



School District of the City of Pontiac

Proposed Budget

FY 2018-2019

May, 2018

Dear School District of the City of Pontiac Stakeholder:

In order to return 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. 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.

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 and the following are just a few of the successes the District has accomplished over the last few years:

- Passed a 2.87 mil (5 year) Sinking Fund [FY2017-FY2021] – *now in it's 3rd year*
- Obtain two (2) \$20M Emergency Loans in FY2014 & FY2015 – *restated in April, 2018 to 30 year maturity*
- Reduced the deficit nearly 56% from FY2013 to FY2018
- Continued Art & Music instruction in Elementary Schools – *started in FY2017*
- Expanded the International Language Academy (K-3) – *started in FY2017*
- Continued the International Technology Academy (K-12) – *started in FY2016*
- Owen Elementary has been removed from the Priority List
- Whitman Elementary has been removed from the Priority List
- Additional Programs CASA and STEM focus
- Creation of the 6th Grade Preparatory Academy
- 5 of our 7 schools earned a higher percentage of total points in 2015-2016 than in 2013-2014 on the scorecard
- 6 out of 7 schools had an increase in the statewide percentile ranking
- Under the new ESSA designations:
 - Owen and Whitman have also been removed from the Priority School list (Spring 2018). They will remain in the partnership agreement to sustain support and improvement.
 - All Pontiac Schools have an overall index score that is above the bottom 5% threshold
- NWEA
 - Students are meeting their growth targets at a consistent level in all subgroups, indicating effective instruction and interventions.
- Increase in student attendance rates
- Decrease in Student Office Discipline referrals and suspensions

The FY 2019 budget that is proposed within aims to support the educational goals of the Partnership Agreement.



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BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome State Budget and finalization of FY2018 Audit results.

Facility and Program Plans:

- Adult Education Program restored
- New grants – Partnership, Title IV
- CASA – Enrichment Courses
- Fiber Link project
- Sunrise Collaboration
- Pcard Rebate
- Employee Assistance Plan

The District will not close any school facilities in FY2019.

International Language Academy will be expanding with the addition of 3rd Grade; currently the program serves 71 students (K-2).

Student Enrollment Projections (FTE):

The FY 2019 General Fund Budget is based upon an estimate increase of 2% enrollment from FY 2018. The District is devoting considerable time and resources towards recruiting and retention efforts to stabilize the District's enrollment and grow it.

FY 2019, District student membership is projected at 4,267 FTE; of which 3,864 FTE signifies the general education membership and 403 FTE for the special education membership.



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REVENUE

The FY 2019 General Fund budget reflects total budgeted revenue of \$79.2 million which represents an increase of 5% from FY 2018. The District's anticipated revenue can be broken down by the source:

\$ 29.1	million in local revenue
15.5	million in state categorical and grants
9.8	million in federal grants
24.8	million in other financing sources
<u>\$ 79.2</u>	

Property Tax Levy:

The District will levy a combine total of 18.0 mils in non-homestead property taxes. The Headlee Rollback Fraction for the 2017 Tax Levy .9873.

Foundation Allowance:

Increase of \$150; the Foundation Allowance used to support this budget will be \$7,631/FTE

Local Sources:

For FY 2019, local revenue is projected to be \$29.1 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2019 Amount
Property Taxes	<ul style="list-style-type: none"> • 100% Summer Collection • Collected by eight (8) municipalities based on assessed value of residential & commercial property: <ul style="list-style-type: none"> ○ Bloomfield Township ○ City of Auburn Hills ○ City of Lake Angelus ○ City of Pontiac ○ City of Sylvan Lake ○ Orion Township ○ Waterford Township ○ West Bloomfield Township • PSD anticipates on collecting 95% of taxes levied; based on past three (3) year trends 	\$28.6 million
Other Revenue	<ul style="list-style-type: none"> • E-Rate • Facilities Rentals • Waterford MOU • Gain on Sale of Fixed Assets • CFE 	\$0.4 million



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State Sources:

For FY 2019, state revenue is projected to be 15.5 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2019 Amount
State Aid Unrestricted	<ul style="list-style-type: none"> Discretionary Payment: The amount required to ensure the District receives the state required fund of \$7,781/FTE 	\$0.5 million
State Aid Other Unrestricted	<ul style="list-style-type: none"> §20 f Hold Harmless §22n High School Pupil Supports §26a Renaissance Zone §25e Pupil Transfer Adjustment §23a Drop Out Recovery §104d Computer Adaptive Tests 	\$9.7 million
State Aid Categorical	<ul style="list-style-type: none"> § 21h Partnership Model Districts §31a At Risk §32d Great Start Readiness §35a(5) Early Literacy Targeted Instruction §41 Bilingual Education §51c Special Education Headlee Obligation § 61a.1 Vocational Education §64b Dual Enrollment Incentives §99h First Robotics §102d Financial Analytic Tools §147 MPSERS Offset/UAAAL Stabilization §152a Headlee Data Collection 	\$5.8 million

Federal Sources:

For FY 2019, federal revenue is projected to be 9.8 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2019 Amount
Title I	<ul style="list-style-type: none"> 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. 	\$5.6 million
Title II	<ul style="list-style-type: none"> 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. 	\$0.9 million
IDEA	<ul style="list-style-type: none"> To ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education 	



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	and related services designed to meet their unique needs and prepare them for further education, employment and independent living (includes pre-school).	\$1.6 million
Other Federal Grants	<ul style="list-style-type: none"> Title III Project Excel JROTC Medicaid 	\$0.3 million

Other Financing Sources:

For FY 2019, other financing sources are projected to be \$24.7 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2019 Amount
PA 18 County Special Education Tax	<ul style="list-style-type: none"> A property tax collected by Oakland County to support low incidence special education programs for students countywide. 	\$4.8 million
Refinancing and Proceeds of Debt	<ul style="list-style-type: none"> 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 	\$14.9 million
	<ul style="list-style-type: none"> State Aid Note (SAN) Bridge Loan was renewed with a maturity of greater than 365 days, therefore it will be seen as Revenue when financed 	\$2.3 million
	<ul style="list-style-type: none"> April, 2017 Refinancing of 2006 Bonds was done with use of a Capital Debt Reserve Fund 	.7 million
Sale of Property	<ul style="list-style-type: none"> Estimated revenue for possible sales on available properties: Bethune, Hawthorne Land and Lincoln to be evaluated after 8/1/18 	\$0.8 million
Insurance Claims	<ul style="list-style-type: none"> Outstanding Claim Award for Central High School over \$4M (budget receipt of 8%), conservative placeholder 	\$0.4 million
Other	<ul style="list-style-type: none"> Indirect Costs (grants/food service) Funds transfers (Athletics/MESSA debt payment) CTE Transportation Costs Avondale Tuition – SPE CASA Tuition 	\$0.8 million



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EXPENDITURES

The FY 2019 General Fund budget reflects total budgeted expenditures of \$79.1 million which represents an increase of 11% from FY 2018.

