	$ 1,000	$ 1,000	$ -
110	241	0000	0000	001	0001	55990000	Miscellaneous Supplies & Matl	-	2,000	2,000	-
110	241	0000	0000	001	1067	51150000	SAL Principal	146,653	134,595	141,594	6,999

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	241	0000	0000	001	1067	51620000	SAL Secretarial	1,147	-	-	-
110	241	0000	0000	001	1067	51810000	SAL Sub Administrator	720	2,000	2,000	-
110	241	0000	0000	001	1067	51880000	SAL Temp-Clerical Support	43,143	43,244	45,000	1,756
110	241	0000	0000	001	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	001	1067	52130000	Group Health and Accident	43,990	37,534	38,641	1,108
110	241	0000	0000	001	1067	52820000	MPSER-District Paid	59,309	54,433	53,014	(1,419)
110	241	0000	2630	001	1067	52821000	MPSER-One Time				-
110	241	0000	0000	001	1067	52823000	MPSER-UAAL	22,396	25,016	26,191	1,175
110	241	0000	0000	001	1067	52830000	FICA-District Paid	12,784	13,758	14,427	670
110	241	0000	0000	002	1067	51150000	SAL Principal	88,116	112,311	118,151	5,840
110	241	0000	0000	002	1067	51620000	SAL Secretarial	11,944	41,894	44,072	2,178
110	241	0000	0000	002	1067	51880000	SAL Temp-Clerical Support	2,013	2,000	2,000	-
110	241	0000	0000	002	1067	52130000	Group Health and Accident	15,754	25,204	25,948	744
110	241	0000	0000	002	1067	52820000	MPSER-District Paid	31,021	47,279	12,951	(34,328)
110	241	0000	0000	002	1067	52823000	MPSER-UAAL	11,908	21,728	6,398	(15,330)
110	241	0000	0000	002	1067	52830000	FICA-District Paid	7,010	11,950	3,525	(8,425)
110	241	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	383	425	425	-
110	241	0000	0000	003	1067	51150000	SAL Principal	131,130	-	-	-
110	241	0000	0000	003	1067	51620000	SAL Secretarial	45,971	-	-	-
110	241	0000	0000	003	1067	51810000	SAL Sub Administrator	360	-	-	-
110	241	0000	0000	003	1067	51880000	SAL Temp-Clerical Support	2,315	-	-	-
110	241	0000	0000	003	1067	52130000	Group Health and Accident	29,944	-	-	-
110	241	0000	0000	003	1067	52820000	MPSER-District Paid	50,756	-	-	-
110	241	0000	2630	003	1067	52821000	MPSER-One Time				-
110	241	0000	0000	003	1067	52823000	MPSER-UAAL	19,734	-	-	-
110	241	0000	0000	003	1067	52830000	FICA-District Paid	12,453	-	-	-
110	241	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits				-
110	241	0000	0000	010	1067	51150000	SAL Principal	31,940	33,033	34,751	1,718
110	241	0000	0000	010	1067	51620000	SAL Secretarial	23,157	23,444	24,663	1,219
110	241	0000	0000	010	1067	51810000	SAL Sub Administrator	-	700	4,000	3,300
110	241	0000	0000	010	1067	51880000	SAL Temp-Clerical Support	729	1,000	1,000	-
110	241	0000	0000	010	1067	52130000	Group Health and Accident	17,846	19,217	19,784	567
110	241	0000	0000	010	1067	52820000	MPSER-District Paid	17,244	17,609	18,107	498
110	241	0000	0000	010	1067	52823000	MPSER-UAAL	6,843	8,092	8,945	853
110	241	0000	0000	010	1067	52830000	FICA-District Paid	3,774	4,451	4,928	477
110	241	0000	0000	012	0012	55910000	Office Supplies	200	1,000	1,000	-
110	241	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	672	4,700	4,700	-
110	241	0000	0000	012	1067	51150000	SAL Principal	133,175	102,249	107,566	5,317
110	241	0000	0000	012	1067	51620000	SAL Secretarial	47,029	42,413	44,618	2,205
110	241	0000	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	012	1067	51810000	SAL Sub Administrator	8,422	2,000	2,000	-
110	241	0000	0000	012	1067	51880000	SAL Temp-Clerical Support	526	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	21,196	17,804	18,329	525

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	241	0000	0000	012	1067	52820000	MPSER-District Paid	47,927	44,694	43,622	(1,071)
110	241	0000	0000	012	1067	52823000	MPSER-UAAL	18,580	20,540	21,551	1,011
110	241	0000	0000	012	1067	52830000	FICA-District Paid	13,627	11,296	11,872	575
110	241	0000	0000	019	0019	55910000	Office Supplies	1,340	1,000	1,000	-
110	241	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	1,989	2,000	2,000	-
110	241	0000	0000	019	1067	51150000	SAL Principal	4,942	84,204	88,583	4,379
110	241	0000	0000	019	1067	51620000	SAL Secretarial	59,210	53,289	56,060	2,771
110	241	0000	0000	019	1067	51810000	SAL Sub Administrator	1,080	2,000	2,000	-
110	241	0000	0000	019	1067	51880000	SAL Temp-Clerical Support	1,238	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	10,126	10,219	10,520	301
110	241	0000	0000	019	1067	52820000	MPSER-District Paid	19,907	42,524	41,502	(1,021)
110	241	0000	2630	019	1067	52821000	MPSER-One Time				-
110	241	0000	0000	019	1067	52823000	MPSER-UAAL	7,867	19,543	20,504	961
110	241	0000	0000	019	1067	52830000	FICA-District Paid	4,602	10,748	11,295	547
110	241	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	-	40	40	-
110	241	0000	0000	020	0020	55910000	Office Supplies	132	1,000	1,000	-
110	241	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	1,666	2,000	2,000	-
110	241	0000	0000	020	1067	51150000	SAL Principal	142,264	120,519	126,786	6,267
110	241	0000	0000	020	1067	51620000	SAL Secretarial	54,784	52,404	55,129	2,725
110	241	0000	0000	020	1067	51810000	SAL Sub Administrator	821	2,000	2,000	-
110	241	0000	0000	020	1067	51880000	SAL Temp-Clerical Support	763	1,000	1,000	-
110	241	0000	0000	020	1067	51910000	O/T Admin Support	-	-	-	-
110	241	0000	0000	020	1067	52130000	Group Health and Accident	33,953	32,914	33,885	971
110	241	0000	0000	020	1067	52820000	MPSER-District Paid	57,206	53,247	51,980	(1,268)
110	241	0000	2630	020	1067	52821000	MPSER-One Time				-
110	241	0000	0000	020	1067	52823000	MPSER-UAAL	21,860	24,471	25,680	1,209
110	241	0000	0000	020	1067	52830000	FICA-District Paid	13,139	13,458	14,146	688
110	241	0000	0000	029	0029	55910000	Office Supplies	255	1,000	1,000	-
110	241	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	601	2,000	2,000	-
110	241	0000	0000	029	1067	51150000	SAL Principal	124,528	114,647	120,609	5,962
110	241	0000	0000	029	1067	51620000	SAL Secretarial	43,540	46,105	48,502	2,397
110	241	0000	0000	029	1067	51810000	SAL Sub Administrator	-	2,000	2,000	-
110	241	0000	0000	029	1067	51880000	SAL Temp-Clerical Support	2,748	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	25,493	25,698	26,456	758
110	241	0000	0000	029	1067	52820000	MPSER-District Paid	50,713	49,564	48,380	(1,183)
110	241	0000	2630	029	1067	52821000	MPSER-One Time				-
110	241	0000	0000	029	1067	52823000	MPSER-UAAL	19,320	22,778	23,902	1,124
110	241	0000	0000	029	1067	52830000	FICA-District Paid	11,430	12,527	13,166	639
110	241	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	1,250	1,800	1,800	-
110	241	0000	0000	049	0049	55910000	Office Supplies	1,533	1,000	1,000	-
110	241	0000	0000	049	0049	55990000	Miscellaneous Supplies & Matl	2,973	2,000	2,000	-
110	241	0000	0000	049	1067	51150000	SAL Principal	48,296	65,473	68,878	3,405

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	241	0000	0000	049	1067	51620000	SAL Secretarial	57,381	48,230	50,738	2,508
110	241	0000	0000	049	1067	51810000	SAL Sub Administrator	24,120	15,000	15,000	-
110	241	0000	0000	049	1067	51880000	SAL Temp-Clerical Support	2,374	5,300	3,000	(2,300)
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	10,605	14,399	14,824	425
110	241	0000	0000	049	1067	52820000	MPSER-District Paid	32,067	40,559	38,684	(1,876)
110	241	0000	0000	049	1067	52823000	MPSER-UAAL	12,394	18,640	19,111	472
110	241	0000	0000	049	1067	52830000	FICA-District Paid	9,735	10,251	10,528	276
110	241	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	1,871	2,000	2,000	-
110	241	0000	0000	050	1067	51150000	SAL Principal	112,236	115,750	121,769	6,019
110	241	0000	0000	050	1067	51160000	SAL Director	-	-	-	-
110	241	0000	0000	050	1067	51810000	SAL Sub Administrator	634	1,000	1,000	-
110	241	0000	0000	050	1067	51880000	SAL Temp-Clerical Support	-	-	-	-
110	241	0000	0000	050	1067	51910000	O/T Administration	-	-	-	-
110	241	0000	0000	050	1067	52130000	Group Health and Accident	18,524	18,125	18,660	535
110	241	0000	0000	050	1067	52820000	MPSER-District Paid	34,629	35,337	34,510	(827)
110	241	0000	0000	050	1067	52823000	MPSER-UAAL	13,197	16,240	17,050	810
110	241	0000	0000	050	1067	52830000	FICA-District Paid	7,629	8,931	9,392	460
110	241	0000	0000	054	0054	55910000	Office Supplies	2,333	1,000	1,000	-
110	241	0000	0000	054	0054	55990000	Miscellaneous Supplies & Matl	2,661	5,000	5,000	-
110	241	0000	0000	054	0054	55991000	Miscellaneous Supplies	-	-	-	-
110	241	0000	0000	054	1067	51150000	SAL Principal	294,855	302,431	318,157	15,726
110	241	0000	0000	054	1067	51155000	SAL Dean of Students	-	-	-	-
110	241	0000	0000	054	1067	51620000	SAL Secretarial	92,965	100,793	106,034	5,241
110	241	0000	0000	054	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	054	1067	51810000	SAL Sub Administrator	5,792	12,000	9,000	(3,000)
110	241	0000	0000	054	1067	51880000	SAL Temp-Clerical Support	2,722	2,500	2,000	(500)
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	32,578	41,735	42,966	1,231
110	241	0000	0000	054	1067	52820000	MPSER-District Paid	119,891	126,435	122,332	(4,102)
110	241	0000	2630	054	1067	52821000	MPSER-One Time	621,722	207,317	207,317	-
110	241	0000	0000	054	1067	52823000	MPSER-UAAL	8,076	58,105	60,437	2,332
110	241	0000	0000	054	1067	52830000	FICA-District Paid	29,107	31,956	33,292	1,336
110	241	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	5,725	5,900	5,900	-
110	241	0000	0000	057	1067	51150000	SAL Principal	61,618	67,298	70,797	3,499
110	241	0000	0000	057	1067	51620000	SAL Secretarial	11,724	43,358	45,613	2,255
110	241	0000	0000	057	1067	51810000	SAL Sub Administrator	2,206	-	-	-
110	241	0000	0000	057	1067	51910000	O/T Administration	5,250	-	-	-
110	241	0000	0000	057	1067	52130000	Group Health and Accident	10,921	14,261	14,682	421
110	241	0000	0000	057	1067	52820000	MPSER-District Paid	24,053	33,493	32,723	(770)
110	241	0000	0000	057	1067	52823000	MPSER-UAAL	9,177	15,392	16,166	774
110	241	0000	0000	057	1067	52830000	FICA-District Paid	5,602	8,465	8,905	440
110	241	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	371			-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
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	469	1,000	1,000	-
110	241	0000	0000	071	0071	55990000	Miscellaneous Supplies & Matl	6,348	2,000	2,000	-
110	241	0000	0000	071	1067	51150000	SAL Principals	489,182	349,510	367,685	18,175
110	241	0000	0000	071	1067	51291000	SAL Other Professional	7,669	-	-	-
110	241	0000	0000	071	1067	51620000	SAL Secretarial	156,154	166,323	174,972	8,649
110	241	0000	0000	071	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	241	0000	0000	071	1067	51810000	SAL Sub Administrator	4,707	41,447	7,000	(34,447)
110	241	0000	0000	071	1067	51880000	SAL Temp-Clerical Support	10,616	18,384	7,000	(11,384)
110	241	0000	0000	071	1067	51910000	O/T Administration	19,574	19,000	19,000	-
110	241	0000	0000	071	1067	51980000	O/T Clerical Support	2,408	5,000	5,000	-
110	241	0000	0000	071	1067	52130000	Group Health and Accident	83,181	85,032	87,540	2,508
110	241	0000	0000	071	1067	52820000	MPSER-District Paid	195,095	181,503	163,222	(18,281)
110	241	0000	2630	071	1067	52821000	MPSER-One Time	-			-
110	241	0000	0000	071	1067	52823000	MPSER-UAAL	37,246	83,413	80,639	(2,775)
110	241	0000	0000	071	1067	52830000	FICA-District Paid	46,574	45,874	44,420	(1,454)
110	241	0000	0000	071	1067	52840000	Workmans Compensation	29,042	36,933	38,854	1,921
110	241	0000	0000	071	1067	52850000	Unemployment Compensation	11,205	22,410	23,575	1,165
110	241	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	7,000	2,800	3,000	200
							Total Office of Principal	**$ 4,748,625**	**$ 4,296,612**	**$ 4,302,072**	**$ 5,460**
110	249	0000	0000	057	0049	55994000	Graduation Supplies	$ 5,700	$ 6,000	$ 6,000	$ -
110	249	0000	0000	065	0065	53220000	Empl Reim (Conference)	-	2,000	2,000	-
110	249	0000	0000	071	0071	55994000	Graduation Supplies	19,486	25,307	25,307	-
							Total Other School Administration	**$ 25,186**	**$ 33,307**	**$ 33,307**	**$ -**
110	252	0000	0000	066	0048	53450000	Copyright Fees/Software License	$ 5,685	$ 8,000	$ 8,000	$ -
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	103,644	372,383	278,636	(93,747)
110	252	0000	0000	066	0066	53220000	Empl Reim (Conference)	3,550	7,000	7,000	-
110	252	0000	0000	066	0066	53610000	Printing & Binding	3,801	3,000	3,000	-
110	252	0000	0000	066	0066	54120000	Equipment Repair/Maint	14,730	15,000	15,000	-
110	252	0000	0000	066	0066	55910000	Office Supplies	4,791	5,000	15,000	10,000
110	252	0000	0000	066	0066	55991000	Miscellaneous Supplies	1,235	1,000	1,000	-
110	252	0000	0000	066	0066	57410000	Dues and Fees	1,560	1,800	1,800	-
110	252	0000	0000	066	0066	57910000	Miscellaneous Expenditures	101	10,000	10,000	-
110	252	0000	0000	066	1067	51160000	SAL-CFO	7,500	-	-	-
110	252	0000	0000	066	1067	51310000	SAL-Controller	140,306	121,534	127,854	6,320
110	252	0000	0000	066	1067	51340000	SAL-Business Office	77,669	327,487	344,516	17,029
110	252	0000	0000	066	1067	51660000	SAL-Security Officer	290,604	-	-	-
110	252	0000	0000	066	1067	51790000	SAL-Incentive	4,167	5,000	5,000	-
110	252	0000	0000	066	1067	51810000	SAL-Sub Administrator	-	-	-	-
110	252	0000	0000	066	1067	52130000	Group Health and Accident	67,358	52,270	53,812	1,542

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	252	0000	0000	066	1067	52820000	MPSER-District Paid	135,490	135,907	132,783	(3,124)
110	252	0000	2630	066	1067	52821000	MPSER-One Time				-
110	252	0000	0000	066	1067	52823000	MPSER-UAAL	18,455	62,459	65,600	3,142
110	252	0000	0000	066	1067	52830000	FICA-District Paid	38,345	34,350	36,136	1,786
110	252	0000	0000	066	1067	52920000	Cash In Lieu Of Benefits	1,200	1,300	1,300	-
							Total Fiscal Services	**$ 920,191**	**$ 1,163,490**	**$ 1,106,438**	**$ (57,052)**
110	259	0000	0000	066	0066	57610000	Taxes Abated And Written Off	$ 116,640	$ 900,000	$ 900,000	$ -
110	259	0000	0000	066	0066	57611000	Tax Collection Fees	9,008	10,000	10,000	-
110	259	0000	0000	066	0066	57910000	Misc. Expenditures SAN/TAN fees	117,938	35,000	-	(35,000)
110	259	0000	0000	066	0066	57912000	Bank Fees	9,400	30,000	11,000	(19,000)
110	259	0000	0000	097	0810	53920000	Insurance - Errors & Omissions	4,000	40,000	40,000	-
							Total Other Business Services	**$ 256,986**	**$ 1,015,000**	**$ 961,000**	**$ (54,000)**
110	261	0000	0000	093	1067	51160000	SAL Crafts/Trades	$ 129,967	$ 122,290	$ 128,649	$ 6,359
110	261	0000	0000	093	1067	51620000	SAL Secretarial	62,905	73,694	77,526	3,832
110	261	0000	0000	093	1067	51640000	SAL Custodian	72,303	-	-	-
110	261	0000	0000	093	1067	51950000	O/T Technical Salary	-	-	-	-
110	261	0000	0000	093	1067	51960000	O/T Operations/Maintenance	2,408	-	-	-
110	261	0000	0000	093	1067	51980000	O/T Clerical Support	-	1,000	1,000	-
110	261	0000	0000	093	1067	52130000	Group Health and Accident	35,562	27,973	28,798	825
110	261	0000	0000	093	1067	52820000	MPSER-District Paid	82,503	59,622	58,237	(1,385)
110	261	0000	0000	093	1067	52823000	MPSER-UAAL	33,783	27,400	28,771	1,371
110	261	0000	0000	093	1067	52830000	FICA-District Paid	19,159	15,069	15,849	780
110	261	0000	0000	093	1067	52920000	Cash In Lieu Of Benefits	200	400	400	-
110	261	0000	0000	095	1067	51610000	SAL Warehouse/Driver	144,215	-	-	-
110	261	0000	0000	095	1067	51640000	SAL Custodian - Fell Center	43,512	-	-	-
110	261	0000	0000	095	1067	51960000	O/T Operations/Maintenance	11,582	-	-	-
110	261	0000	0000	095	1067	52130000	Group Health and Accident	32,637	-	-	-
110	261	0000	0000	095	1067	52820000	MPSER-District Paid	59,867	-	-	-
110	261	0000	2630	095	1067	52821000	MPSER-One Time				-
110	261	0000	0000	095	1067	52823000	MPSER-UAAL	22,773	-	-	-
110	261	0000	0000	095	1067	52830000	FICA-District Paid	15,081	-	-	-
110	261	0000	0000	095	1067	55997000	Custodial Supply & Materials	-	500	500	-
110	261	0000	0000	065	1067	51640000	SAL Custodian - Administration	43,651	-	-	-
110	261	0000	0000	065	1067	51960000	O/T Operations/Maintenance	525	-	-	-
110	261	0000	0000	065	1067	52130000	Group Health and Accident	8,487	-	-	-
110	261	0000	0000	065	1067	52820000	MPSER-District Paid	13,323	-	-	-
110	261	0000	0000	065	1067	52823000	MPSER-UAAL	5,450	-	-	-
110	261	0000	0000	065	1067	52830000	FICA-District Paid	3,304	-	-	-
110	261	0000	0000	065	1067	55997000	Custodial Supply & Materials	-	-	-	-
110	261	0000	0000	001	0093	53830000	Water & Sewage	18,418	17,000	17,000	-
110	261	0000	0000	001	0093	53840000	Waste & Trash Disposal	3,098	3,000	3,000	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	261	0000	0000	001	0093	54110000	Land/Buildings Repair & Maint	5,138	10,000	10,000	-
110	261	0000	0000	001	0093	54192000	Alarm Monitoring Service	3,318	5,000	5,000	-
110	261	0000	0000	001	0093	55510000	Natural Gas	18,912	9,000	9,000	-
110	261	0000	0000	001	0093	55520000	Electricity	23,690	25,000	25,000	-
110	261	0000	0000	010	0093	53830000	Water & Sewage	12,722	10,000	10,000	-
110	261	0000	0000	010	0093	53840000	Waste & Trash Disposal	3,098	5,000	5,000	-
110	261	0000	0000	010	0093	54110000	Land/Buildings Repair & Maint	3,320	10,000	10,000	-
110	261	0000	0000	010	0093	54192000	Alarm Monitoring Service	2,250	5,000	5,000	-
110	261	0000	0000	010	0093	55510000	Natural Gas	23,910	25,000	26,250	1,250
110	261	0000	0000	010	0093	55520000	Electricity	26,158	25,000	26,250	1,250
110	261	0000	0000	012	0093	53830000	Water & Sewage	12,771	15,000	15,000	-
110	261	0000	0000	012	0093	53840000	Waste & Trash Disposal	1,418	5,000	5,000	-
110	261	0000	0000	012	0093	54110000	Land/Buildings Repair & Maint	20,273	25,000	25,000	-
110	261	0000	0000	012	0093	54192000	Alarm Monitoring Service	602	750	750	-
110	261	0000	0000	012	0093	55510000	Natural Gas	22,519	30,000	31,500	1,500
110	261	0000	0000	012	0093	55520000	Electricity	37,241	30,000	31,500	1,500
110	261	0000	0000	019	0093	53830000	Water & Sewage	11,174	10,000	10,500	500
110	261	0000	0000	019	0093	53840000	Waste & Trash Disposal	1,796	2,500	2,500	-
110	261	0000	0000	019	0093	54110000	Land/Buildings Repair & Maint	-	7,500	7,500	-
110	261	0000	0000	019	0093	54192000	Alarm Monitoring Service	4,535	5,000	5,000	-
110	261	0000	0000	019	0093	55510000	Natural Gas	24,656	30,000	31,500	1,500
110	261	0000	0000	019	0093	55520000	Electricity	42,864	45,000	47,250	2,250
110	261	0000	0000	020	0093	53830000	Water & Sewage	2,915	5,000	5,250	250
110	261	0000	0000	020	0093	53840000	Waste & Trash Disposal	1,936	5,000	5,000	-
110	261	0000	0000	020	0093	54110000	Land/Buildings Repair & Maint	2,979	6,500	10,000	3,500
110	261	0000	0000	020	0093	54192000	Alarm Monitoring Service	6,299	5,000	5,000	-
110	261	0000	0000	020	0093	55510000	Natural Gas	18,105	15,000	15,750	750
110	261	0000	0000	020	0093	55520000	Electricity	35,114	37,000	38,850	1,850
110	261	0000	0000	029	0093	53830000	Water & Sewage	19,128	20,000	21,000	1,000
110	261	0000	0000	029	0093	53840000	Waste & Trash Disposal	3,554	4,000	4,000	-
110	261	0000	0000	029	0093	54110000	Land/Buildings Repair & Maint	5,738	6,000	6,000	-
110	261	0000	0000	029	0093	54192000	Alarm Monitoring Service	5,345	5,000	5,000	-
110	261	0000	0000	029	0093	55510000	Natural Gas	22,315	20,000	21,000	1,000
110	261	0000	0000	029	0093	55520000	Electricity	88,847	90,000	94,500	4,500
110	261	0000	0000	030	0093	53830000	Water & Sewage	21,871	20,000	21,000	1,000
110	261	0000	0000	030	0093	53840000	Waste & Trash Disposal	5,041	6,000	6,000	-
110	261	0000	0000	030	0093	54110000	Land/Buildings Repair & Maint	17,921	19,000	19,000	-
110	261	0000	0000	030	0093	54192000	Alarm Monitoring Service	7,633	5,000	5,000	-
110	261	0000	0000	030	0093	55510000	Natural Gas	98,946	107,000	112,350	5,350
110	261	0000	0000	030	0093	55520000	Electricity	238,896	225,000	236,250	11,250
110	261	0000	0000	054	0093	53830000	Water & Sewage	25,704	26,000	26,000	-
110	261	0000	0000	054	0093	53840000	Waste & Trash Disposal	4,267	5,000	5,000	-
110	261	0000	0000	054	0093	54110000	Land/Buildings Repair & Maint	11,932	12,000	12,000	-
110	261	0000	0000	054	0093	54192000	Alarm Monitoring Service	13,753	13,000	13,000	-
110	261	0000	0000	054	0093	55510000	Natural Gas	145,209	225,000	236,250	11,250

