

School District of the City of Pontiac

BUDGET REPORTS

1st Amendment

Fiscal Year 2024-25

February 17, 2025





School District of the City of Pontiac

Board of Education

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School District of the City of Pontiac

FY 2024/25 Budget Package – 1st Amendment

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School District of the City of Pontiac

Executive Summary Feb 17, 2025

FY 2024-2025 1st Budget Amendment

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

- The General Fund operational deficit decreased from a budgeted \$2,930,994 to \$2,215,323.
- The Fund Balance of the General Fund is increased from a budgeted \$13,793,977 to \$14,509,648, an improvement of \$715,671.
- Funds 110 (General Operations), 130 (Special Ed), 150 (Athletics Fund), 170 (General Fund Debt) are included in the amendment. Changes in the remaining funds will be updated in Budget Amendment #2.

FUND BALANCE BUDGET CHANGES:

The budgeted fiscal year 2024-2025 beginning and ending fund balances have been adjusted to reflect the fiscal 2024 year-end audited fund balance plus the operational revenue and expenditure budget changes included in this document. Commentary on fund balance changes between the original adopted budget to the amended budget is summarized below:

General Fund:

The amended budget establishes a net operating deficit of \$2,215,323. The Fund Balance chart below depicts the change process in this amendment. The amendment projected total fund balance represents 11.6% of total budgeted expenditures and 12.5% of total budget operating expenditures (less other financing and fund modifications). The amended budget will have an ending fund balance of \$14,509,648.

	Adopted Budget	Amend #1 Budget
Total Fund Balance:	\$ 13,793,977	\$ 14,509,648



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REVENUE BUDGET CHANGES:

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

General Fund [Funds| 110-170]

The General Fund revenue budget increased by a net \$40,896 or 0.03%. The new total revenue budget is \$122,711,826. The following information represents the breakdown of the significant changes by revenue source for the General Fund:

Local Sources:

Local source revenue has decreased by a net of \$164,432 to \$46,543,939. Local revenues represent 37.9% of total General Fund revenue. The major revenue source in this category is the local property tax levy associated with the 18 mill non-homestead tax. The net decrease is due to \$677,436 in lower expected tax revenues, partially offset by a \$300K increase in interest earnings along with an increase in lease receipts. The decrease in tax revenues is mainly due to July Board of Review adjustments that reduced non-homestead taxable value.

State Sources:

State Source revenue has increased by a net of \$114,177 to \$31,990,597. The major revenue categories include State Pension supplemental payments, At Risk funding, the GSRP program, and partial reimbursements for Special Education spending and MPSERS retirement costs. State Source revenue represents 26.1% of the total General Fund revenue. The net increase is due to approximately \$500K in higher Section 147 MPSERS reimbursements mostly offset by a \$400K decrease in Special Education reimbursements.

Federal Sources:

There is no change in Federal Source revenues. Federal Source revenue represents 23.9 % of the total General Fund revenue. Major on-going Federal Grants include Title I – Title IV, IDEA (Flowthrough), Covid-19 Grants (ESSER III, and others) and an EPA Clean Bus School Grant.



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Other Financing Sources:

Other Financing Sources represent 12.1% of total General Fund revenue. The major revenue sources in this category are the annual TAN (Tax Anticipation Note), the PA-18 County Special Education Tax and transfers from other funds, including indirect costs. The net increase of \$91,150 is predominately due to a \$160,854 increase in PA-18 Special Education county revenues slightly offset by a \$100K decrease in projected Medicaid Revenue via the Oakland ISD. The budgeted TAN proceeds remained unchanged at \$7M

EXPENDITURE BUDGET CHANGES:

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

General Fund [Funds] 110-170]

The General Fund expenditure budget decreased by a net \$674,775 or 0.5%. The new total expenditure budget is \$124,927,149. The following information represents the breakdown of the significant changes by expenditure function for the General Fund:

Instruction – Basic Programs, Added Needs and Adult Education:

The Basic Programs, Added Needs and Adult Education budgeted expenditures have decreased by a net \$1,648,628 to \$48,917,126 in total. This is due to this function area having the budget for new teacher staffing that has now been disbursed to the other function codes, as well as a reduced assumption for open teaching positions to be filled. A portion of the decrease in teacher employee costs was offset by increases in elementary and high school textbook purchases.

The adopted General Fund budget included the following non-grant open teaching positions: 15.57 Principal List, 5 Core GE Teachers, 1 GE specials teacher, and 3 Special Ed teachers. There was also 6 Teacher Assistants, 3.5 Paraprofessionals and 3 Helpers. Pursuant to follow up with the Human Resources Department, approximately 45% of all open positions will be filled for second semester. Based on this assumption, the financial result is a reduced placeholder budget amount of approximately \$1.4M in the amendment for open teaching positions.

Support Services – Pupil Services:

The Pupil Services function consists of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process. This includes truancy, guidance, health services, psychological, speech, social work, visual aid and teacher consultant services. The Pupil Services budgeted expenditures have increased by a net \$452,806 to \$10,209,945 in total. This number includes the impact of staff, wage and benefit increases. There were also increases in Special Education Sub Staffing Costs.