Personnel Costs:

The FY 2019 proposed budget reflects the following changes in personnel costs:

- 225 Teaching position filled & 50 various vacancies budgeted.
- Continued restoration of ten (10) day salary deduct for all PEA members
- Continuation of the PEA MOU
- Teacher Health Care caps: Single \$5,444, Two Person \$9,344 and Family \$12,694
- Non-Teacher follow hard cap: Single \$6,525, Two Person \$13,645 and Family \$17,598
- Dental includes a 5% increase for 6 months
- Vision/Life/LTD flat
- 0.5% salary/wage increase for all General Fund (1xx) employees (union/non-union)
- Additional of Employee Assistance Plan – partial implementation in FY18
- Blended Rate for mandatory fringe benefits:

MPSERS	26.18%
FICA	7.65%
UAAL	12.21%
Workman's Compensation	1.20%
Unemployment	0.70%
	<u>47.94%</u>

Non-Personnel Costs:

The FY 2019 proposed budget reflects a 12% increase in non-personnel costs. -- **see tables**

Purchased Services: Budgeted \$0.9M, Projected to increase of 6%.

Supplies: Projected to increase by \$55k as grant dollars are being shifted to offset personnel costs with Title I and GSRP. Textbooks continue to be funded and are budgeted at \$150K district-wide.

Equipment & Capital: Budgeted at \$200k, decrease \$300K.

Utilities: Projected to increase by \$100K; rising costs mitigated by the telephone savings and expected energy savings with updated controls. Fiber cabling project, a Sinking Fund project, will reduce the Comcast internet charges.

Debt Service: Projected to increase by \$3.7 with the refinancings of the 2006 Energy Bonds and the restructuring of the (2) \$10 million Emergency Loans.



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Debt Service:

The General Fund is responsible for repayment of principal and interest related to State Aid and Tax Anticipation notes (historically and traditionally deemed short-term debt) issued during the academic year, and any outstanding long-term bonds. The District's current long term-debt includes the two (2) Emergency Loans (ELN) received in FY2013 and FY2015; 2006 Energy Bonds, 2014 School Bond Loan Fund (SBLF), 2017 SAN Bridge Loan (FY2017), and 2017 TAN (FY2018) both with a maturity of greater than 365, classifying them as long-term debt instruments.

Refinancing of the Energy Bonds and Restructuring of the maturing of the two \$10 million Emergency Loans was completed in FY 2018. The SBLF was delayed from closing in FY 2018 and is actively being pursued for FY2019.

The FY 2019 General Fund Proposed Budget includes Debt Service activity listed below.

		FY2018	FY2019
Expense			
2017 SAN (ST)	Principal	4,500,000	4,500,000
	Interest	110,875	100,000
	Subtotal	4,610,875	4,600,000
2018 TAN (ST)	Principal		
	Interest	116,986	
	Subtotal	116,986	-
2014 Emergency Loan	Principal		
	Interest	258,425	\$ 291,575
	Subtotal	258,425	291,575
2015 Emergency Loan	Principal		
	Interest	253,726	\$ 286,274
	Subtotal	253,726	286,274
2006 Energy Bonds	Principal		
	Interest	188,250	
	Debt Reserve	-	624,347
	Subtotal	188,250	624,347
2014 School Bond Loan Fund	Principal	660,000	695,000
	Interest	146,775	112,785
	Subtotal	806,775	807,785
2017 SAN Bridge Loan (>365)	Principal	2,300,000	0
	Interest	77,000	
	Subtotal	2,377,000	-
2018 TAN (>365)	Principal		14,370,000
	Interest		120,000
	Subtotal	-	14,490,000
TOTAL DEBT SERVICE		8,612,037	21,099,982



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Proposed FY 2019 General Fund Budget (by Function)

	<u>FY2017</u> <u>Actual</u>	<u>FY2018</u> <u>Adopted Budget</u>	<u>FY2018</u> <u>1st Amendment</u>	<u>FY2019</u> <u>Proposed Budget</u>
<u>REVENUE</u>				
Local	29,206,759	28,563,800	29,175,000	29,131,100
State	14,647,499	13,569,500	15,371,300	15,495,000
Federal	9,382,063	10,108,300	12,185,800	9,816,800
County & InterDistrict				
Other Financing Sources	<u>10,798,812</u>	<u>19,201,900</u>	<u>19,019,700</u>	<u>24,743,600</u>
TOTAL REVENUE	<u>64,035,133</u>	<u>71,443,500</u>	<u>75,751,800</u>	<u>79,186,500</u>
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	18,341,663	16,397,800	17,561,700	26,642,400
Added Needs	10,488,403	13,125,700	14,021,800	6,000,100
Adult & Continuing Education	87,782	205,000	304,500	158,500
<u>Support Services</u>				
Pupil Services	4,332,700	4,770,100	5,017,900	4,589,800
Instructional Staff Support Services	3,499,539	2,929,100	3,158,700	2,662,900
General Administration	1,528,173	1,546,300	1,546,300	1,444,800
School Administration	2,862,561	2,775,700	2,939,800	2,661,500
Business Support	2,288,471	1,955,300	2,155,300	1,855,300
Operations/Maintenance & Security	7,271,002	6,837,200	7,053,800	7,041,000
Transportation	4,482,465	4,426,700	4,676,700	5,362,200
Central Support	2,335,761	2,593,700	2,666,500	2,736,900
Other	242,323	224,500	224,500	224,500
Community Services	485,448	249,100	249,100	305,900
Capital/Building Improvements	427,824	500,000	500,000	200,000
Prior Period Adjustments	-	-	-	-
Other Financing	<u>3,460,099</u>	<u>12,881,900</u>	<u>13,143,700</u>	<u>17,224,900</u>
TOTAL EXPENDITURES	<u>62,134,214</u>	<u>71,418,100</u>	<u>75,220,300</u>	<u>79,110,700</u>
Net Income / (Deficit) - Current Year	<u>1,900,919</u>	<u>25,400</u>	<u>531,500</u>	<u>75,800</u>
Beginning Fund Balance	(25,085,066)	(23,361,466)	(23,184,147)	(22,652,647)
Projected Ending Fund Balance	<u>(23,184,147)</u>	<u>(23,336,066)</u>	<u>(22,652,647)</u>	<u>(22,576,847)</u>



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Proposed FY 2019 General Fund Revenue Budget (by Fund)