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	261	0000	0000	054	0093	55520000	Electricity	147,462	148,000	155,400	7,400
110	261	0000	0000	054	0093	55997000	Custodial Supply & Materials	2,825	3,000	3,000	-
110	261	0000	0000	054	1067	51640000	SAL Custodian	72,750	-	-	-
110	261	0000	0000	054	1067	51960000	O/T Operations/Maintenance	578			-
110	261	0000	0000	054	1067	52130000	Group Health and Accident	7,365	-	-	-
110	261	0000	0000	054	1067	52820000	MPSER-District Paid	22,633	-	-	-
110	261	0000	0000	054	1067	52823000	MPSER-UAAL	8,943	-	-	-
110	261	0000	0000	054	1067	52830000	FICA-District Paid	5,717	-	-	-
110	261	0000	0000	065	0093	53830000	Water & Sewage	10,927	22,000	23,100	1,100
110	261	0000	0000	065	0093	53840000	Waste & Trash Disposal	888	1,000	1,000	-
110	261	0000	0000	065	0093	54110000	Land/Buildings Repair & Maint	23,739	5,000	5,000	-
110	261	0000	0000	065	0093	54192000	Alarm Monitoring Service	-	-	-	-
110	261	0000	0000	065	0093	55510000	Natural Gas	27,079	29,000	30,450	1,450
110	261	0000	0000	065	0093	55520000	Electricity	44,843	45,000	47,250	2,250
110	261	0000	0000	065	0093	56410000	New Equip/Furniture-Depr				-
110	261	0000	0000	071	0093	53830000	Water & Sewage	46,738	45,000	47,250	2,250
110	261	0000	0000	071	0093	53840000	Waste & Trash Disposal	3,144	3,500	3,500	-
110	261	0000	0000	071	0093	54110000	Land/Buildings Repair & Maint	23,550	20,000	20,000	-
110	261	0000	0000	071	0093	54192000	Alarm Monitoring Service	7,976	10,000	10,000	-
110	261	0000	0000	071	0093	55510000	Natural Gas	-	-	-	-
110	261	0000	0000	071	0093	55520000	Electricity	263,946	285,000	299,250	14,250
110	261	0000	0000	071	0093	55997000	Custodial Supply & Materials	6,596	-	-	-
110	261	0000	0000	071	0093	56410000	New Equip/Furniture-Depr				-
110	261	0000	0000	071	1067	51640000	SAL Custodian	326,029	-	-	-
110	261	0000	0000	071	1067	51790000	SAL-Incentive				-
110	261	0000	0000	071	1067	51960000	O/T Operations/Maintenance	13,613	-	-	-
110	261	0000	0000	071	1067	52130000	Group Health and Accident	46,053	-	-	-
110	261	0000	0000	071	1067	52820000	MPSER-District Paid	103,253	-	-	-
110	261	0000	2630	071	1067	52821000	MPSER-One Time				-
110	261	0000	0000	071	1067	52823000	MPSER-UAAL	41,926	-	-	-
110	261	0000	0000	071	1067	52830000	FICA-District Paid	25,559	-	-	-
110	261	0000	0000	091	0093	53840000	Waste & Trash Disposal	1,185	3,000	3,000	-
110	261	0000	0000	093	0093	53190000	Contract Service/Trades	1,141	-	-	-
110	261	0000	0000	093	0093	53191000	Contract Service/Moving /AHERA	47,036	50,000	50,000	-
110	261	0000	0000	093	0093	53192000	Contract Services Facilities Mgt.	27,635	30,000	30,000	-
110	261	0000	0000	093	0093	53220000	Empl Reim (Conference)	-	-	-	-
110	261	0000	0000	093	0093	53610000	Printing & Binding	4,137	2,500	2,500	-
110	261	0000	0000	093	0093	53830000	Water & Sewage	13,950	12,000	12,600	600
110	261	0000	0000	093	0093	53840000	Waste & Trash Disposal	24,581	30,000	30,000	-
110	261	0000	0000	093	0093	54110000	Land/Buildings Repair & Maint	168,891	170,000	170,000	-
110	261	0000	0000	093	0093	54111000	Grounds-Snow/Lawn	450,230	465,000	476,625	11,625
110	261	0000	0000	093	0093	54112000	Custodial Services	1,579,852	2,254,436	2,310,797	56,361
110	261	0000	0000	093	0093	54113000	Maintenance Services	1,600,336	1,494,657	1,532,023	37,366
110	261	0000	0000	093	0093	54130000	Vehicle/Bus Repair & Maint	-	-	-	-
110	261	0000	0000	093	0093	54192000	Alarm Monitoring Service	8,112	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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	261	0000	0000	093	0093	55510000	Natural Gas	30,263	31,000	32,550	1,550
110	261	0000	0000	093	0093	55520000	Electricity	-	-	-	-
110	261	0000	0000	093	0093	55710000	Motor Fuel, Oil, Grease	4,554	5,000	5,000	-
110	261	0000	0000	093	0093	55730000	Vehicle Repair Parts	5,400	6,000	6,000	-
110	261	0000	0000	093	0093	55910000	Office Supplies	1,083	-	-	-
110	261	0000	0000	093	0093	55990000	Miscellaneous Supplies & Matl	186,030	130,000	185,000	55,000
110	261	0000	0000	093	0093	55991000	Miscellaneous Supplies	3,816	4,000	4,000	-
110	261	0000	0000	093	0093	55992000	Uniforms	2,024	3,000	3,000	-
110	261	0000	0000	093	0093	57410000	Dues And Fees	4,572	5,500	5,500	-
110	261	0000	0000	095	0093	52840000	Workmans Compensation	35,000	38,500	38,500	-
110	261	0000	0000	095	0093	52850000	Unemployment Compensation	11,000	22,000	22,000	-
110	261	0000	0000	095	0093	53830000	Water & Sewage	-	-	-	-
110	261	0000	0000	095	0093	54110000	Land/Buildings Repair & Maint	8,370	10,000	10,000	-
110	261	0000	0000	095	0093	55510000	Natural Gas	-	-	-	-
110	261	0000	0000	095	0093	55520000	Electricity	36,951	36,000	37,800	1,800
110	261	0000	0000	095	0093	55910000	Office Supplies	925	1,000	1,000	-
110	261	0000	0000	095	0093	55990000	District Wide Consumable Supplies	2,100	-	-	-
110	261	0000	0000	095	0093	56410000	New Equip/Furniture-Depr				-
110	261	0000	0000	093	0093	56550000	Vehicle	-	-	-	-
110	261	0000	0000	097	0810	53190000	Insurance - Vehicle	70,000	90,000	90,000	-
110	261	0000	0000	097	0810	53192000	Insurance - Student/Athletics	-	-	-	-
110	261	0000	0000	097	0810	53910000	Insurance - Property & Liability	620,000	1,050,000	800,000	(250,000)
							Total Operations / Maintenance	**$ 8,203,832**	**$ 8,129,292**	**$ 8,135,526**	**$ 6,234**
110	266	0000	0000	093	0048	53450000	Copyright Fees/Software Licens	$ 1,660	$ 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)	386	1,000	1,000	-
110	266	0000	0000	093	0266	53190000	Contract Service/Police Liaison and Security	130,988	38,000	38,000	-
110	266	0000	0000	093	0266	53220000	Empl Reim (Conference)	7,128	3,000	3,000	-
110	266	0000	0000	093	0266	54120000	Equipment Repair/Maint	21,880	23,000	23,000	-
110	266	0000	0000	093	0266	54220000	Equipment Rentals	22,409	23,000	23,000	-
110	266	0000	0000	093	0266	55910000	Office Supplies	930	500	500	-
110	266	0000	0000	093	0266	55990000	Miscellaneous Supplies & Matl	8,138	7,000	7,000	-
110	266	0000	0000	001	1067	51960000	O/T Security Officer	3,448	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	976	1,272	1,182	(91)
110	266	0000	0000	001	1067	52823000	MPSER-UAAL	398	585	584	(1)
110	266	0000	0000	001	1067	52830000	FICA-District Paid	236	322	322	-
110	266	0000	0000	002	1067	51960000	O/T Security Officer	5,230	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	1,602	1,272	1,182	(91)
110	266	0000	0000	002	1067	52823000	MPSER-UAAL	586	585	584	(1)
110	266	0000	0000	002	1067	52830000	FICA-District Paid	392	322	322	-
110	266	0000	0000	003	1067	51960000	O/T Security Officer	4,816	-	4,204	4,204

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	266	0000	0000	003	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	003	1067	52820000	MPSER-District Paid	1,410	-	1,182	1,182
110	266	0000	0000	003	1067	52823000	MPSER-UAAL	559	-	584	584
110	266	0000	0000	003	1067	52830000	FICA-District Paid	360	-	322	322
110	266	0000	0000	010	1067	51960000	O/T Security Officer	3,995	4,500	4,500	-
110	266	0000	0000	010	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	010	1067	52820000	MPSER-District Paid	1,197	1,272	1,182	(91)
110	266	0000	0000	010	1067	52823000	MPSER-UAAL	448	626	625	(1)
110	266	0000	0000	010	1067	52830000	FICA-District Paid	306	344	344	-
110	266	0000	0000	012	1067	51960000	O/T Security Officer	14,401	4,500	7,883	3,383
110	266	0000	0000	012	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	012	1067	52820000	MPSER-District Paid	4,316	1,272	1,182	(91)
110	266	0000	0000	012	1067	52823000	MPSER-UAAL	1,659	626	1,095	469
110	266	0000	0000	012	1067	52830000	FICA-District Paid	1,081	344	603	259
110	266	0000	0000	019	1067	51960000	O/T Security Officer	1,550	2,000	2,000	-
110	266	0000	0000	019	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	019	1067	52820000	MPSER-District Paid	464	605	562	(43)
110	266	0000	0000	019	1067	52823000	MPSER-UAAL	171	278	278	(0)
110	266	0000	0000	019	1067	52830000	FICA-District Paid	111	153	153	-
110	266	0000	0000	020	1067	51960000	O/T Security Officer	8,147	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	2,441	795	739	(57)
110	266	0000	0000	020	1067	52823000	MPSER-UAAL	936	366	365	(1)
110	266	0000	0000	020	1067	52830000	FICA-District Paid	623	201	201	-
110	266	0000	0000	029	1067	51960000	O/T Security Officer	2,935	3,500	3,500	-
110	266	0000	0000	029	1067	52820000	MPSER-District Paid	879	1,059	984	(76)
110	266	0000	0000	029	1067	52823000	MPSER-UAAL	332	487	486	(1)
110	266	0000	0000	029	1067	52830000	FICA-District Paid	224	268	268	-
110	266	0000	0000	049	1067	51960000	O/T Security Officer	3,985	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	1,247	908	843	(65)
110	266	0000	0000	049	1067	52823000	MPSER-UAAL	450	417	417	(1)
110	266	0000	0000	049	1067	52830000	FICA-District Paid	284	230	230	-
110	266	0000	0000	050	1067	51960000	O/T Operations/Maintenance		3,000		(3,000)
110	266	0000	0000	050	1067	52820000	MPSER-District Paid		908		(908)
110	266	0000	0000	050	1067	52823000	MPSER-UAAL		417		(417)
110	266	0000	0000	050	1067	52830000	FICA-District Paid		230		(230)
110	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	15,829	8,000	16,816	8,816
110	266	0000	0000	054	1067	52130000	Group Health and Accident	-	-	-	-
110	266	0000	0000	054	1067	52820000	MPSER-District Paid	4,757	2,421	4,727	2,306
110	266	0000	0000	054	1067	52823000	MPSER-UAAL	1,810	1,113	2,335	1,223
110	266	0000	0000	054	1067	52830000	FICA-District Paid	1,162	612	1,286	674
110	266	0000	0000	057	1067	51960000	O/T Security Officer	2,337	2,500	2,500	-
110	266	0000	0000	057	1067	52130000	Group Health and Accident	-	766	766	-
110	266	0000	0000	057	1067	52820000	MPSER-District Paid	700	757	703	(54)

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	266	0000	0000	057	1067	52823000	MPSER-UAAL	267	348	347	(1)
110	266	0000	0000	057	1067	52830000	FICA-District Paid	179	191	191	-
110	266	0000	0000	065	0266	53120000	Employee Train/Development Srv	25,855	15,000	15,000	-
110	266	0000	0000	065	1067	51192000	SAL Other Admn Security	78,699	-	-	-
110	266	0000	0000	065	1067	51620000	SAL Secretarial	48,957	58,636	61,685	3,049
110	266	0000	0000	065	1067	51660000	SAL Security Officer	-	-	-	-
110	266	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	6,546	17,500	17,500	-
110	266	0000	0000	065	1067	51960000	O/T Operations/Maintenance	5,747	12,500	12,500	-
110	266	0000	0000	065	1067	52130000	Group Health and Accident	10,105	9,466	9,745	280
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	40,842	26,828	25,773	(1,055)
110	266	0000	2630	065	1067	52821000	MPSER-One Time	-			-
110	266	0000	0000	065	1067	52823000	MPSER-UAAL	16,135	12,329	12,733	403
110	266	0000	0000	065	1067	52830000	FICA-District Paid	10,483	7,505	7,759	255
110	266	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	3,400	2,200	2,200	-
110	266	0000	0000	071	1067	51660000	SAL Security Officer	122,722	125,878	132,424	6,546
110	266	0000	0000	071	1067	51860000	SAL Subs				-
110	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	27,770	24,500	24,500	-
110	266	0000	0000	071	1067	52130000	Group Health and Accident	17,919	17,260	17,769	510
110	266	0000	0000	071	1067	52820000	MPSER-District Paid	46,798	45,516	44,111	(1,404)
110	266	0000	2630	071	1067	52821000	MPSER-One Time				-
110	266	0000	0000	071	1067	52823000	MPSER-UAAL	18,206	20,918	21,793	875
110	266	0000	0000	071	1067	52830000	FICA-District Paid	10,927	11,504	12,005	501
							Total Building Security Services	**$ 783,866**	**$ 571,213**	**$ 599,374**	**$ 28,161**
110	271	0000	0000	044	0044	56550000	Vehicles	$ 8,744,446	$ -	$ -	$ -
110	271	0000	0000	092	0092	53313000	Cont Transportation	1,928,163	2,262,439	1,866,218	(396,221)
110	271	0000	0000	092	0092	55710000	Motor Fuel, Oil, Grease	112,685	120,000	120,000	-
110	271	0000	0000	092	0092	56610000	EV Bus Set Up		420,000		(420,000)
110	271	0000	0000	092	1067	51190000	SAL District Coordinator	33,833	34,703	36,508	1,805
110	271	0000	0000	092	1067	51620000	SAL Transportation Coordinator	66,671	81,392	85,624	4,232
110	271	0000	0000	092	1067	51980000	Transped	5,000			-
110	271	0000	0000	092	1067	52130000	Group Health and Accident	8,336	8,434	8,683	249
110	271	0000	0000	092	1067	52820000	MPSER-District Paid	32,296	35,139	34,331	(808)
110	271	0000	0000	092	1067	52823000	MPSER-UAAL	12,875	16,149	16,961	812
110	271	0000	0000	092	1067	52830000	FICA-District Paid	7,749	8,881	9,343	462
110	271	0000	0000	092	1067	52920000	Cash In Lieu Of Benefits	2,400			-
110	271	0000	0000	001	0001	53310000	Field Trips	-	4,000	4,000	-
110	271	0000	0000	002	0049	53310000	Field Trips	4,674	4,000	4,000	-
110	271	0000	0000	003	0003	53310000	Field Trips	3,208	4,000	4,000	-
110	271	0000	0000	012	0012	53310000	Field Trips	-	4,000	4,000	-
110	271	0000	0000	019	0019	53310000	Field Trips	466	4,000	4,000	-
110	271	0000	0000	020	0020	53310000	Field Trips	897	4,000	4,000	-
110	271	0000	0000	029	0029	53310000	Field Trips	1,309	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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	271	0000	0000	049	0049	53310000	Field Trips	2,639	4,000	4,000	-
110	271	0000	0000	054	0054	53310000	Field Trips	2,940	25,000	4,000	(21,000)
110	271	0000	0000	057	0049	53310000	Field Trips	2,009	4,000	4,000	-
110	271	0000	0000	071	0071	53310000	Field Trips	3,902	4,000	4,000	-
110	271	0000	0000	089	0089	53313000	Cont Transportation Homeless	502,943	475,000	525,000	50,000
110	271	0000	0000	089	0089	53330000	Pupil Trans-Private Automobile	204	1,000	1,000	-
							Total Pupil Transportation	**$ 11,479,645**	**$ 3,528,137**	**$ 2,747,668**	**$ (780,468)**
110	281	0000	0000	065	1067	51180000	Research Salary	$ 98,285	100,812	106,054	$ 5,242
110	281	0000	0000	065	1067	52130000	Group Health and Accident	23,826	24,131	24,843	712
110	281	0000	0000	065	1067	52820000	MPSER-District Paid	30,818	30,513	29,812	(701)
110	281	0000	0000	065	1067	52823000	MPSER-UAAL	12,073	14,023	14,728	705
110	281	0000	0000	065	1067	52830000	FICA-District Paid	6,583	7,712	8,113	401
							Total Planning, Research & Development	**$ 171,585**	**$ 177,191**	**$ 183,550**	**$ 6,359**
110	282	0000	0000	080	0080	53190000	Contract Service/Communication	$ 120,000	$ 120,000	$ 120,000	$ -
110	282	0000	0000	080	0080	53510000	Advertisement	8,799	10,000	30,000	20,000
110	282	0000	0000	080	0080	53610000	Printing & Binding	7,171	15,000	50,000	35,000
110	282	0000	0000	080	0080	55990000	Miscellaneous Supplies & Matl	24,888	25,000	36,000	11,000
							Total Information Services	**$ 160,858**	**$ 170,000**	**$ 236,000**	**$ 66,000**
110	283	0000	0000	067	0066	58220000	Payments to ISD (IGA for HR)/FP	$ 1,534	$ 2,000	$ 5,200	$ 3,200
110	283	0000	0000	067	0067	53110000	Contracted Sub Teachers	1,393	1,500	2,000	500
110	283	0000	0000	067	0067	53190000	Contract Service/Drug Testing, First Aid	35,728	36,000	47,000	11,000
110	283	0000	0000	067	0067	53191000	Contract Services	-	-	-	-
110	283	0000	0000	067	0067	53220000	Empl Reim (Conference)	9,998	10,000	10,000	-
110	283	0000	0000	067	0067	53510000	Advertising	11,308	50,000	20,000	(30,000)
110	283	0000	0000	067	0067	53610000	Printing & Binding	-	-	-	-
110	283	0000	0000	067	0067	55910000	Office Supplies	2,149	4,000	4,000	-
110	283	0000	0000	067	0067	55991000	Miscellaneous Supplies	3,060	2,000	2,000	-
110	283	0000	0000	067	0067	57910000	Miscellaneous Expenditures	3,547	2,000	6,000	4,000
110	283	0000	0000	068	0068	53120000	Employee Train/Development Srv	441	1,000	5,000	4,000
110	283	0000	0000	067	1067	51120000	SAL Assoc Superintendent	98,297	131,290	138,117	6,827
110	283	0000	0000	067	1067	51340000	Personnel Salaries	378,273	227,673	239,512	11,839
110	283	0000	0000	067	1067	51620000	SAL Secretarial	5,500	-	5,786	5,786
110	283	0000	0000	067	1067	51790000	SAL Incentive	(26,322)	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	-	1,000	1,000	-
110	283	0000	0000	067	1067	51960000	SAL OT	-	5,000	5,000	-
110	283	0000	0000	067	1067	52130000	Group Health and Accident	65,924	41,551	42,777	1,226
110	283	0000	0000	067	1067	52490000	Reimb For Moving Expenses	12,673	15,000	13,000	(2,000)

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	283	0000	0000	067	1067	52820000	MPSER-District Paid	144,958	110,465	110,870	405
110	283	0000	2630	067	1067	52821000	MPSER-One Time				-
110	283	0000	0000	067	1067	52823000	MPSER-UAAL	21,854	50,766	54,774	4,008
110	283	0000	0000	067	1067	52830000	FICA-District Paid	33,425	27,920	30,173	2,253
							Total Staff / Personnel Services	**$ 803,740**	**$ 724,165**	**$ 752,209**	**$ 28,044**
110	284	0000	0000	095	0047	53190000	Contract Service	$ -	$ -	$ -	$ -
110	284	0000	0000	095	0047	53210000	Mileage Reimbursement				-
110	284	0000	0000	095	0047	53220000	Empl Reim (Conference)	5,000	8,500	8,500	-
110	284	0000	0000	095	0047	53410000	Telephone	1,202	1,200	1,200	-
110	284	0000	0000	095	0047	53450000	Copyright Fees/Software Licens	12,726	20,000	20,000	-
110	284	0000	0000	095	0047	54190000	Other Repairs and Maintenance	-	10,000	10,000	-
110	284	0000	0000	095	0047	55910000	Office Supplies	-	2,500	2,500	-
110	284	0000	0000	095	0047	55990000	Miscellaneous Supplies & Matl	9,483			-
110	284	0000	0000	048	0048	53190000	Contract Service/Service Repairs	56,628	65,000	65,000	-
110	284	0000	0000	048	0048	53410000	Telephone	64,927	71,000	71,000	-
110	284	0000	0000	048	0048	53430000	Mail/Postage	14,069	20,000	20,000	-
110	284	0000	0000	048	0048	53450000	Copyright Fees/Software Licens	31,302	35,000	35,000	-
110	284	0000	0000	048	0048	53490000	Other Misc Communication	2,552	28,000	28,000	-
110	284	0000	0000	048	0048	53610000	Printing & Binding	-	3,500	3,500	-
110	284	0000	0000	048	0048	54120000	Equipment Repair/Maint	12,820	25,000	25,000	-
110	284	0000	0000	048	0048	54140000	Software Maintenance Agreement	89,166	134,800	134,800	-
110	284	0000	0000	048	0048	54190000	Other Repairs and Maintenance	1,818	17,500	17,500	-
110	284	0000	0000	048	0048	54220000	Equipment Rentals	-	5,000	5,000	-
110	284	0000	0000	048	0048	54270000	Repairs WAN	32,969	55,000	55,000	-
110	284	0000	0000	048	0048	54272000	Repairs/Maint Chromebooks	3,919	70,000	70,000	-
110	284	0000	0000	048	0048	55910000	Office Supplies	674	5,000	5,000	-
110	284	0000	0000	048	0048	55990000	Miscellaneous Supplies & Matl	21,096	25,000	25,000	-
110	284	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	-	-	-	-
110	284	0000	0000	048	0048	58220000	Payments to ISD (IGA, Illuminate, Software)	858,880	928,200	928,200	-
110	284	0000	0000	065	1067	51160000	SAL Inovation and Tech Inovation Specialist	111,199	114,059	119,990	5,931
110	284	0000	0000	065	1067	51510000	SAL Technology Technician	69,424	71,210	74,913	3,703
110	284	0000	0000	065	1067	52130000	Group Health and Accident	35,843	36,251	37,320	1,070
110	284	0000	0000	065	1067	52820000	MPSER-District Paid	56,635	56,076	54,787	(1,289)
110	284	0000	2630	065	1067	52821000	MPSER-One Time				-
110	284	0000	0000	065	1067	52823000	MPSER-UAAL	22,187	25,771	27,067	1,296
110	284	0000	0000	065	1067	52830000	FICA-District Paid	11,175	14,173	14,910	737
110	284	0000	0000	065	0048	53220000	Empl Reim (Conference)				-
110	284	0000	0000	071	0048	53490000	Other Misc Communication	-	-	-	-
110	284	0000	0000	071	0048	56420000	New Equip/Furniture-Non Depr	-	-	-	-
							Total Data Processing	**$ 1,525,694**	**$ 1,847,740**	**$ 1,859,188**	**$ 11,448**
110	285	0000	0000	088	0088	53220000	Empl Reim (Conference)	$ 413	$ 1,500	$ 1,500	$ -

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	285	0000	0000	088	0088	53610000	Printing & Binding	4,444	6,500	6,500	-
110	285	0000	0000	088	0088	55910000	Office Supplies	1,088	800	800	-
110	285	0000	0000	088	0088	55915000	Supt Office Maint/Oper	752	300	300	-
110	285	0000	0000	088	0088	55990000	Miscellaneous Supplies & Matl	1,338	2,000	2,000	-
110	285	0000	0000	088	1067	51170000	SAL Supervisor	78,944	80,974	85,185	4,211
110	285	0000	0000	088	1067	51620000	SAL Secretarial	182,124	194,082	204,174	10,092
110	285	0000	0000	088	1067	51760000	Termination Pay (Severance)	-	-	-	-
110	285	0000	0000	088	1067	51880000	SAL Temp-Clerical Support	21,418	5,000	5,000	-
110	285	0000	0000	088	1067	52130000	Group Health and Accident	64,392	61,502	63,316	1,814
110	285	0000	0000	088	1067	52820000	MPSER-District Paid	81,859	84,766	82,744	(2,022)
110	285	0000	2630	088	1067	52821000	MPSER-One Time				-
110	285	0000	0000	088	1067	52823000	MPSER-UAAL	31,993	38,956	40,879	1,923
110	285	0000	2631	088	1067	52920000	Cash In Lieu Of Benefits	3,622			-
110	285	0000	0000	088	1067	52830000	FICA-District Paid	18,278	21,424	22,518	1,094
							Total Pupil Accounting	**$ 490,665**	**$ 497,804**	**$ 514,917**	**$ 17,113**
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	242	1,000	1,000	-
110	311	0000	0000	071	0047	54120000	Equipment Repair	-	-	-	-
110	311	0000	0000	071	0047	54140000	Software	-	-	-	-
110	311	0000	0000	071	0047	55990000	Miscellaneous Supplies & Matl	-	-	-	-
110	331	0000	0000	030	0044	55990000	Miscellaneous Supplies & Matl	-	-	-	-
							Total Community Services	**$ 242**	**$ 1,000**	**$ 1,000**	**$ -**
110	456	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	$ 926	$ -	$ -	$ -
							Total Capital Improvements	**$ 927**	**$ -**	**$ -**	**$ -**
110	511	0000	0000	066	0066	57120000	Principal on Long Term Debt - TAN	$ 7,000,000	$ 4,500,000	$ -	$ (4,500,000)
110	511	0000	0000	066	0066	57150000	Capital Lease Redemption	-	-	-	-
110	511	0000	0000	066	0066	57210000	Interest Notes and Loans	-	-	-	-
110	511	0000	0000	066	0066	57280000	Interest on Long Term Loans - TAN	-	-	-	-
110	511	0000	0000	066	0066	57290000	Interest on Long Term Loans - TAN	-	4,856	-	(4,856)
110	511	0000	0000	066	0066	57910000	Miscellaneous Expenditures	-	-	-	-
							Total Long Term Debt Service	**$ 7,000,000**	**$ 4,504,856**	**$ -**	**$ (4,504,856)**
110	617	0000	0000	094	0066	58110000	Fund Modification (Transfer to Debt Fund)	$ -	$ -	$ -	$ -
110	613	0000	0000	094	0066	58110000	Fund Modification (Fund 120 Cost Shift)	**-**	**-**	**-**	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
110	615	0000	0000	094	0066	58110000	Fund Modification (Transfer to Athletics)	-	-	-	-
							Total Fund Modification	**$ -**	**$ -**	**$ -**	**$ -**
							TOTAL EXPENDITURES	**66,583,238**	**59,059,261**	**52,676,112**	**(6,383,149)**