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Support Services – Instructional Staff Support:

The Instructional Staff Support function consists of those activities that are designed primarily to assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils, including curriculum development, in-service instructional training, media center services, instructional related technology, supervision and direction of instructional staff, student assessment, and other services. The Instructional Staff Support budgeted expenditures have increased by a net \$82,961 to \$6,042,140 in total. This number includes the impact of staff, wage and benefit increases.

Support Services – General Administration:

The General Administration function includes activities concerned with establishing policy, operating schools and the school system, and providing essential facilities and services for staff and pupils. This includes the Board of Education, Executive Administration, and Grant Writing. The General Administration budgeted expenditures have increased by a net \$577,063 to \$2,704,767 in total. A majority of the increase is due to increases in consultant fees, forensic audit expenses, audit fees and Superintendent compensation.

Support Services – School Administration:

The School Administration function consists of activities concerned with overall administrative responsibility of a single school. This includes the office of the principal and other school administration. The budgeted expenditures for School Administration have been increased by \$10,649 to \$4,543,734. This number includes the impact of staff, wage and benefit increases.

Support Services – Business Support:

The Business Support function consists of activities related to purchasing, paying, and maintaining goods and services for the district. This includes fiscal services, internal services and other business services. The budgeted expenditures for Business Support have been decreased by \$86,016 to \$1,423,856. This decrease is the result of unfilled vacancies in the Business Office.

Support Services – Operations/Maintenance & Security:

The Operations/Maintenance & Security function includes activities concerned with keeping the physical plant open, clean, and ready for daily use, including heating, lighting, ventilation, and repairs, as well as property and liability insurance. Security includes activities concerned with maintaining order and safety in school buildings. Budgeted expenditures have decreased by a net \$56,415 to \$12,614,315. The decrease is mainly due to unfilled facilities supervision and custodian positions that were partially offset by compensation increases and increased electricity costs.

Support Services – Transportation:

The Transportation function includes activities concerned with the conveyance of pupils to and from school, as well as school activities. Budgeted expenditures have been decreased by \$192,357 to



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\$12,260,379. This number includes planned expenses related to the purchase of EV buses via the \$6.3M EPA Clean School Bus grant. The net decrease is predominately due to decreased expenses for Special Education transportation and lower projected fuel costs.

Support Services – Central Support:

The Central Support function includes activities other than general administration that support each of the other instructional and support services programs. This includes Planning, Research, Communication, Personnel, Technology, and Pupil Accounting. Budgeted expenditures have been increased by \$124,759 to \$4,430,026. The increase is mostly due to the hiring of a Talent Acquisition Coordinator that was not included in the adopted budget along with a contract increase for the Communications firm that the district utilizes.

Other/Community Svcs/Debt Service/Capital Improvements:

OTHER-This amount represents Athletic Fund expenses. The \$30,296 increase to \$772,568 is mostly a result of compensation increases.

COMMUNITY SERVICES-This function consists of community activities for district stakeholders mostly funded via federal grant money.

DEBT SERVICE-This function includes budgets for costs related to long debt payments associated with the remaining General Fund bonded debt; 2018A (\$9 million). The two State Emergency Loans (each \$9.5 million) were forgiven by the Michigan Department of Treasury in 2023/24 and are no longer a liability to the District.

CAPITAL IMPROVEMENTS-Amounts expended for district infrastructure improvements predominately from federal ESSER money.

Other Financing:

This function includes budgets for costs related to other long and short-term debt payments and borrowings, including Tax Anticipation Notes (TANs) and State Aid Anticipated Notes (SANs). The Tax Anticipation Note payments for 2024/25 are \$7M and have already been paid. There currently is no State Aid Anticipation Note.

Fund Modifications:

This function includes transfers out to other funds, including funds 110 (General Operations), 120 (State and Federal Grants), 130 (Special Education), 150 (Athletics) and 170 (General Fund Debt). There are no changes in this function.



School District of the City of Pontiac

General Fund Budget Summary by Function

FY 2024-2025 Amendment #1

	2023-24 Actual	2024-25 Budget	2024-25 Amendment #1	Amendment #1 Variance
REVENUE				
Local	\$ 41,992,645	\$ 46,708,371	\$ 46,543,939	\$ (164,432)
State	24,493,203	31,876,420	31,990,597	\$ 114,177
Federal	17,895,555	29,436,105	29,436,105	\$ -
County & Interdistrict	-	-	-	\$ -
Other Financing Sources	30,290,099	14,650,035	14,741,185	91,150
TOTAL REVENUE	\$ 114,671,502	\$ 122,670,930	\$ 122,711,826	\$ 40,896
EXPENDITURES				
<u>Instructional Services</u>				
Basic Programs	\$ 23,331,629	\$ 31,332,239	\$ 30,247,835	\$ (1,084,404)
Added Needs	15,258,229	19,182,181	18,617,957	\$ (564,224)
Adult & Continuing Education	69,535	51,334	51,334	\$ -
<u>Supporting Services</u>				
Pupil Services	7,296,836	9,757,139	10,209,945	\$ 452,806
Instructional Staff Support Services	4,384,539	5,959,179	6,042,140	\$ 82,961
General Administration	1,789,741	2,127,703	2,704,767	\$ 577,063
School Administration	4,280,222	4,533,085	4,543,734	\$ 10,649
Business Support	2,336,989	1,509,872	1,423,856	\$ (86,016)
Operations/Maintenance & Security	10,573,140	12,670,730	12,614,315	\$ (56,415)
Transportation	5,337,673	12,453,095	12,260,739	\$ (192,357)
Central Support	11,256,442	4,305,267	4,430,026	\$ 124,759
Other	608,248	742,272	772,568	\$ 30,296
<u>Community Services</u>	496,701	942,518	942,518	\$ -
<u>Debt Service</u>	19,695,169	1,247,728	1,247,539	\$ (189)
<u>Capital / Building Improvements</u>	686,179	9,325,004	9,325,004	\$ -
<u>Other Financing</u>	8,500,000	7,083,094	7,083,094	\$ -
<u>Fund Modifications</u>	76,345	2,379,483	2,409,779	30,296
TOTAL EXPENDITURES	\$ 115,977,617	\$ 125,601,924	\$ 124,927,149	\$ (674,775)
Net Surplus (Shortfall) - Current Year	\$ (1,306,115)	\$ (2,930,994)	\$ (2,215,323)	\$ 715,671
Beginning Fund Balance	\$ 18,031,086	\$ 16,724,971	\$ 16,724,971	\$ -
Projected Ending Fund Balance	\$ 16,724,971	\$ 13,793,977	\$ 14,509,648	\$ 715,671



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

General Fund

Local Revenue: The net decrease of \$164k is due to lower expected tax revenues partially offset by higher interest earnings and lease receipts.

State Revenue: The net increase of \$114k is due to increase in MPERS retirement cost reimbursement partially offset by a decrease in Special Education reimbursements.

Basic Programs Expenditures: The net decrease of \$1.1M is mainly due to vacant teaching positions that remain unfilled or have been filled by a third party sub company.

Added Needs Expenditures: Decrease of \$564K mainly due to vacant teaching or paraprofessional positions that remain unfilled or have been filled by a third party sub company.

Pupil Services Expenditures: Increase of \$453K due to increases in Special Education sub staffing costs.

General Administration Expenditures: Increase of \$577K due mostly to consultant fees, forensic audit expenses, audit fees and Superintendent compensation.

Transportation Expenditures: Decrease of \$192K due to reduction in Special Education transportation expenses and lower projected fuel costs.

Central Support Expenditures: Increase of \$124,759 resulted from the hiring of a new Talent Acquisition Coordinator and a contract increase for the district communications firm.

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2024-2025 Budget Amendment #1

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
REVENUE				-
LOCAL SOURCES				-
Property Taxes	\$ 40,346,839	\$ 44,140,319	\$ 43,462,883	(677,436)
Property Taxes-Delinquent, Penalties & Interest	325,000	325,004	325,004	-
GED Testing	-	-	-	-
Interest on Investments	1,530,000	900,000	1,200,000	300,000
Facility Rentals	30,000	50,000	50,004	4
Lease Revenue/Interest	257,500	257,500	470,500	213,000
Donations	-	-	-	-
Gains on Fixed Asset Sales	1,000	-	-	-
IRRE - Oakland Schools Title I RAG	-	-	-	-
Miscellaneous and Other	50,000	50,000	50,000	-
Erate Reimbursement	-	-	-	-
Middle Cities Insurance Surplus	-	-	-	-
Auditorium Rentals	1,000	5,000	5,000	-
Waterford MOU	-	-	-	-
TOTAL LOCAL SOURCES	42,541,339	45,727,823	45,563,391	(164,432)
STATE SOURCES				
State Rev-Foundation Equity	\$ 563,969	\$ 578,068	\$ 593,199	15,131
Section 20f - St Aid Hold Harmless	-	-	-	-
State Rev-Reg. Transportation Reimbursement	295,744	303,138	295,744	(7,394)
Section 26a - Renaissance Zone	41,211	42,241	43,271	1,030
State Revenue-Restricted Sect 147	7,093,288	7,115,875	7,620,219	504,344
State Revenue-Restricted Sect 147 One Time	-	-	-	-
State Revenue-Literature Coach	-	-	-	-
Section 152a-Headlee Data Collection	105,869	108,516	111,582	3,066
State Revenue-Restricted	-	-	-	-
TOTAL STATE SOURCES	\$ 8,100,081	\$ 8,147,838	\$ 8,664,015	\$ 516,177
OTHER FINANCING SOURCES				
CTE Transportation Costs	\$ 55,000	\$ 55,000	\$ 55,000	-
Sale of Property	-	-	-	-
Proceeds TAN/SAN	7,000,000	7,000,000	7,000,000	-
Grant Fund Modification	896,771	419,215	419,215	-
Special Ed Fund Modification	-	-	-	-
Food Service Fund Modification	-	100,000	100,000	-
MESSA Levy Transfer	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 7,951,771	\$ 7,574,215	\$ 7,574,215	\$ -
TOTAL REVENUE	\$ 58,593,191	\$ 61,449,876	\$ 61,801,621	\$ 351,745
EXPENDITURES				
Instruction - 51xx	\$ 19,053,346	\$ 25,029,436	\$ 24,025,784	(1,003,652)
Support Services - 52xx	26,869,238	28,155,302	28,597,842	442,541
Community Services - 53xx	16,500	16,500	16,500	-
Capital Expenditures - 54xx	25,004	25,004	25,004	-
Debt Service - 55xx	8,583,094	7,083,094	7,083,094	-
Outgoing Transfers - 56xx	2,107,800	1,960,268	1,990,564	30,296
TOTAL EXPENDITURES	\$ 56,654,982	\$ 62,269,604	\$ 61,738,788	\$ (530,816)
Operating Surplus (Deficit)	\$ 1,938,209	\$ (819,728)	\$ 62,833	\$ 882,561

**PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2024-2025 Budget Amendment #1**

GENERAL FUND (110) BY FUNCTION

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
110 Open Teaching Positions	\$ -	\$ 5,522,403	\$ 1,380,601	(4,141,802)
111 Elementary Education	9,969,922	10,118,904	12,286,246	2,167,342
112 Middle School Education	3,845,585	3,988,750	4,163,958	175,208
113 High School Education	5,024,035	5,201,694	5,878,366	676,672
118 Preschool Education	21,329	22,417	60,594	38,177
125 Compensatory Education	37,200	12,200	12,200	-
127 Career & Technology	155,276	163,068	243,820	80,752
132 Secondary Learning	-	-	-	-
1xx TOTAL INSTRUCTION	\$ 19,053,346	\$ 25,029,436	\$ 24,025,784	\$ (1,003,652)
211 Attendance Services	\$ 52,090	\$ 51,455	\$ 51,455	-
212 Guidance Services	1,058,513	1,362,725	1,217,704	(145,021)
213 Health Services	150,000	157,650	145,000	(12,650)
219 Other Pupil Services	219,491	230,321	253,470	23,149
21x TOTAL PUPIL SUPPORT	\$ 1,480,094	\$ 1,802,150	\$ 1,667,628	\$ (134,522)
221 Improvement of Instruction	\$ 637,188	\$ 669,847	\$ 1,003,976	334,129
222 Educational Media Services	64,280	67,405	3,000	(64,405)
226 Supervision/Direction of Instructional Staff	1,124,881	1,381,210	1,120,669	(260,540)
227 Academic Student Assessment	9,150	9,617	10,107	490
22x TOTAL INSTRUCTIONAL STAFF SUPPORT	\$ 1,835,499	\$ 2,128,079	\$ 2,137,753	\$ 9,674
231 Board of Education	\$ 952,504	\$ 837,200	\$ 1,076,200	239,000
232 Executive Administration	1,103,029	1,285,503	1,623,567	338,063
233 Grant Writer	5,000	5,000	5,000	-
23x TOTAL GENERAL ADMINISTRATION	\$ 2,060,533	\$ 2,127,703	\$ 2,704,767	\$ 577,063
241 Office of Principal	\$ 4,310,700	\$ 4,404,301	\$ 4,410,273	5,972
249 Other School Administration	33,307	33,307	33,307	-
24x TOTAL SCHOOL ADMINISTRATION	\$ 4,344,007	\$ 4,437,608	\$ 4,443,580	\$ 5,972
252 Fiscal Services	\$ 1,072,746	\$ 1,171,872	\$ 1,085,856	(86,016)
259 Other Business Services	351,000	335,000	335,000	-
25x TOTAL BUSINESS ADMINISTRATION	\$ 1,423,746	\$ 1,506,872	\$ 1,420,856	\$ (86,016)
261 Operations & Maintenance	\$ 8,354,711	\$ 8,549,175	\$ 8,419,089	(130,086)
266 Building Security Services	1,029,085	748,378	821,049	72,671
26x TOTAL OPERATIONS & MAINTENANCE	\$ 9,383,796	\$ 9,297,553	\$ 9,240,138	\$ (57,415)
27x TOTAL PUPIL TRANSPORTATION	\$ 2,957,308	\$ 2,964,986	\$ 2,968,011	3,024
281 Planning, Research & Development	\$ 166,068	\$ 173,935	\$ 177,278	3,343
282 Information Services	203,276	166,000	236,000	70,000
283 Staff & Personnel Services	982,935	1,026,496	1,040,987	14,492
284 Data Processing	1,571,204	2,044,520	2,063,520	19,000
285 Pupil Accounting	460,771	479,399	497,324	17,925
28x TOTAL CENTRAL ADMINISTRATION	\$ 3,384,254	\$ 3,890,350	\$ 4,015,109	\$ 124,759
3xx TOTAL COMMUNITY SERVICES	\$ 16,500	\$ 16,500	\$ 16,500	-
45x TOTAL CAPITAL IMPROVEMENTS	\$ 25,004	\$ 25,004	\$ 25,004	-
511 TOTAL DEBT SERVICE - LONG TERM	\$ 8,583,094	\$ 7,083,094	\$ 7,083,094	-
6xx TOTAL FUND MODIFICATIONS	\$ 2,107,800	\$ 1,960,268	\$ 1,990,564	30,296
TOTAL GENERAL FUND (110) BY FUNCTION	\$ 56,654,982	\$ 62,269,604	\$ 61,738,788	\$ (530,816)

**PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2024-2025 Amendment #1**

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
REVENUE				
LOCAL SOURCES				
9127 - NFL Foundation Digital Devide - SPED	\$ -	\$ 21,131	\$ 21,131	-
9128 - Ballmer Group - PHS	900,000	678,000	678,000	-
9133 - GM - ITA	30,000	58,397	58,397	-
9134 - United Way Community Schools - HER/PHS	200,000	50,000	50,000	-
9135 - Community Foundation of SE MI	100,000	-	-	-
9141 - PLTW - CTE PHS	5,000	-	-	-
9142 - PLTW - FORVIA-CTE	78,885	21,453	21,453	-
9234 - Career Development/CTE	100,734	-	-	-
9235 - K-12 Career Readiness	-	100,734	100,734	-
Other-9114 to 9144	20,734	18,829	18,829	-
TOTAL LOCAL SOURCES	\$ 1,435,353	\$ 948,544	\$ 948,544	\$ -
STATE SOURCES				
2130 - Section 21h Partnership Districts	\$ 163,657	\$ 598,513	\$ 598,513	-
2232 - Section 61d CTE High Quality Degrees/Credentials	\$ 25,000	\$ -	\$ -	-
2233 - Section 61d CTE High Quality Degrees/Credentials	9,284	9,284	9,284	-
2234 - Section 61d CTE High Quality Degrees/Credentials	9,284	16,544	16,544	-
2235 - Section 61d CTE High Quality Degrees/Credentials	-	15,022	15,022	-
2443 - Section 97 Student Safety	72,082	-	-	-
2493 - Section 31aa - Mental Health	393,924	1,660,728	1,660,728	-
2553 - Section 97c Safety and Security Assessment	18,000	18,000	18,000	-
2834 - Section 67f FAFSA Challenge	-	8,490	8,490	-
2884 - Section 99g APP Project	-	35,414	35,414	-
2904 - Section 23g MI Kids ck on Track	-	557,712	557,712	-
3064 - Section 31a At-Risk	3,046,263	9,121,940	9,121,940	-
3073 - Section 41 Bilingual Ed.	20,000	-	-	-
3074 - Section 41 Bilingual Ed.	381,204	221,006	221,006	-
3075 - Section 41 Bilingual Ed.	-	381,204	381,204	-
3140 - Section 35a9 Essentials	-	31,301	31,301	-
3164/3165 - Section 61a2 CTE Admin Reimb	-	9,822	9,822	-
3270 - Marshall Plan for Talent	38,000	-	-	-
3313 - Section 107 Adult Education	14,874	-	-	-
3314/3315 - Section 107 Adult Education	69,453	97,463	97,463	-
3403 - Section 32d GSRP	200,000	-	-	-
3404 - Section 32d GSRP	2,664,000	512,538	512,538	-
3405 - Section 32d GSRP	-	2,555,748	2,555,748	-
3444/3445 - Section 61a1 Vocational Education (Added Cost)	10,915	22,226	22,226	-
3493 - Section 104a Benchmark Assessments	29,287	21,287	21,287	-
3494 - Section 99h-First Robotics	21,602	9,196	9,196	-
3660/3664/3665 - Section 35a5 Early Literacy	-	168,445	168,445	-
3662 - Section 35a5 Early Literacy	-	62,433	62,433	-
3663 - Section 35a5 Early Literacy	-	59,515	59,515	-
Competitive School Safety Grant	-	-	-	-
Section 74 Bus Driver Safety	-	-	-	-
TOTAL STATE SOURCES	\$ 7,186,829	\$ 16,193,831	\$ 16,193,831	\$ -
FEDERAL SOURCES				
4352 - ESSER III	\$ 25,204,882	\$ 10,685,400	\$ 10,685,400	-
4393 - OC Local Fiscal Recovery Fund	\$ 119,931	\$ 45,000	\$ 45,000	-
4402 - Emergency Connectivity	-	-	-	-
4453 - Section 97b Grow Your Own	82,499	813,000	813,000	-
6014 - Title I	8,489,274	6,388,141	6,388,141	-
6363 - ARP Homeless	154,739	-	-	-
6844 - Title III	170,256	119,815	119,815	-
7444 - ROTC	50,000	55,000	55,000	-
7534 - Title IV	659,296	688,022	688,022	-
7631 - MCLSD	615,725	608,000	608,000	-
7644 - Title II	1,492,583	1,385,842	1,385,842	-
7760 - 21st Century Community Learning Centers 1	450,000	450,000	450,000	-
7761 - 21st Century Community Learning Centers 2	450,000	600,000	600,000	-
8884 - Clean School Bus	-	6,359,270	6,359,270	-
TOTAL FEDERAL SOURCES	\$ 37,939,185	\$ 28,197,490	\$ 28,197,490	\$ -
TOTAL REVENUE	\$ 46,561,367	\$ 45,339,865	\$ 45,339,865	\$ -
EXPENDITURES				
Instruction - 51xx	\$ 15,938,226	\$ 15,212,072	\$ 15,212,072	-
Support Services - 52xx	17,384,795	19,509,751	19,509,751	-
Community Services - 53xx	1,172,282	916,068	916,068	-
Capital Expenditures - 54xx	11,186,534	9,300,000	9,300,000	-
Debt Service - 55xx	-	-	-	-
Outgoing Transfers - 56xx	879,530	401,974	401,974	-
TOTAL EXPENDITURES	\$ 46,561,367	\$ 45,339,865	\$ 45,339,865	\$ -
Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2024-2025 Amendment #1

GRANTS FUND (120) BY FUNCTION		2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
111	Elementary Education	\$ 937,212	\$ 653,605	\$ 653,605	-
112	Middle School Education	531,781	131,373	131,373	-
113	High School Education	664,497	159,451	159,451	-
118	Preschool Education	2,445,243	2,473,334	2,473,334	-
119	Summer School Education	1,573,677	3,060,308	3,060,308	-
125	Compensatory Education	8,415,617	7,443,365	7,443,365	-
127	Vocational Education	1,282,243	1,239,302	1,239,302	-
131	Adult Basic Education	38,385	29,592	29,592	-
132	Adult Secondary Learning	32,266	21,742	21,742	-
135	Occupational Training	17,305	-	-	-
1xx	TOTAL INSTRUCTION	\$ 15,938,226	\$ 15,212,072	\$ 15,212,072	\$ -
211	Truancy/Absenteeism	\$ 260,269	\$ 17,572	\$ 17,572	-
212	Guidance Services	223,526	437,123	437,123	-
213	Health Services	482,247	2,361,590	2,361,590	-
216	Social Work Services	2,932,981	2,647,877	2,647,877	-
219	Other Pupil Services	-	-	-	-
21x	TOTAL PUPIL SUPPORT	\$ 3,899,023	\$ 5,464,162	\$ 5,464,162	\$ -
221	Improvement of Instruction	\$ 1,669,798	\$ 2,378,515	\$ 2,378,515	-
222	Educational Media Services	-	-	-	-
225	Technology Assisted Instruction	510	510	510	-
226	Supervision/Direction of Instr. Staff	899,281	630,933	630,933	-
227	Academic Student Assessment	130,177	75,350	75,350	-
22x	TOTAL INSTRUCTIONAL STAFF SUPPORT	\$ 2,699,766	\$ 3,085,308	\$ 3,085,308	\$ -
241	Office of Principal	\$ -	\$ -	\$ -	-
249	Other School Administration	-	-	-	-
24x	TOTAL SCHOOL ADMINISTRATION	\$ -	\$ -	\$ -	\$ -
257	Internal Services	\$ 3,000	\$ 3,000	\$ 3,000	-
25x	TOTAL BUSINESS ADMINISTRATION	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
261	Operations & Maintenance	\$ -	\$ -	\$ -	-
266	Building Security Services	1,487,965	3,208,177	3,208,177	-
26x	TOTAL OPERATIONS & MAINTENANCE	\$ 1,487,965	\$ 3,208,177	\$ 3,208,177	\$ -
27x	TOTAL PUPIL TRANSPORTATION	\$ 1,438,027	\$ 7,458,728	\$ 7,458,728	-
281	Planning, Research & Development	\$ 45,704	\$ 42,313	\$ 42,313	-
282	Information Services	173	300	300	-
283	Staff & Personnel Services	7,607,545	239,784	239,784	-
284	Data Processing	195,349	-	-	-
285	Pupil Accounting	8,243	7,979	7,979	-
28x	TOTAL CENTRAL ADMINISTRATION	\$ 7,857,014	\$ 290,376	\$ 290,376	\$ -
29x	TOTAL PUPIL ACTIVITIES	\$ -	\$ -	\$ -	-
311	Community Services Direction	\$ 4,000	\$ 20,000	\$ 20,000	-
331	Community Activities	673,322	339,491	339,491	-
351	Custody & Care of Children	3,103	810	810	-
361	Welfare Activities	2,000	157,378	157,378	-
371	Non-Public School Pupils	407,566	398,389	398,389	-
391	Other Community Services	82,291	-	-	-
3xx	TOTAL COMMUNITY SERVICES	\$ 1,172,282	\$ 916,068	\$ 916,068	\$ -
4xx	FACILITY IMPROVEMENTS	\$ 11,186,534	\$ 9,300,000	\$ 9,300,000	-
6xx	TOTAL FUND MODIFICATIONS	\$ 879,530	\$ 401,974	\$ 401,974	-
TOTAL GRANT FUND (120) BY FUNCTION		\$ 46,561,367	\$ 45,339,865	\$ 45,339,865	\$ -

PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET

REVENUE AND EXPENDITURE BUDGET - FUND 130

2024-2025 Budget Amendment #1

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
REVENUE				\$ -
LOCAL SOURCES				\$ -
Misc. Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL SOURCES	-	-	-	-
STATE SOURCES				
Section 51c Special Education Headlee	\$ 7,337,793	\$ 7,534,751	\$ 7,132,751	\$ (402,000)
TOTAL STATE SOURCES	\$ 7,337,793	\$ 7,534,751	\$ 7,132,751	\$ (402,000)
FEDERAL SOURCES				
IDEA Flowthrough C/O	\$ -	\$ -	\$ -	\$ -
IDEA Flowthrough	1,202,543	1,202,543	1,202,543	\$ -
IDEA Preschool	36,072	36,072	36,072	\$ -
TOTAL FEDERAL SOURCES	\$ 1,238,615	\$ 1,238,615	\$ 1,238,615	\$ -
OTHER FINANCING SOURCES				
PA-18 County Special Education Tax	\$ 4,600,000	\$ 4,965,552	\$ 5,126,406	\$ 160,854
Medicaid Revenues	150,000	150,000	50,000	\$ (100,000)
TOTAL OTHER FINANCING SOURCES	4,750,000	5,115,552	5,176,406	60,854
TOTAL REVENUE	13,326,408	13,888,918	13,547,772	(341,146)
EXPENDITURES				
Instruction - 51xx	\$ 9,474,600	\$ 10,324,246	\$ 9,679,270	\$ (644,976)
Support Services - 52xx	5,712,182	5,651,018	6,121,928	\$ 470,910
Community Services - 53xx	9,950	9,950	9,950	\$ -
Capital Expenditures - 54xx	-	-	-	\$ -
Debt Service - 55xx	-	-	-	\$ -
Outgoing Transfers - 56xx	17,241	17,241	17,241	\$ -
TOTAL EXPENDITURES	\$ 15,213,973	\$ 16,002,455	\$ 15,828,389	\$ (174,066)
Operating Surplus (Deficit)	\$ (1,887,565)	\$ (2,113,537)	\$ (2,280,617)	\$ (167,080)

**PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
2024-2025 Amendment #1**

SPECIAL EDUCATION FUND (130) BY FUNCTION

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	Amend #1 Variance
122 Special Education	\$ 9,474,600	\$ 10,324,246	\$ 9,679,270	\$ (644,976)
1xx TOTAL INSTRUCTION	\$ 9,474,600	\$ 10,324,246	\$ 9,679,270	\$ (644,976)
213 Health Services	\$ 580,000	\$ 485,000	\$ 675,000	\$ 190,000
214 Psychological Services	405,130	355,130	405,130	\$ 50,000
215 Speech Services	279,740	279,740	619,740	\$ 340,000
216 Social Work Services	787,880	844,130	851,602	\$ 7,473
218 Teacher Consultant	351,923	351,474	350,328	\$ (1,145)
219 Other Pupil Services	171,033	175,354	176,355	\$ 1,000
21x TOTAL PUPIL SUPPORT	\$ 2,575,705	\$ 2,490,828	\$ 3,078,155	\$ 587,327
221 Improvement of Instruction	\$ 11,609	\$ 11,609	\$ 11,609	\$ -
226 Supervision/Direction of Instr. Staff	725,516	734,183	807,470	\$ 73,287
22x TOTAL INSTRUCTIONAL STAFF SUPPORT	\$ 737,125	\$ 745,792	\$ 819,079	\$ 73,287
231 Board of Education	\$ -	\$ -	\$ -	\$ -
23x TOTAL GENERAL ADMINISTRATION	\$ -	\$ -	\$ -	\$ -
241 Office of Principal	\$ 94,430	\$ 95,477	\$ 100,153	\$ 4,677
249 Other School Administration	-	-	-	\$ -
24x TOTAL SCHOOL ADMINISTRATION	\$ 94,430	\$ 95,477	\$ 100,153	\$ 4,677
261 Operations & Maintenance	\$ 200,000	\$ 165,000	\$ 166,000	\$ 1,000
26x TOTAL OPERATIONS & MAINTENANCE	\$ 200,000	\$ 165,000	\$ 166,000	\$ 1,000
27x TOTAL PUPIL TRANSPORTATION	\$ 1,980,381	\$ 2,029,381	\$ 1,834,000	\$ (195,381)
283 Staff / Personnel Services	\$ 124,541	\$ 124,541	\$ 124,541	\$ -
284 Data Processing	-	-	-	\$ -
28x TOTAL CENTRAL ADMINISTRATION	\$ 124,541	\$ 124,541	\$ 124,541	\$ -
331 Community Activities	\$ -	\$ -	\$ -	\$ -
371 Non-Public School Pupils	9,950	9,950	9,950	\$ -
3xx TOTAL COMMUNITY SERVICES	\$ 9,950	\$ 9,950	\$ 9,950	\$ -
6xx TOTAL FUND MODIFICATIONS	\$ 17,241	\$ 17,241	\$ 17,241	\$ -
TOTAL SPEC ED FUND (130) BY FUNCTION	\$ 15,213,973	\$ 16,002,455	\$ 15,828,389	\$ (174,066)

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2024-2025 Budget Amendment #1**

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amendment #1	Amend #1 Variance
REVENUE				
LOCAL SOURCES				
Gate Receipts	\$ 25,004	\$ 25,004	\$ 25,004	\$ -
Concessions	1,000	7,000	7,000	\$ -
TOTAL LOCAL SOURCES	\$ 26,004	\$ 32,004	\$ 32,004	\$ -
OPERATING TRANSFERS				
Transfer from GEF	\$ 722,800	\$ 710,268	\$ 740,564	\$ 30,296
TOTAL OTHER FINANCING SOURCES	\$ 722,800	\$ 710,268	\$ 740,564	\$ 30,296
TOTAL REVENUE	\$ 748,804	\$ 742,272	\$ 772,568	\$ 30,296
EXPENDITURES				
Athletics	\$ 748,804	\$ 742,272	\$ 772,568	\$ 30,296
TOTAL EXPENDITURES	\$ 748,804	\$ 742,272	\$ 772,568	\$ 30,296
Operating Surplus (Deficit)	\$ 0	\$ (0)	\$ (0)	\$ 0

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2024-2025 Amendment #1**

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amendment #1	Amend #1 Variance
ATHLETIC FUND (150) BY FUNCTION				
259 Other Business Services	\$ 24,974	\$ 25,723	\$ 26,495	\$ 772
266 Security	106,775	113,043	118,808	\$ 5,765
271 Transportation	30,000	40,000	40,000	\$ -
293 Athletic Activities	587,055	563,507	587,266	\$ 23,759
ATHLETIC FUND TOTAL	\$ 748,804	\$ 742,272	\$ 772,568	\$ 30,296



School District of the City of Pontiac
 Debt Service (General Fund Debt) Fund Budget Summary by Function
 FY 2024-25 Amendment #1

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amendment #1	Amend #1 Variance
REVENUE				
Local				
State	-			
Federal	-			
County & Interdistrict				
Other Financing Sources	\$ 1,385,000	\$ 1,250,000	\$ 1,250,000	-
TOTAL REVENUE	\$ 1,385,000	\$ 1,250,000	\$ 1,250,000	\$ -
EXPENDITURES				
<u>Supporting Services</u>				
Bond and note principal	\$ 1,000,000	\$ 1,030,000	\$ 1,030,000	-
Bond and note interest	\$ 380,118	\$ 217,728	\$ 217,539	(189)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ 1,380,118	\$ 1,247,728	\$ 1,247,539	\$ (189)
 Net Surplus (Shortfall) - Current Year	 \$ 4,882	 \$ 2,272	 \$ 2,461	 \$ 189

PONTIAC SCHOOL DISTRICT DEBT FUND (GENERAL FUND DEBT) - FUND 170
REVENUE AND EXPENDITURE BUDGET - FUND 170
2024-2025 BUDGET AMENDMENT #1

	2023-24 Amendment #2	2024-25 Budget	2024-25 Amendment #1	Amend #1 Variance
REVENUE				
Transfer from General Fund	\$ 1,385,000	\$ 1,250,000	\$ 1,250,000	-
TOTAL REVENUE	\$ 1,385,000	\$ 1,250,000	\$ 1,250,000	\$ -
EXPENDITURES				
Debt Principal Payments	\$ 1,000,000	\$ 1,030,000	\$ 1,030,000	-
Debt Interest Payments	380,118	217,728	217,539	(189)
Other Costs	-	-	-	-
TOTAL EXPENDITURES	\$ 1,380,118	\$ 1,247,728	\$ 1,247,539	\$ (189)



SCHOOL DISTRICT FOR THE CITY OF PONTIAC

AMENDED GENERAL APPROPRIATIONS RESOLUTION FOR 2024-2025 SCHOOL YEAR

The 2024-25 Amended General Appropriations Resolution has been prepared in the format provided by the State Department of Education to conform to the Uniform Budgeting Act, P.A. 621.

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

RESOLVED, that this resolution shall be the amended general appropriations budget of the School District for the City of Pontiac for the fiscal year 2024-2025; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the School District for the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **GENERAL FUND** of the School District for the City of Pontiac for the fiscal year 2024-2025 is as follows:

GENERAL FUND	Original Budget	Amended Budget	Recommended Amendments
REVENUE			
Local	\$ 46,708,371	\$ 46,543,939	\$ (164,432)
State	31,876,420	31,990,597	114,177
Federal	29,436,105	29,436,105	-
Other Financing Sources	<u>14,650,035</u>	<u>14,741,185</u>	<u>91,150</u>
TOTAL REVENUE	\$ 122,670,930	\$ 122,711,826	\$ 40,896
FUND BALANCE 7/1/2024	\$ <u>16,724,971</u>	\$ <u>16,724,971</u>	
TOTAL AVAILABLE TO APPROPRIATE	\$ 139,395,901	\$ 139,436,797	

BE IT FURTHER RESOLVED, THAT \$139,436,797 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

GENERAL FUND

	Original Budget	Amended Budget	Recommended Amendments
EXPENDITURES			
Instructional Services			
Basic Programs	\$ 31,332,239	\$ 30,247,835	\$ (1,084,404)
Added Needs	19,182,181	18,617,957	(564,224)
Adult & Continuing Education	51,334	51,334	-
	-	-	
Support Services			
Pupil Services	\$ 9,757,139	\$ 10,209,945	\$ 452,806
Instructional Staff Support	5,959,179	6,042,140	82,961
General Administration	2,127,703	2,704,767	577,063
School Administration	4,533,085	4,543,734	10,649
Business Support	1,509,872	1,423,856	(86,016)
Operations/Maintenance	12,670,730	12,614,315	(56,415)
Transportation	12,453,095	12,260,739	(192,357)
Central Support	4,305,267	4,430,026	124,759
Other	742,272	772,568	30,296
Community Services	942,518	942,518	-
Debt Service	1,247,728	1,247,539	189
Capital/Building Improvements	9,325,004	9,325,004	\$ -
Other Financing	7,083,094	7,083,094	-
Fund Mod - Indirect Costs	<u>2,379,483</u>	<u>2,409,779</u>	<u>30,296</u>
TOTAL EXPENDITURES	<u>\$ 125,601,924</u>	<u>\$ 124,927,149</u>	<u>\$ (674,775)</u>
FUND BALANCE 6/30/2025	<u>\$ 13,793,977</u>	<u>\$ 14,509,648</u>	

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

Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Assistant Superintendents, Directors, Assistant Directors and Managers responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget. This act is to take effect in fiscal year 2024-2025.

ShaQuana Davis-Smith
Secretary, Board of Education God 3