	FY2017 Actual	FY2018 1st Amendment	FY2019 Proposed Budget	Increase (Decrease)	%
Fund 11 General Fund					
Local:					
Property Taxes	27,879,634	28,394,700	28,645,600	250,900	1%
Interest on Investments	1,528	3,600	6,200	2,600	72%
Middle Cities Insurance Surplus	74,511	50,000	-	(50,000)	(100%)
Facilities Rentals	65,241	120,000	125,000	5,000	4%
Erate	566,622	338,000	100,000	(238,000)	(70%)
Waterford MOU	61,713	40,000	40,000	-	0%
Avondale MOU	154,233	-	-	-	0%
Miscellaneous	52,743	50,000	50,000	-	0%
Gains on Fixed Assets	227,275	33,500	33,500	-	0%
Total Local - Fund 11	29,083,498	29,029,800	29,000,300	(29,500)	0%
State:					
§22b Discretionary Payment	995,618	436,100	1,005,200	569,100	130%
§20f Hold Harmless	-	32,000	32,000	-	0%
§22n Hold Harmless	-	22,500	22,500	-	0%
§23a Drop Out Recovery	-	40,000	40,000	-	0%
§25e Membership Transfer	-	30,000	-	(30,000)	(100%)
§26a Renaissance Zone	144,585	172,000	172,000	-	0%
§64b Dual Enrollment	180	-	-	-	0%
§147 MPERS Offset & UAAL	3,395,089	3,905,500	3,905,500	-	0%
§152a Headlee Data Collection	105,458	105,000	105,000	-	0%
§102d Financial Analytical Tools	3,118	-	-	-	0%
MDE Consent Agreement	350,334	360,000	-	(360,000)	(100%)
Miscellaneous	-	-	-	-	0%
Total State - Fund 11	4,994,381	5,103,100	5,282,200	179,100	4%
Financing Sources:					
Indirect Revenue - Grants	363,616	376,300	224,000	(152,300)	(40%)
Sale of Property	756,625	900,000	800,000	(100,000)	(11%)
Reimbursement of Insurance Claims	1,452,385	-	400,000	400,000	100%
Refinancing of Energy Bonds/SBLF/ELN	-	11,740,000	2,364,400	(9,375,600)	(80%)
Tax Anticipation Note Long-Term	-	-	14,930,000	14,930,000	100%
Bridge Loan	2,300,000	-	-	-	0%
CTE Transportation Costs	43,646	50,000	52,800	2,800	6%
Food Service Transfer	146,941	145,000	145,000	-	0%
MESSA Judgment Transfer	769,956	825,000	750,000	(75,000)	(9%)
Total Financing Sources - Fund 11	5,833,169	14,036,300	19,666,200	5,629,900	40%
Total Fund 11	39,911,048	48,169,200	53,948,700	5,779,500	12%



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Proposed FY 2019 General Fund Expenditure Budget (by Fund) cont.

	FY2017 Actual	FY2018 1st Amendment	FY2019 Proposed Budget	Increase (Decrease)	%
Fund 12 General Fund - Grants					
Local:					
Career Development	97,189	113,700	99,300	(14,400)	(13%)
Total Local - Fund 12	97,189	113,700	99,300	(14,400)	(13%)
State:					
§31a At Risk	2,097,869	2,649,600	2,361,500	(288,100)	(11%)
§32d Great Start Readiness	2,479,656	2,461,400	2,575,700	114,300	5%
§21h Partnership Model Districts	-	300,000	524,000	224,000	75%
§35a5 Target Literacy Instruction	63,690	103,700	107,000	3,300	3%
§41 Bilingual Education	-	103,900	124,800	20,900	20%
§22i Technology Infrastructure	6,468	-	-	-	0%
§61a.1 Vocational Education	46,666	19,100	19,000	(100)	(1%)
§95 Principal Educator Evaluation	711	26,400	-	(26,400)	(100%)
§99 First Robotics	10,000	5,500	3,700	(1,800)	(33%)
§107 Adult Education	98,845	222,400	103,400	(119,000)	(54%)
§104d Computer Adaptive Tests	-	5,000	22,500	17,500	350%
Bus Driver Safety	-	-	-	-	0%
Total State - Fund 12	4,803,904	5,897,000	5,841,600	(55,400)	(1%)
Federal:					
Title I	4,768,555	7,714,000	5,581,100	(2,132,900)	(28%)
Title II	1,721,235	1,382,600	856,800	(525,800)	(38%)
Title III	70,229	117,200	92,700	(24,500)	(21%)
Title IV	-	91,700	335,500	243,800	266%
21st Century Community Learning	944,620	945,000	945,000	-	0%
JROTC	53,701	50,000	50,000	-	0%
National Institute of Justice	-	17,000	15,000	(2,000)	(12%)
Drinking Water	-	7,600	-	(7,600)	(100%)
Total Federal - Fund 12	7,558,339	10,325,100	7,876,100	(2,449,000)	(24%)
Total Fund 12	12,459,432	16,335,800	13,817,000	(2,518,800)	(15%)



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Proposed FY 2019 General Fund Expenditure Budget (by Fund) cont.

	FY2017 Actual	FY2018 1st Amendment	FY2019 Proposed Budget	Increase (Decrease)	%
Fund 13 General Fund - Special Education					
Local:					
Miscellaneous	-	8,000	8,000	-	0%
Total Local - Fund 13	-	8,000	8,000	-	0%
State:					
§51c Special Education Headlee	4,849,214	4,371,200	4,371,200	-	0%
Total State - Fund 13	4,849,214	4,371,200	4,371,200	-	0%
Federal:					
Medicaid Revenue	378,021	290,000	370,000	80,000	28%
Medicaid AOP	4,296	-	-	-	0%
IDEA Flow Through Current Year	1,365,546	1,498,600	1,498,600	-	0%
IDEA Flow Through Carryover	-	-	-	-	0%
IDEA Preschool Current Year	75,861	72,100	72,100	-	0%
IDEA Preschool Carryover	-	-	-	-	0%
Total Federal - Fund 13	1,823,724	1,860,700	1,940,700	80,000	4%
Financing Sources:					
PA18 County Special Education Tax	4,674,791	4,693,800	4,787,800	94,000	2%
Avondale Cooperative - Tuition	-	13,100	13,100	-	0%
Total Financing Sources - Fund 13	4,674,791	4,706,900	4,800,900	94,000	2%
Total Fund 13	11,347,729	10,946,800	11,120,800	174,000	2%
Fund 15 General Fund - Athletics					
Local:					
Gate Receipts	19,732	19,400	19,400	-	0%
Concessions	4,448	4,100	4,100	-	0%
Donations	1,892	-	-	-	0%
Financing Sources:					
Transfer from Fund 11	290,852	276,500	276,500	-	0%
Total Fund 15	316,923	300,000	300,000	-	0%
Total	\$ 64,035,132	\$ 75,751,800	\$ 79,186,500	\$ 3,434,700	5%



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Proposed FY 2019 Food Service Fund Budget

	FY2017 Actual	FY2018 Amended	FY2019 Proposed
REVENUE			
Local (A la Carte/Catering)	100,327	95,000	95,000
State (§ 31d School Lunch)	113,409	100,000	90,000
Federal (NSL/USDA)	3,237,840	2,910,000	3,000,000
Other Financing Sources	-	-	-
TOTAL REVENUE	3,451,576	3,105,000	3,185,000
EXPENDITURES			
Personnel	942,187	967,000	975,000
Purchased Services	324,537	350,000	350,000
Supplies	1,582,119	1,700,000	1,650,000
Equipment & Capital	38,364	250,000	50,000
Debt Service	1,348	2,000	2,000
<u>Other Financing</u>			
Transfer to General Fund	146,941	145,000	145,000
TOTAL EXPENDITURES	3,035,496	3,414,000	3,172,000
Net Income / (Deficit) - Current Year	416,080	(309,000)	13,000
Beginning Fund Balance	776,670	1,192,750	883,750
Ending Fund Balance	1,192,750	883,750	896,750

The District records food service activity in Fund 25, which is a special revenue fund that is not part of the General Fund and as such is presented separately. This Food Service Fund continues to maintain a positive fund balance.