School District of the City of Pontiac

General Fund: Sub Fund 120 Grant Budget Summary by Function

FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 165,260	$ 586,109	$ 567,325	$ (18,784)
State	8,922,851	13,107,383	14,940,966	1,833,583
Federal	33,985,568	17,998,674	11,946,029	(6,052,645)
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 43,073,679	$ 31,692,166	$ 27,454,320	$ (4,237,846)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 4,638,301	$ 5,471,314	$ 7,365,348	$ 1,894,034
Added Needs	4,533,491	6,784,151	7,251,628	467,477
Adult & Continuing Education	69,146	79,740	74,449	(5,291)
Supporting Services				
Pupil Services	$ 3,358,195	$ 3,450,674	$ 3,616,534	165,860
Instructional Staff Support Services	2,718,427	3,173,344	2,377,729	(795,615)
General Administration	11,742	24,210	12,146	(12,064)
School Administration	455	1,500	600	(900)
Business Support	-	1,500	1,500	-
Operations/Maintenance & Security	2,441,758	2,977,010	2,354,436	(622,574)
Transportation	822,877	6,936,628	1,731,111	(5,205,517)
Central Support	7,786,334	259,515	332,737	73,222
Other	63,196	-	-	-
Community Services	$ 336,668	$ 1,002,618	$ 1,225,119	222,501
Capital / Building Improvements	$ 2,755,280	$ -	$ -	-
Fund Modifications	$ 560,501	$ 726,423	$ 1,110,983	384,560
TOTAL EXPENDITURES	$ 30,096,371	$ 30,888,627	$ 27,454,320	$ (3,434,307)

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2026-27 Proposed Budget

#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
FUND 120				
2134/5	**Section 21h - Partnership Model Districts**			
	Award	$ 549,873	$ 251,441	$ -
	Revenues	**$ 549,873**	**$ 251,441**	**$ 416,910**
	Expenditures	**$ 387,225**	**$ 251,441**	**$ 416,910**
	Variance	$ 162,648	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2136	**Section 21h - Partnership Model Districts**			
	Award	$ -	$ 316,463	$ 463,304
	Revenues	**$ -**	**$ 197,664**	**$ 463,304**
	Expenditures	**$ -**	**$ 197,664**	**$ 463,304**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 118,799	$ -
2235	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ 26,619	$ 4,353	$ -
	Revenues	**$ 26,619**	**$ 4,353**	**$ 28,218**
	Expenditures	**$ 21,326**	**$ 4,353**	**$ 28,218**
	Variance	$ 5,293	$ -	$ -
	Remaining Carryover	$ -	$ 28,218	$ -
2237	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ -	$ 31,521	$ 79,632
	Revenues	**$ -**	**$ 31,521**	**$ 79,632**
	Expenditures	**$ -**	**$ 31,521**	**$ 79,632**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2236	**Section 61d - CTE High Quality Degrees/Credentials**			
	Award	$ -	$ 45,000	$ -
	Revenues	**$ -**	**$ 45,000**	**$ 79,632**
	Expenditures	**$ -**	**$ 45,000**	**$ 79,632**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 79,632	$ -
2846	**Section 74b - Clean Bus Energy**			
	Award	$ -	$ -	$ -
	Revenues	**$ -**	**$ -**	**$ 250,000**
	Expenditures	**$ -**	**$ -**	**$ 250,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 250,000	$ -
2257	**Section 31n6 - Mental Health and Supports Services**			
	Award	$ -	$ 400,000	$ 294,800
	Revenues	**$ -**	**$ 163,856**	**$ 294,800**
	Expenditures	**$ -**	**$ 163,856**	**$ 294,800**

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2026-27 Proposed Budget

#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 236,144	$ -
2494	**Section 31aa - Mental Health**			
	Award	$ 429,632	$ 129,868	$ -
	Revenues	**$ 429,632**	**$ 129,868**	**$ -**
	Expenditures	**$ 726,576**	**$ 129,868**	**$ -**
	Variance	$ (296,944)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2495	**Section 31aa - Mental Health**			
	Award	$ -	$ 429,632	$ -
	Revenues	**$ -**	**$ 429,632**	**$ -**
	Expenditures	**$ -**	**$ 429,632**	**$ -**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
2496	**Section 31aa - Mental Health**			
	Award	$ -	$ 548,380	$ -
	Revenues	**$ -**	**$ 111,000**	**$ -**
	Expenditures	**$ 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**	**$ 131,253**
	Expenditures	**$ 93**	**$ 181,252**	**$ 131,253**
	Variance	$ (93)	$ -	$ -
	Remaining Carryover	$ -	$ 131,253	$ -
2834	**Section 67f - FAFSA Completion Challenge**			
	Award	$ -	$ 7,758	$ -
	Revenues	**$ -**	**$ 7,758**	**$ 2,758**
	Expenditures	**$ 8,442**	**$ 7,758**	**$ 2,758**
	Variance	$ (8,442)	$ -	$ -
	Remaining Carryover	$ -	$ 2,758	$ -
2884	**Section 99g - Feminine Hygiene Product Pilot**			
	Award	$ -	$ 35,414	$ -
	Revenues	**$ -**	**$ 35,414**	**$ 35,414**
	Expenditures	**$ -**	**$ 35,414**	**$ 35,414**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 35,414	$ -
2904	**Section 23g - MI Kids Back On Track**			
	Award	$ -	$ 481,387	$ -
	Revenues	**$ -**	**$ 481,387**	**$ 215,985**

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2026-27 Proposed Budget

#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Expenditures	**$ 76,325**	**$ 481,387**	**$ 215,985**
	Variance	$ (76,325)	$ -	$ -
	Remaining Carryover	$ (76,325)	$ 215,985	$ -
3066	**Section 31a - At Risk**			
	Award	$ 4,337,582	$ 8,855,789	$ 5,281,576
	Revenues	**$ 4,337,582**	**$ 6,136,872**	**$ 7,231,526**
	Expenditures	**$ 4,337,537**	**$ 6,136,872**	**$ 7,231,526**
	Variance	$ 45	$ -	$ -
	Remaining Carryover	$ -	$ 1,949,950	$ -
3076	**Section 41 - Bilingual Education**			
	Award	$ 1,182,244	$ 713,280	$ -
	Revenues	**$ 1,182,244**	**$ 713,280**	**$ 1,293,360**
	Expenditures	**$ 671,235**	**$ 713,280**	**$ 1,293,360**
	Variance	$ 511,009	$ -	$ -
	Remaining Carryover	$ -	$ 1,293,360	$ -
3076	**Section 41 - Bilingual Education**			
	Award	$ -	$ 990,825	$ 990,825
	Revenues	**$ -**	**$ 792,659**	**$ 990,825**
	Expenditures	**$ -**	**$ 792,659**	**$ 990,825**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 198,166	$ -
3140	**Section 35a9 - Summer Sch. Rdg. Program**			
	Award	$ -	$ 15,230	$ -
	Revenues	**$ -**	**$ 15,230**	**$ -**
	Expenditures	**$ 16,071**	**$ 15,230**	**$ -**
	Variance	$ (16,071)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3166	**Section 61a2 - Vocational Education Administration**			
	Award	$ -	$ 5,554	$ -
	Revenues	**$ -**	**$ 5,554**	**$ -**
	Expenditures	**$ 17,370**	**$ 5,554**	**$ -**
	Variance	$ (17,370)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3167	**Section 61a2 - Vocational Education Administration**			
	Award	$ -	$ 6,252	$ 6,252
	Revenues	**$ -**	**$ 6,252**	**$ 6,252**
	Expenditures	**$ -**	**$ 6,252**	**$ 6,252**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3316	**Section 107 - Adult Education**			
	Award	$ 379,884	$ 35,102	$ 19,039

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2026-27 Proposed Budget

#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Revenues	**$ 379,884**	**$ 35,102**	**$ 19,039**
	Expenditures	**$ 165,545**	**$ 35,102**	**$ 19,039**
	Variance	$ 214,339	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3317	**Section 107 - Adult Education**			
	Award	$ -	$ 124,923	$ 160,125
	Revenues	**$ -**	**$ 124,923**	**$ 160,125**
	Expenditures	**$ -**	**$ 124,923**	**$ 160,125**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3406	**Section 32d - GSRP**			
	Award	$ 1,899,217	$ 2,581,572	$ 529,419
	Revenues	**$ 1,899,217**	**$ 2,581,572**	**$ 529,419**
	Expenditures	**$ 2,538,395**	**$ 2,581,572**	**$ 529,419**
	Variance	$ (639,178)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3407	**Section 32d - GSRP**			
	Award	$ 31,872	$ 2,171	$ 2,581,572
	Revenues	**$ 31,872**	**$ 2,171**	**$ 2,581,572**
	Expenditures	**$ 7,455**	**$ 2,171**	**$ 2,581,572**
	Variance	$ 24,417	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3446	**Section 61a1 - Vocational Education (Added Cost)**			
	Award	$ -	$ 23,988	$ -
	Revenues	**$ -**	**$ 23,988**	**$ 48,890**
	Expenditures	**$ 28,317**	**$ 23,988**	**$ 48,890**
	Variance	$ (28,317)	$ -	$ -
	Remaining Carryover	$ -	$ 48,890	$ -
3447	**Section 61a1 - Vocational Education (Added Cost)**			
	Award	$ -	$ 24,634	$ 53,305
	Revenues	**$ -**	**$ 24,634**	**$ 53,305**
	Expenditures	**$ -**	**$ 24,634**	**$ 53,305**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3495	**Section 99h - First Robotics (match $4,126.00)**			
	Award	$ 12,742	$ 605	$ -
	Revenues	**$ 12,742**	**$ 605**	**$ -**
	Expenditures	**$ 12,742**	**$ 605**	**$ -**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3497	**Section 99h - First Robotics (match $4,126.00)**			

School District of the City of Pontiac
Grant Budgets Summary by Grant Program Number
FY2026-27 Proposed Budget

#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Award	$ -	$ 9,972	$ 12,747
	Revenues	**$ -**	**$ 9,972**	**$ 12,747**
	Expenditures	**$ -**	**$ 9,972**	**$ 12,747**
	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	$ 60,101	$ -
	Revenues	**$ 73,186**	**$ 60,101**	**$ -**
	Expenditures	**$ 230,292**	**$ 60,101**	**$ -**
	Variance	$ (157,106)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
3866	**Michigan Arts and Culture Council - ITA**			
	Award	$ -	$ -	$ 16,000
	Revenues	**$ -**	**$ -**	**$ 16,000**
	Expenditures	**$ -**	**$ -**	**$ 16,000**
	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	$ -	$ -
	Revenues	**$ 15,434,642**	**$ -**	**$ -**
	Expenditures	**$ 12,545,217**	**$ -**	**$ -**
	Variance	$ 2,889,425	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
4453	**Section 27b - Grow Your Own**			
	Award	$ -	$ 545,003	$ 363,102
	Revenues	**$ -**	**$ 537,188**	**$ 363,102**
	Expenditures	**$ 272,824**	**$ 459,503**	**$ 363,102**
	Variance	$ (272,824)	$ 77,685	$ -
	Remaining Carryover	$ -	$ 85,500	$ -
6016	**Title I - Improving Basic Programs and Regional Assistance**			
	Award	$ 6,015,814	$ 498,578	$ 69,866
	Revenues	**$ 6,015,814**	**$ 498,578**	**$ 69,866**
	Expenditures	**$ 4,243,178**	**$ 498,578**	**$ 69,866**
	Variance	$ 1,772,636	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
6017	**Title I - Improving Basic Programs and Regional Assistance**			
	Award	$ -	$ 9,985,767	$ 7,828,293
	Revenues	**$ -**	**$ 6,963,427**	**$ 7,828,293**
	Expenditures	**$ -**	**$ 6,963,427**	**$ 7,828,293**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 3,022,340	$ -
6846	**Title III - English Language Learners and Immigrant**			
	Award	$ 173,988	$ 23,557	$ 122,195
	Revenues	**$ 173,988**	**$ 23,557**	**$ 122,195**
	Expenditures	**$ 122,076**	**$ 23,557**	**$ 122,195**
	Variance	$ 51,912	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
6847	**Title III - English Language Learners and Immigrant**			
	Award	$ 94,078	$ 136,937	$ 215,000
	Revenues	**$ 94,078**	**$ 136,937**	**$ 215,000**
	Expenditures	**$ 94,078**	**$ 136,937**	**$ 215,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7447	**ROTC Language and Culture Training**			
	Award	$ 4,121	$ 39,589	$ 55,000
	Revenues	**$ 4,121**	**$ 39,589**	**$ 55,000**
	Expenditures	**$ 4,121**	**$ 39,589**	**$ 55,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7536	**Title IV - Student Support & Acad Enrichment**			
	Award	$ 691,234	$ 41,578	$ 118,525
	Revenues	**$ 691,234**	**$ 41,578**	**$ 118,525**
	Expenditures	**$ 612,109**	**$ 41,578**	**$ 118,525**
	Variance	$ 79,125	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
7537	**Title IV - Student Support & Acad Enrichment**			
	Award	$ -	$ 537,625	$ 514,005
	Revenues	**$ -**	**$ 537,625**	**$ 514,005**
	Expenditures	**$ -**	**$ 537,625**	**$ 514,005**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7631	**Michigan Comprehensive Literacy State Development**			
	Award	$ 465,129	$ 875,896	$ -
	Revenues	**$ 465,129**	**$ 1,425,614**	**$ -**
	Expenditures	**$ 487,327**	**$ 875,896**	**$ -**
	Variance	$ (22,198)	$ 549,718	$ -
	Remaining Carryover	$ -	$ -	$ -
7646	**Title II - Teacher/Principal Training/Recruitment**			
	Award	$ 764,946	$ 186,162	$ 632,453
	Revenues	**$ 764,946**	**$ 186,162**	**$ 632,453**
	Expenditures	**$ 679,157**	**$ 186,162**	**$ 632,453**
	Variance	$ 85,789	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
7647	**Title II - Teacher/Principal Training/Recruitment**			
	Award	$ -	$ 1,092,018	$ 670,992
	Revenues	**$ -**	**$ 942,532**	**$ 670,992**
	Expenditures	**$ -**	**$ 942,532**	**$ 670,992**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 149,486	$ -
7760	**21st Century Community Learning Centers - N**			
	Award	$ -	$ 558,962	$ 589,256
	Revenues	**$ -**	**$ 324,242**	**$ 589,256**
	Expenditures	**$ 449,638**	**$ 324,242**	**$ 589,256**
	Variance	$ (449,638)	$ -	$ -
	Remaining Carryover	$ -	$ 234,720	$ -
7761	**21st Century Community Learning Centers - O**			
	Award	$ 1,162,300	$ 752,684	$ 767,342
	Revenues	**$ 1,162,300**	**$ 413,645**	**$ 767,342**
	Expenditures	**$ 592,116**	**$ 413,645**	**$ 767,342**
	Variance	$ 570,184	$ -	$ -
	Remaining Carryover	$ -	$ 339,039	$ -
8884	**EPA Clean School Bus (not the rebate)**			
	Award	$ 9,179,316	$ 5,925,000	$ -
	Revenues	**$ 9,179,316**	**$ 5,925,000**	**$ -**
	Expenditures	**$ -**	**$ 5,925,000**	**$ -**
	Variance	$ 9,179,316	$ -	$ -

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Remaining Carryover	$ 9,179,316	$ -	$ -
9113	**Coats for Kids - PHS and ALC**			
	Award	$ 4,000	$ 7,457	$ -
	Revenues	**$ 4,000**	**$ 7,457**	**$ -**
	Expenditures	**$ 4,659**	**$ 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**	**$ 1,500**
	Expenditures	**$ -**	**$ 3,000**	**$ 1,500**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 1,500	$ -
9121	**United Way Parent Engagement - PHS**			
	Award	$ -	$ 54	$ -
	Revenues	**$ -**	**$ 54**	**$ -**
	Expenditures	**$ 2,508**	**$ 54**	**$ -**
	Variance	$ (2,508)	$ -	$ -
	Remaining Carryover	$ (2,508)	$ -	$ -
9122	**Dicks Sporting Goods - PMS**			
	Award	$ -	$ 710	$ -
	Revenues	**$ -**	**$ 710**	**$ 161**
	Expenditures	**$ 4,290**	**$ 710**	**$ 161**
	Variance	$ (4,290)	$ -	$ -
	Remaining Carryover	$ (4,290)	$ 161	$ -
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	$ -	$ 3	$ -
	Revenues	**$ -**	**$ 3**	**$ -**
	Expenditures	**$ 497**	**$ 3**	**$ -**

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Variance	$ (497)	$ -	$ -
	Remaining Carryover	$ (497)	$ -	$ -
9127	**NFL Foundation Digital Devide - SPED**			
	Award	$ -	$ 21,131	$ -
	Revenues	**$ -**	**$ 21,131**	**$ 21,131**
	Expenditures	**$ -**	**$ 21,131**	**$ 21,131**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 21,131	$ -
9128	**Ballmer Group - CTE**			
	Award	$ -	$ 289,508	$ -
	Revenues	**$ -**	**$ 289,508**	**$ 81,739**
	Expenditures	**$ 503,087**	**$ 289,508**	**$ 81,739**
	Variance	$ (503,087)	$ -	$ -
	Remaining Carryover	$ -	$ 81,739	$ -
9130	**Waterford Fire Dept - SPED**			
	Award	$ -	$ 905	$ -
	Revenues	**$ -**	**$ 905**	**$ -**
	Expenditures	**$ -**	**$ 905**	**$ -**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9132	**MSU Extension Garden Program - PMS**			
	Award	$ -	$ 500	$ -
	Revenues	**$ -**	**$ 500**	**$ 184**
	Expenditures	**$ -**	**$ 500**	**$ 184**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ (184)
9133	**ITA Initiatives - ITA**			
	Award	$ 20,000	$ 7,125	$ -
	Revenues	**$ 20,000**	**$ 7,125**	**$ -**
	Expenditures	**$ 27,418**	**$ 7,125**	**$ -**
	Variance	$ (7,418)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9134	**United Way Community Schools - HER**			
	Award	$ 99,077	$ 62,731	$ -
	Revenues	**$ 99,077**	**$ 62,731**	**$ -**
	Expenditures	**$ 45,275**	**$ 62,731**	**$ -**
	Variance	$ 53,802	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9142	**Forvia - CTE**			
	Award	$ -	$ 15,384	$ -
	Revenues	**$ -**	**$ 15,384**	**$ 7,972**

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Expenditures	**$ 9,299**	**$ 15,384**	**$ 7,972**
	Variance	$ (9,299)	$ -	$ -
	Remaining Carryover	$ -	$ 7,972	$ -
9143	**Rethink Your Drink - WHI**			
	Award	$ -	$ 955	$ -
	Revenues	**$ -**	**$ 955**	**$ 955**
	Expenditures	**$ 2,243**	**$ 955**	**$ 955**
	Variance	$ (2,243)	$ -	$ -
	Remaining Carryover	$ (2,243)	$ 955	$ -
9144	**Citadel AP - CTE**			
	Award	$ 5,000	$ 4,275	$ -
	Revenues	**$ 5,000**	**$ 4,275**	**$ 4,275**
	Expenditures	**$ 1,100**	**$ 4,275**	**$ 4,275**
	Variance	$ 3,900	$ -	$ -
	Remaining Carryover	$ 3,900	$ 4,275	$ -
9147	**OU CTE Early Childhood Education (Spencer)**			
	Award	$ -	$ 66,440	$ -
	Revenues	**$ -**	**$ 66,440**	**$ 31,445**
	Expenditures	**$ 25,829**	**$ 66,440**	**$ 31,445**
	Variance	$ (25,829)	$ -	$ -
	Remaining Carryover	$ (25,829)	$ 31,445	$ -
9154	**Balmer - Summer Discovery HER**			
	Award	$ -	$ -	$ 298,250
	Revenues	**$ -**	**$ -**	**$ 298,250**
	Expenditures	**$ -**	**$ -**	**$ 298,250**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9152	**SME PRIME - Sustainability - CTE**			
	Award	$ -	$ 10,000	$ -
	Revenues	**$ -**	**$ 10,000**	**$ 7,045**
	Expenditures	**$ -**	**$ 10,000**	**$ 7,045**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 7,045	$ -
9153	**Detroit Regional Chamber - health care pathways (CTE)**			
	Award	$ -	$ 5,000	$ -
	Revenues	**$ -**	**$ 5,000**	**$ 4,152**
	Expenditures	**$ -**	**$ 5,000**	**$ 4,152**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ 4,152	$ -
9237	**K-12 Career Readiness - CTE**			
	Award	$ 36,563	$ 89,746	$ 89,746

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Revenues	**$ 36,563**	**$ 89,746**	**$ 89,746**
	Expenditures	**$ 100,734**	**$ 89,746**	**$ 89,746**
	Variance	$ (64,171)	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
9155	**UWM - Courtyard Redesign**			
	Award	$ 620	$ 479	$ -
	Revenues	**$ -**	**$ 479**	**$ 18,770**
	Expenditures	**$ 1,289**	**$ 479**	**$ 18,770**
	Variance	$ (1,289)	$ -	$ -
	Remaining Carryover	$ -	$ 18,770	$ -
FUND 130				
8015	**IDEA Flowthrough**			
	Award	$ 73,994	$ 73,994	$ -
	Revenues	**$ 103,690**	**$ 103,690**	**$ -**
	Expenditures	**$ 73,994**	**$ 73,994**	**$ -**
	Variance	$ 29,696	$ 29,696	$ -
	Remaining Carryover	$ -	$ -	$ -
8017	**IDEA Flowthrough**			
	Award	$ 1,142,365	$ 1,142,365	$ 1,083,835
	Revenues	**$ 1,142,365**	**$ 1,142,365**	**$ 1,083,835**
	Expenditures	**$ 1,142,365**	**$ 1,142,365**	**$ 1,083,835**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
8057	**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	$ -	$ -	$ -
9015	**IDEA Proportionate Share**			
	Award	$ 196	$ 196	$ 6,000
	Revenues	**$ 196**	**$ 196**	**$ 6,000**
	Expenditures	**$ 196**	**$ 196**	**$ 6,000**
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -
FUND 250				
3066	**Section 31a - At Risk (breakfast requirement)**			
	Award	$ 5,000	$ 5,000	$ 100
	Revenues	**$ 5,000**	**$ 5,000**	**$ 100**
	Expenditures	**$ 5,000**	**$ 5,000**	**$ 100**

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#	GRANT NAME	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget
	Variance	$ -	$ -	$ -
	Remaining Carryover	$ -	$ -	$ -