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Proposed FY 2019 Sinking Fund Budget

	<u>FY2017 Actual</u>	<u>FY2018 Amended</u>	<u>FY2019 Proposed</u>
<u>REVENUE</u>			
Local	6,929,574	7,264,900	7,322,100
Other Financing Sources	3,440,000	10,560,000	-
TOTAL REVENUE	<u>10,369,574</u>	<u>17,824,900</u>	<u>7,322,100</u>
<u>EXPENDITURES</u>			
Other Business Services	-	30,000	30,000
Operating Bldg. Services	-	2,200	2,000
Infrastructure - Technology	-	350,000	155,000
Site Improvements	-	4,040,000	160,000
Building Improvements	10,852,965	11,202,000	4,500,000
Debt Service Interest Expense	156,755	310,000	1,100,000
TOTAL EXPENDITURES	<u>11,009,720</u>	<u>15,934,200</u>	<u>5,947,000</u>
Net Income / (Deficit) - Current Year	<u>(640,146)</u>	<u>1,890,700</u>	<u>1,375,100</u>
Beginning Fund Balance	(1,000,000)	(1,640,146)	250,554
Ending Fund Balance	<u>(1,640,146)</u>	<u>250,554</u>	<u>1,625,654</u>

FY2019 Projects scheduled include:

Carpet/Tile Abatement

Whitman Elementary
Owen/Kennedy Elementary

Athletic Field Updates

PHS Locker Rooms

Technology Fiber & Cabling

District-wide



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Proposed FY 2019 Risk Related Activity Fund (RRAF) Budget

	<u>FY2017 Actual</u>	<u>FY2018 Amended</u>	<u>FY2019 Proposed</u>
<u>REVENUE</u>			
Workman's Compensation - All Funds	164,888	300,000	300,000
Unemployment Contribution - All Funds	291,694	160,000	160,000
Property/Casualty Insurance	606,809	600,000	700,000
Investment Income	-	-	-
Other	-	-	-
TOTAL REVENUE	<u>1,063,391</u>	<u>1,060,000</u>	<u>1,160,000</u>
<u>EXPENDITURES</u>			
Workman's Compensation Premium/Claims	235,262	145,000	350,000
Unemployment Premium/Claims	24,377	65,000	60,000
Property/Casualty Premium/Claims	606,809	575,000	585,000
Uninsured P/C Insurance Expenses	154,759	175,000	150,000
Uninsured Claims	-	140,000	
TOTAL EXPENDITURES	<u>1,021,207</u>	<u>1,100,000</u>	<u>1,145,000</u>
Net Income / (Deficit) - Current Year	<u>42,183</u>	<u>(40,000)</u>	<u>15,000</u>
Beginning Fund Balance	508,305	550,488	510,488
Ending Fund Balance	<u>550,488</u>	<u>510,488</u>	<u>525,488</u>

The District operates an Internal Service Fund titled Risk Related Activity Fund (RRAF) and accounts for all of the District's property, unemployment and workman's compensation insurance programs provided to other funds of the District on a cost-reimbursement basis as well as providing a claims fluctuation reserve for future insurance liabilities.

**PONTIAC SCHOOL DISTRICT GENERAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
FISCAL YEAR 2017-18**

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	(23,361,466)	(23,184,147)		(23,184,147)	(25,770,947)
Non-Spendable prepaids, inventory; and deposits	-	-		-	-
	(23,361,466)	(23,184,147)	-	(23,184,147)	(25,770,947)
REVENUE					
LOCAL SOURCES					
Property Taxes	27,876,800	28,373,700	-	28,373,700	28,615,600
Property Taxes Delinquent Penalties & Interest	21,000	21,000	9,000	30,000	30,000
Interest on Investments	600	3,600	2,600	6,200	6,200
Miscellaneous and Other	50,000	50,000	-	50,000	50,000
Gains on Fixed Asset Sales (GCA)	-	33,500	77,500	111,000	33,500
Middle Cities Insurance Surplus	50,000	50,000		50,000	-
Facility Rentals	75,000	120,000	5,000	125,000	125,000
Waterford Memorandum of Understanding	40,000	40,000		40,000	40,000
Erate Discount	338,000	338,000		338,000	100,000
TOTAL LOCAL SOURCES	28,451,400	29,029,800	94,100	29,123,900	29,000,300
STATE SOURCES					
Section 22b Discretionary Payment	436,100	436,100		436,100	1,005,200
Section 20f Hold Harmless	-	32,000		32,000	32,000
Section 22n High School		22,500		22,500	22,500
Section 23a Dropout Recovery	40,000	40,000		40,000	40,000
Section 25e Membership Transfer	30,000	30,000		30,000	-
Section 147a MPSERS Offset, 147b Normal Cost Offset	-	475,400		475,400	475,400
Section 147c 2 MPSERS One Time Deposit	-	578,200		578,200	578,200
147c MPSERS UAAL Rate Stablization/147d Liability Payme	2,665,600	2,851,900		2,851,900	2,851,900
Section 152a Headlee Obligation for Data Collection	105,000	105,000		105,000	105,000
Section 26.a Renaissance Zone	172,000	172,000	-	172,000	172,000
MDE Consent Agreement	360,000	360,000	(187,000)	173,000	-
TOTAL STATE SOURCES	3,808,700	5,103,100	(187,000)	4,916,100	5,282,200
OTHER FINANCING SOURCES					
Indirect Revenue	376,300	376,300	(96,300)	280,000	224,000
Sale of Property	900,000	900,000	(900,000)	-	800,000
Reimbursement from Insurance Claims	320,000	-		-	400,000
Workers Comp/Blue Cross Prior Year Reconciliation	-	-		-	-
CTE Transportation Costs	50,000	50,000	2,800	52,800	52,800
Refinancing on Energy Bonds/SBLF	11,740,000	11,740,000	(3,092,800)	8,647,200	
Refinancing SBLF/TAN	-	-		-	17,294,400
Food Service	135,000	145,000	-	145,000	145,000
MESSA Levy Transfer	825,000	825,000	-	825,000	750,000
TOTAL OTHER FINANCING SOURCES	14,346,300	14,036,300	(4,086,300)	9,950,000	19,666,200
TOTAL REVENUE	46,606,400	48,169,200	(4,179,200)	43,990,000	53,948,700
TOTAL REVENUE AND BEG BALANCE	23,244,934	24,985,053	(4,179,200)	20,805,853	28,177,753
EXPENDITURES					
Instruction - 01xx	13,142,000	14,384,000	-	14,384,000	14,634,400
Support Services - 02xx	17,681,800	18,841,500	-	18,841,500	19,182,000
Community Services - 03xx	1,500	1,500	-	1,500	-
Capital Expenditures - 04xx	500,000	500,000	-	500,000	200,000
Debt Service -05XX	12,311,000	12,573,300	-	12,573,300	16,706,000
Outgoing Transfers- 06xx	276,500	276,500	-	276,500	276,500
TOTAL EXPENDITURES	43,912,800	46,576,800	-	46,576,800	51,000,400
Operating Surplus/(Deficit)	2,693,600	1,592,400	(4,179,200)	(2,586,800)	2,948,300
FUND EQUITY, END OF YEAR					
Unassigned	(20,667,866)	(21,591,747)	(4,179,200)	(25,770,947)	(22,822,647)
Non-Spendable prepaids, inventory; and deposits					
TOTAL FUND EQUITY, END OF YEAR	(20,667,866)	(21,591,747)	(4,179,200)	(25,770,947)	(22,822,647)
TOTAL EXPEND AND ENDING BALANCE	23,244,934	24,985,053	(4,179,200)	20,805,853	28,177,753

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET FUND 110
FISCAL YEAR 2017-2018

PROGRAM DESCRIPTION		2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 PROPOSED BUDGET
111	Elementary Education	6,451,000	7,111,700	-	7,111,700	6,899,100
112	Middle School	2,612,800	2,769,000		2,769,000	3,052,500
113	High School	3,859,300	4,152,500		4,152,500	4,550,300
118	Pre-School	-	183,800	-	183,800	-
125	Compensatory Education	13,900	13,900	-	13,900	12,200
132	Secondary Learning	205,000	153,100		153,100	120,300
0100	INSTRUCTION	13,142,000	14,384,000	-	14,384,000	14,634,400
211	Attendance Services	40,000	40,000	-	40,000	40,000
212	Guidance Services	449,900	556,700		556,700	507,200
219	Other Pupil Services	100,700	100,700	-	100,700	138,500
21x	PUPIL SUPPORT	590,600	697,400	-	697,400	685,700
221	Improvement of Instruction	135,800	178,800		178,800	254,200
222	Educational Media Services	103,800	106,000		106,000	109,200
226	Supervision Direction of Instr Staff	288,700	292,000		292,000	334,600
227	Academic Student Assessment	-	-		-	-
22x	INSTRUCTIONAL STAFF SUPPORT	528,300	576,800		576,800	698,000
231	Board of Education	615,000	615,000		615,000	606,000
232	Executive Administration	923,900	923,800		923,800	831,300
23x	GENERAL ADMINISTRATION	1,538,900	1,538,800		1,538,800	1,437,300
241	Office of Principal	2,580,100	2,676,500		2,676,500	2,381,200
249	Other School Administration	11,000	78,700		78,700	127,900
24x	SCHOOL ADMINISTRATION	2,591,100	2,755,200		2,755,200	2,509,100
252	Fiscal Services	840,100	840,100		840,100	840,100
259	Other Business Services	1,080,000	1,280,000		1,280,000	985,000
25x	BUSINESS ADMINISTRATION	1,920,100	2,120,100	-	2,120,100	1,825,100
261	Operation/Maintenance	5,929,500	6,172,200		6,172,200	6,173,200
266	Building Security Services	275,800	287,000		287,000	280,400
26x	OPERATION/MAINTENANCE	6,205,300	6,459,200		6,459,200	6,453,600
27x	PUPIL TRANSPORTATION	1,820,000	2,136,900		2,136,900	2,920,600
281	Planning, Research & Development	85,000	148,300		148,300	143,800
282	Information Services	97,200	97,200		97,200	131,900
283	Staff/Personnel Services	663,500	663,900		663,900	680,600
284	Data Processing	1,301,200	1,302,100		1,302,100	1,295,500
285	Pupil Accounting	340,600	345,600		345,600	400,800
28x	CENTRAL ADMINISTRATION	2,487,500	2,557,100		2,557,100	2,652,600
3xx	COMMUNITY SERVICES	1,500	1,500		1,500	1,500
45x	SITE & BUILDING IMPROVEMENTS	500,000	500,000	-	500,000	200,000
511	DEBT SERVICE - LONG TERM	12,311,000	12,573,300		12,573,300	16,706,000
6xx	FUND MODIFICATIONS	276,500	276,500		276,500	276,500
GEF (110) TOTAL		43,912,800	46,576,800	-	46,576,800	51,000,400

PONTIAC SCHOOL DISTRICT GRANTS & FUNDED PROJECTS BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
FISCAL YEAR 2017-2018

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	-	-	-	-	-
	-	-	-	-	-
REVENUE					
LOCAL SOURCES					
Local Grants	88,900	113,700	(7,400)	106,300	99,300
TOTAL LOCAL SOURCES	88,900	113,700	(7,400)	106,300	99,300
STATE SOURCES					
Section 99h First Robotics	5,500	5,500	(1,800)	3,700	3,700
Section 21h Partnership Model Districts	-	300,000	(221,000)	79,000	524,000
Section 22i Technology Infrastructure	-	-	-	-	-
Section 31A At Risk	2,449,600	2,449,600	(88,000)	2,361,600	2,361,500
Section 31A At Risk C/O	200,000	200,000	(51,800)	148,200	-
Section 35a5 Target Literacy Instruction	-	103,700	(8,400)	95,300	107,000
Section 41 Bilingual Education	-	103,900	(21,100)	82,800	124,800
Section 104d - Computer Adaptive Tests	-	5,000	17,500	22,500	22,500
Section 107.1 Adult Education	-	222,400	(52,400)	170,000	103,400
Section 32d Great Start Readiness	1,730,300	1,741,500	(556,900)	1,184,600	1,658,000
Section 32d Great Start Readiness C/O	926,300	719,900	-	719,900	917,700
Section 61a.1 Vocational Education	16,400	19,100	-	19,100	19,000
Section 95 Principal Educator Evaluation	-	26,400	-	26,400	-
TOTAL STATE SOURCES	5,328,100	5,897,000	(983,900)	4,913,100	5,841,600
FEDERAL SOURCES					
Title I	5,176,000	5,126,000	(212,500)	4,913,500	5,087,100
Title I C/O	838,000	2,888,000	634,300	3,522,300	494,000
Title II	669,400	669,400	(72,600)	596,800	685,800
Title II C/O	413,200	413,200	330,100	743,300	171,000
Title III	139,000	117,200	(6,300)	110,900	92,700
Title IV	-	91,700	(16,700)	75,000	335,500
National Institute of Justice	17,000	17,000	-	17,000	15,000
JROTC	50,000	50,000	-	50,000	50,000
P.R.I.D.E.	-	-	-	-	-
Carol M. White Physical Education (PEP) - last year	-	-	-	-	-
21st Century Community Learning (EXCEL)	945,000	945,000	-	945,000	945,000
Drinking Water	-	7,600	-	7,600	-
TOTAL FEDERAL SOURCES	8,247,600	10,325,100	656,300	10,981,400	7,876,100
TOTAL REVENUE	13,664,600	16,335,800	(335,000)	16,000,800	13,817,000
TOTAL REVENUE AND BEG BALANCE	13,664,600	16,335,800	(335,000)	16,000,800	13,817,000
EXPENDITURES	13,664,600	14,335,800	(1,035,000)	13,300,800	13,817,000
TOTAL EXPENDITURES	13,664,600	14,335,800	(1,035,000)	13,300,800	13,817,000
Operating Surplus/(Deficit)	-	-	-	-	-
FUND EQUITY, END OF YEAR					
Unassigned	-	2,000,000	700,000	2,700,000	-
Non-Spendable prepaids, inventory; and deposits	-	-	-	-	-
TOTAL FUND EQUITY, END OF YEAR	-	2,000,000	700,000	2,700,000	-
TOTAL EXPEND AND ENDING BALANCE	13,664,600	16,335,800	(335,000)	16,000,800	13,817,000