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	125	0000	2136	012	0045	51630000	Salaries	91,206.00
120	125	0000	2136	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	90,106.00
120	125	0000	2136	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	59,072.00
120	212	0000	2136	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	48,328.00
120	281	0000	2136	045	0045	53450000	Purchased Services	2,592.00
120	283	0000	2136	045	0045	51790000	Salaries	75,000.00
120	283	0000	2136	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,000.00
120	283	0000	2136	071	0045	51790000	Salaries	92,000.00
120	127	0000	2237	071	0045	55110000	Supplies	79,632.00
120	119	0000	3067	045	0045	51920000	Salaries	198,720.00
120	119	0000	3067	045	0045	51960000	Salaries	81,600.00
120	119	0000	3067	045	0045	53190000	Purchased Services	200,000.00
120	119	0000	3067	045	0045	53190000	Purchased Services	200,000.00
120	119	0000	3067	045	0045	53450000	Purchased Services	15,000.00
120	119	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	102,997.00
120	119	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	42,294.00
120	125	0000	3067	001	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	002	0045	51632000	Salaries	120,060.00
120	125	0000	3067	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00
120	125	0000	3067	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	62,228.00
120	125	0000	3067	002	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	002	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	012	0045	51632000	Salaries	60,030.00
120	125	0000	3067	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	125	0000	3067	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	31,114.00
120	125	0000	3067	012	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	019	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	020	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	029	0045	51632000	Salaries	60,030.00
120	125	0000	3067	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	125	0000	3067	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	31,114.00
120	125	0000	3067	029	0045	53450000	Purchased Services	2,079.00
120	125	0000	3067	045	0045	51920000	Salaries	433,125.00
120	125	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	224,489.00
120	125	0000	3067	050	0045	53111000	Purchased Services	93,400.00
120	125	0000	3067	054	0045	51632000	Salaries	180,090.00
120	125	0000	3067	054	0045	51632000	Salaries	144,072.00
120	125	0000	3067	054	0045	51632000	Salaries	120,060.00
120	125	0000	3067	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	71,274.00
120	125	0000	3067	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	142,548.00
120	125	0000	3067	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	93,341.00
120	125	0000	3067	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	74,673.00
120	125	0000	3067	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	62,228.00
120	125	0000	3067	054	0045	53111000	Purchased Services	3,000.00
120	125	0000	3067	057	0045	53111000	Purchased Services	16,000.00
120	125	0000	3067	071	0045	53111000	Purchased Services	3,000.00
120	125	0000	3067	072	0045	53450000	Purchased Services	7,800.00
120	125	0000	3067	072	0045	53450000	Purchased Services	5,723.00
120	216	0000	3067	002	0045	51440000	Salaries	100,000.00
120	216	0000	3067	002	0045	51440000	Salaries	140,000.00
120	216	0000	3067	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2026-27 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx		
120	216	0000	3067	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00
120	216	0000	3067	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	51,830.00
120	216	0000	3067	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	72,562.00
120	216	0000	3067	045	0045	51960000	Salaries	17,280.00
120	216	0000	3067	045	0045	51960000	Salaries	15,360.00
120	216	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	8,957.00
120	216	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,962.00
120	216	0000	3067	045	0045	53450000	Purchased Services	31,332.00
120	221	0000	3067	045	0045	51250000	Salaries	168,614.00
120	221	0000	3067	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00
120	221	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	87,393.00
120	221	0000	3067	045	0045	53120000	Purchased Services	55,000.00
120	227	0000	3067	071	0045	53450000	Purchased Services	14,000.00
120	266	0000	3067	045	0045	51660000	Salaries	940,032.00
120	266	0000	3067	045	0045	51660000	Salaries	79,920.00
120	266	0000	3067	045	0045	51960000	Salaries	37,888.00
120	266	0000	3067	045	0045	53190000	Purchased Services	45,598.00
120	266	0000	3067	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	570,192.00
120	266	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	19,638.00
120	266	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	487,219.00
120	266	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	41,423.00
120	271	0000	3067	045	0045	53310000	Purchased Services	196,205.00
120	271	0000	3067	045	0045	53310000	Purchased Services	169,184.00
120	271	0000	3067	089	0045	53310000	Purchased Services	400,000.00
120	331	0000	3067	012	0045	51291000	Salaries	55,000.00
120	331	0000	3067	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	331	0000	3067	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	28,507.00
120	331	0000	3067	045	0045	51291000	Salaries	110,000.00
120	331	0000	3067	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00
120	331	0000	3067	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	57,013.00
120	331	0000	3067	045	0045	55990000	Supplies	10,000.00
120	361	0000	3067	089	0045	55990000	Supplies	10,000.00
120	125	0000	3076	045	0045	55990000	Supplies	70,122.00
120	125	0000	3076	071	0045	51630000	Salaries	80,000.00
120	125	0000	3076	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	38,345.00
120	125	0000	3077	001	0045	51632000	Salaries	106,720.00
120	125	0000	3077	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	55,313.00
120	125	0000	3077	002	0045	51632000	Salaries	81,108.00
120	125	0000	3077	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	42,039.00
120	125	0000	3077	019	0045	51632000	Salaries	81,108.00
120	125	0000	3077	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	42,039.00
120	125	0000	3077	045	0045	55110000	Supplies	87,669.00
120	125	0000	3077	071	0045	51632000	Salaries	20,277.00
120	125	0000	3077	071	0045	51632000	Salaries	196,098.00
120	125	0000	3077	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	166,306.00
120	125	0000	3077	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	10,510.00
120	125	0000	3077	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	101,638.00
120	221	0500	3167	071	0045	53220000	Purchased Services	6,252.00
120	131	0000	3316	073	0045	53450000	Purchased Services	7,470.00
120	132	0000	3316	073	0045	53450000	Purchased Services	3,735.00
120	132	0000	3316	073	0045	53450000	Purchased Services	2,861.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	221	0000	3316	073	0045	53220000	Purchased Services	1,809.00
120	226	0000	3316	073	0045	55910000	Supplies	330.00
120	283	0000	3316	073	0045	53220000	Purchased Services	2,834.00
120	131	0000	3317	073	0045	51920000	Salaries	8,093.00
120	131	0000	3317	073	0045	51920000	Salaries	8,093.00
120	131	0000	3317	073	0045	51960000	Salaries	4,499.00
120	131	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,195.00
120	131	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,195.00
120	131	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,332.00
120	131	0000	3317	073	0045	53450000	Purchased Services	2,400.00
120	131	0000	3317	073	0045	55110000	Supplies	1,000.00
120	132	0000	3317	073	0045	51920000	Salaries	8,093.00
120	132	0000	3317	073	0045	51920000	Salaries	8,093.00
120	132	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,195.00
120	132	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,195.00
120	132	0000	3317	073	0045	55110000	Supplies	1,000.00
120	212	0000	3317	073	0045	51920000	Salaries	8,093.00
120	212	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,195.00
120	221	0000	3317	073	0045	57410000	Dues	-
120	226	0000	3317	073	0045	51910000	Salaries	26,460.00
120	226	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	13,751.00
120	226	0000	3317	073	0045	55910000	Supplies	670.00
120	249	0000	3317	073	0045	55910000	Supplies	600.00
120	266	0000	3317	073	0045	51920000	Salaries	11,297.00
120	266	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,855.00
120	271	0000	3317	073	0045	53310000	Purchased Services	2,500.00
120	282	0000	3317	073	0045	55990000	Supplies	1,000.00
120	283	0000	3317	073	0045	57410000	Dues	-
120	285	0000	3317	073	0045	51980000	Salaries	12,178.00
120	285	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	6,312.00
120	351	0000	3317	073	0045	51960000	Salaries	4,499.00
120	351	0000	3317	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,332.00
120	118	0000	3406	010	0045	51240000	Salaries	160,531.00
120	118	0000	3406	010	0045	51630000	Salaries	115,833.00
120	118	0000	3406	010	0045	51690000	Salaries	25,347.00
120	118	0000	3406	010	0045	51860000	Salaries	6,271.00
120	118	0000	3406	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	76,397.00
120	118	0000	3406	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	141,840.00
120	118	0000	3406	010	0045	52920000	Benefits (Fringes, Insurance, Cash In Lieu)	3,200.00
120	118	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	143,540.00
120	118	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	34,408.00
120	118	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	6,782.00
120	118	0000	3407	010	0045	51240000	Salaries	511,616.00
120	118	0000	3407	010	0045	51630000	Salaries	276,943.00
120	118	0000	3407	010	0045	51690000	Salaries	66,387.00
120	118	0000	3407	010	0045	51860000	Salaries	13,086.00
120	118	0000	3407	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	398,803.00
120	118	0000	3407	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	298,727.00
120	118	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	265,171.00
120	118	0000	3407	010	0340	53110000	Purchased Services	18,750.00
120	118	0000	3407	010	0340	53111000	Purchased Services	1,000.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	118	0000	3407	010	0340	53210000	Purchased Services	2,000.00
120	118	0000	3407	010	0340	54910000	Purchased Services	2,000.00
120	118	0000	3407	010	0340	55110000	Supplies	10,000.00
120	118	0000	3407	010	0340	55111000	Supplies	10,000.00
120	118	0000	3407	010	0340	55112000	Supplies	10,000.00
120	221	0000	3407	010	0340	53190000	Purchased Services	1,000.00
120	221	0000	3407	010	0340	53220000	Purchased Services	1,000.00
120	221	0000	3407	010	0340	53221000	Purchased Services	15,000.00
120	221	0000	3407	010	0340	55990000	Supplies	1,000.00
120	221	0000	3407	010	0340	57410000	Dues	2,400.00
120	225	0000	3407	010	0340	53450000	Purchased Services	510.00
120	226	0000	3407	010	0045	51160000	Salaries	77,077.00
120	226	0000	3407	010	0045	51620000	Salaries	23,444.00
120	226	0000	3407	010	0045	51810000	Salaries	2,250.00
120	226	0000	3407	010	0045	51880000	Salaries	2,530.00
120	226	0000	3407	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	16,674.00
120	226	0000	3407	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	11,789.00
120	226	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	39,950.00
120	226	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	12,152.00
120	226	0000	3407	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,479.00
120	226	0000	3407	010	0340	55910000	Supplies	2,000.00
120	257	0000	3407	010	0340	53610000	Purchased Services	1,500.00
120	271	0000	3407	010	0340	53310000	Purchased Services	3,000.00
120	283	0000	3407	010	0340	53110000	Purchased Services	3,142.00
120	283	0000	3407	010	0340	53140000	Purchased Services	1,000.00
120	311	0000	3407	010	0340	53190000	Purchased Services	1,000.00
120	311	0000	3407	010	0340	55990000	Supplies	1,000.00
120	271	0099	3407	010	0340	53310000	Purchased Services	290,462.00
120	127	0519	3447	071	0045	55110000	Supplies	8,885.00
120	127	0580	3447	071	0045	53310000	Purchased Services	8,884.00
120	127	0593	3447	071	0045	53450000	Purchased Services	8,884.00
120	127	0594	3447	071	0045	53220000	Purchased Services	8,884.00
120	127	0594	3447	071	0045	53450000	Purchased Services	8,884.00
120	127	0595	3447	071	0045	53450000	Purchased Services	8,884.00
120	125	0000	3497	057	0045	51920000	Salaries	3,000.00
120	125	0000	3497	057	0045	53220000	Purchased Services	6,972.00
120	271	0000	3497	057	0045	53310000	Purchased Services	2,775.00
120	111	0000	6017	001	0045	51240000	Salaries	68,000.00
120	111	0000	6017	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	111	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	35,245.00
120	111	0000	6017	001	0045	53450000	Purchased Services	7,712.00
120	111	0000	6017	012	0045	51240000	Salaries	80,000.00
120	111	0000	6017	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	111	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	41,464.00
120	111	0000	6017	012	0045	53450000	Purchased Services	13,255.00
120	111	0000	6017	019	0045	51240000	Salaries	80,000.00
120	111	0000	6017	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00
120	111	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	41,464.00
120	111	0000	6017	019	0045	53450000	Purchased Services	13,255.00
120	111	0000	6017	020	0045	51240000	Salaries	68,000.00
120	111	0000	6017	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	23,758.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	111	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	35,245.00
120	111	0000	6017	020	0045	53450000	Purchased Services	13,255.00
120	111	0000	6017	029	0045	51240000	Salaries	105,000.00
120	111	0000	6017	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	35,637.00
120	111	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	54,422.00
120	111	0000	6017	029	0045	53450000	Purchased Services	19,168.00
120	112	0000	6017	054	0045	53450000	Purchased Services	22,410.00
120	113	0000	6017	071	0045	53450000	Purchased Services	18,780.00
120	119	0000	6017	045	0045	51920000	Salaries	298,080.00
120	119	0000	6017	045	0045	51960000	Salaries	122,400.00
120	119	0000	6017	045	0045	53450000	Purchased Services	15,000.00
120	119	0000	6017	045	0045	55990000	Supplies	245,130.00
120	119	0000	6017	045	0045	55990000	Supplies	700,000.00
120	119	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	154,495.00
120	119	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	63,440.00
120	125	0000	6017	001	0045	53110000	Purchased Services	6,500.00
120	125	0000	6017	001	0045	53111000	Purchased Services	171,680.00
120	125	0000	6017	012	0045	53110000	Purchased Services	6,500.00
120	125	0000	6017	012	0045	53111000	Purchased Services	171,680.00
120	125	0000	6017	019	0045	53110000	Purchased Services	6,500.00
120	125	0000	6017	019	0045	53111000	Purchased Services	171,680.00
120	125	0000	6017	020	0045	53110000	Purchased Services	6,500.00
120	125	0000	6017	020	0045	53111000	Purchased Services	171,680.00
120	125	0000	6017	029	0045	53110000	Purchased Services	9,750.00
120	125	0000	6017	029	0045	53111000	Purchased Services	171,680.00
120	125	0000	6017	054	0045	51240000	Salaries	183,000.00
120	125	0000	6017	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	71,274.00
120	125	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	94,849.00
120	125	0000	6017	054	0045	53110000	Purchased Services	19,500.00
120	125	0000	6017	071	0045	51240000	Salaries	183,000.00
120	125	0000	6017	071	0045	51240000	Salaries	122,000.00
120	125	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	71,274.00
120	125	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	47,516.00
120	125	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	94,849.00
120	125	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	63,233.00
120	125	0000	6017	071	0045	53110000	Purchased Services	19,496.00
120	125	0000	6017	071	0045	53110000	Purchased Services	13,000.00
120	125	0000	6017	071	0045	53450000	Purchased Services	16,723.00
120	212	0000	6017	071	0045	51220000	Salaries	62,000.00
120	212	0000	6017	071	0045	51632000	Salaries	32,683.00
120	212	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	212	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	212	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	16,940.00
120	212	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	32,135.00
120	216	0000	6017	001	0045	51440000	Salaries	71,000.00
120	216	0000	6017	001	0045	51441000	Salaries	51,000.00
120	216	0000	6017	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	26,434.00
120	216	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	001	0045	55990000	Supplies	7,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	216	0000	6017	012	0045	51440000	Salaries	71,000.00
120	216	0000	6017	012	0045	51441000	Salaries	51,000.00
120	216	0000	6017	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	26,434.00
120	216	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	012	0045	55990000	Supplies	7,000.00
120	216	0000	6017	019	0045	51440000	Salaries	71,000.00
120	216	0000	6017	019	0045	51441000	Salaries	51,000.00
120	216	0000	6017	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	26,434.00
120	216	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	019	0045	55990000	Supplies	7,000.00
120	216	0000	6017	020	0045	51440000	Salaries	71,000.00
120	216	0000	6017	020	0045	51441000	Salaries	51,000.00
120	216	0000	6017	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	26,434.00
120	216	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	020	0045	55990000	Supplies	7,000.00
120	216	0000	6017	029	0045	51440000	Salaries	71,000.00
120	216	0000	6017	029	0045	51441000	Salaries	51,000.00
120	216	0000	6017	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	26,434.00
120	216	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	029	0045	55990000	Supplies	7,000.00
120	216	0000	6017	045	0045	51960000	Salaries	25,920.00
120	216	0000	6017	045	0045	51960000	Salaries	23,040.00
120	216	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	13,435.00
120	216	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	11,942.00
120	216	0000	6017	054	0045	51440000	Salaries	71,000.00
120	216	0000	6017	054	0045	51441000	Salaries	102,000.00
120	216	0000	6017	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	37,556.00
120	216	0000	6017	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	52,867.00
120	216	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	054	0045	55990000	Supplies	7,000.00
120	216	0000	6017	071	0045	51440000	Salaries	71,000.00
120	216	0000	6017	071	0045	51441000	Salaries	108,000.00
120	216	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	37,556.00
120	216	0000	6017	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	18,778.00
120	216	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	55,977.00
120	216	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	36,800.00
120	216	0000	6017	071	0045	55990000	Supplies	7,000.00
120	221	0000	6017	001	0045	51940000	Salaries	10,500.00
120	221	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	012	0045	51940000	Salaries	10,500.00
120	221	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	019	0045	51940000	Salaries	10,500.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	221	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	020	0045	51940000	Salaries	10,500.00
120	221	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	029	0045	51940000	Salaries	10,500.00
120	221	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	045	0045	53120000	Purchased Services	82,500.00
120	221	0000	6017	054	0045	51940000	Salaries	10,500.00
120	221	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	221	0000	6017	071	0045	51940000	Salaries	10,500.00
120	221	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,443.00
120	226	0000	6017	045	0045	5198000	Salaries	30,720.00
120	226	0000	6017	045	0045	51910000	Salaries	62,400.00
120	226	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	32,342.00
120	226	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	15,923.00
120	227	0000	6017	001	0045	53450000	Purchased Services	2,365.00
120	227	0000	6017	012	0045	53450000	Purchased Services	3,961.00
120	227	0000	6017	019	0045	53450000	Purchased Services	3,961.00
120	227	0000	6017	020	0045	53450000	Purchased Services	3,961.00
120	227	0000	6017	029	0045	53450000	Purchased Services	5,628.00
120	227	0000	6017	054	0045	53450000	Purchased Services	6,631.00
120	227	0000	6017	071	0045	53450000	Purchased Services	2,168.00
120	227	0000	6017	071	0045	53450000	Purchased Services	11,388.00
120	266	0000	6017	045	0045	51960000	Salaries	56,832.00
120	266	0000	6017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	29,457.00
120	271	0000	6017	045	0045	53310000	Purchased Services	300,000.00
120	281	0000	6017	045	0045	53450000	Purchased Services	-
120	331	0000	6017	001	0045	51920000	Salaries	2,500.00
120	331	0000	6017	001	0045	51962000	Salaries	216.00
120	331	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	-
120	331	0000	6017	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	001	0045	55990000	Supplies	4,778.00
120	331	0000	6017	012	0045	53190000	Purchased Services	2,500.00
120	331	0000	6017	012	0045	51962000	Salaries	216.00
120	331	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	-
120	331	0000	6017	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	012	0045	55990000	Supplies	4,778.00
120	331	0000	6017	019	0045	51920000	Salaries	2,500.00
120	331	0000	6017	019	0045	51962000	Salaries	216.00
120	331	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	-
120	331	0000	6017	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	019	0045	55990000	Supplies	4,778.00
120	331	0000	6017	020	0045	51920000	Salaries	2,500.00
120	331	0000	6017	020	0045	51962000	Salaries	216.00
120	331	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,296.00
120	331	0000	6017	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	020	0045	55990000	Supplies	3,482.00
120	331	0000	6017	029	0045	51920000	Salaries	2,500.00
120	331	0000	6017	029	0045	51962000	Salaries	216.00
120	331	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,296.00
120	331	0000	6017	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	029	0045	55990000	Supplies	3,482.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	331	0000	6017	045	0045	55990000	Supplies	5,915.00
120	331	0000	6017	054	0045	51920000	Salaries	2,500.00
120	331	0000	6017	054	0045	51962000	Salaries	216.00
120	331	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,296.00
120	331	0000	6017	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	054	0045	55990000	Supplies	3,482.00
120	331	0000	6017	071	0045	51920000	Salaries	2,500.00
120	331	0000	6017	071	0045	51962000	Salaries	216.00
120	331	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,296.00
120	331	0000	6017	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	112.00
120	331	0000	6017	071	0045	55990000	Supplies	3,482.00
120	361	0000	6017	045	0045	55990000	Supplies	18,800.00
120	612	0000	6017	045	0045	59990000	Indirect Cost	583,032.00
120	125	0000	6847	045	0045	559900000	Supplies	10,656.00
120	125	0000	6847	049	0045	51632000	Salaries	42,688.00
120	125	0000	6847	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	22,126.00
120	125	0000	6847	054	0045	51632000	Salaries	64,032.00
120	125	0000	6847	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	33,188.00
120	612	0000	6847	045	0045	59990000	Indirect Cost	2,310.00
120	125	0099	6847	045	0045	55110000	Supplies	40,000.00
120	127	0519	7447	071	0045	51240000	Salaries	31,383.00
120	127	0519	7447	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	7,351.00
120	127	0519	7447	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	16,266.00
120	216	0000	7537	002	0045	51440000	Salaries	128,000.00
120	216	0000	7537	002	0045	51441000	Salaries	97,000.00
120	216	0000	7537	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	36,055.00
120	216	0000	7537	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	116,619.00
120	371	0000	7537	045	0045	55993000	Supplies	-
120	371	0000	7537	045	0045	55994000	Supplies	-
120	371	0000	7537	045	0045	53221000	Purchased Services	44,570.00
120	371	0000	7537	045	0045	53222000	Purchased Services	41,229.00
120	371	0000	7537	045	0045	53223000	Purchased Services	21,185.00
120	371	0000	7537	045	0045	53224000	Purchased Services	17,518.00
120	371	0000	7537	045	0045	55991000	Supplies	-
120	371	0000	7537	045	0045	55992000	Supplies	-
120	612	0000	7537	045	0045	59990000	Indirect Cost	11,829.00
120	221	0000	7647	045	0045	51250000	Salaries	172,000.00
120	221	0000	7647	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	58,730.00
120	221	0000	7647	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	89,148.00
120	221	0000	7647	045	0045	58220000	Purchased Services	126,000.00
120	371	0000	7647	045	0045	53221000	Purchased Services	55,832.00
120	371	0000	7647	045	0045	53222000	Purchased Services	51,647.00
120	371	0000	7647	045	0045	53223000	Purchased Services	26,538.00
120	371	0000	7647	045	0045	53224000	Purchased Services	21,945.00
120	612	0000	7647	045	0045	59990000	Indirect Cost	69,152.00
120	111	0000	7760	012	0045	51291000	Salaries	34,400.00
120	111	0000	7760	012	0045	51632000	Salaries	13,876.00
120	111	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	111	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	111	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	111	0000	7760	012	0776	53111000	Purchased Services	2,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	111	0000	7760	012	0776	54910000	Purchased Services	3,714.00
120	111	0000	7760	012	0776	55990000	Supplies	1,000.00
120	111	0000	7760	029	0045	51291000	Salaries	34,400.00
120	111	0000	7760	029	0045	51632000	Salaries	13,876.00
120	111	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	111	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	111	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	111	0000	7760	029	0776	53111000	Purchased Services	2,000.00
120	111	0000	7760	029	0776	54910000	Purchased Services	3,713.00
120	111	0000	7760	029	0776	55990000	Supplies	1,000.00
120	112	0000	7760	054	0045	51291000	Salaries	34,400.00
120	112	0000	7760	054	0045	51632000	Salaries	13,876.00
120	112	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	112	0000	7760	054	0776	53111000	Purchased Services	2,000.00
120	112	0000	7760	054	0776	54910000	Purchased Services	3,713.00
120	112	0000	7760	054	0776	55990000	Supplies	1,000.00
120	119	0000	7760	012	0045	51291000	Salaries	8,600.00
120	119	0000	7760	012	0045	51632000	Salaries	2,082.00
120	119	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7760	012	0776	53111000	Purchased Services	2,000.00
120	119	0000	7760	029	0045	51291000	Salaries	8,600.00
120	119	0000	7760	029	0045	51632000	Salaries	2,082.00
120	119	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7760	029	0776	53111000	Purchased Services	2,000.00
120	119	0000	7760	054	0045	51291000	Salaries	8,600.00
120	119	0000	7760	054	0045	51632000	Salaries	2,082.00
120	119	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7760	054	0776	53111000	Purchased Services	2,000.00
120	221	0000	7760	045	0776	53220000	Purchased Services	6,000.00
120	226	0000	7760	045	0045	51160000	Salaries	42,893.00
120	226	0000	7760	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	4,191.00
120	226	0000	7760	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	22,232.00
120	226	0000	7760	045	0776	53610000	Purchased Services	215.00
120	226	0000	7760	045	0776	55910000	Supplies	500.00
120	271	0000	7760	012	0776	53310000	Purchased Services	3,000.00
120	271	0000	7760	012	0776	53310000	Purchased Services	6,066.00
120	271	0000	7760	029	0776	53310000	Purchased Services	3,000.00
120	271	0000	7760	029	0776	53310000	Purchased Services	6,066.00
120	271	0000	7760	045	0776	53310000	Purchased Services	909.00
120	271	0000	7760	054	0776	53310000	Purchased Services	3,000.00
120	281	0000	7760	045	0776	53190000	Purchased Services	4,816.00
120	281	0000	7760	045	0776	53450000	Purchased Services	2,559.00
120	351	0000	7760	045	0776	53190000	Purchased Services	450.00