**PONTIAC SCHOOL DISTRICT GRANTS & FUNDED PROJECTS BUDGET
FISCAL YEAR 2017-2018**

PROGRAM DESCRIPTION		2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 PROPOSED BUDGET
111	Elementary Education	1,080,100	1,140,100	32,300	1,172,400	804,200
112	Middle School	59,500	59,900	6,500	66,400	65,600
113	High School	89,300	89,300	(3,200)	86,100	126,800
118	Pre-School	2,150,600	1,960,200	(557,900)	1,402,300	2,068,700
119	Summer School	95,200	95,200	(9,700)	85,500	106,800
125	Compensatory Education	4,897,500	5,423,900	1,000	5,424,900	5,918,900
127	Vocational Education	100,600	103,300	(37,300)	66,000	69,000
131			12,800	(7,100)	5,700	5,600
132	Secondary Learning	-	138,600	(45,400)	93,200	32,600
0100	INSTRUCTION	8,472,800	9,023,300	(620,800)	8,402,500	9,198,200
212	Guidance Services	763,600	763,600	(160,000)	603,600	635,400
213	Health Services	-	15,900	(15,900)	-	-
216	Social Work Services	15,900	592,000	(94,500)	497,500	710,600
219	Other Pupil Services	592,000	-	-	-	-
21x	PUPIL SUPPORT	1,371,500	1,371,500	(270,400)	1,101,100	1,346,000
221	Improvement of Instruction	1,247,200	1,384,300	(272,500)	1,111,800	819,000
222	Library	-	400	-	400	-
225	Computer Assisted Instruction	-	-	-	-	-
226	Supervision Direction of Instr Staff	740,300	800,000	(37,800)	762,200	829,900
227	Academic Student Assessment	58,600	53,500	8,100	61,600	43,900
22x	INSTRUCTIONAL STAFF SUPPORT	2,046,100	2,238,200	(302,200)	1,936,000	1,692,800
231	Board of Education	1,000	1,000	9,600	10,600	1,000
233	Grant Writer/Grant Procurement	6,400	6,500	-	6,500	6,500
23x	GENERAL ADMINISTRATION	7,400	7,500	9,600	17,100	7,500
241	Office of Principal	-	-	-	-	-
24x	SCHOOL ADMINISTRATION	-	-	-	-	-
257	Internal Services	10,000	10,000	(2,800)	7,200	5,000
25x	BUSINESS ADMINISTRATION	10,000	10,000	(2,800)	7,200	5,000
261	Operation/Maintenance	-	7,600	-	7,600	-
266	Building Security Services	461,600	446,700	(4,900)	441,800	447,100
26x	OPERATION/MAINTENANCE	461,600	454,300	(4,900)	449,400	447,100
27x	PUPIL TRANSPORTATION	758,700	691,800	13,200	705,000	593,600
281	Plan Research Development	23,900	23,900	-	23,900	24,200
282	Information Services	3,500	3,500	(1,500)	2,000	3,500
283	Staff/Personnel Services	59,300	62,500	(3,000)	59,500	38,100
284	Data Processing	-	-	-	-	-
28x	CENTRAL ADMINISTRATION	86,700	89,900	(4,500)	85,400	65,800
311	Community Services Direction	6,100	6,100	-	6,100	4,000
331	Community Activities	53,800	53,800	-	53,800	54,800
351	Custody & Care of Children	900	900	-	900	900
370	Non-Public School Pupils	171,600	171,600	93,400	265,000	235,900
3xx	COMMUNITY SERVICES	232,400	232,400	93,400	325,800	295,600
456	BUILDING IMPROVEMENTS	-	-	-	-	-
6xx	FUND MODIFICATIONS (IDC)	217,400	216,900	54,400	271,300	165,400
GRANT FUND (120) TOTAL		13,664,600	14,335,800	(1,035,000)	13,300,800	13,817,000

**PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
FISCAL YEAR 2017-18**

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 PROPOSED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	-	-	-	-	-
	-	-	-	-	-
REVENUE					
LOCAL SOURCES					
Misc Revenue	-	8,000	-	8,000	8,000
TOTAL LOCAL SOURCES	-	8,000	-	8,000	8,000
STATE SOURCES					
Section 51c Special Ed Headlee	4,432,700	4,371,200	-	4,371,200	4,371,200
TOTAL STATE SOURCES	4,432,700	4,371,200	-	4,371,200	4,371,200
FEDERAL SOURCES					
Medicaid Revenue	290,000	290,000	80,000	370,000	370,000
IDEA Flowthrough 2018	-	-		-	-
IDEA Flowthrough 2019	1,498,600	1,498,600		1,498,600	1,498,600
IDEA Preschool 2018	-	-		-	-
IDEA Preschool 2019	72,100	72,100	-	72,100	72,100
TOTAL FEDERAL SOURCES	1,860,700	1,860,700	80,000	1,940,700	1,940,700
OTHER FINANCING SOURCES					
PA18 County Special Education Tax	4,566,000	4,693,800	-	4,693,800	4,787,800
Avondale Cooperative Agreement-Tuition	13,100	13,100	-	13,100	13,100
TOTAL OTHER FINANCING SOURCES	4,579,100	4,706,900	-	4,706,900	4,800,900
TOTAL REVENUE	10,872,500	10,946,800	80,000	11,026,800	11,120,800
TOTAL REVENUE AND BEG BALANCE	10,872,500	10,946,800	80,000	11,026,800	11,120,800
EXPENDITURES					
Special Education	13,540,700	14,007,700	(104,300)	13,903,400	13,993,500
TOTAL EXPENDITURES	13,540,700	14,007,700	(104,300)	13,903,400	13,993,500
Operating Surplus/(Deficit)	(2,668,200)	(3,060,900)	184,300	(2,876,600)	(2,872,700)
FUND EQUITY, END OF YEAR					
Unassigned	(2,668,200)	(2,805,000)	184,300	(2,620,700)	(2,872,700)
Non-Spendable prepaids, inventory; and deposits	55,900	-	-	-	-
Non-Spendable Maintenance of Effort-FY17 Expenditures	-	200,000		200,000	200,000
TOTAL FUND EQUITY, END OF YEAR	(2,612,300)	(2,605,000)	184,300	(2,420,700)	(2,672,700)
TOTAL EXPEND AND ENDING BALANCE	10,928,400	11,402,700	80,000	11,482,700	11,320,800

**PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION BUDGET
FISCAL YEAR 2017-18**

PROGRAM DESCRIPTION	2017-18 PROPOSED BUDGET	2017-18 AMEND 1 TOTALS	ADJUSTMENT	2017-18 AMEND 2 TOTALS	2018-19 PROPOSED BUDGET
122 Special Education	8,113,700	8,480,700	303,300	8,784,000	8,968,400
0100 INSTRUCTION	8,113,700	8,480,700	303,300	8,784,000	8,968,400
213 Health Services	699,000	749,000	70,500	819,500	675,200
214 Psychological Services	413,000	419,800	67,900	487,700	291,600
215 Speech Pathology and Audiology	726,200	726,800	53,500	780,300	662,400
216 Social Work Services	651,400	650,200	41,400	691,600	479,600
218 Teacher Consultant	318,400	321,200	65,300	386,500	407,600
219 Other Pupil Services	-	82,000	10,800	92,800	41,700
21x PUPIL SUPPORT	2,808,000	2,949,000	309,400	3,258,400	2,558,100
221 Improvement of Instruction	21,800	21,800	(500)	21,300	3,400
226 Supervision Direction of Instr Staff	332,900	321,900	10,000	331,900	268,700
22x INSTRUCTIONAL STAFF SUPPORT	354,700	343,700	9,500	353,200	272,100
231 Board of Education	-	-	-	-	-
23x GENERAL ADMINISTRATION	-	-	-	-	-
241 Office of Principal	184,600	184,600	70,000	254,600	152,400
24x SCHOOL ADMINISTRATION	184,600	184,600	70,000	254,600	152,400
26x Operations/Maintenance	150,000	120,000	10,000	130,000	80,000
27x PUPIL TRANSPORTATION	1,818,000	1,818,000	(153,500)	1,664,500	1,858,000
283 Staff/Personnel Services	17,000	17,000	(400)	16,600	16,000
284 Data Processing	2,500	2,500	-	2,500	2,500
28x CENTRAL ADMINISTRATION	19,500	19,500	(400)	19,100	18,500
331 Community Activities	-	-	-	-	-
371 Non-Public School Pupils	15,200	15,200	14,100	29,300	8,800
3xx COMMUNITY SERVICES	15,200	15,200	14,100	29,300	8,800
6xx FUND MODIFICATIONS (IDC)	77,000	77,000	(11,200)	65,800	77,000
GRANT FUND (130) TOTAL	13,540,700	14,007,700	551,200	14,558,900	13,993,300