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx		Proposed Budget
120	612	0000	7760	045	0776	59990000	Indirect Cost	13,772.00
120	111	0000	7761	001	0045	51291000	Salaries	34,400.00
120	111	0000	7761	001	0045	51632000	Salaries	13,876.00
120	111	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	111	0000	7761	001	0776	53111000	Purchased Services	2,000.00
120	111	0000	7761	001	0776	54910000	Purchased Services	3,050.00
120	111	0000	7761	001	0776	55990000	Supplies	1,000.00
120	111	0000	7761	019	0045	51291000	Salaries	34,400.00
120	111	0000	7761	019	0045	51632000	Salaries	13,876.00
120	111	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	111	0000	7761	019	0776	53111000	Purchased Services	2,000.00
120	111	0000	7761	019	0776	54910000	Purchased Services	3,050.00
120	111	0000	7761	019	0776	55990000	Supplies	1,000.00
120	111	0000	7761	020	0045	51291000	Salaries	34,400.00
120	111	0000	7761	020	0045	51632000	Salaries	13,876.00
120	111	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	111	0000	7761	020	0776	53111000	Purchased Services	2,000.00
120	111	0000	7761	020	0776	54910000	Purchased Services	3,051.00
120	111	0000	7761	020	0776	55990000	Supplies	1,000.00
120	113	0000	7761	071	0045	51291000	Salaries	34,400.00
120	113	0000	7761	071	0045	51632000	Salaries	13,876.00
120	113	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	9,503.00
120	113	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	17,830.00
120	113	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,192.00
120	113	0000	7761	071	0776	53111000	Purchased Services	2,000.00
120	113	0000	7761	071	0776	54910000	Purchased Services	3,000.00
120	113	0000	7761	071	0776	55990000	Supplies	1,000.00
120	119	0000	7761	001	0045	51291000	Salaries	8,600.00
120	119	0000	7761	001	0045	51632000	Salaries	2,082.00
120	119	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7761	001	0776	53111000	Purchased Services	2,000.00
120	119	0000	7761	019	0045	51291000	Salaries	8,600.00
120	119	0000	7761	019	0045	51632000	Salaries	2,082.00
120	119	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7761	019	0776	53111000	Purchased Services	2,000.00
120	119	0000	7761	020	0045	51291000	Salaries	8,600.00
120	119	0000	7761	020	0045	51632000	Salaries	2,082.00
120	119	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7761	020	0776	53111000	Purchased Services	2,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	119	0000	7761	071	0045	51291000	Salaries	8,600.00
120	119	0000	7761	071	0045	51632000	Salaries	2,082.00
120	119	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	2,376.00
120	119	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,458.00
120	119	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,080.00
120	119	0000	7761	071	0776	53111000	Purchased Services	2,000.00
120	221	0000	7761	045	0776	53220000	Purchased Services	8,000.00
120	226	0000	7761	045	0045	51160000	Salaries	57,000.00
120	226	0000	7761	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	13,429.00
120	226	0000	7761	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	29,544.00
120	226	0000	7761	045	0776	53610000	Purchased Services	286.00
120	226	0000	7761	045	0776	55910000	Supplies	500.00
120	271	0000	7761	001	0776	53310000	Purchased Services	3,000.00
120	271	0000	7761	019	0776	53310000	Purchased Services	3,000.00
120	271	0000	7761	019	0776	53310000	Purchased Services	6,066.00
120	271	0000	7761	020	0776	53310000	Purchased Services	3,000.00
120	271	0000	7761	020	0776	53310000	Purchased Services	6,066.00
120	271	0000	7761	045	0776	53310000	Purchased Services	1,208.00
120	271	0000	7761	071	0776	53310000	Purchased Services	3,000.00
120	281	0000	7761	045	0776	53190000	Purchased Services	6,400.00
120	281	0000	7761	045	0776	53450000	Purchased Services	3,400.00
120	351	0000	7761	045	0776	53190000	Purchased Services	-
120	612	0000	7761	045	0776	59990000	Indirect Cost	18,362.00
120	127	0000	9237	001	0045	54910000	Purchased Services	250.00
120	127	0000	9237	001	0045	55990000	Supplies	-
120	127	0000	9237	012	0045	54910000	Purchased Services	250.00
120	127	0000	9237	012	0045	55990000	Supplies	-
120	127	0000	9237	019	0045	54910000	Purchased Services	250.00
120	127	0000	9237	019	0045	55990000	Supplies	-
120	127	0000	9237	020	0045	54910000	Purchased Services	250.00
120	127	0000	9237	020	0045	55990000	Supplies	-
120	127	0000	9237	029	0045	54910000	Purchased Services	250.00
120	127	0000	9237	029	0045	55990000	Supplies	-
120	127	0000	9237	045	0045	51620000	Salaries	7,966.00
120	127	0000	9237	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	5,634.00
120	127	0000	9237	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,129.00
120	127	0000	9237	049	0045	55990000	Supplies	-
120	127	0000	9237	054	0045	51620000	Salaries	7,966.00
120	127	0000	9237	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	5,634.00
120	127	0000	9237	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,129.00
120	127	0000	9237	054	0045	54910000	Purchased Services	250.00
120	127	0000	9237	054	0045	55990000	Supplies	-
120	127	0000	9237	057	0045	54910000	Purchased Services	5,000.00
120	127	0000	9237	071	0045	51620000	Salaries	10,621.00
120	127	0000	9237	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	7,512.00
120	127	0000	9237	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,506.00
120	127	0000	9237	071	0045	53450000	Purchased Services	9,000.00
120	127	0000	9237	071	0045	54910000	Purchased Services	500.00
120	127	0000	9237	071	0045	54910000	Purchased Services	500.00
120	127	0000	9237	071	0045	55990000	Supplies	3,000.00
120	127	0000	9237	071	0045	57410000	Dues	1,200.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	221	0000	9237	071	0045	53220000	Purchased Services	3,849.00
120	271	0000	9237	001	0045	53310000	Purchased Services	250.00
120	271	0000	9237	012	0045	53310000	Purchased Services	250.00
120	271	0000	9237	019	0045	53310000	Purchased Services	250.00
120	271	0000	9237	020	0045	53310000	Purchased Services	250.00
120	271	0000	9237	029	0045	53310000	Purchased Services	250.00
120	271	0000	9237	054	0045	53310000	Purchased Services	250.00
120	271	0000	9237	057	0045	53310000	Purchased Services	500.00
120	271	0000	9237	071	0045	53310000	Purchased Services	500.00
120	271	0000	9237	071	0045	53310000	Purchased Services	3,600.00
120	125	0000	2134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	7,226.00
120	125	0000	2134	045	0045	55990000	Supplies	27,463.00
120	212	0000	2134	071	0045	51220000	Salaries	36,248.00
120	212	0000	2134	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	48,999.00
120	125	0000	2135	012	0045	51630000	Salaries	45,603.00
120	125	0000	2135	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	69,008.00
120	212	0000	2135	071	0045	51290000	Salaries	65,000.00
120	212	0000	2135	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	53,799.00
120	283	0000	2135	045	0045	51790000	Salaries	60,000.00
120	283	0000	2135	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	3,564.00
120	127	0000	2235	071	0045	55110000	Supplies	10,441.00
120	221	0000	2235	071	0045	53220000	Purchased Services	11,228.00
120	271	0000	2235	071	0045	53310000	Purchased Services	6,549.00
120	127	0000	2236	071	0045	55110000	Supplies	79,632.00
120	213	0000	2257	029	0045	53130000	Purchased Services	65,088.00
120	213	0000	2257	045	0045	51490000	Salaries	120,000.00
120	213	0000	2257	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	109,712.00
120	111	0000	2705	045	0045	55210000	Supplies	29,000.00
120	111	0000	2705	045	0045	55990000	Supplies	14,000.00
120	221	0000	2705	045	0045	51940000	Salaries	35,896.00
120	221	0000	2705	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	18,670.00
120	221	0000	2705	045	0045	53120000	Purchased Services	28,001.00
120	221	0000	2705	045	0045	55990000	Supplies	500.00
120	221	0000	2705	045	0045	55991000	Supplies	1,186.00
120	221	0000	2705	045	0045	55992000	Supplies	4,000.00
120	271	0000	2834	071	0045	53310000	Purchased Services	2,758.00
120	271	0000	2846	045	0045	56510000	Capital Outlay	250,000.00
120	125	0000	2884	045	0045	55990000	Supplies	35,414.00
120	119	0000	2904	012	0045	51920000	Salaries	79,139.00
120	119	0000	2904	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	42,234.00
120	119	0000	2904	029	0045	54910000	Purchased Services	27,397.00
120	119	0000	2904	054	0045	54910000	Purchased Services	15,000.00
120	226	0000	2904	029	0045	51910000	Salaries	6,765.00
120	226	0000	2904	029	0045	51980000	Salaries	2,348.00
120	226	0000	2904	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,483.00
120	266	0000	2904	012	0045	51960000	Salaries	15,444.00
120	266	0000	2904	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	8,175.00
120	271	0000	2904	029	0045	53310000	Purchased Services	10,000.00
120	271	0000	2904	054	0045	53310000	Purchased Services	5,000.00
120	125	0000	3076	001	0045	51632000	Salaries	177,025.00
120	125	0000	3076	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	63,191.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	125	0000	3076	045	0045	55110000	Supplies	498,386.00
120	221	0000	3076	045	0045	51250000	Salaries	84,307.00
120	221	0000	3076	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	67,455.00
120	331	0000	3076	045	0045	51291000	Salaries	110,000.00
120	331	0000	3076	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	104,529.00
120	127	0000	3446	071	0045	55110000	Supplies	48,890.00
120	125	0000	3866	049	0045	53190000	Purchased Services	16,000.00
120	612	0000	4453	045	0045	59990000	Indirect Cost	363,102.00
120	216	0099	6016	012	0045	51920000	Salaries	875.00
120	216	0099	6016	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	475.00
120	221	0099	6016	012	0045	51940000	Salaries	37,800.00
120	221	0099	6016	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	20,520.00
120	283	0099	6016	012	0045	51940000	Salaries	1,328.00
120	283	0099	6016	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	708.00
120	283	0099	6016	071	0045	53220000	Purchased Services	8,160.00
120	125	0000	6846	045	0045	55990000	Supplies	34,158.00
120	125	0000	6846	054	0045	51632000	Salaries	13,175.00
120	125	0000	6846	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	11,502.00
120	125	0099	6846	045	0045	55110000	Supplies	62,146.00
120	612	0099	6846	045	0045	59990000	Indirect Cost	1,214.00
120	216	0000	7536	002	0045	51440000	Salaries	1,840.00
120	216	0000	7536	002	0045	51441000	Salaries	1,233.00
120	216	0000	7536	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	61,387.00
120	371	0000	7536	045	0045	53221000	Purchased Services	47,222.00
120	371	0000	7536	045	0045	53222000	Purchased Services	1,971.00
120	371	0000	7536	045	0045	53223000	Purchased Services	300.00
120	371	0000	7536	045	0045	53224000	Purchased Services	4,572.00
120	221	0000	7646	045	0045	51250000	Salaries	132,088.00
120	221	0000	7646	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	66,228.00
120	221	0000	7646	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	66,905.00
120	221	0000	7646	045	0045	58220000	Purchased Services	31,291.00
120	283	0000	7646	045	0045	51790000	Salaries	37,500.00
120	283	0000	7646	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	3,244.00
120	371	0000	7646	045	0045	53221000	Purchased Services	79,927.00
120	371	0000	7646	045	0045	53222000	Purchased Services	104,005.00
120	371	0000	7646	045	0045	53223000	Purchased Services	47,155.00
120	371	0000	7646	045	0045	53224000	Purchased Services	15,942.00
120	612	0000	7646	045	0045	59990000	Indirect Cost	48,168.00
120	111	0000	7760	012	0045	51291000	Salaries	7,442.00
120	111	0000	7760	012	0045	51632000	Salaries	2,681.00
120	111	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	685.00
120	111	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,247.00
120	111	0000	7760	029	0045	51291000	Salaries	7,442.00
120	111	0000	7760	029	0045	51632000	Salaries	2,681.00
120	111	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	685.00
120	111	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,247.00
120	112	0000	7760	054	0045	51291000	Salaries	7,442.00
120	112	0000	7760	054	0045	51632000	Salaries	2,681.00
120	112	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	685.00
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,247.00
120	119	0000	7760	012	0045	51291000	Salaries	8,600.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2026-27
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Proposed Budget
120	119	0000	7760	012	0045	51632000	Salaries	4,163.00
120	119	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	119	0000	7760	029	0045	51291000	Salaries	8,600.00
120	119	0000	7760	029	0045	51632000	Salaries	4,163.00
120	119	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	119	0000	7760	045	0776	54910000	Purchased Services	7,227.00
120	119	0000	7760	054	0045	51291000	Salaries	8,600.00
120	119	0000	7760	054	0045	51632000	Salaries	4,163.00
120	119	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	226	0000	7760	045	0045	51160000	Salaries	7,423.00
120	226	0000	7760	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	329.00
120	226	0000	7760	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	3,847.00
120	271	0000	7760	045	0776	53310000	Purchased Services	7,000.00
120	111	0000	7761	001	0045	51291000	Salaries	7,442.00
120	111	0000	7761	001	0045	51632000	Salaries	1,341.00
120	111	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	626.00
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	3,673.00
120	111	0000	7761	019	0045	51291000	Salaries	7,442.00
120	111	0000	7761	019	0045	51632000	Salaries	2,681.00
120	111	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	631.00
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,247.00
120	111	0000	7761	020	0045	51291000	Salaries	7,442.00
120	111	0000	7761	020	0045	51632000	Salaries	2,681.00
120	111	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	690.00
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,247.00
120	113	0000	7761	071	0045	51291000	Salaries	7,442.00
120	113	0000	7761	071	0045	51632000	Salaries	1,341.00
120	113	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	690.00
120	113	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	3,673.00
120	119	0000	7761	001	0045	51291000	Salaries	8,600.00
120	119	0000	7761	001	0045	51632000	Salaries	4,163.00
120	119	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	119	0000	7761	019	0045	51291000	Salaries	8,600.00
120	119	0000	7761	019	0045	51632000	Salaries	4,163.00
120	119	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	119	0000	7761	020	0045	51291000	Salaries	8,600.00
120	119	0000	7761	020	0045	51632000	Salaries	4,163.00
120	119	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	119	0000	7761	045	0776	54910000	Purchased Services	3,657.00
120	119	0000	7761	071	0045	51291000	Salaries	8,600.00
120	119	0000	7761	071	0045	51632000	Salaries	4,163.00
120	119	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	8,992.00
120	226	0000	7761	045	0045	51160000	Salaries	9,840.00
120	226	0000	7761	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	436.00
120	226	0000	7761	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	5,100.00
120	271	0000	7761	045	0776	53310000	Purchased Services	3,000.00
120	216	0000	9116	071	0045	55990000	Supplies	1,500.00
120	125	0000	9122	054	0045	55990000	Supplies	161.00
120	125	0000	9127	019	0045	55990000	Supplies	21,131.00
120	127	0524	9128	071	0045	55990000	Supplies	10,000.00
120	221	0524	9128	071	0045	53220000	Purchased Services	10,000.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
120	127	0569	9128	071	0045	55990000	Supplies	10,000.00
120	127	0573	9128	071	0045	55990000	Supplies	10,000.00
120	221	0573	9128	071	0045	53220000	Purchased Services	11,739.00
120	127	0580	9128	071	0045	55990000	Supplies	10,000.00
120	221	0580	9128	071	0045	53220000	Purchased Services	10,000.00
120	221	0595	9128	071	0045	53220000	Purchased Services	10,000.00
120	125	0000	9132	054	0045	55990000	Supplies	184.00
120	127	0519	9142	071	0045	55990000	Supplies	288.00
120	127	0580	9142	071	0045	55990000	Supplies	7,684.00
120	125	0000	9143	029	0045	55990000	Supplies	955.00
120	127	0595	9144	071	0045	55990000	Supplies	4,275.00
120	612	0000	9147	045	0045	59990000	Indirect Cost	4,151.00
120	226	0500	9147	010	0045	51150000	Salaries	4,626.00
120	226	0500	9147	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,731.00
120	226	0500	9147	071	0045	51160000	Salaries	4,912.00
120	226	0500	9147	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,879.00
120	232	0500	9147	045	0045	51110000	Salaries	7,671.00
120	232	0500	9147	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	4,475.00
120	127	0573	9152	071	0045	55990000	Supplies	5,000.00
120	271	0573	9152	071	0045	53310000	Purchased Services	2,045.00
120	127	0580	9153	071	0045	55990000	Supplies	1,000.00
120	271	0580	9153	071	0045	53310000	Purchased Services	3,152.00
120	119	0000	9154	012	0045	51920000	Salaries	64,128.00
120	119	0000	9154	012	0045	51960000	Salaries	79,104.00
120	119	0000	9154	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	71,616.00
120	119	0000	9154	012	0045	55990000	Supplies	20,905.00
120	216	0000	9154	012	0045	51960000	Salaries	4,040.00
120	216	0000	9154	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	2,020.00
120	226	0000	9154	012	0045	51910000	Salaries	16,240.00
120	226	0000	9154	012	0045	51980000	Salaries	4,480.00
120	226	0000	9154	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	10,360.00
120	266	0000	9154	012	0045	51960000	Salaries	3,644.00
120	266	0000	9154	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	1,822.00
120	271	0000	9154	012	0045	53310000	Purchased Services	24,000.00
120	612	0000	9154	012	0045	59990000	Indirect Cost	(4,109.00)
120	125	0000	9155	050	0045	55990000	Supplies	18,770.00
130	613	0000	8017	045	0801	59990000	Indirect Cost	9,818.00
130	216	0041	8017	045	0045	51440000	Salaries	176,925.00
130	216	0041	8017	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	13,270.00
130	216	0041	8017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	91,700.00
130	218	0063	8017	045	0045	51250000	Salaries	267,193.00
130	218	0063	8017	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	16,700.00
130	218	0063	8017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	138,486.00
130	226	0081	8017	045	0045	51160000	Salaries	226,707.00
130	226	0081	8017	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	25,534.00
130	226	0081	8017	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	117,502.00
130	613	0000	8057	010	0801	59990000	Indirect Cost	2,685.00
130	122	0191	8057	010	0045	51240000	Salaries	24,948.00
130	122	0191	8057	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)	3,310.00
130	122	0191	8057	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)	12,931.00
130	371	0011	9015	045	0801	53130000	Purchased Services	3,000.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2026-27 Proposed Budget
130	371	0021	9015	045	0801	53130000	Purchased Services	3,000.00
250	297	0000	3067	074	0045	55990000	Supplies	100.00

School District of the City of Pontiac

General Fund: Sub Fund 130 Special Education Budget Summary by Function

FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ -	$ -	$ -	$ -
State	5,168,939	5,615,125	6,344,255	729,130
Federal	1,136,189	1,290,125	1,133,709	(156,416)
County & Interdistrict				
Other Financing Sources	5,015,288	5,142,513	5,285,846	143,333
TOTAL REVENUE	$ 11,320,416	$ 12,047,763	$ 12,763,810	$ 716,047
EXPENDITURES				
Instructional Services				
Basic Programs	$ -	$ -	$ -	$ -
Added Needs	9,052,398	10,108,231	10,449,398	341,167
Adult & Continuing Education	-	-	-	-
Supporting Services				
Pupil Services	$ 3,280,207	$ 4,113,132	$ 4,214,786	101,654
Instructional Staff Support Services	667,694	875,459	846,212	(29,247)
General Administration	-	-	-	-
School Administration	90,003	95,840	99,065	3,225
Business Support	-	-	-	-
Operations/Maintenance & Security	88,236	92,000	95,000	3,000
Transportation	1,695,065	1,721,102	1,804,984	83,882
Central Support	40,866	1,999	-	(1,999)
Other	-	-	-	-
Community Services	$ 6,742	$ 196	$ 6,000	5,804
Capital / Building Improvements	-	-	-	-
Prior Period Adjustments	-	-	-	-
Other Financing	-	-	-	-
Fund Modifications	$ 51,649	$ 71,074	$ 12,503	$ (58,571)
TOTAL EXPENDITURES	$ 14,972,860	$ 17,079,035	$ 17,527,949	$ 448,914

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
Special Education Fund Revenues (Non-Federal Grants)											
130	000	0000	2020	000	0000	41999001	State Rev-Prior Year Adjustments	$ 536,148	$ 491,329	$ 681,738	$ 190,409
130	000	0000	2020	000	0000	44188000	Medicaid AOP	15,981			-
130	000	0000	1030	000	0000	43120000	Court Placed Children	110,463	126,119	126,119	-
130	000	0000	2020	000	0000	43120120	State Rev-Restr SpEd Grants	4,506,347	4,997,677	5,536,398	538,721
							Total State Sources	**$ 5,168,939**	**$ 5,615,125**	**$ 6,344,255**	**$ 729,130**
130	000	0000	0000	000	0000	45130120	PA18 County Special Ed Tax	$ 4,493,215	$ 4,942,513	$ 5,085,846	$ 143,333
130	000	0000	0000	000	0000	45199000	Medicaid rcvd thru ISD	522,073	200,000	200,000	-
130	000	0000	0000	000	0000	46110000	General Fund Modification	-	-	-	-
							Total Other Financing Sources	**5,015,288**	**5,142,513**	**5,285,846**	**143,333**
							TOTAL REVENUES	**10,184,227**	**10,757,638**	**11,630,101**	**872,463**
Special Education Fund Expend. (Non-Federal Grants)											
130	122	0000	0000	001	1067	51240000	SAL Teaching (Open/New/IDEA loss)	$ -	$ -	$ -	$ -
130	122	0000	0000	050	1067	53610000	Printing and Binding	193			-
130	122	0000	0000	033	1067	51290000	Spec Ed - Havenwyc	16,835	150,000	150,000	-
130	122	0000	0000	033	1067	53310000	Field Trips	(332)			-
130	122	0000	0000	033	1067	55110000	Teaching Supplies	10,755			-
130	122	0000	0000	033	1067	58210000	Tuition Payments	111,525	100,000	100,000	-
130	122	0000	0000	001	1067	52130000	Group Health and Accident	-	-	-	-
130	122	0000	0000	001	1067	52820000	MPSER-District Paid	-	-	-	-
130	122	0000	0000	001	1067	52823000	MPSER-UAAL	-	-	-	-
130	122	0000	0000	001	1067	52830000	FICA-District Paid	-	-	-	-
							Total Open Teaching Positions	$ 138,976	$ 250,000	$ 250,000	$ -
130	122	0193	0000	001	1067	51240000	SAL Teaching	$ -	$ 500	$ 500	$ -
130	122	0193	0000	001	1067	51631000	Paraprofessionals	-	130,927	137,735	6,808
130	122	0193	0000	001	1067	51860000	SAL Sub Ops/Teaching Asst	-	43,111	45,353	2,242
130	122	0193	0000	001	1067	51970000	SAL Extra Duty 6 Period	-	2,000	2,000	-
130	122	0193	0000	001	1067	52130000	Group Health and Accident	-	14,711	15,145	434
130	122	0193	0000	001	1067	52820000	MPSER-District Paid	-	14,036	13,655	(381)
130	122	0193	0000	001	1067	52823000	MPSER-UAAL	-	6,451	6,746	296

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0193	0000	001	1067	52830000	FICA-District Paid	-	3,548	3,716	169
130	122	0194	0000	001	1067	51240000	SAL Teaching	33,891	42,374	44,577	2,203
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	3,987	4,000	4,000	-
130	122	0194	0000	001	1067	52130000	Group Health and Accident	4,728	4,740	4,490	(251)
130	122	0194	0000	001	1067	52820000	MPSER-District Paid	11,400	14,036	13,655	(381)
130	122	0194	0000	001	1067	52823000	MPSER-UAAL	4,313	6,451	6,746	296
130	122	0194	0000	001	1067	52830000	FICA-District Paid	2,830	3,548	3,716	169
130	122	0194	0000	001	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0193	0000	003	1067	51240000	SAL Teaching	107,251	16,576	17,438	862
130	122	0193	0000	003	1067	51631000	Paraprofessionals	94,124	28,005	29,461	1,456
130	122	0193	0000	003	1067	51920000	SAL Extra Duty Stipends				-
130	122	0193	0000	003	1067	51970000	SAL Extra Duty 6 Period				-
130	122	0193	0000	003	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0193	0000	003	1067	52130000	Group Health and Accident	40,832	18,491	19,036	546
130	122	0193	0000	003	1067	52820000	MPSER-District Paid	61,236	13,494	13,183	(310)
130	122	0193	2630	003	1067	52821000	MPSER-One Time				-
130	122	0193	0000	003	1067	52823000	MPSER-UAAL	23,235	6,201	6,513	312
130	122	0193	0000	003	1067	52830000	FICA-District Paid	14,625	3,410	3,588	177
130	122	0194	0000	003	1067	51631000	Paraprofessionals	-	-	-	-
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	-	-	-	-
130	122	0194	0000	003	1067	52823000	MPSER-UAAL	-	-	-	-
130	122	0194	0000	003	1067	52830000	FICA-District Paid	-	-	-	-
130	122	0191	0000	010	1067	51240000	SAL Teaching	121,002	123,996	130,444	6,448
130	122	0191	0000	010	1067	51630000	Aides Salary	-	-	-	-
130	122	0191	0000	010	1067	51631000	Paraprofessionals	173,340	215,386	226,586	11,200
130	122	0191	0000	010	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0191	0000	010	1067	51860000	SAL Sub Ops/Teaching Asst	18,432	21,000	22,092	1,092
130	122	0191	0000	010	1067	51970000	SAL Extra Duty 6 Period	3,171	3,500	3,682	182
130	122	0191	0000	010	1067	52130000	Group Health and Accident	39,361	33,410	34,396	985
130	122	0191	0000	010	1067	52820000	MPSER-District Paid	88,441	110,138	107,606	(2,532)
130	122	0191	2630	010	1067	52821000	MPSER-One Time				-
130	122	0191	0000	010	1067	52823000	MPSER-UAAL	33,621	50,616	53,162	2,546
130	122	0191	0000	010	1067	52830000	FICA-District Paid	23,519	27,837	29,284	1,448
130	122	0191	0000	010	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0191	0000	010	0033	55110000	Teaching/Testing Supplies	74	1,000	1,000	-
130	122	0191	0000	010	0067	53110000	Contracted Sub Teachers	237	-	-	-
130	122	0110	0000	012	1067	51631000	Paraprofessionals	75,001	87,565	92,118	4,553

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0110	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	3,515	25,000	25,000	-
130	122	0110	0000	012	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	122	0110	0000	012	1067	52130000	Group Health and Accident	11,650	11,404	11,740	337
130	122	0110	0000	012	1067	52820000	MPSER-District Paid	23,268	34,071	32,922	(1,149)
130	122	0110	0000	012	1067	52823000	MPSER-UAAL	8,891	15,658	16,265	607
130	122	0110	0000	012	1067	52830000	FICA-District Paid	5,777	8,611	8,960	348
130	122	0110	0000	012	1067	52920000	Cash In Lieu Of Benefits	116			-
130	122	0110	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0140	0000	012	1067	51240000	SAL Teaching	69,450	72,012	75,757	3,745
130	122	0140	0000	012	1067	51630000	Aides Salary	50,578	62,361	65,604	3,243
130	122	0140	0000	012	1067	51631000	Paraprofessionals	35,079	11,471	12,067	596
130	122	0140	0000	012	1067	51920000	SAL Extra Duty Stipends	575			-
130	122	0140	0000	012	1067	51970000	SAL Extra Duty 6 Period	1,339	17,000	20,000	3,000
130	122	0140	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst				-
130	122	0140	0000	012	1067	52130000	Group Health and Accident	44,893	43,745	45,035	1,291
130	122	0140	0000	012	1067	52820000	MPSER-District Paid	48,927	44,143	43,129	(1,015)
130	122	0140	2630	012	1067	52821000	MPSER-One Time				-
130	122	0140	0000	012	1067	52823000	MPSER-UAAL	17,921	20,287	21,307	1,020
130	122	0140	0000	012	1067	52830000	FICA-District Paid	10,227	11,157	11,737	580
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	1,200	2,000	2,000	-
130	122	0140	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0193	0000	012	1067	51631000	Paraprofessionals	-	100,136	105,343	5,207
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	-	79,833	83,984	4,151
130	122	0193	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0193	0000	012	1067	51970000	SAL Extra Duty 6 Period	1,411	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	442	54,926	53,782	(1,144)
130	122	0193	0000	012	1067	52823000	MPSER-UAAL	167	25,242	26,571	1,328
130	122	0193	0000	012	1067	52830000	FICA-District Paid	103	13,882	14,637	754
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	126,961	131,779	138,632	6,853
130	122	0194	0000	012	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	012	1067	51631000	Paraprofessionals	-	-	-	-
130	122	0194	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0194	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	5,649	-	-	-
130	122	0194	0000	012	1067	51870000	SAL Temp Teaching	-	-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0194	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	012	1067	51970000	SAL Extra Duty 6 Period	4,606	2,800	2,800	-
130	122	0194	0000	012	1067	52130000	Group Health and Accident	26,212	21,234	21,860	626
130	122	0194	0000	012	1067	52820000	MPSER-District Paid	42,527	40,734	39,756	(977)
130	122	0194	2630	012	1067	52821000	MPSER-One Time				-
130	122	0194	0000	012	1067	52823000	MPSER-UAAL	15,791	18,720	19,641	921
130	122	0194	0000	012	1067	52830000	FICA-District Paid	9,375	10,295	10,820	524
130	122	0194	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0110	0000	019	1067	51631000	Paraprofessionals	203,164	212,447	223,494	11,047
130	122	0110	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0110	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	34,160	32,000	32,000	-
130	122	0110	0000	019	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0110	0000	019	1067	51970000	SAL Extra Duty 6 Period	2,544	1,500	1,500	-
130	122	0110	0000	019	1067	52130000	Group Health and Accident	34,802	41,785	43,018	1,232
130	122	0110	0000	019	1067	52820000	MPSER-District Paid	72,733	74,442	72,241	(2,201)
130	122	0110	2630	019	1067	52821000	MPSER-One Time				-
130	122	0110	0000	019	1067	52823000	MPSER-UAAL	27,323	34,211	35,690	1,479
130	122	0110	0000	019	1067	52830000	FICA-District Paid	17,430	18,815	19,660	845
130	122	0110	0000	019	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0110	0000	019	0067	53110000	Contracted Sub Teachers	39,764	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	-	-	-	-
130	122	0120	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0120	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,811	-	-	-
130	122	0120	0000	019	1067	52130000	Group Health and Accident	-	-	-	-
130	122	0120	0000	019	1067	52820000	MPSER-District Paid	568	-	-	-
130	122	0120	0000	019	1067	52823000	MPSER-UAAL	192	-	-	-
130	122	0120	0000	019	1067	52830000	FICA-District Paid	133	-	-	-
130	122	0120	0000	019	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0120	0000	019	0033	55990000	Miscellaneous Supplies & Matl	-	-	-	-
130	122	0120	0000	019	0067	53110000	Contracted Sub Teachers	42,427	-	-	-
130	122	0140	0000	019	1067	51970000	SAL Extra Duty 6 Period	131	-	-	-
130	122	0140	0000	019	1067	52820000	MPSER-District Paid	41	-	-	-
130	122	0140	0000	019	1067	52823000	MPSER-UAAL	14	-	-	-
130	122	0140	0000	019	1067	52830000	FICA-District Paid	10	-	-	-
130	122	0193	0000	019	1067	51631000	Paraprofessionals	219,359	364,653	383,615	18,962
130	122	0193	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	79,331	83,497	83,497	-
130	122	0193	0000	019	1067	51970000	SAL Extra Duty 6 Period	7,598	10,000	10,000	-
130	122	0193	0000	019	1067	52130000	Group Health and Accident	36,927	65,117	67,038	1,921

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0193	0000	019	1067	52820000	MPSER-District Paid	91,691	138,671	134,116	(4,554)
130	122	0193	0000	019	1067	52823000	MPSER-UAAL	34,532	63,729	66,259	2,530
130	122	0193	0000	019	1067	52830000	FICA-District Paid	22,576	35,048	36,499	1,451
130	122	0193	0000	019	1067	52920000	Cash In Lieu Of Benefits				-
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	132,318	118,742	124,917	6,175
130	122	0194	0000	019	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	019	1067	51631000	Paraprofessionals	6,127	-	-	-
130	122	0194	0000	019	1067	51970000	SAL Extra Duty 6 Period	4,210	5,255	5,255	-
130	122	0194	0000	019	1067	52130000	Group Health and Accident	13,090	13,261	13,652	391
130	122	0194	0000	019	1067	52820000	MPSER-District Paid	44,565	37,531	36,591	(940)
130	122	0194	0000	019	1067	52823000	MPSER-UAAL	17,672	17,248	18,078	830
130	122	0194	0000	019	1067	52830000	FICA-District Paid	10,274	9,486	9,958	472
130	122	0194	0000	019	1067	52920000	Cash In Lieu Of Benefits				-
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	285	550	550	-
130	122	0191	0000	020	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0191	0000	020	1067	51970000	SAL Extra Duty 6 Period	4,338	3,000	3,000	-
130	122	0191	0000	020	1067	52820000	MPSER-District Paid	1,356	500	500	-
130	122	0191	0000	020	1067	52823000	MPSER-UAAL	459	300	300	-
130	122	0191	0000	020	1067	52830000	FICA-District Paid	311	125	125	-
130	122	0194	0000	020	0067	53110000	Contracted Sub Teachers				-
130	122	0194	0000	020	1067	51240000	SAL Teaching	50,605	50,527	53,154	2,627
130	122	0194	0000	020	1067	51860000	SAL Sub Ops/Teaching Asst	-	16,000	16,000	-
130	122	0194	0000	020	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	020	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	122	0194	0000	020	1067	52130000	Group Health and Accident	4,364	4,421	4,551	131
130	122	0194	0000	020	1067	52820000	MPSER-District Paid	15,869	20,136	19,439	(697)
130	122	0194	0000	020	1067	52823000	MPSER-UAAL	5,827	9,254	9,604	350
130	122	0194	0000	020	1067	52830000	FICA-District Paid	3,662	5,089	5,290	201
130	122	0194	0000	020	1067	53110000	Contracted Sub Teachers	285	1,000	1,000	-
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	84,040	132,223	139,099	6,876
130	122	0140	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	7,880	1,000	1,000	-
130	122	0140	0000	029	1067	51970000	SAL Extra Duty 6 Period	3,147	3,500	3,500	-
130	122	0140	0000	029	1067	52130000	Group Health and Accident	8,586	21,723	9,816	(11,907)
130	122	0140	0000	029	1067	52820000	MPSER-District Paid	28,658	41,383	40,366	(1,017)
130	122	0140	0000	029	1067	52823000	MPSER-UAAL	10,817	19,018	19,942	924

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0140	0000	029	1067	52830000	FICA-District Paid	6,889	10,459	10,985	526
130	122	0193	0000	029	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	029	1067	51631000	Paraprofessionals	73,752	117,608	123,724	6,116
130	122	0193	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst				-
130	122	0193	0000	029	1067	51861000	SAL Sub-Paraprofessional	-	-	-	-
130	122	0193	0000	029	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	029	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	122	0193	0000	029	1067	52130000	Group Health and Accident	30,637	44,453	45,764	1,312
130	122	0193	0000	029	1067	52820000	MPSER-District Paid	22,914	35,597	34,779	(818)
130	122	0193	0000	029	1067	52823000	MPSER-UAAL	8,378	16,359	17,182	823
130	122	0193	0000	029	1067	52830000	FICA-District Paid	5,087	8,997	9,465	468
130	122	0193	0000	029	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	029	1067	51240000	SAL Teaching	79,424	83,353	87,687	4,334
130	122	0194	0000	029	1067	51920000	SAL Extra Duty Stipends	2,318	-	-	-
130	122	0194	0000	029	1067	52130000	Group Health and Accident	8,727	8,842	9,103	261
130	122	0194	0000	029	1067	52820000	MPSER-District Paid	25,619	25,229	24,649	(580)
130	122	0194	0000	029	1067	52823000	MPSER-UAAL	9,521	11,594	12,178	583
130	122	0194	0000	029	1067	52830000	FICA-District Paid	5,951	6,377	6,708	332
130	122	0193	0000	030	1067	51631000	Paraprofessionals	133,679	14,314	15,058	744
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	44,171	-	-	-
130	122	0193	0000	030	1067	51970000	SAL Extra Duty 6 Period	6,060	7,000	7,000	-
130	122	0193	0000	030	1067	52130000	Group Health and Accident	6,210	-	-	-
130	122	0193	0000	030	1067	52820000	MPSER-District Paid	40,685	6,451	6,201	(251)
130	122	0193	0000	030	1067	52823000	MPSER-UAAL	15,228	2,965	3,063	99
130	122	0193	0000	030	1067	52830000	FICA-District Paid	13,784	1,631	1,687	57
130	122	0193	0000	030	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0193	0000	030	0067	53110000	Contracted Sub Teachers	43,575	-	-	-
130	122	0194	0000	030	1067	51240000	SAL Teaching	-	-	-	-
130	122	0194	0000	030	1067	51630000	Aides Salary	24,798	-	-	-
130	122	0194	0000	030	1067	51970000	SAL Extra Duty 6 Period	250	-	-	-
130	122	0194	0000	030	1067	52130000	Group Health and Accident	4,293	-	-	-
130	122	0194	0000	030	1067	52820000	MPSER-District Paid	7,855	-	-	-
130	122	0194	0000	030	1067	52823000	MPSER-UAAL	2,855	-	-	-
130	122	0194	0000	030	1067	52830000	FICA-District Paid	1,773	-	-	-
130	122	0194	0000	030	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0191	0000	033	0033	55110000	Teaching/Testing Supplies	52	800	800	-
130	122	0191	0000	033	0033	55910000	Office Supplies	65	1,500	1,500	-
130	122	0191	0000	033	0033	55991000	Miscellaneous Supplies	16	125	125	-
130	122	0191	0000	033	0033	51690000	SAL Helper	30,956	20,766	21,846	1,080

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0191	0000	033	0033	52820000	MPSER-District Paid	8,141	6,285	6,141	(144)
130	122	0191	0000	033	0033	52823000	MPSER-UAAL	3,409	2,889	3,034	145
130	122	0191	0000	033	0033	52830000	FICA-District Paid	2,368	1,589	1,671	83
130	122	0000	0000	033	0033	55110000	Teaching/Testing Supplies	-	-	-	-
130	122	0193	0000	049	1067	51240000	SAL Teaching	20,031	-	-	-
130	122	0193	0000	049	1067	51860000	SAL Sub Ops/Teaching Asst	15,496	-	-	-
130	122	0193	0000	049	1067	51920000	SAL Extra Duty Stipends	1,785	-	-	-
130	122	0193	0000	049	1067	52130000	Group Health and Accident	1,816	-	-	-
130	122	0193	0000	049	1067	52820000	MPSER-District Paid	6,840	-	-	-
130	122	0193	0000	049	1067	52823000	MPSER-UAAL	2,767	-	-	-
130	122	0193	0000	049	1067	52830000	FICA-District Paid	2,830	-	-	-
130	122	0193	0000	049	1067	52920000	Cash In Lieu Of Benefits	600	1,000	1,000	-
130	122	0000	0000	050	0050	53610000	Printing & Binding	-	-	-	-
130	122	0120	0000	050	0050	53610000	Printing & Binding	-	-	-	-
130	122	0120	0000	050	0050	55110000	Teaching/Testing Supplies	10,909	7,500	7,500	-
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	10	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	88,776	183,089	192,610	9,521
130	122	0120	0000	050	1067	51631000	Paraprofessionals	144,395	160,547	168,895	8,348
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	2,671	4,730	4,730	-
130	122	0120	0000	050	1067	51920000	SAL Extra Duty Stipends	2,819	4,000	4,000	-
130	122	0120	0000	050	1067	51970000	SAL Extra Duty 6 Period	3,053	1,900	1,900	-
130	122	0120	0000	050	1067	52130000	Group Health and Accident	75,639	81,575	83,981	2,407
130	122	0120	0000	050	1067	52820000	MPSER-District Paid	73,440	107,227	104,607	(2,620)
130	122	0120	0000	050	1067	52823000	MPSER-UAAL	28,276	49,278	51,680	2,402
130	122	0120	0000	050	1067	52830000	FICA-District Paid	17,031	27,101	28,468	1,367
130	122	0120	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,600	2,400	2,400	-
130	122	0120	0000	050	0067	53110000	Contracted Sub Teachers	15,247	-	23,000	23,000
130	122	0130	0000	050	0050	55110000	Teaching/Testing Supplies	592	400	400	-
130	122	0130	0000	050	0050	55111000	Teaching Supplies	491	500	500	-
130	122	0130	0000	050	1067	51240000	SAL Teaching	-	9,000	9,000	-
130	122	0130	0000	050	1067	51631000	Paraprofessionals	131,964	162,438	170,885	8,447
130	122	0130	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0130	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	10,899	12,000	12,000	-
130	122	0130	0000	050	1067	51970000	SAL Extra Duty 6 Period	3,020	2,628	2,628	-
130	122	0130	0000	050	1067	52130000	Group Health and Accident	54,551	66,596	68,561	1,965

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0130	0000	050	1067	52820000	MPSER-District Paid	46,304	55,522	53,939	(1,583)
130	122	0130	2630	050	1067	52821000	MPSER-One Time				-
130	122	0130	0000	050	1067	52823000	MPSER-UAAL	18,028	25,516	26,648	1,132
130	122	0130	0000	050	1067	52830000	FICA-District Paid	9,348	14,033	14,679	646
130	122	0190	0000	050	0050	55110000	Teaching/Testing Supplies	251	500	500	-
130	122	0190	0000	050	0050	55111000	Teaching Supplies	1,215	800	800	-
130	122	0190	0000	050	1067	51240000	SAL Teaching	2,321	33,109	34,831	1,722
130	122	0190	0000	050	1067	51631000	Paraprofessionals	311,377	444,228	467,328	23,100
130	122	0190	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0190	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	22,456	27,000	27,000	-
130	122	0190	0000	050	1067	51970000	SAL Extra Duty 6 Period	15,532	9,300	9,300	-
130	122	0190	0000	050	1067	52130000	Group Health and Accident	83,757	84,065	86,545	2,480
130	122	0190	0000	050	1067	52820000	MPSER-District Paid	95,850	155,465	151,361	(4,104)
130	122	0190	2630	050	1067	52821000	MPSER-One Time				-
130	122	0190	0000	050	1067	52823000	MPSER-UAAL	36,834	71,447	74,778	3,332
130	122	0190	0000	050	1067	52830000	FICA-District Paid	24,390	39,293	41,192	1,899
130	122	0190	0000	050	0033	53210000	Mileage Reimbursement	-	100	100	-
130	122	0190	0000	050	0067	53110000	Contracted Sub Teachers	47,285	74,904	77,000	2,096
130	122	0193	0000	050	0050	55110000	Teaching/Testing Supplies	1,466	1,200	1,200	-
130	122	0193	0000	050	0050	55111000	Teaching Supplies	-	-	-	-
130	122	0193	0000	050	1067	51240000	SAL Teaching	64,324	67,006	70,490	3,484
130	122	0193	0000	050	1067	51631000	Paraprofessionals	185,861	198,429	208,747	10,318
130	122	0193	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	36,593	44,197	46,000	1,803
130	122	0193	0000	050	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	050	1067	51920000	SAL Extra Duty Stipends	3,559	368	368	-
130	122	0193	0000	050	1067	51970000	SAL Extra Duty 6 Period	4,540	3,000	3,000	-
130	122	0193	0000	050	1067	52130000	Group Health and Accident	11,245	12,020	12,375	355
130	122	0193	0000	050	1067	52820000	MPSER-District Paid	76,992	94,737	92,371	(2,366)
130	122	0193	2630	050	1067	52821000	MPSER-One Time				-
130	122	0193	0000	050	1067	52823000	MPSER-UAAL	30,385	43,538	45,635	2,097
130	122	0193	0000	050	1067	52830000	FICA-District Paid	22,111	23,944	25,138	1,194
130	122	0193	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,000	2,000	2,000	-
130	122	0193	0000	050	1067	53110000	Contracted Sub Teachers	28,615	-	-	-
130	122	0193	0000	050	1067	51631000	Paraprofessionals	2,623			-
130	122	0194	0000	050	1067	52820000	MPSER-District Paid	823	-	-	-
130	122	0194	0000	050	1067	52823000	MPSER-UAAL	277	-	-	-
130	122	0194	0000	050	1067	52830000	FICA-District Paid	185	-	-	-
130	122	0110	0000	054	1067	51240000	SAL Teaching	86,160	33,169	34,894	1,725
130	122	0110	0000	054	1067	51631000	Paraprofessionals	83,913	153,061	161,020	7,959
130	122	0110	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0110	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	19,012	-	-	-
130	122	0110	0000	054	1067	51970000	SAL Extra Duty 6 Period	6,325	6,400	6,400	-
130	122	0110	0000	054	1067	52130000	Group Health and Accident	16,310	14,301	14,723	422
130	122	0110	0000	054	1067	52820000	MPSER-District Paid	59,828	58,304	56,870	(1,434)
130	122	0110	0000	054	1067	52823000	MPSER-UAAL	22,212	26,795	28,096	1,302
130	122	0110	0000	054	1067	52830000	FICA-District Paid	14,528	14,736	15,477	741
130	122	0110	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0110	0000	054	1067	53110000	Contracted Sub Teachers	27,325	-	-	-
130	122	0120	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0120	0000	054	1067	51631000	Paraprofessionals	127,641	130,264	137,038	6,774
130	122	0120	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0120	0000	054	1067	51920000	SAL Extra Duty Stipends	2,236			-
130	122	0120	0000	054	1067	51970000	SAL Extra Duty 6 Period	4,305	4,500	4,500	-
130	122	0120	0000	054	1067	52130000	Group Health and Accident	34,564	16,700	17,193	493
130	122	0120	0000	054	1067	52820000	MPSER-District Paid	42,091	40,790	39,786	(1,003)
130	122	0120	0000	054	1067	52823000	MPSER-UAAL	15,366	18,746	19,656	910
130	122	0120	0000	054	1067	52830000	FICA-District Paid	9,043	10,309	10,828	518
130	122	0120	0000	054	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0140	0000	054	1067	51240000	SAL Teaching	2,728	-	-	-
130	122	0140	0000	054	1067	51631000	Paraprofessionals	51,235	36,745	38,656	1,911
130	122	0140	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0140	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	32,645	31,000	31,000	-
130	122	0140	0000	054	1067	51970000	SAL Extra Duty 6 Period	4,091	4,300	4,300	-
130	122	0140	0000	054	1067	52130000	Group Health and Accident	17,050	10,277	10,580	304
130	122	0140	0000	054	1067	52820000	MPSER-District Paid	27,018	21,806	20,789	(1,017)
130	122	0140	2630	054	1067	52821000	MPSER-One Time				-
130	122	0140	0000	054	1067	52823000	MPSER-UAAL	10,432	10,021	10,271	249
130	122	0140	0000	054	1067	52830000	FICA-District Paid	6,597	5,511	5,658	146
130	122	0193	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	054	1067	51631000	Paraprofessionals	208,627	185,950	195,619	9,669
130	122	0193	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	5,578	25,000	25,000	-
130	122	0193	0000	054	1067	51920000	SAL Extra Duty Stipends	1,075			-
130	122	0193	0000	054	1067	51970000	SAL Extra Duty 6 Period	2,734	2,800	2,800	-
130	122	0193	0000	054	1067	52130000	Group Health and Accident	35,049	29,048	29,905	857
130	122	0193	0000	054	1067	52820000	MPSER-District Paid	67,217	64,697	62,803	(1,894)
130	122	0193	2630	054	1067	52821000	MPSER-One Time				-
130	122	0193	0000	054	1067	52823000	MPSER-UAAL	25,053	29,733	31,027	1,295
130	122	0193	0000	054	1067	52830000	FICA-District Paid	15,437	16,352	17,092	740
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	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0193	0000	054	0067	53110000	Contracted Sub Teachers	706	-	-	-
130	122	0194	0000	054	1067	51240000	SAL Teaching	172,420	191,429	201,383	9,954
130	122	0194	0000	054	1067	51631000	Paraprofessionals		-	-	-
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	-	-	-	-
130	122	0194	0000	054	1067	51970000	SAL Extra Duty 6 Period	15,560	7,500	9,500	2,000
130	122	0194	0000	054	1067	52130000	Group Health and Accident	26,369	46,041	47,399	1,358
130	122	0194	0000	054	1067	52820000	MPSER-District Paid	58,946	60,211	59,279	(932)
130	122	0194	2630	054	1067	52821000	MPSER-One Time				-
130	122	0194	0000	054	1067	52823000	MPSER-UAAL	21,738	27,671	29,286	1,615
130	122	0194	0000	054	1067	52830000	FICA-District Paid	13,212	15,218	16,133	915
130	122	0194	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0194	0000	054	0067	53110000	Contracted Sub Teachers	43,162	5,000	5,000	-
130	122	0110	0000	071	1067	51240000	SAL Teaching	94,257	98,861	104,002	5,141
130	122	0110	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0110	0000	071	1067	51631000	Paraprofessionals	-	-	-	-
130	122	0110	0000	071	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	122	0110	0000	071	1067	52130000	Group Health and Accident	12,424	7,719	7,947	228
130	122	0110	0000	071	1067	52820000	MPSER-District Paid	29,557	29,923	29,235	(688)
130	122	0110	0000	071	1067	52823000	MPSER-UAAL	10,845	13,752	14,443	692
130	122	0110	0000	071	1067	52830000	FICA-District Paid	6,236	7,563	7,956	393
130	122	0110	0000	071	1067	52840000	Workmans Compensation	76,121	83,733	88,087	4,354
130	122	0110	0000	071	1067	52850000	Unemployment Compensation	26,032	52,064	54,771	2,707
130	122	0120	0000	071	1067	51240000	SAL Teaching	102,174	107,002	112,566	5,564
130	122	0120	0000	071	1067	51631000	Paraprofessionals	77,821	91,291	96,701	5,410
130	122	0120	0000	071	1067	51970000	SAL Extra Duty 6 Period	1,150	-	-	-
130	122	0120	0000	071	1067	52130000	Group Health and Accident	21,398	20,891	21,507	617
130	122	0120	0000	071	1067	52820000	MPSER-District Paid	56,803	60,018	58,825	(1,193)
130	122	0120	0000	071	1067	52823000	MPSER-UAAL	20,816	27,583	29,062	1,479
130	122	0120	0000	071	1067	52830000	FICA-District Paid	12,884	15,169	16,009	840
130	122	0140	0000	071	1067	51631000	Paraprofessionals	19,593	5,575	5,865	290
130	122	0140	0000	071	0067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0140	0000	071	1067	51970000	SAL Extra Duty 6 Period	3,195	1,000	1,000	-
130	122	0140	0000	071	1067	52130000	Group Health and Accident	8,765	2,196	2,261	65
130	122	0140	0000	071	1067	52820000	MPSER-District Paid	7,138	1,990	1,930	(60)
130	122	0140	0000	071	1067	52823000	MPSER-UAAL	2,573	915	953	39
130	122	0140	0000	071	1067	52830000	FICA-District Paid	1,388	503	525	22
130	122	0140	0000	071	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0193	0000	071	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	071	1067	51631000	Paraprofessionals	143,280	226,060	237,815	11,755

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2024-25	2025-26	2026-27	
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Amendment #2	Proposed Budget	Variance
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0193	0000	071	1067	51861000	Sub Paraprofessionals	40,455	36,000	36,000	-
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	51920000	SAL Extra Duty Stipends	5,395			-
130	122	0193	0000	071	1067	51970000	SAL Extra Duty 6 Period	5,821	5,500	5,500	-
130	122	0193	0000	071	1067	52130000	Group Health and Accident	51,855	65,771	67,711	1,941
130	122	0193	0000	071	1067	52820000	MPSER-District Paid	59,802	80,984	78,515	(2,468)
130	122	0193	0000	071	1067	52823000	MPSER-UAAL	22,107	37,218	38,790	1,572
130	122	0193	0000	071	1067	52830000	FICA-District Paid	13,057	20,468	21,368	899
130	122	0193	0000	071	1067	52920000	Cash In Lieu Of Benefits				-
130	122	0193	0000	071	0033	57410000	Dues And Fees	300	300	300	-
130	122	0193	0000	071	0067	53110000	Contracted Sub Teachers	58,588	-	-	-
130	122	0194	0000	071	1067	51240000	SAL Teaching	442,250	418,904	440,687	21,783
130	122	0194	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	071	1067	51631000	Paraprofessionals	103,099	85,714	90,171	4,457
130	122	0194	0000	071	1067	51790000	SAL Incentive	-	-	-	-
130	122	0194	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0194	0000	071	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	071	1067	51920000	SAL Extra Duty Stipends	1,436	-	-	-
130	122	0194	0000	071	1067	51970000	SAL Extra Duty 6 Period	4,887	6,700	6,700	-
130	122	0194	0000	071	1067	52130000	Group Health and Accident	74,804	41,234	42,450	1,217
130	122	0194	0000	071	1067	52820000	MPSER-District Paid	146,644	154,763	151,108	(3,656)
130	122	0194	2630	071	1067	52821000	MPSER-One Time				-
130	122	0194	0000	071	1067	52823000	MPSER-UAAL	53,693	71,124	74,653	3,529
130	122	0194	0000	071	1067	52830000	FICA-District Paid	39,587	39,116	41,123	2,007
130	122	0194	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0194	0000	071	0067	53110000	Contracted Sub Teachers	28,592	5,000	5,000	-
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	-	9,500	9,500	-
							Total Special Education	**$ 8,870,202**	**$ 9,817,042**	**$ 10,158,209**	**$ 341,167**
130	213	0011	0000	033	1067	51490000	SAL Other Professional		$ 78,549	$ 82,634	$ 4,085
130	213	0011	0000	033	1067	52130000	Group Health and Accident				-
130	213	0011	0000	033	1067	52820000	MPSER-District Paid		23,775	23,228	(547)
130	213	0011	0000	033	1067	52823000	MPSER-UAAL		10,926	11,476	550
130	213	0011	0000	033	1067	52830000	FICA-District Paid		6,009	6,321	312
130	213	0011	0000	033	1067	52920000	Cash In Lieu Of Benefits		2,000	2,200	200

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
130	213	0011	0000	033	0033	53111000	Contracted Services Spec	487,090	517,313	535,000	17,687
130	213	0013	0000	033	1067	51490000	SAL Other Professional		67,006	70,490	3,484
130	213	0013	0000	033	1067	52130000	Group Health and Accident		10,287	10,590	303
130	213	0013	0000	033	1067	52820000	MPSER-District Paid		20,281	19,815	(466)
130	213	0013	0000	033	1067	52823000	MPSER-UAAL		9,321	9,789	469
130	213	0013	0000	033	1067	52830000	FICA-District Paid		5,126	5,393	267
130	213	0012	0000	033	0033	53112000	In District PD Subs	-	-	-	-
130	213	0013	0000	033	0033	53113000	In District PD Subs	87,510	-	-	-
130	213	0014	0000	033	0033	53130000	Staff Development/PMRM	50,279	5,000	12,000	7,000
130	213	0015	0000	033	0033	53113000	In District PD Subs	169,091	198,331	225,000	26,669
							Total Health Services	**$ 793,970**	**$ 953,923**	**$ 1,013,936**	**$ 60,013**
130	214	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	214	0021	0000	033	0033	53130000	Staff Development/PMRM	456,980	566,815	580,986	14,170
							Total Psychological Services	**$ 456,980**	**$ 566,815**	**$ 580,986**	**$ 14,170**
130	215	0032	0000	033	0033	53130000	Staff Development/PMRM	$ 693,052	$ 1,257,919	$ 1,289,367	$ 31,448
130	215	0032	0000	029	1067	51280000	Contracted Services Spec	-	-	-	-
130	215	0032	0000	029	1067	52830000	FICA-District Paid	-	-	-	-
130	215	0032	0000	033	0033	53210000	Mileage Reimbursement	-	-	-	-
							Total Speech Services	**$ 693,052**	**$ 1,257,919**	**$ 1,289,367**	**$ 31,448**
130	216	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	216	0041	0000	033	0033	53130000	Staff Development/PMRM	109,291	54,081	60,000	5,919
130	216	0041	0000	033	1067	51440000	SAL Social Worker	224,633	255,639	268,932	13,293
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	-	-	-	-
130	216	0041	0000	033	1067	52130000	Group Health and Accident	49,272	29,552	30,424	872
130	216	0041	0000	033	1067	52820000	MPSER-District Paid	58,351	77,376	75,597	(1,779)
130	216	0041	0000	033	1067	52823000	MPSER-UAAL	21,799	35,559	37,348	1,789
130	216	0041	0000	033	1067	52830000	FICA-District Paid	15,459	19,556	20,573	1,017
130	216	0041	0000	033	1067	52920000	Cash In Lieu Of Benefits	120	140	140	-
							Total Social Work Services	**$ 478,925**	**$ 471,903**	**$ 493,014**	**$ 21,112**
130	218	0271	0000	001	0033	53210000	Mileage Reimbursement	$ 2,068	$ 1,500	$ 1,500	$ -
130	218	0063	0000	033	0033	53210000	Mileage Reimbursement	442	600	600	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
130	218	0063	0000	033	0033	53220000	Empl Reim (Conference)	-	200	200	-
130	218	0063	0000	033	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	218	0063	0000	033	1067	51250000	SAL Instruction Consulting	12,235	14,063	14,794	731
130	218	0063	0000	033	0067	51920000	SAL Extra Duty Stipends				-
130	218	0063	0000	033	1068	51970000	SAL Extra Duty 6 Period	1,500			-
130	218	0063	0000	033	1067	52130000	Group Health and Accident	1,349	1,216	1,152	(64)
130	218	0063	0000	033	1067	52820000	MPSER-District Paid	4,307	4,257	4,159	(98)
130	218	0063	0000	033	1067	52823000	MPSER-UAAL	1,521	1,956	2,055	98
130	218	0063	0000	033	1067	52830000	FICA-District Paid	989	1,076	1,132	56
130	218	0063	0000	033	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
							Total Teacher Consultant Services	**$ 24,411**	**$ 24,868**	**$ 25,591**	**$ 723**
130	219	0075	0000	050	1067	51240000	SAL Teaching	$ 61,666	$ 65,858	$ 69,283	$ 3,425
130	219	0075	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	219	0075	0000	050	1067	52130000	Group Health and Accident	5,759	5,182	5,335	153
130	219	0075	0000	050	1067	52820000	MPSER-District Paid	19,337	19,934	19,475	(458)
130	219	0075	0000	050	1067	52823000	MPSER-UAAL	7,070	9,161	9,622	461
130	219	0075	0000	050	1067	52830000	FICA-District Paid	4,450	3,783	3,783	-
130	219	0075	0000	050	0067	53110000	Contracted Sub Teachers	43	120	120	-
							Total Other Pupil Services	**$ 98,325**	**$ 104,037**	**$ 107,617**	**$ 3,580**
130	221	0035	0000	033	0033	53450000	Copywrite Fees	$ -	$ -	$ -	$ -
130	221	0035	0000	033	0033	59999000	Authorized & Unallocated	-	-	-	-
							Total Improvement of Instruction	$ -	$ -	$ -	$ -
130	225	0035	0000	033	0033	53450000	Copywrite Fees	$ 10,867	$ -	$ -	$ -
130	225	0035	0000	033	0033	59999000	Authorized & Unallocated	-	-	-	-
							Total Improvement of Instruction	$ 10,867	$ -	$ -	$ -
130	226	0081	0000	033	1067	51220000	SAL Counselor/Guidance	$ 46,750	$ 85,775	$ 90,234	$ 4,459
130	226	0081	0000	033	1067	51620000	SAL Secretarial	194,177	154,629	162,670	8,041
130	226	0081	0000	033	1067	51810000	SAL Sub Administrator	18,855	42,000	42,000	-
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	49,346	25,889	26,653	764
130	226	0081	0000	033	1067	52820000	MPSER-District Paid	43,872	85,477	82,898	(2,579)
130	226	0081	2630	033	1067	52821000	MPSER-One Time				-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
130	226	0081	0000	033	1067	52823000	MPSER-UAAL	16,759	39,282	40,955	1,672
130	226	0081	0000	033	1067	52830000	FICA-District Paid	17,730	21,604	22,560	956
130	226	0081	0000	033	0033	53210000	Mileage Reimbursement	-	500	500	-
130	226	0081	0000	033	0033	53610000	Printing & Binding	5,398	3,000	3,000	-
130	226	0081	0000	033	0033	55910000	Office Supplies	2,687	3,000	3,000	-
130	226	0081	0000	033	0033	55990000	Miscellaneous Supplies & Matl	573	2,000	2,000	-
130	226	0081	0000	033	0048	53410000	Telephone	-	-	-	-
130	226	0081	0000	033	0048	53450000	Copyright Fees/Software Licens	-	-	-	-
							Total Supv / Direction of Instr. Staff	**$ 396,147**	**$ 463,155**	**$ 476,469**	**$ 13,314**
130	241	0081	0000	050	0050	53610000	Printing and Binding	$ 3,239	$ 2,000	$ 2,000	$ -
130	241	0081	0000	050	0050	55910000	Office Supplies	946	1,000	1,000	-
130	241	0081	0000	050	1067	51160000	SAL Principal	-	-	-	-
130	241	0081	0000	050	1067	51620000	SAL Secretarial	51,083	53,220	55,987	2,767
130	241	0081	0000	050	1067	52130000	Group Health and Accident	9,402	10,483	10,792	309
130	241	0081	0000	050	1067	52820000	MPSER-District Paid	15,407	17,016	16,581	(435)
130	241	0081	2630	050	1067	52821000	MPSER-One Time				-
130	241	0081	0000	050	1067	52823000	MPSER-UAAL	6,254	7,820	8,192	372
130	241	0081	0000	050	1067	52830000	FICA-District Paid	3,672	4,301	4,513	212
130	241	0081	0000	050	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
							Total Office of Principal	**$ 90,003**	**$ 95,840**	**$ 99,065**	**$ 3,225**
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	11,174	12,000	12,000	-
130	261	0000	9998	050	0093	53840000	Waste & Trash Disposal	1,797	5,000	5,000	-
130	261	0000	9998	050	0093	54110000	Land/Buildings Repair & Maint	6,881	7,000	10,000	3,000
130	261	0000	9998	050	0093	54192000	Alarm Monitoring Service	865	-	-	-
130	261	0000	9998	050	0093	55510000	Natural Gas	24,656	32,000	32,000	-
130	261	0000	9998	050	0093	55520000	Electricity	42,863	36,000	36,000	-
							Total Operations & Maintenance	**$ 88,236**	**$ 92,000**	**$ 95,000**	**$ 3,000**
130	271	0099	0000	033	0033	53310000	Field Trips	$ 13,288	$ 10,000	$ 10,000	$ -
130	271	0099	0000	033	0033	53313000	Cont Transportation - Out of District	126,799	90,000	94,000	4,000
130	271	0099	0000	033	0033	51610000	Salary - Other				-
130	271	0000	0000	033	0033	53313000	Cont Transportation In District	1,481,829	1,541,102	1,618,984	77,882
130	271	0000	0000	033	0033	55710000	Motor Fuel, Oil, Grease	73,149	75,000	77,000	2,000

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
130	271	0099	0000	033	0033	53330000	Pupil Trans-Private Automobile	-	5,000	5,000	-
							Total Pupil Transportation	**$ 1,695,065**	**$ 1,721,102**	**$ 1,804,984**	**$ 83,882**
130	371	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
							TOTAL NONFED EXPENDITURES	$ 13,835,159	$ 15,818,606	$ 16,394,240	$ 575,634

School District of the City of Pontiac

General Fund: Sub Fund 150 Athletic Budget Summary by Function

FY 2026-2027 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 44,983	$ 47,000	$ 53,000	$ 6,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 44,983	$ 47,000	$ 53,000	$ 6,000
EXPENDITURES				
Supporting Services				
Athletics	$ 768,109	$ 805,550	$ 819,025	$ 13,475
				-
TOTAL EXPENDITURES	$ 768,109	$ 805,550	$ 819,025	13,475
Net Surplus (Shortfall) - Current Year	$ (723,126)	$ (758,550)	$ (766,025)	$ (7,475)

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
Revenues:											
150	000	0000	0000	071	0150	41711000	Admissions	$ 29,212	$ 30,000	$ 33,000	$ 3,000
150	000	0000	0000	071	0150	41712000	Concessions	15,771	17,000	20,000	3,000
150	000	0000	0000	071	0150	46110000	General Fund Modification	-	-	-	-
							TOTAL REVENUES	**$ 44,983**	**$ 47,000**	**$ 53,000**	**$ 6,000**
Expenditures:											
150	259	0000	0000	071	0150	53990000	Other Insrnce & Bond Premium	$ 21,975	$ 21,975	$ 21,975	$ -
							Total	**$ 21,975**	**$ 21,975**	**$ 21,975**	**$ -**
150	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	$ 4,225	$ 4,418	$ 4,418	$ -
150	266	0000	0000	054	1067	52820000	MPSER-District Paid	1,255	1,337	1,242	(95)
150	266	0000	0000	054	1067	52823000	MPSER-UAAL	482	615	614	(1)
150	266	0000	0000	054	1067	52830000	FICA-District Paid	307	338	338	-
150	266	0000	0000	054	1067	52840000	Workmans Compensation	-	-	-	-
150	266	0000	0000	054	1067	52850000	Unemployment Compensation	-	-	-	-
150	266	0000	0000	071	0266	53190000	Contract Service/Trans EDK	-	-	-	-
150	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	81,308	82,934	85,837	2,903
150	266	0000	0000	071	1067	52820000	MPSER-District Paid	24,328	25,102	24,129	(973)
150	266	0000	0000	071	1067	52823000	MPSER-UAAL	9,377	11,536	11,921	384
150	266	0000	0000	071	1067	52830000	FICA-District Paid	6,059	6,344	6,567	222
							Total	**$ 127,341**	**$ 132,625**	**$ 135,064**	**$ 2,439**
150	271	0000	0000	071	0150	53310000	Field Trips	$ 29,426	$ 40,000	$ 40,000	$ -
							Total	**$ 29,426**	**$ 40,000**	**$ 40,000**	**$ -**
150	293	0000	0000	071	0150	53193000	Contract Services Other (EMS)	$ -	$ 2,000	$ 2,000	$ -
150	293	0000	0000	071	0150	53194000	Contract Services Other (Trainer)	67,994	48,228	49,675	1,447
150	293	0000	0000	071	0150	53196000	Contracted Coaches	120,000	132,552	136,529	3,977
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	8	500	500	-
150	293	0000	0000	071	0150	54120000	Equipment Repair/Maint	1,327	600	600	-
150	293	0000	0000	071	0150	54910000	Game Crew HS	450	5,500	5,500	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
150	293	0000	0000	071	0150	55910000	Office Supplies	-	750	750	-
150	293	0000	0000	071	0150	55990000	Miscellaneous Supplies & Matl	1,287	3,000	3,000	-
150	293	0000	0000	071	0150	55991000	Miscellaneous Supplies	1,344	700	700	-
150	293	0000	0000	071	0150	55992000	Awards	1,783	1,800	1,800	-
150	293	0000	0000	071	0150	55993000	Athletic Uniforms	23,840	42,648	42,648	-
150	293	0000	0000	071	0150	56420000	New Equip/Furniture-Non Depr	10,795	24,005	24,005	-
150	293	0000	0000	071	0150	56550000	Vehicle				-
150	293	0000	0000	071	0150	57410000	Dues And Fees	9,897	6,500	6,500	-
150	293	0000	0000	071	0150	57910000	Miscellaneous Expenditures	12,151	10,000	10,000	-
150	293	0000	0000	071	1067	51162000	SAL Athletic Director	104,725	107,419	110,104	2,685
150	293	0000	0000	071	1067	51560000	SAL Athletic Coaches PHS	33,000	25,000	25,000	-
150	293	0000	0000	071	1067	51620000	SAL Secretarial	50,450	50,158	53,067	2,909
150	293	0000	0000	071	1067	51792000	SAL Secretarial Subs	-	-	-	-
150	293	0000	0000	071	1067	51690000	SAL Helper	7,975	5,000	5,000	-
150	293	0000	0000	071	1067	52130000	Group Health and Accident	46,462	45,873	47,203	1,330
150	293	0000	0000	071	1067	52820000	MPSER-District Paid	58,930	56,775	54,300	(2,474)
150	293	0000	2630	071	1067	52821000	MPSER-One Time				-
150	293	0000	0000	071	1067	52823000	MPSER-UAAL	23,405	26,092	26,827	735
150	293	0000	0000	071	1067	52830000	FICA-District Paid	13,544	14,350	14,778	428
							Total	**$ 589,367**	**$ 610,950**	**$ 621,986**	**$ 11,036**
							TOTAL EXPENDITURES	**$ 768,109**	**$ 805,550**	**$ 819,025**	**$ 13,475**

School District of the City of Pontiac

Debt Service (General Fund Debt) Fund Budget Summary by Function

FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local				
State				
Federal				
County & Interdistrict				
Other Financing Sources	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ -	$ -	$ -	$ -
EXPENDITURES				
Supporting Services				
Bond and note principal	$ 1,030,000	$ 1,065,000	$ 1,100,000	$ 35,000
Bond and note interest	$ 217,728	$ 184,356	$ 149,850	$ (34,506)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 1,247,728	$ 1,249,356	$ 1,249,850	$ 494

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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
170	000	0000	0000	000	0000	45960000	Proceeds from Refinancing	$ -	$ -	$ -	$ -
170	000	0000	0000	000	0000	46110000	Debt Forgiveness				
170	000	0000	0000	000	0000	46110000	Transfer from General Fund	-	-	-	-
							TOTAL REVENUES	**-**	**-**	**-**	**-**
170	511	2022	0000	066	0066	57120000	Bond Principal	1,030,000	1,065,000	1,100,000	$ 35,000
170	511	2022	0000	066	0066	57210000	Bond Interest	217,539	184,356	149,850	(334,206)
170	511	2022	0000	066	0066	57320000	Escrow Payment	-	-	-	
170	511	2022	0000	066	0066	57910000	Other Expenditures				
							TOTAL 2018A Refunding Bond Debt	1,247,539	1,249,356	1,249,850	(299,206)
170	511	2014	0000	066	0066	57120000	Bond Principal	-	-	-	$ -
170	511	2014	0000	066	0066	57210000	Bond Interest	-	-	-	-
170	511	2014	0000	066	0066	57320000	Escrow Payment				
170	511	2014	0000	066	0066	57910000	Other Expenditures				
							TOTAL 2014 Emergency Loan Debt	-	-	-	-
170	511	2015	0000	066	0066	57120000	Bond Principal	-	-	-	$ -
170	511	2015	0000	066	0066	57210000	Bond Interest	-	-	-	-
170	511	2015	0000	066	0066	57320000	Escrow Payment				
170	511	2015	0000	066	0066	57910000	Other Expenditures				
							TOTAL 2015 Emergency Loan Debt	-	-	-	-
							TOTAL EXPENDITURES	**1,247,539**	**1,249,356**	**1,249,850**	**(299,206)**

School District of the City of Pontiac

Food Service Fund Budget Summary by Function
FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
Revenues				
Local Sources	$ 31,691	$ 17,000	$ 17,000	$ -
State Sources	113,448	298,129	307,073	8,944
Federal Sources	3,399,741	3,799,970	3,913,969	113,999
Other Financing Sources	-	-	-	-
	$ 3,544,880	$ 4,115,099	$ 4,238,042	$ 122,943
Expenditures				
Staff Support Services	$ 533	$ 300	$ 300	$ -
School Administration	-	-	-	-
Food Services	3,943,437	3,978,570	4,074,569	95,999
Capital Outlay	-	-	-	-
Transfer to General Fund	-	103,000	103,000	-
	$ 3,943,970	$ 4,081,870	$ 4,177,869	$ 95,999
Net Surplus (Shortfall) - Current Year	$ (399,090)	$ 33,229	$ 60,173	
Beginning Fund Balance	-	(399,090)	(365,861)	
Projected Ending Fund Balance	$ (399,090)	$ (365,861)	$ (305,689)	

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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed 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	-	16,000	16,000	-
250	000	0000	0000	000	0074	41650000	Catering Revenue	-	-	-	-
250	000	0000	0000	000	0074	41999000	Misc Local Revenues	31,691	-	-	-
							Total Local Sources	**$ 31,691**	**$ 17,000**	**$ 17,000**	**$ -**
250	000	0000	6422	000	0074	43120000	State Revenue-Restricted Sect 147	$ -	$ 167,357	$ 172,378	$ 5,021
250	000	0000	3100	000	0074	43120110	State Rev-Restr Lunch	113,448	130,772	134,695	3,923
							Total State Sources	**113,448**	**298,129**	**307,073**	**8,944**
250	000	0000	8500	000	0074	44140110	Rstr Fed thru St Breakfast Program	$ 833,662	$ 947,600	$ 976,028	$ 28,428
250	000	0000	8510	000	0074	44140110	Rstr Fed thru St Lunch Program	2,157,395	2,571,910	2,649,067	77,157
250	000	0000	8530	000	0074	44140110	Rstr Fed thru St Child Care Food Program	112,191	21,298	21,937	639
250	000	0000	8560	000	0074	44140110	Rstr Fed thru St Fresh Fruit/Veg.	99,352	74,984	77,234	2,250
250	000	0000	8580	000	0074	44140110	Rstr Fed thru St Summer Lunch	-	17,318	17,838	520
250	000	0000	8610	000	0074	44140110	Rstr Fed thru St Lunch	-	-	-	-
250	000	0000	7810	000	0074	44810110	USDA Commodities	197,141	166,860	171,866	5,006
							Total Federal Sources	**$ 3,399,741**	**$ 3,799,970**	**$ 3,913,969**	**$ 113,999**
							TOTAL REVENUES	**$ 3,544,880**	**$ 4,115,099**	**$ 4,238,042**	**$ 122,943**
250	283	0000	0000	074	0074	58220000	Payments to ISD for Srvs	$ 533	$ 300	$ 300	$ -
							Total Staff Services	**$ 533**	**$ 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	-	-	-	-
250	297	0000	8581	045	0045	52840000	Workmans Compensation	-	-	-	-

Special Revenue Fund - Food Service Fund 250

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
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	819,974	857,950	902,563	44,614
250	297	0000	0000	074	0074	51690000	SAL Helper	182,627	97,757	102,840	5,083
250	297	0000	0000	074	0074	51790000	SAL Incentive	38,500	29,290	30,813	1,523
250	297	0000	0000	074	0074	51860000	SAL Sub Ops/Teaching Asst	43,150	39,919	41,995	2,076
250	297	0000	0000	074	0074	51920000	SAL Extra Duty	82,750	-	-	-
250	297	0000	0000	074	0074	51960000	O/T Operations/Maintenance	32,910	33,897	35,660	1,762
250	297	0000	0000	074	0074	52130000	Group Health and Accident	97,594	97,228	99,659	2,430
250	297	0000	0000	074	0074	52820000	MPSER-District Paid	337,383	338,193	303,085	(35,107)
250	297	0000	0000	074	0074	52823000	MPSER-UAAL	124,792	144,142	154,689	10,547
250	297	0000	0000	074	0074	52830000	FICA-District Paid	89,585	82,552	85,211	2,659
250	297	0000	0000	074	0074	52840000	Workmans Compensation	-	16,462	16,462	-
250	297	0000	0000	074	0074	52850000	Unemployment Compensation	-	5,487	5,487	-
250	297	0000	0000	074	0074	52990000	Other Benefits	-	-	-	-
250	297	0000	0000	074	0074	53150000	Contacted Mgt Svcs	581,527	568,593	582,808	14,215
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	2,159	1,545	1,545	-
250	297	0000	0000	074	0074	53840000	Waste & Trash Disposal	28,850	32,960	32,960	-
250	297	0000	0000	074	0074	54110000	Land/Buildings Repair & Maint		-	-	-
250	297	0000	0000	074	0074	54120000	Equipment Repair/Maint	8,553	10,300	10,300	-
250	297	0000	0000	074	0048	54140000	Software Maintenance Agreement	29,547	30,900	30,900	-
250	297	0000	0000	074	0074	55610000	Food Supplies/Materials	1,215,237	1,373,035	1,414,226	41,191
250	297	0000	0000	074	0074	55640000	Non Food Items	-	-	-	-
250	297	0000	0000	074	0074	55910000	Office Supplies	1,040	1,030	1,030	-
250	297	0000	0000	074	0074	55990000	Miscellaneous Supplies & Matl	23,602	46,350	46,350	-
250	297	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-	-
250	297	0000	0000	074	0074	57410000	Dues And Fees	1,656	2,060	2,060	-
250	297	0000	0000	074	0074	57910000	Miscellaneous Expenditures	4,860	2,060	2,060	-
250	297	0000	7810	074	0074	55650000	USDA Commodity Usage	197,141	166,860	171,866	5,006
250	297	0000	8569	012	0074	55640000	Non Food Items	-	-	-	-
250	297	0000	9996	074	0074	55990000	Miscellaneous Supplies & Matl	-	-	-	-

Special Revenue Fund - Food Service Fund 250

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
250	297	0000	9996	074	0074	57410000	Dues And Fees	-	-	-	-
							Total Food Services	**$ 3,943,437**	**$ 3,978,570**	**$ 4,074,569**	**$ 95,999**
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	$ -	$ 103,000	$ 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	**$ -**	**$ 103,000**	**$ 103,000**	**$ -**
							TOTAL EXPENDITURES	$ 3,943,970	$ 4,081,870	$ 4,177,869	$ 95,999

School District of the City of Pontiac

Student Activity Fund Budget Summary by Function
FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	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
Special Revenue Fund - Student Activities Fund 290

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
290	000	4311	0000	000	0010	41790000	Student Activity Revenue - Frost	$ 1,713	$ 1,500	$ 1,500	$ -
290	000	4312	0000	000	0012	41790000	Student Activity Revenue - Herrington	4,000	1,000	1,000	-
290	000	4314	0000	000	0019	41790000	Student Activity Revenue - Owen	300	2,000	2,000	-
290	000	4315	0000	000	0054	41790000	Student Activity Revenue - PMS	28,556	3,000	3,000	-
290	000	4316	0000	000	0029	41790000	Student Activity Revenue - Whitman	1,000	1,500	1,500	-
290	000	4317	0000	000	0001	41790000	Student Activity Revenue - Alcott	840	1,000	1,000	-
290	000	4323	0000	000	0020	41790000	Student Activity Revenue - Rogers	217	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	5,031	3,000	3,000	-
290	000	4365	0000	000	0071	41790000	Student Activity Revenue - PHS Battle/Band	5,991	3,000	3,000	-
290	000	4366	0000	000	0071	41790000	Student Activity Revenue - PHS Art Grant	-	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	3,659	6,000	6,000	-
290	000	4369	0000	000	0150	41790000	Student Activity Revenue - Athletics	7,033	13,000	13,000	-
290	000	4398	0000	000	0065	41790000	Student Activity Revenue - Admin	-	1,000	1,000	-
290	000	4400	0000	000	0049	41790000	Student Activity Revenue - ITA	5,513	10,000	10,000	-
290	000	4401	0000	000	0049	41790000	Student Activity Revenue - ITA Robotics	18,885	36,000	36,000	-
290	000	4402	0000	000	0080	41790000	Student Activity Revenue - Care Closet	-	7,500	7,500	-
							TOTAL REVENUES	**82,738**	**97,000**	**97,000**	**-**
290	296	4311	0000	000	0010	57920000	Student Activity Expenditure - Frost	$ 169	$ 1,500	$ 1,500	$ -
290	296	4312	0000	000	0012	57920000	Student Activity Expenditure - Herrington	926	1,000	1,000	-
290	296	4314	0000	000	0019	57920000	Student Activity Expenditure - Owen	1,130	2,000	2,000	-
290	296	4315	0000	000	0054	57920000	Student Activity Expenditure - PMS	16,776	3,000	3,000	-
290	296	4316	0000	000	0029	57920000	Student Activity Expenditure - Whitman	5,910	1,500	1,500	-
290	296	4317	0000	000	0001	57920000	Student Activity Expenditure - Alcott	87	1,000	1,000	-
290	296	4323	0000	000	0020	57920000	Student Activity Expenditure - Rogers	890	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	5,466	3,000	3,000	-
290	296	4365	0000	000	0071	57920000	Student Activity Expenditure - PHS B/Bands	7,049	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	5,426	6,000	6,000	-
290	296	4369	0000	000	0150	57912000	Student Activity Expenditure - Bank Fees	847			-
290	296	4369	0000	000	0150	57920000	Student Activity Expenditure - Athletics	9,594	13,000	13,000	-
290	296	4398	0000	000	0065	57920000	Student Activity Expenditure - Admin	159	1,000	1,000	-
290	296	4400	0000	000	0049	57920000	Student Activity Expenditure - ITA	12,339	10,000	10,000	-
290	296	4401	0000	000	0049	57920000	Student Activity Expenditure - ITA Robotics	23,870	36,000	36,000	-
290	296	4402	0000	000	0080	57920000	Student Activity Revenue - Care Closet	2,611	7,500	7,500	-
							TOTAL EXPENDITURES	**$ 93,249**	**$ 97,000**	**$ 97,000**	**$ -**

School District of the City of Pontiac

Debt Service (Bond 2020 Combined) Fund Budget Summary by Function

FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 7,256,319	$ 7,458,785	$ 7,780,590	$ 321,805
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 7,256,319	$ 7,458,785	$ 7,780,590	$ 321,805
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ 2,720,000	$ 2,155,000	$ 2,075,000	$ (80,000)
Bond and note interest	4,629,189	5,236,748	5,321,388	84,640
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 7,349,189	$ 7,391,748	$ 7,396,388	$ 4,640
Net Surplus (Shortfall) - Current Year	$ (92,870)	$ 67,037	$ 384,203	
Beginning Fund Balance	1,035,347	942,477	1,009,514	
Projected Ending Fund Balance	$ 942,477	$ 1,009,514	$ 1,393,717	

School District of the City of Pontiac
Debt Fund (Combined) 325

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
325	000	0000	0000	000	0000	41110000	Property Taxes	$ 7,256,319	$ 7,378,785	$ 7,700,590	$ 321,805
325	000	0000	0000	000	0000	41510000	Interest Earnings	-	80,000	80,000	-
325	000	0000	0000	000	0000	46110000	Fund Modification	-	-	-	-
							TOTAL REVENUES	**$ 7,256,319**	**$ 7,458,785**	**$ 7,780,590**	**$ 321,805**
325	511	0320	0000	066	0066	57120000	Bond Principal	$ 2,720,000	$ 1,235,000	$ 1,355,000	$ 120,000
325	511	0320	0000	066	0066	57210000	Bond Interest	3,492,251	3,356,250	3,294,500	(61,750)
325	511	0320	0000	066	0066	57320000	Escrow Payment	-	-	-	-
325	511	0320	0000	066	0066	57910000	Other Expenditures		-	-	-
325	511	0323	0000	066	0066	57120000	Bond Principal	$ -	$ 420,000	$ 440,000	$ 20,000
325	511	0323	0000	066	0066	57210000	Bond Interest	1,136,938	1,136,938	1,115,938	(21,001)
325	511	0323	0000	066	0066	57320000	Escrow Payment	-	-	-	-
325	511	0323	0000	066	0066	57910000	Other Expenditures				-
325	511	0325	0000	066	0066	57120000	Bond Principal	$ -	$ 500,000	$ 280,000	$ (220,000)
325	511	0325	0000	066	0066	57210000	Bond Interest	-	743,560	910,950	167,390
325	511	0325	0000	066	0066	57320000	Escrow Payment	-	-	-	-
325	511	0325	0000	066	0066	57910000	Other Expenditures				-
							TOTAL EXPENDITURES	**$ 7,349,189**	**$ 7,391,748**	**$ 7,396,388**	**$ 4,640**

School District of the City of Pontiac

Capital Projects (Sinking Fund) Fund Budget Summary by Function
FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 3,630,983	$ 3,214,135	$ 3,292,536	$ 78,401
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,630,983	$ 3,214,135	$ 3,292,536	$ 78,401
EXPENDITURES				
Supporting Services				
Other Business Services	$ -	$ 15,000	$ -	$ (15,000)
Professional Services	227,708	4,000	-	(4,000)
Infrastructure Technology	-	-	300,000	300,000
Site Improvements	-	500,000	100,000	(400,000)
Building Improvements	4,756,662	4,000,000	3,618,696	(381,304)
Retainage	(28,312)			
TOTAL EXPENDITURES	$ 4,956,058	$ 4,519,000	$ 4,018,696	$ (500,304)
Net Surplus (Shortfall) - Current Year	$ (1,325,075)	$ (1,304,865)	$ (726,160)	
Beginning Fund Balance	7,584,394	6,259,319	4,954,454	
Projected Ending Fund Balance	$ 6,259,319	$ 4,954,454	$ 4,228,294	

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
REVENUES:											
410	000	0000	0000	000	0410	41110000	Property Taxes	$ 2,985,089	$ 2,944,135	$ 3,072,536	$ 128,401
410	000	0000	0000	000	0410	41190000	Delinquent/Other Taxes	-	20,000	20,000	-
410	000	0000	0000	000	0000	41991000	E Rate	12,450			-
410	000	0000	0000	000	0000	41510000	Interest Earnings	633,444	250,000	200,000	(50,000)
							TOTAL REVENUES	$ 3,630,983	$ 3,214,135	$ 3,292,536	$ 78,401
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	-	-	-	-
410	456	0000	0000	099	0410	53170000	Legal Services	-	4,000	-	(4,000)
410	456	0000	0000	099	0410	53190000	Professional Services	-	-	-	-
423	284	0000	0000	071	0066	56405000	Instructional Technology			300,000	300,000
410	456	0000	0000	099	0093	56220000	Building Improvements	147,093	4,000,000	500,000	(3,500,000)
410	456	0000	0000	099	0410	56225000	Retainage	(28,312)			-
410	511	0000	0000	099	0410	57120000	Principal on Debt	-	-	-	-
410	511	0000	0000	099	0410	57210000	Interest on Debt	-	-	-	-
							TOTAL DISTRICT WIDE	$ 118,781	$ 4,019,000	$ 800,000	$ (3,219,000)
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	-	500,000	-	(500,000)
410	456	0000	0000	010	0066	56242000	Professional Services	-	-	-	-
							TOTAL FROST (PEACE) ELEMENTARY	$ -	$ 500,000	$ -	$ (500,000)

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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
HERRINGTON											
410	456	0000	0000	012	0066	56220000	Building Improvements	$ 2,711,339	$ -	$ -	$ -
410	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	012	0066	56242000	Professional Services	220,903	-	-	-
							TOTAL HERRINGTON ELEMENTARY	$ 2,932,242	$ -	$ -	$ -
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	$ 12,101	$ -	$ 350,000	$ 350,000
410	452	0000	0000	020	0066	56220000	Site Improvements	-	-	-	-
410	456	0000	0000	020	0066	56242000	Professional Services	2,755	-	-	-
							TOTAL ROGERS ELEMENTARY	$ 14,856	$ -	$ 350,000	$ 350,000
WHITMAN											
410	456	0000	0000	029	0066	56220000	Building Improvements	$ 370,411	$ -	$ -	$ -
410	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	029	0066	56242000	Professional Services	-	-	-	-
							TOTAL WHITMAN ELEMENTARY	$ 370,411	$ -	$ -	$ -
WHRC/ITA											
410	456	0000	0000	030	0066	56220000	Building Improvements	$ -	$ -	$ -	$ -
410	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	030	0066	56242000	Professional Services	-	-	-	-
							TOTAL WHRC/ITA BUILDING	$ -	$ -	$ -	$ -
KENNEDY											
410	456	0000	0000	050	0066	56220000	Building Improvements	$ -	$ -	$ -	$ -
410	452	0000	0000	050	0066	56310000	Site Improvements	-	-	-	-

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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
410	456	0000	0000	050	0066	56242000	Professional Services	-	-	-	-
							TOTAL KENNEDY PROPERTY	$ -	$ -	$ -	$ -
PONTIAC MIDDLE SCHOOL											
410	456	0000	0000	054	0066	56220000	Building Improvements	$ 68,683	$ -	$ -	$ -
410	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	054	0066	56242000	Professional Services	-	-	-	-
							TOTAL PMS	$ 68,683	$ -	$ -	$ -
ODELL NAILS ADMINISTRATION											
410	456	0000	0000	065	0066	56220000	Building Improvements	$ -	$ -	$ 1,253,382	$ 1,253,382
410	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	065	0066	56242000	Professional Services	-	-	-	-
							TOTAL ODELL NAILS ADMIN BLDG	$ -	$ -	$ 1,253,382	$ 1,253,382
PONTIAC HIGH SCHOOL											
410	456	0000	0000	071	0066	56220000	Building Improvements	$ 1,441,864	$ -	$ 1,515,314	$ 1,515,314
410	452	0000	0000	071	0066	56310000	Site Improvements	-	-	100,000	100,000
410	456	0000	0000	071	0066	56242000	Professional Services	4,050	-	-	-
							TOTAL PHS	$ 1,445,914	$ -	$ 1,615,314	$ 1,615,314
FELL CENTER											
410	456	0000	0000	095	0066	56220000	Building Improvements	$ 5,171	$ -	$ -	$ -
410	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-	-
410	456	0000	0000	095	0066	56242000	Professional Services	-	-	-	-
							TOTAL FELL CENTER	$ 5,171	$ -	$ -	$ -
							TOTAL EXPENDITURES	$ 4,956,058	$ 4,519,000	$ 4,018,696	$ (500,304)

School District of the City of Pontiac

Capital Projects (Bond 2020) Fund Budget Summary by Function

FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 113,707	$ 18,817,149	$ 400,000	$ (18,417,149)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 113,707	$ 18,817,149	$ 400,000	$ (18,417,149)
EXPENDITURES				
Supporting Services				
Building Improvements	$ 6,627,740	$ 5,425,000	$ 13,000,000	$ 7,575,000
Instructional Technology	541,573	-	-	-
Furniture & Equipment	701,305	-	70,000	-
Site Improvements	-	-	-	-
Professional Fees	1,727,498	520,000	-	-
Other	500	133,068	1,000	(132,068)
TOTAL EXPENDITURES	$ 9,598,616	$ 6,078,068	$ 13,071,000	$ 7,442,932
Net Surplus (Shortfall) - Current Year	$ (9,484,909)	$ 12,739,081	$ (12,671,000)	
Beginning Fund Balance	10,406,501	921,592	13,660,673	
Projected Ending Fund Balance	921,592	13,660,673	989,673	

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
425	000	0000	0000	000	0066	41510000	Earnings on Investment	$ 113,707	$ 460,000	$ 400,000	$ (60,000)
425	000	0000	0000	000	0066	45950000	Bond Proceeds	-	18,357,149	-	(18,357,149)
							TOTAL REVENUES	**$ 113,707**	**$ 18,817,149**	**$ 400,000**	**$ (18,417,149)**
ALCOTT ELEMENTARY											
425	456	0000	0000	001	0066	56220000	Building Improvements	-	-	-	$ -
425	456	0000	0000	001	0066	56225000	Retainage	(3,990,730)	-	-	-
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	$ (3,990,730)	$ -	$ -	$ -
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	3,575	-	-	-
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	$ 3,575	$ -	$ -	$ -
HERRINGTON ELEMENTARY											
425	456	0000	0000	012	0066	56220000	Building Improvements	$ 4,902,648	$ 3,700,000	$ -	$ (3,700,000)
425	456	0000	0000	012	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	012	0066	56405000	Instructional Technology	110,504	-	-	-
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	110,863	50,000	-	(50,000)
425	455	0000	0000	012	0066	53156000	CM	844,942	400,000	-	(400,000)
425	455	0000	0000	012	0066	53190000	Professional Services	75,136	-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
							TOTAL HERRINGTON ELEMENTARY	$ 6,044,093	$ 4,150,000	$ -	$ (4,150,000)
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	639	-	-	-
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	358	-	-	-
							TOTAL OWEN ELEMENTARY	$ 997	$ -	$ -	$ -
ROGERS ELEMENTARY											
425	456	0000	0000	020	0066	56220000	Building Improvements	$ 290,557	$ -	$ 13,000,000	$ 13,000,000
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	-	-	70,000	70,000
425	452	0000	0000	020	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	020	0066	53155000	Architect	44,406	70,000	-	(70,000)
425	455	0000	0000	020	0066	53156000	CM	58,565	-	-	-
425	455	0000	0000	020	0066	53190000	Professional Services	-	-	-	-
							TOTAL ROGERS ELEMENTARY	$ 393,528	$ 70,000	$ 13,070,000	$ 13,000,000
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	$ -	$ -	$ -	$ -
WHRC/ITA BUILDING											
425	456	0000	0000	030	0066	56220000	Building Improvements	$ (831,464)	$ -	$ -	$ -

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
425	456	0000	0000	030	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	030	0066	56405000	Instructional Technology	403,616	-	-	-
425	456	0000	0000	030	0066	56410000	Furniture & Equipment	5,564	-	-	-
425	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-	-
425	455	0000	0000	030	0066	53155000	Architect	33,741	-	-	-
425	455	0000	0000	030	0066	53156000	CM	274,465	-	-	-
425	455	0000	0000	030	0066	53190000	Professional Services	278,002	-	-	-
							TOTAL WHRC/ITA BUILDING	$ 163,924	$ -	$ -	$ -
PONTIAC MIDDLE SCHOOL											
425	456	0000	0000	054	0066	56220000	Building Improvements	$ 154,691	$ 250,000	$ -	$ (250,000)
425	456	0000	0000	054	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	054	0066	56405000	Instructional Technology	7,508	-	-	-
425	456	0000	0000	054	0066	56410000	Furniture & Equipment	845	-	-	-
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	$ 163,044	$ 250,000	$ -	$ (250,000)
ODELL NAILS ADMIN BUILDING											
425	456	0000	0000	065	0066	56220000	Building Improvements	$ 878,218	$ -	$ -	$ -
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	$ 878,218	$ -	$ -	$ -
PONTIAC HIGH SCHOOL											
425	456	0000	0000	071	0066	56220000	Building Improvements	$ 2,895,676	$ 900,000	$ -	$ (900,000)
425	456	0000	0000	071	0066	56225000	Retainage	-	-	-	-
425	284	0000	0000	071	0066	56405000	Instructional Technology	15,731	-	-	-
425	456	0000	0000	071	0066	56410000	Furniture & Equipment	693,824	-	-	-
425	452	0000	0000	071	0066	56310000	Site Improvements	-	-	-	-

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
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	7,020	-	-	-
							TOTAL PHS	$ 3,612,251	$ 900,000	$ -	$ (900,000)
FELL CENTER											
425	456	0000	0000	095	0066	56220000	Building Improvements	$ 2,328,144	$ 400,000	$ -	$ (400,000)
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	1,072	-	-	-
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	$ 2,329,216	$ 400,000	$ -	$ (400,000)
OTHER COSTS											
425	456	0000	0000	095	0066	56220000	Building Improvements	$ -	$ 175,000	$ -	$ (175,000)
425	456	0000	0000	099	0066	57310000	Bond Issuance Costs	500	133,068	-	(133,068)
425	259	0000	0000	066	0066	57912000	Bank Fees	-	1,000	1,000	-
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	697,295	-	-	-
425	456	0000	0000	099	0066	56225000	Retainage	-			-
425	456	0000	0000	099	0066	58110000	Capitalized Interest	-	-	-	-
							TOTAL OTHER COSTS	$ 697,795	$ 309,068	$ 1,000	$ (308,068)
							TOTAL EXPENDITURES	$ 10,295,911	$ 6,079,068	$ 13,071,000	$ 6,991,932

School District of the City of Pontiac

Risk Related Fund Budget Summary by Function
FY 2026-27 Proposed Budget

	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
REVENUE				
Local	$ 1,094,496	$ 1,709,949	$ 1,477,300	$ (232,649)
State	-	-	-	
Federal	-	-	-	
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 1,094,496	$ 1,709,949	$ 1,477,300	$ (232,649)
EXPENDITURES				
Insurance Program				
Workers Compensation	$ 164,724	$ 285,000	$ 285,000	$ -
Unemployment	-	200,000	225,000	25,000
Property & Casualty Insurance	911,459	1,210,000	850,000	(360,000)
TOTAL EXPENDITURES	$ 1,076,183	$ 1,695,000	$ 1,360,000	$ (335,000)
Net Surplus (Shortfall) - Current Year	$ 18,313	$ 14,949	$ 117,300	
Beginning Fund Balance	208,032	226,345	241,294	
Projected Ending Fund Balance	$ 226,345	$ 241,294	$ 358,594	

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	2024-25 Actual	2025-26 Amendment #2	2026-27 Proposed Budget	Variance
810	000	0000	0000	097	0810	41977000	Property Casualty	$ 694,000	$ 1,180,000	$ 930,000	$ (250,000)
810	000	0000	0000	097	0810	41978000	Workers Comp	302,271	333,499	344,486	10,987
810	000	0000	0000	097	0810	41979000	Unemployment	98,225	196,450	202,814	6,364
							TOTAL REVENUES	**1,094,496**	**1,709,949**	**1,477,300**	**(232,649)**
810	261	0000	0000	097	0810	53910000	Property & Liability	$ 611,459	$ 710,000	$ 750,000	$ 40,000
810	261	0000	0000	097	0810	53912000	Uninsured P/C Claims	300,000	500,000	100,000	(400,000)
810	283	0000	0000	097	0810	52840000	Workmans Compensation Insurance	125,780	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	38,944	110,000	110,000	-
810	283	0000	0000	097	0810	52850000	Unemployment Compensation	-	200,000	225,000	25,000
810	283	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	-	-	-
							TOTAL EXPENDITURES	**1,076,183**	**1,695,000**	**1,360,000**	**(335,000)**

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, 2026. Levy with the estimated tax revenue is:

a.	General Fund Revenue estimate:	18.0000 mills	$46,560,214
b.	Sinking Fund Revenue estimate:	0.7980 mills	$ 3,072,536
c.	Bond 2020 Debt	2.0000 mills	$ 7,700,590

5. 1 mill of tax levy on a parcel of property with a taxable value of $100,000 will produce $100 of tax revenue.

School District of the City of Pontiac
County of Oakland State of Michigan
Estimated Tax Levy for FY2027

Local Unit	2026 Taxable Value (1) 2026 Non-Pre	2025 Comm PP	Total	Estimated FY2027 Operating Tax Levy 2026 Non-Pre	2025 Comm PP	Total	Estimated FY2027 Sinking Fund / Bond Debt Tax Levy 2026 ALL	Sinking Fund	Bond
C - Auburn Hills	$1,433,386,360	$80,855,330	$1,514,241,690	$25,800,954	$485,132	$26,286,086	1,823,643,590	$ 1,455,268	$ 3,647,287
C- Lake Angelus	15,286,140	17,390	15,303,530	275,151	104	275,255	65,584,680	$ 52,337	$ 131,169
C - Pontiac	878,942,580	139,058,070	1,018,000,650	15,820,966	834,348	16,655,315	1,420,323,100	$ 1,133,418	$ 2,840,646
C - Sylvan Lake	26,796,310	767,230	27,563,540	482,334	4,603	486,937	125,928,000	$ 100,491	$ 251,856
T - Bloomfield	179,676,020	15,846,460	195,522,480	3,234,168	95,079	3,329,247	383,379,990	$ 305,937	$ 766,760
T - Orion	40,880,930	5,433,500	46,314,430	735,857	32,601	768,458	50,036,160	$ 39,929	$ 100,072
T - Waterford	48,587,390	1,449,670	50,037,060	874,573	8,698	883,271	91,339,600	$ 72,889	$ 182,679
T- West Bloomfield	18,032,983	264,780	18,297,763	324,594	1,589	326,182	92,707,118	$ 73,980	$ 185,414
	$2,641,588,713	$243,692,430	$2,885,281,143	$47,548,597	$1,462,155	$49,010,751	4,052,942,238	$ 3,234,248	$ 8,105,884

HEADLEE ROLLBACK CALCULATION	Calculation	FY27 Max
FUND 110 - General Fund		
2027 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
	FY27 Max	19.8892
	FY27 Request	**18.0000**
Remaining to cover future Headlee Rollbacks		1.8892
Commercial PP TV		
July 1, 2026 Tax Levy		
Operating - Voted	6.0000	6.0000
FUND 325 - Debt Fund		
Not subject to rollback	2.0000	2.0000
FUND 410 - Sinking Fund		
Sinking Fund - Voted (0.80)	0.7980	
MRF Headlee Rollback (round down)	1.0000	0.798000

BUDGET FOR TAXES	Fund 110	Fund 325	Fund 410
Levy	$49,010,751	$ 8,105,884	$ 3,234,248
% Delinquent	95.0%	95.0%	95.0%
Budget Amount	$ 46,560,214	$ 7,700,590	$ 3,072,536

SPLIT IN THE EVENT MUNICIPALITIES DON'T SEPARATE DEBT / SINKING FUND	Fund 325	Fund 410
	#DIV/0!	#DIV/0!

GAP - HELPS WHEN ASSESSED VALUES DROP			
Oakland County 2024 Report	Commercial Assessed Value	Commercial Taxable Value	% gap
Auburn Hills	$ 820,402,370	$ 690,112,490	18.9%
Pontiac	$ 560,240,590	$ 459,584,600	21.9%

Wage Increase Calculation		
2026 L4028	Non-Pre Taxable	$2,641,588,713
2025 L4028	Non-Pre Taxable	$2,511,068,350
	Increase	5.20%

4.4% All TV Increase

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026
Oakland	**$4,052,942,238**
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
School District of the City of Pontiac	**$2,641,588,713**

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 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 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 Sinkin	11/2025	00.7908	00.7908	1.0000	00.7908	1.0000	00.7980	00.7980		12/2030
Voted	Debt All	3/2020	N/A	N/A	1.0000	N/A	1.0000	N/A	02.0000		12/2050

Prepared by	Telephone Number	Title of Preparer	Date
James Graham	**(248) 451-6800**	**Consultant/Former CFO**	**05/12/2026**

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).

	Signature	Print Name	Date
☒ Clerk ☐ Secretary		**ShaQuana Davis-Smith**	
☐ Chairperson ☒ 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.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 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**

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

Instructions For Completing
Form 614 (L-4029) *2026 Tax Rate Request*,
Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2026 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2025 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The **2025** permanently reduced rate can be found in column 7 of the **2025** Form L-4029. For operating millage approved by the voters after April 30, 2025, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2026 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2026 and future years. This prevents any increase or "roll up" of millage rates. Use 1.0000 for new millage approved by the voters after April 30, 2026. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2026 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2026 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2026 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calulated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2026. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2026 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2026. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

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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).

BALANCE SHEET

Fund	Transaction Code	Major Class	Suffix	Not Used
X X	X	X X X	X X X X	XX 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 XX- 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 *Food Scoop* publication of the Michigan Department of Education.
482	25	USDA bonus commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the *Food Scoop* 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 *Durant* 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 of 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 (EXCEPT 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	*Durant II*
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