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
FISCAL YEAR 2017-2018**

	2017-18 ADOPTED TOTALS	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS	2018-19 PROPOSED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	-	-	-	-	-
	-	-	-	-	-
REVENUE					
LOCAL SOURCES					
Gate Receipts	19,400	19,400		19,400	19,400
Donations	-	-		-	-
Concessions	4,100	4,100		4,100	4,100
TOTAL LOCAL SOURCES	23,500	23,500	-	23,500	23,500
OPERATING TRANSFERS					
Transfer from GEF	276,500	276,500	-	276,500	276,500
TOTAL OPERATING TRANSFER	276,500	276,500	-	276,500	276,500
TOTAL REVENUE	300,000	300,000	-	300,000	300,000
TOTAL REVENUE AND BEG BALANCE	300,000	300,000	-	300,000	300,000
EXPENDITURES					
Athletics	300,000	300,000		300,000	300,000
TOTAL EXPENDITURES	300,000	300,000	-	300,000	300,000
Operating Surplus/(Deficit)	-	-	-	-	-
FUND EQUITY, END OF YEAR					
Unassigned	-	-	-	-	-
Non-Spendable prepaids, inventory; and deposits	-	-	-	-	-
TOTAL FUND EQUITY, END OF YEAR	-	-	-	-	-
TOTAL EXPEND AND ENDING BALANCE	300,000	300,000	-	300,000	300,000

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150**

FISCAL YEAR 2017-2018	2017-18 ADOPTED TOTALS	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	AMENDMENT 2 TOTALS	2018-19 BUDGET
PROGRAM DESCRIPTION					
Athletic Fund Services					
259 Other Business Services	25,200	25,200	-	25,200	25,200
266 Security	20,300	20,300	-	20,300	20,300
271 Transportation	30,000	30,000	-	30,000	30,000
293 Athletic Activities	224,500	224,500	-	224,500	224,500
ATHLETICS FUND TOTAL	300,000	300,000	-	300,000	300,000

**PONTIAC SCHOOL DISTRICT FOOD SERVICE FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 250
FISCAL YEAR 2018-19**

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2018-19 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR			
Restricted	876,870	1,160,235	855,350
Non-Spendable prepaids, inventory; and deposits	15,000	32,515	28,400
	891,870	1,192,750	883,750
REVENUE			
LOCAL SOURCES			
Adult Meals	2,000	2,000	2,000
A la Carte Sales	75,000	85,000	55,000
Catering & Other	8,000	8,000	8,000
Misc Revenue	-	-	7,000
Interest Income	-	-	1,000
TOTAL LOCAL SOURCES	85,000	95,000	65,000
STATE SOURCES			
Sect 31d School Lunch	90,000	100,000	90,000
TOTAL STATE SOURCES	90,000	100,000	90,000
FEDERAL SOURCES			
USDA Commodities	240,000	240,000	187,000
Summer Lunch	16,000	1,000	15,000
National School Breakfast	725,000	800,000	800,000
National School Lunch	1,750,000	1,750,000	1,750,000
NSL - Child Care Food Program	65,000	65,000	80,000
NSL - CNP Fresh Fruit & Vegetables	54,000	54,000	114,000
TOTAL FEDERAL SOURCES	2,850,000	2,910,000	2,946,000
OTHER FINANCING SOURCES			
Copier Lease	6,500	-	-
TOTAL OTHER FINANCING SOURCES	6,500	-	-
TOTAL REVENUE	3,031,500	3,105,000	3,101,000
TOTAL REVENUE AND BEG BALANCE	3,923,370	4,297,750	3,984,750
EXPENDITURES			
Food Service	2,984,000	3,414,000	3,172,000
TOTAL EXPENDITURES	2,984,000	3,414,000	3,172,000
Operating Surplus/(Deficit)	47,500	(309,000)	(71,000)
FUND EQUITY, END OF YEAR			
Unassigned	910,970	855,350	784,350
Non-Spendable prepaids, inventory; and deposits	28,400	28,400	28,400
TOTAL FUND EQUITY, END OF YEAR	939,370	883,750	812,750
TOTAL EXPEND AND ENDING BALANCE	3,923,370	4,297,750	3,984,750

**PONTIAC SCHOOL DISTRICT CAPITAL PROJECTS SINKING FUND
REVENUE AND EXPENDITURE BUDGET - FUND 410
FISCAL YEAR 2018-19**

2017-18 ADOPTED BUDGET	2017-18 AMEND 1 TOTALS	2018-19 PROPOSED BUDGET
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COMMITTED, FUND EQUITY BEGINNING OF YEAR - (1,640,146) 554

REVENUE

LOCAL SOURCE REVENUE

Property Tax Levy - Sinking Fund	7,000,000	7,000,000	7,320,100
Sinking Fund Pilot		33,800	-
Misc Rebates - Sinking Fund		30,000	-
Erate - Sinking Fund		199,100	-
Interest Income	2,000	2,000	2,000
Financing Proceeds	3,000,000	10,560,000	-
TOTAL REVENUE	10,002,000	17,824,900	7,322,100
TOTAL REVENUE AND BEGINNING BALANCE	10,002,000	16,184,754	7,322,654

EXPENDITURES

Other Business Services - 259	-	30,000	30,000
Operating Bldg Services - 261	-	2,200	2,000
Infrastructure Technology - 284	350,000	350,000	155,000
Site Improvements -452	1,240,000	4,040,000	160,000
Building Improvements - 456	8,102,000	11,202,000	4,500,000
Debt Service Interest Expense - 511	310,000	310,000	1,100,000
TOTAL EXPENDITURES	10,002,000	15,934,200	5,947,000
TOTAL FUND EQUITY, END OF YEAR	-	250,554	1,375,654

PONTIAC SCHOOL DISTRICT INTERNAL SERVICES FUND - RISK RELATED ACTIVITY FUND - FUND 810
Schedule of Revenues, Expenses, and Net Assets
FISCAL YEAR 2018-19

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2018-19 ADOPTED BUDGET
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Net Assets, Beginning of Year

Total Net Assets, Beginning of Year	806,302	550,488	866,884
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Operating Revenues

Worker Compensation contribution - All Funds	400,000	300,000	300,000
Unemployment contribution - All Funds	160,000	160,000	160,000
Property/Casualty, E & O, Fleet & Other Insurance contribution	600,000	600,000	700,000
Interest Income	-	-	-
TOTAL REVENUE	1,160,000	1,060,000	1,160,000

Operating Expenses

Worker Compensation premium/claims	350,000	145,000	350,000
Unemployment premium/claims	60,000	65,000	60,000
Property/Casualty, E & O, Fleet & Other Insurance contribution	750,000	890,000	735,000
Total Operating Expenses	1,160,000	1,100,000	1,145,000

Net Operating Profit (Loss)	806,302	510,488	881,884
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**RESOLUTION FOR ADOPTION BY
School District of the City of Pontiac
Fiscal Year 2018 Adopted Budget Resolution**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the School District for the City of Pontiac for the fiscal year 2018-2019: A resolution to make appropriations, and to provide for the disposition of all income received by the School District of the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the School District of the City of Pontiac for the fiscal year 2018-2019 be as follows:

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	TOTAL by FUND
REVENUE					
Local	29,000,300	99,300	8,000	23,500	29,131,100
State	5,282,200	5,841,600	4,371,200	-	15,495,000
Federal	-	7,876,100	1,940,700	-	9,816,800
County & InterDistrict and Other Transfers	19,666,200	-	4,800,900	276,500	24,743,600
TOTAL REVENUE	53,948,700	13,817,000	11,120,800	300,000	79,186,500
Projected Fund Balance as of 6/30/2018	(23,361,466)	-	-	-	(23,361,466)
Total Available to appropriate	30,587,234	13,817,000	11,120,800	300,000	55,825,034

BE IT FURTHER RESOLVED, that \$79,110,700 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and purposes set forth below:

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	TOTAL by FUND
EXPENDITURES					
INSTRUCTION					
Basic Programs	14,501,900	3,172,100	8,968,400	-	26,642,400
Added Needs	12,200	5,987,900	-	-	6,000,100
Adult & Continuing Education	120,300	38,200	-	-	158,500
SUPPORT SERVICES					
Pupil Support	685,700	1,346,000	2,558,100	-	4,589,800
Instructional Support	698,000	1,692,800	272,100	-	2,662,900
General Administration	1,437,300	7,500	-	-	1,444,800
School Administration	2,509,100	-	152,400	-	2,661,500
Business Support	1,825,100	5,000	-	25,200	1,855,300

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	TOTAL by FUND
Operations/Maint. & Security	6,453,600	447,100	120,000	20,300	7,041,000
Transportation	2,920,600	593,600	1,818,000	30,000	5,362,200
Central Support	2,652,600	65,800	18,500	-	2,736,900
Other	-	-	-	224,500	224,500
COMMUNITY SERVICES	1,500	295,600	8,800	-	305,900
CAPITAL/BLDG IMPROVEMENTS	200,000	-	-	-	200,000
LONG TERM DEBT	16,706,000	-	-	-	16,706,000
FUND MODIFICATIONS					
Indirect Costs	276,500	165,400	77,000	-	518,900
TOTAL EXPENDITURES	51,000,400	13,817,000	13,993,300	300,000	79,110,700
Projected Fund Balance as of 6/30/2019	(20,413,166)	-	(2,872,500)	-	(23,285,666)

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SPECIAL REVENUE FOOD SERVICE FUND** of the School District of the City of Pontiac for the fiscal year 2018-2019 be adopted as follows:

REVENUE

Local	95,000
State	90,000
Federal	3,000,000
Transfers	<u>-</u>
TOTAL REVENUE	3,185,000
Projected Fund Balance as of 6/30/2018	<u>883,750</u>
Total Available to Appropriate	<u><u>4,068,750</u></u>

BE IT FURTHER RESOLVED, that \$3,172,000 of the total available to appropriate in the **SPECIAL REVENUE FOOD SERVICE FUND** is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

Support Services Other	3,027,000
Capital Expenditures	<u>145,000</u>
TOTAL EXPENDITURES	3,172,000
Projected Fund Balance as of 6/30/2019	<u><u>896,750</u></u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the School District of the City of Pontiac for the fiscal year 2018-2019 be adopted as follows:

REVENUE

Local	7,322,100
Other Financing Sources	<u>-</u>
TOTAL REVENUE	7,322,100
Projected Fund Balance as of 6/30/2018	<u>250,554</u>
Total Available to Appropriate	<u><u>7,572,654</u></u>

BE IT FURTHER RESOLVED, that \$7,322,100 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

Other Business Services	30,000
Operating Bldg. Services	2,000
Infrastructure Technology	155,000
Site Improvements	160,000
Building Improvements	4,500,000
Debt Service Interest Expense	<u>1,100,000</u>
TOTAL EXPENDITURES	5,947,000
Projected Fund Balance as of 6/30/2019	<u><u>1,625,654</u></u>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the INTERNAL SERVICE FUND of the School District of the City of Pontiac for the fiscal year 2018-2019 be adopted as follows:

REVENUE

Local	460,000
Transfers	<u>700,000</u>
TOTAL REVENUE	1,160,000
Projected Fund Balance as of 6/30/2018	<u>510,488</u>
Total Available to Appropriate	<u><u>1,670,488</u></u>

BE IT FURTHER RESOLVED, that \$1,145,000 of the total available to appropriate in the INTERNAL SERVICE FUND is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

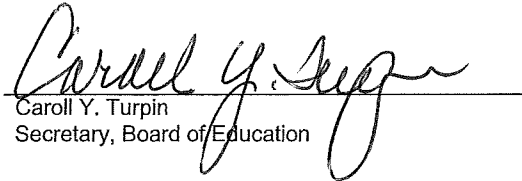
Support Services Other	<u>1,145,000</u>
TOTAL EXPENDITURES	1,145,000
Projected Fund Balance as of 6/30/2019	<u><u>525,488</u></u>

BE IT FURTHER RESOLVED that for operating purposes 18.0000 mils be levied on non-homesteads and, that 6.0000 mils be levied on applicable commercial personal property; that .4000 mils be levied within applicable municipalities for the purposes of the MESSA Judgement Levy; that 2.8700 mils be levied for the sinking fund; and that 0.000 mils be levied for debt retirement purposes;

Fiscal Year 2019 Adopted Budget Resolution

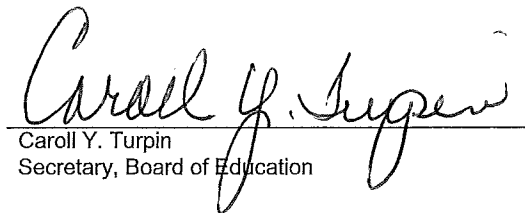
BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes 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 was first taken into effect in fiscal year 2018-2019.



Carol Y. Turpin
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the School District of the City of Pontiac, County of Oakland, Michigan, hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the board of Education at a regular meeting held on June 18, 2018, the original of which Resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, Act 267, Public Acts of Michigan 1976, as amended.



Carol Y. Turpin
Secretary, Board of Education

School District of the City of Pontiac
Fiscal Year 2019 Adopted Budget Resolution
(General Appropriation Act)

It is recommended that the Board of Education pass the following resolution:

It was moved by Carroll Turpin, supported by William Carrington, that the Board of Education approve the General Appropriation Act for the 2018-2019 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of School District of the City of Pontiac for the fiscal year 2018-2019; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by School District of the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the funds of for the School District of the City of Pontiac for fiscal year 2018-2019 is as follows: