

RECOMMENDED RESOLUTION
Fiscal Year 2015 Adopted Budget Resolution
(General Appropriation Act)

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

It was moved by _____, supported by _____, that the Board of Education approve the General Appropriation Act for the 2014-2015 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of School District for the City of Pontiac for the fiscal year 2014-2015; 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 for 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 for the City of Pontiac for fiscal year 2014-2015 is as follows:

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION SCHOOL DISTRICT FOR THE CITY OF PONTIAC

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the School District for the City of Pontiac for the fiscal year 2014-2015: A resolution to make 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 revenues and unappropriated fund balance estimated to be available for appropriation in the **GENERAL FUND** of the School District for the City of Pontiac for the fiscal year 2014-2015 be amended as follows:

	FUND 110 GEF	FUND 111 K PILOT	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 160 INSURANCE	TOTAL by FUND
REVENUE							
Local	26,462,800	-	86,500	-	42,000	-	26,591,300
State	5,074,400	1,145,900	3,717,000	2,250,000	-	-	12,187,300
Federal	-	482,600	16,996,500	1,775,700	-	-	19,254,800
County & Other	-	-	-	4,874,500	-	-	4,874,500
Transfers	15,376,700	-	-	-	276,500	1,000,000	16,653,200
TOTAL REVENUE	46,913,900	1,628,500	20,800,000	8,900,200	318,500	1,000,000	79,561,100
Actual Fund Balance as of 6/30/2014	(44,392,152)	-	-	-	-	-	(44,392,152)
Total Available to appropriate	2,521,748	1,628,500	20,800,000	8,900,200	318,500	1,000,000	35,168,948

BE IT FURTHER RESOLVED, that \$35,168,948 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

INSTRUCTION							
Basic Programs	11,157,000	634,300	4,671,700	-	-	-	16,463,000
Added Needs	-	-	7,470,700	7,525,000	-	-	14,995,700
Adult & Continuing Education	-	-	172,000	-	-	-	172,000
SUPPORT SERVICES							
Pupil Support	560,000	-	1,206,000	2,005,000	-	-	3,771,000
Instructional Support	902,500	119,000	2,783,600	905,000	-	-	4,710,100
General Administration	1,208,600	-	32,500	6,000	-	-	1,247,100
School Administration	2,700,000	184,900	130,000	-	-	-	3,014,900
Business Support	1,400,000	21,500	-	-	-	-	1,421,500
Other Business	2,395,000	-	-	-	42,000	-	2,437,000
Operations & Maintenance	6,514,500	253,600	-	-	-	-	6,768,100
Security	300,000	-	410,000	-	20,000	-	730,000
Transportation	2,600,000	240,000	419,000	1,406,000	30,000	-	4,695,000

	FUND 110 GEF	FUND 111 K PILOT	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 160 INSURANCE	TOTAL by FUND
EXPENDITURES (continued)							
Central Support	2,217,000	-	1,170,200	-	-	-	3,387,200
Other	-	16,500	-	-	226,500	-	243,000
COMMUNITY SERVICES	-	5,000	464,300	-	-	-	469,300
CAPITAL/BLDG IMPROVEMENTS	3,600,000	-	770,000	-	-	1,000,000	5,370,000
LONG TERM DEBT	343,000	-	-	-	-	-	343,000
FUND MODIFICATIONS	3,400,700	39,700	1,100,000	50,000	-	-	4,590,400
Indirect Costs							-
Messa Judgement							-
Risk Related Fund							-
Johnson Controls							-
TOTAL EXPENDITURES	39,298,300	1,514,500	20,800,000	11,897,000	318,500	1,000,000	74,828,300
Projected Fund Balance as of 6/30/2015	(36,776,552)	114,000	-	(2,996,800)	-	-	(39,659,352)

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 for the City of Pontiac for the fiscal year 2014-2015 be amended as follows:

REVENUE

Local	51,000
State	95,000
Federal	2,998,000
Transfers	<u>-</u>
TOTAL REVENUE	3,144,000
Actual Fund Balance as of 6/30/2014	<u>1,235,900</u>
Total Available to Appropriate	<u><u>4,379,900</u></u>

BE IT FURTHER RESOLVED, that \$2,947,500 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	<u>2,947,500</u>
TOTAL EXPENDITURES	2,947,500
Projected Fund Balance as of 6/30/2015	<u><u>1,432,400</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 for the City of Pontiac for the fiscal year 2014-2015 be amended as follows:

REVENUE

Local	1,968,000
Transfers	<u>1,100,000</u>
TOTAL REVENUE	3,068,000
Actual Fund Balance as of 6/30/2014	<u>-</u>
Total Available to Appropriate	<u><u>3,068,000</u></u>

BE IT FURTHER RESOLVED, that \$3,068,000 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>3,068,000</u>
TOTAL EXPENDITURES	3,068,000
Projected Fund Balance as of 6/30/2015	<u><u>-</u></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 was first taken into effect in fiscal year 2014-15.

**PONTIAC SCHOOL DISTRICT BUDGET
FY15 BY FUND**

	FUND 110 GEF	FUND 111 K PILOT	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 160 INSURANCE	TOTAL BY FUND
FY15 ADOPTED BUDGET							
FY15 BEGINNING FUND BALANCE	(44,392,152)	-	-	-	-	-	(44,392,152)
REVENUE							
LOCAL	26,462,800	-	86,500	-	42,000	-	26,591,300
STATE	5,074,400	1,145,900	3,717,000	2,250,000	-	-	12,187,300
FEDERAL	-	482,600	16,996,500	1,775,700	-	-	19,254,800
OTHER	15,376,700	-	-	4,874,500	276,500	1,000,000	21,527,700
TOTAL REVENUE:	46,913,900	1,628,500	20,800,000	8,900,200	318,500	1,000,000	79,561,100
EXPENSE BY FUNCTION							
0100 - INSTRUCTION	11,157,000	634,300	12,314,400	7,525,000	-	-	31,630,700
0210 - SUPPORTING SERVICES	560,000	840,500	1,206,000	2,005,000	-	-	4,611,500
0220 - INSTRUCTIONAL STAFF SUPPORT	902,500	-	2,783,600	905,000	-	-	4,591,100
0230 - GENERAL ADMINISTRATION	1,208,600	-	32,500	6,000	-	-	1,247,100
0240 - SCHOOL ADMINISTRATION	2,700,000	-	130,000	-	-	-	2,830,000
0250 - BUSINESS	1,400,000	-	-	-	-	-	1,400,000
0259 - OTHER BUSINESS	2,395,000	-	-	-	42,000	-	2,437,000
0260 - OPERATION/MAINTENANCE	6,814,500	-	410,000	-	20,000	-	7,244,500
0270 - PUPIL TRANSPORTATION	2,600,000	-	419,000	1,406,000	30,000	-	4,455,000
0280 - CENTRAL ADMINISTRATION	2,217,000	-	1,170,200	-	-	-	3,387,200
0290 - OTHER	-	-	-	-	226,500	-	226,500
0300 - COMMUNITY SERVICES	-	-	464,300	-	-	-	464,300
0450 - CAPITAL/BUILDING IMPROVEMENTS	3,600,000	-	770,000	-	-	1,000,000	5,370,000
0500 - LONG TERM DEBT	343,000	-	-	-	-	-	343,000
0600 - FUND MODIFICATIONS	3,400,700	39,700	1,100,000	50,000	-	-	4,590,400
TOTAL EXPENSES:	39,298,300	1,514,500	20,800,000	11,897,000	318,500	1,000,000	74,828,300
NET (+/-)	7,615,600	114,000	-	(2,996,800)	-	-	4,732,800
FY15 ENDING FUND BALANCE	(36,776,552)	114,000	-	(2,996,800)	-	-	(39,659,352)

PONTIAC SCHOOL DISTRICT BUDGET
Comparison Review of FY14 Final Amended and FY15 Adopted Budgets to Finance Operating Plan

BEGINNING FUND BALANCE	(37,683,487)	(51,677,552)	(51,677,552)	(44,585,359)	(44,392,152)
	FISCAL YEAR 12-13 ACTUAL	FISCAL YEAR 13-14 1ST AMENDMENT (F&O PLAN)	FISCAL YEAR 13-14 2ND AMENDMENT	FISCAL YEAR 14-15 F&O PLAN	FISCAL YEAR 14-15 ADOPTED BUDGET
REVENUE					
LOCAL & INTER -DISTRICT	30,631,296	35,161,032	51,369,400	35,261,032	26,591,300
STATE	16,502,870	10,719,086	11,547,600	11,625,070	12,187,300
FEDERAL	6,937,749	15,948,918	14,935,800	12,448,918	19,254,800
TRANSFERS & OTHER	5,522,258	12,275,000	2,146,000	10,875,000	21,527,700
	59,594,173	74,104,036	79,998,800	70,210,020	79,561,100
EXPENSE BY FUNCTION					
0100 - INSTRUCTION	35,549,825	31,297,319	31,878,200	26,917,319	31,630,700
0210 - SUPPORTING SERVICES	4,493,313	4,442,038	3,894,000	4,382,038	3,771,000
0220 - INSTRUCTIONAL STAFF SUPPORT	2,408,831	4,408,763	3,584,300	3,408,763	4,710,100
0230 - GENERAL ADMINISTRATION	1,060,404	1,445,145	1,537,000	1,530,145	1,247,100
0240 - SCHOOL ADMINISTRATION	4,255,707	4,075,766	2,580,000	3,642,766	3,014,900
0250 - BUSINESS	9,163,713	3,701,342	1,044,200	3,901,342	1,421,500
0259 - OTHER BUSINESS	-	-	3,676,000	-	2,437,000
0260 - OPERATION/MAINTENANCE	8,408,851	7,822,847	6,689,000	7,722,847	7,498,100
0270 - PUPIL TRANSPORTATION	4,173,473	3,719,910	4,379,000	3,720,000	4,695,000
0280 - CENTRAL ADMINISTRATION	1,926,432	1,853,540	2,987,300	1,753,540	3,387,200
0290 - OTHER	364,036	309,562	308,500	275,000	243,000
0300 - COMMUNITY SERVICES	77,684	77,611	314,300	78,000	469,300
0450 - CAPITAL/BUILDING IMPROVEMENTS	-	2,000,000	7,501,200	4,500,000	5,370,000
0500 -LONG TERM DEBT SERVICE	1,705,969	102,000	45,200	804,000	343,000
0600 - FUND MODIFICATIONS	-	1,756,000	2,295,200	1,850,500	4,590,400
ALLOWANCE FOR INFLATION (NOT ALLOCATED)	-	-	-	300,000	-
TOTAL EXPENSES:	73,588,238	67,011,843	72,713,400	64,786,260	74,828,300
NET (+/-)	(13,994,065)	7,092,193	7,285,400	5,423,760	4,732,800
ENDING FUND BALANCE	(51,677,552)	(44,585,359)	(44,392,152)	(39,161,599)	(39,659,352)

**PONTIAC SCHOOL DISTRICT GENERAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
FISCAL YEAR 2013-2014**

	2013-14 ADOPTED BUDGET	ADJUSTMENT	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR						
Unassigned	(21,993,600)	(29,688,400)	(51,682,000)	-	(51,682,000)	(44,309,900)
Non-Spendable prepaids, inventory; and deposits	-	(4,500)	4,500	-	4,500	4,500
	(21,993,600)	(29,692,900)	(51,677,500)	-	(51,677,500)	(44,305,400)
REVENUE						
LOCAL SOURCES						
Property Taxes	29,482,829	(1,291,157)	28,191,672	(1,010,672)	27,181,000	26,121,600
Property Taxes Delinquent Penalties & Interest	86,000	(36,000)	50,000	(29,000)	21,000	21,000
Interest on Investments	8,400	-	8,400	(8,300)	100	100
Miscellaneous and Other	5,125,960	(5,000,000)	125,960	(75,960)	50,000	50,000
Adult Ed Tuition	120,000	-	120,000	(113,900)	6,100	6,100
Facility Rentals	85,000	(10,000)	75,000	(45,000)	30,000	50,000
Waterford MOU	60,000	(50,000)	10,000	107,500	117,500	50,000
Erate Discount	-	-	-	164,000	164,000	164,000
TOTAL LOCAL SOURCES	34,968,189	(6,387,157)	28,581,032	(1,011,332)	27,569,700	26,462,800
STATE SOURCES						
Section 20f/22b Discretionary Payment	3,749,877	(1,116,119)	2,633,758	(1,027,958)	1,605,800	1,744,000
Section 22j Performance Based Funding	-	-	-	123,700	123,700	123,700
Section 152a Headlee Obligation	122,512	4,036	126,548	(126,548)	-	-
Section 81.7 Best Practice Incentive	286,676	-	286,676	(51,476)	235,200	219,700
Section 23a Dropout Recovery	-	-	-	26,600	26,600	531,000
Section 25e Membership Transfer	-	-	-	67,300	67,300	67,300
MPSERS Offset	551,300	248,332	799,632	(414,832)	384,800	384,800
MPSERS UAAL Rate Stabilization	-	-	-	1,416,400	1,416,400	1,416,400
Section 51d Special Ed	5,165,697	(2,071,784)	3,093,913	(3,093,913)	-	-
Section 26.a Renaissance Zone	168,878	38,547	207,425	(25)	207,400	200,000
MDE Consent Agreement	-	-	-	362,500	362,500	387,500
TOTAL STATE SOURCES	10,044,940	(2,896,988)	7,147,952	(2,718,252)	4,429,700	5,074,400
OTHER FINANCING SOURCES						
Indirect Revenue	-	-	-	200,000	200,000	1,100,000
Insurance Surplus	-	-	-	220,000	220,000	-
Sale of Property	-	-	-	-	-	2,000,000
Reimbursement from Insurance Claims	-	1,400,000	1,400,000	(493,000)	907,000	1,450,000
CTE Transportation Costs	-	27,000	27,000	(22,300)	4,700	4,700
Emergency Loan	-	10,000,000	10,000,000	-	10,000,000	10,000,000
Food Service	-	135,000	135,000	-	135,000	135,000
MESSA Levy Transfer	-	740,000	740,000	1,030,300	1,770,300	687,000
TOTAL OTHER FINANCING SOURCES	-	12,302,000	12,302,000	935,000	13,237,000	15,376,700
TOTAL REVENUE	45,013,129	3,017,855	48,030,984	(2,794,584)	45,236,400	46,913,900
TOTAL REVENUE AND BEG BALANCE	23,019,529	(26,675,045)	(3,646,516)	(2,794,584)	(6,441,100)	2,608,500
EXPENDITURES						
Instruction - 01xx	12,245,437	(2,882,432)	9,363,005	4,276,995	13,640,000	11,157,000
Support Services - 02xx	18,298,087	3,657,173	21,955,260	(1,350,060)	20,605,200	20,797,600
Capital Expenditures - 04xx	-	-	-	1,581,200	1,581,200	3,600,000
Debt Service -05XX	-	102,000	102,000	(56,800)	45,200	343,000
Outgoing Transfers- 06xx	1,576,101	(209,719)	1,366,382	630,818	1,997,200	3,400,700
TOTAL EXPENDITURES	32,119,625	667,022	32,786,647	5,082,153	37,868,800	39,298,300
Operating Surplus/(Deficit)	12,893,504	2,350,833	15,244,337	(7,876,737)	7,367,600	7,615,600
FUND EQUITY, END OF YEAR						
Unassigned	(9,100,096)	(27,337,567)	(36,437,663)	(7,872,237)	(44,309,900)	(36,689,800)
Non-Spendable prepaids, inventory; and deposits	-	(4,500)	4,500	(4,500)	-	-
TOTAL FUND EQUITY, END OF YEAR	(9,100,096)	(27,342,067)	(36,433,163)	(7,876,737)	(44,309,900)	(36,689,800)
TOTAL EXPEND AND ENDING BALANCE	23,019,529	(26,675,045)	(3,646,516)	(2,794,584)	(6,441,100)	2,608,500

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET FUND 110
FISCAL YEAR 2014-15

PROGRAM DESCRIPTION	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
000	-	-		-	-
111 Elementary Education	7,650,754	5,284,881	1,695,119	6,980,000	5,600,000
112 Middle School	1,743,194	1,793,194	2,236,806	4,030,000	2,971,500
113 High School	2,811,450	2,244,891	385,109	2,630,000	2,585,500
122 Special Education	40,039	40,039	(40,039)	-	-
0100 INSTRUCTION	12,245,437	9,363,005	4,276,995	13,640,000	11,157,000
211 Attendance Services	131,987	5,000	27,000	32,000	35,000
212 Guidance Services	73,970	7,000	293,000	300,000	300,000
213 Health Services	1,500		-	-	-
219 Other Pupil Services	1,630,526	341,620	(116,620)	225,000	225,000
21x PUPIL SUPPORT	1,837,983	353,620	203,380	557,000	560,000
221 Improvement of Instruction				-	432,500
226 Supervision Direction of Instr Staff	15,820	20,820	579,180	600,000	450,000
227 Academic Student Assessment	10,000	10,000	5,000	15,000	20,000
22x INSTRUCTIONAL STAFF SUPPORT	25,820	30,820	584,180	615,000	902,500
231 Board of Education	165,920	712,752	77,248	790,000	483,600
232 Executive Administration	477,218	716,812	(1,812)	715,000	725,000
233 Grant Writer/Grant Procurement	-			-	-
23x GENERAL ADMINISTRATION	643,138	1,429,564	75,436	1,505,000	1,208,600
241 Office of Principal	2,635,059	3,495,482	(1,195,482)	2,300,000	2,550,000
249 Other School Administration	175,818	367,068	(217,068)	150,000	150,000
24x SCHOOL ADMINISTRATION	2,810,877	3,862,550	(1,412,550)	2,450,000	2,700,000
252 Fiscal Services	259,419	977,275	(75)	977,200	1,400,000
257 Internal Services	720	720	(720)	-	-
259 Other Business Services	3,263,293	2,656,347	977,653	3,634,000	2,395,000
25x BUSINESS ADMINISTRATION	3,523,432	3,634,342	976,858	4,611,200	3,795,000
261 Operation/Maintenance	4,283,144	8,889,129	(2,785,129)	6,104,000	6,514,500
266 Building Security Services	147,561	546,561	(371,561)	175,000	300,000
26x OPERATION/MAINTENANCE	4,430,705	9,435,690	(3,156,690)	6,279,000	6,814,500
27x PUPIL TRANSPORTATION	3,657,000	1,703,680	896,320	2,600,000	2,600,000
281 Plan Research Development	65,358			-	-
282 Information Services	135,911	19,396	2,604	22,000	57,000
283 Staff/Personnel Services	440,243	341,626	58,374	400,000	620,000
284 Data Processing	707,620	1,098,874	351,126	1,450,000	1,500,000
285 Pupil Accounting	-	5,000	35,000	40,000	40,000
289 Statistical & Other Central	20,000	10,000	(10,000)	-	-
28x CENTRAL ADMINISTRATION	1,369,132	1,474,896	437,104	1,912,000	2,217,000
293 Athletic Activities	-			-	-
299 Other Support Services		30,098	45,902	76,000	
29x OTHER	-	30,098	45,902	76,000	-
456 BUILDING IMPROVEMENTS			1,581,200	1,581,200	3,600,000
511 DEBT SERVICE - LONT TERM		102,000	(56,800)	45,200	343,000
6xx FUND MODIFICATIONS	1,576,101	1,366,382	630,818	1,997,200	3,400,700
GEF (110) TOTAL	32,119,625	32,786,647	5,082,153	37,868,800	39,298,300

**PONTIAC SCHOOL DISTRICT ITA KINDERGARTEN PILOT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 111
FISCAL YEAR 2013-2014**

	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR	
Unassigned	-
Non-Spendable prepaids, inventory; and deposits	-
	-
REVENUE	
STATE SOURCES	
Section 20f/22b Discretionary Payment	1,087,700
Section 22j Performance Based Funding	7,500
Section 31A At Risk	50,700
TOTAL STATE SOURCES	1,145,900
FEDERAL SOURCES	
Title I & Title II	482,600
TOTAL FEDERAL SOURCES	482,600
TOTAL REVENUE	1,628,500
TOTAL REVENUE AND BEG BALANCE	1,628,500
EXPENDITURES	
Instruction - 01xx	634,300
Support Services - 02xx	840,500
Capital Expenditures - 04xx	-
Debt Service -05XX	-
Outgoing Transfers- 06xx	39,700
TOTAL EXPENDITURES	1,514,500
Operating Surplus/(Deficit)	114,000
FUND EQUITY, END OF YEAR	
Unassigned	114,000
Non-Spendable prepaids, inventory; and deposits	-
TOTAL FUND EQUITY, END OF YEAR	114,000
TOTAL EXPEND AND ENDING BALANCE	1,628,500

**PONTIAC SCHOOL DISTRICT ITA KINDERGARTEN PILOT FUND BUD
FISCAL YEAR 2014-15**

PROGRAM DESCRIPTION		2014-15 ADOPTED BUDGET
111	Elementary Education	634,300
0100	INSTRUCTION	634,300
221	Improvement of Instruction	59,000
222	Library	-
225	Computer Assisted Instruction	60,000
22x	INSTRUCTIONAL STAFF SUPPORT	119,000
241	Office of Principal	184,900
Title I & SCHOOL ADMINISTRATION		184,900
259	Other Business Services	21,500
25x	BUSINESS ADMINISTRATION	21,500
261	Operation/Maintenance	253,600
266	Building Security Services	-
26x	OPERATION/MAINTENANCE	253,600
27x	PUPIL TRANSPORTATION	240,000
299	Other Support Services	16,500
29x	OTHER	16,500
331	Community Activities	5,000
3xx	COMMUNITY SERVICES	5,000
6xx	FUND MODIFICATIONS	39,700
GEF (110) TOTAL		1,514,500

**PONTIAC SCHOOL DISTRICT GRANTS & FUNDED PROJECTS BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
FISCAL YEAR 2013-2014**

	2013-14 ADOPTED BUDGET	ADJUSTMENT	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR						
Unassigned	(7,198,600)	-	-	-	-	-
	(7,198,600)	-	-	-	-	-
REVENUE						
LOCAL SOURCES						
Local Grants	140,000	-	140,000	(44,000)	96,000	86,500
TOTAL LOCAL SOURCES	140,000	-	140,000	(44,000)	96,000	86,500
STATE SOURCES						
Section 99h First Robotics	-	-	-	10,500	10,500	-
Section 22i Technology Infrastructure	-	-	-	113,200	113,200	40,000
Section 31A At Risk	2,279,965	(758,497)	1,521,468	365,832	1,887,300	1,760,000
Section 107.1 Adult Education	47,242	2,825	50,067	33	50,100	45,000
Section 32d Great Start Readiness	2,000,000	(108,000)	1,892,000	80,000	1,972,000	1,775,000
Section 61a.1 Vocational Education	39,475	68,124	107,599	(10,599)	97,000	97,000
TOTAL STATE SOURCES	4,366,682	(795,548)	3,571,134	558,966	4,130,100	3,717,000
FEDERAL SOURCES						
Title I	7,000,000	2,154,533	9,154,533	(378,933)	8,775,600	10,268,500
Title II	1,400,000	32,495	1,432,495	(286,495)	1,146,000	2,660,000
Title III	225,404	(169,975)	55,429	193,571	249,000	50,000
Education Jobs	(103,196)	103,196	-	-	-	-
ARRA	-	-	-	371,000	371,000	-
Drop Out Prevention (SOS)	1,247,000	(1,247,000)	-	500,000	500,000	1,600,000
JROTC	-	-	-	50,000	50,000	50,000
Arts in Education	350,000	(350,000)	-	-	-	-
IDEA Flowthrough	2,000,000	1,108,312	3,108,312	(3,108,312)	-	-
IDEA Preschool	1,112,792	(1,014,052)	98,740	(98,740)	-	-
Scaling Up Evidence Based Practice	30,000	(30,000)	-	-	-	-
P.R.I.D.E.	-	591,000	591,000	(213,000)	378,000	213,000
Carol M. White Physical Education (PEP)	495,000	338,409	833,409	(328,409)	505,000	695,000
21st Century Community Learning (EXCEL)	700,000	(25,000)	675,000	-	675,000	710,000
School Improvement Grant	-	-	-	-	-	-
Year-Round Grant	-	-	-	-	-	750,000
Non-Specific	278,000	(278,000)	-	-	-	-
TOTAL FEDERAL SOURCES	14,735,000	1,213,918	15,948,918	(3,299,318)	12,649,600	16,996,500
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL REVENUE	19,241,682	418,370	19,660,052	(2,784,352)	16,875,700	20,800,000
TOTAL REVENUE AND BEG BALANCE	12,043,082	418,370	19,660,052	(2,784,352)	16,875,700	20,800,000
EXPENDITURES						
	17,970,361	8,449,366	26,419,727	(11,361,847)	15,057,880	20,800,000
TOTAL EXPENDITURES	17,970,361	8,449,366	26,419,727	(11,361,847)	15,057,880	20,800,000
Operating Surplus/(Deficit)	1,271,321	(8,030,996)	(6,759,675)	8,577,495	1,817,820	-
FUND EQUITY, END OF YEAR						
Unassigned		(8,030,996)	(6,759,675)	8,577,495	1,817,820	-
Non-Spendable prepaids, inventory; and deposits		-	-	-	-	-
TOTAL FUND EQUITY, END OF YEAR	-	(8,030,996)	(6,759,675)		1,817,820	-
TOTAL EXPEND AND ENDING BALANCE	17,970,361	418,370	19,660,052		16,875,700	20,800,000

**PONTIAC SCHOOL DISTRICT GRANTS & FUNDED PROJECTS BUDGET
FISCAL YEAR 2013-2014**

PROGRAM DESCRIPTION		2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
111	Elementary Education	249,669	669,816	(385,748)	284,068	319,068
112	Middle School	174,287	308,174	(168,319)	139,855	269,855
113	High School	592,096	1,033,384	(740,529)	292,855	569,355
118	Pre-School	2,858,043	3,327,853	(879,853)	2,448,000	1,851,000
119	Summer School	897,823	1,984,067	98,356	2,082,423	1,662,422
122	Special Education	1,120,843	1,521,430	(1,491,430)	30,000	30,000
125	Compensatory Education	5,019,019	6,622,701	(2,634,201)	3,988,500	7,375,700
127	Vocational Education	128,076	160,966	(90,966)	70,000	65,000
132	Secondary Learning	240,812	489,905	(314,406)	175,499	172,000
0100	INSTRUCTION	11,280,668	16,118,296	(6,607,096)	9,511,200	12,314,400
211	Attendance Services	-	-	-	-	-
212	Guidance Services	336,067	962,739	(455,739)	507,000	771,000
213	Health Services	160,250	2,814	(2,814)	-	-
214	Psychological Services	262,268	188,538	(188,538)	-	-
215	Speech Pathology and Audiology	338,563	341,781	(341,781)	-	-
216	Social Work Services	543,028	895,765	(645,765)	250,000	250,000
218	Teacher Consultant	185,663	139,327	(139,327)	-	-
219	Other Pupil Services	237,885	237,885	(152,885)	85,000	185,000
21x	PUPIL SUPPORT	2,063,724	2,768,849	(1,926,849)	842,000	1,206,000
221	Improvement of Instruction	1,530,757	2,255,484	(1,122,934)	1,132,550	1,822,600
222	Library	36,092	29,496	(29,496)	-	-
225	Computer Assisted Instruction	312,972	286,655	(105,455)	181,200	170,000
226	Supervision Direction of Instr Staff	695,447	1,380,260	(714,910)	665,350	756,500
227	Academic Student Assessment	-	61,400	(22,200)	39,200	34,500
22x	INSTRUCTIONAL STAFF SUPPORT	2,575,268	4,013,295	(1,994,995)	2,018,300	2,783,600
231	Board of Education	10,000	10,000	10,000	20,000	26,500
232	Executive Administration	-	-	-	-	-
233	Grant Writer/Grant Procurement	-	5,581	419	6,000	6,000
23x	GENERAL ADMINISTRATION	10,000	15,581	10,419	26,000	32,500
241	Office of Principal	157,303	213,216	(83,216)	130,000	130,000
249	Other School Administration	-	-	-	-	-
24x	SCHOOL ADMINISTRATION	157,303	213,216	(83,216)	130,000	130,000
252	Fiscal Services	15,000	67,000	-	67,000	-
257	Internal Services	-	-	-	-	-
259	Other Business Services	-	-	-	-	-
25x	BUSINESS ADMINISTRATION	15,000	67,000	-	67,000	-
261	Operation/Maintenance	-	43,954	(43,954)	-	-
266	Building Security Services	-	343,203	66,797	410,000	410,000
26x	OPERATION/MAINTENANCE	-	387,157	22,843	410,000	410,000
27x	PUPIL TRANSPORTATION	851,914	1,991,230	(1,642,230)	349,000	419,000
281	Plan Research Development	59,955	100,676	949,624	1,050,300	1,060,200
282	Information Services	-	3,998	1,002	5,000	10,000
283	Staff/Personnel Services	157,671	273,970	(253,970)	20,000	100,000
284	Data Processing	-	-	-	-	-
285	Pupil Accounting	-	-	-	-	-
289	Statistical & Other Central	-	-	-	-	-
28x	CENTRAL ADMINISTRATION	217,626	378,644	696,656	1,075,300	1,170,200
293	Athletic Activities	-	-	-	-	-
299	Other Support Services	30,098	36,780	-	36,800	-
29x	OTHER	30,098	36,780	-	36,800	-
311	Community Services Direction	-	12,000	-	12,000	12,000
331	Community Activities	113,018	65,611	(50,211)	15,400	25,400
351	Custody & Care of Children	-	-	16,900	16,900	6,900
370	Non-Public School Pupils	375,141	-	270,000	270,000	420,000
3xx	COMMUNITY SERVICES	488,159	77,611	236,689	314,300	464,300
456	BUILDING IMPROVEMENTS	-	-	20,000	20,000	770,000
6xx	FUND MODIFICATIONS (IDC)	280,601	352,068	(94,068)	258,000	1,100,000
GRANT FUND (120) TOTAL		17,970,361	26,419,727	(11,361,847)	15,057,900	20,800,000

**PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
FISCAL YEAR 2013-2014**

	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	(14,795,000)	-	-	-	-
	(14,795,000)	-	-	-	-
REVENUE					
LOCAL SOURCES					
Durant Settlement	-	-	30,300	30,300	-
TOTAL LOCAL SOURCES	-	-	30,300	30,300	-
STATE SOURCES					
Section 51c Special Ed Headlee	-	-	2,987,800	2,987,800	2,250,000
MPSERS UAAL Rate Stabilization	-	-	-	-	-
TOTAL STATE SOURCES	-	-	2,987,800	2,987,800	2,250,000
FEDERAL SOURCES					
Medicaid Revenue	-	-	-	200,000	272,000
IDEA Flowthrough 2013	-	-	581,800	581,800	127,400
IDEA Flowthrough 2014	-	-	1,451,800	1,451,800	1,305,000
IDEA Preschool 2013	-	-	97,100	9,800	32,800
IDEA Preschool 2014	-	-	42,800	42,800	38,500
TOTAL FEDERAL SOURCES	-	-	2,173,500	2,286,200	1,775,700
OTHER FINANCING SOURCES					
PA18 County Special Education Tax	8,331,104	6,371,000	43,700	6,414,700	4,874,500
TOTAL OTHER FINANCING SOURCES	8,331,104	6,371,000	43,700	6,414,700	4,874,500
TOTAL REVENUE	8,331,104	6,371,000	5,235,300	11,719,000	8,900,200
TOTAL REVENUE AND BEG BALANCE	(6,463,896)	6,371,000	5,235,300	11,719,000	8,900,200
EXPENDITURES					
Special Education -122	8,299,257	10,314,457	3,304,543	13,619,000	11,897,000
TOTAL EXPENDITURES	8,299,257	10,314,457	3,304,543	13,619,000	11,897,000
Operating Surplus/(Deficit)	31,847	(3,943,457)	1,930,757	(1,900,000)	(2,996,800)
FUND EQUITY, END OF YEAR					
Unassigned	(14,819,053)	(3,999,357)	1,930,757	(2,068,600)	(2,068,600)
Non-Spendable prepaids, inventory; and deposits	55,900	55,900	-	55,900	55,900
TOTAL FUND EQUITY, END OF YEAR	(14,763,153)	(3,943,457)	1,930,757	(2,012,700)	(2,012,700)
TOTAL EXPEND AND ENDING BALANCE	(6,463,896)	6,371,000	5,235,300	11,606,300	9,884,300

**PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION BUDGET
FISCAL YEAR 2013-2014**

PROGRAM DESCRIPTION		2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
111	Elementary Education	-	151,026	(1,026)	150,000	-
112	Middle School	-	-	-	-	-
113	High School	-	-	-	-	-
118	Pre-School	-	-	-	-	-
119	Summer School	-	-	-	-	-
122	Special Education	7,012,599	7,641,863	860,137	8,502,000	7,525,000
125	Compensatory Education	-	-	-	-	-
127	Vocational Education	-	-	-	-	-
132	Secondary Learning	-	-	75,000	75,000	-
0100	INSTRUCTION	7,012,599	7,792,889	934,111	8,727,000	7,525,000
211	Attendance Services	-	-	-	-	-
212	Guidance Services	-	-	-	-	-
213	Health Services	300,000	379,106	(204,106)	175,000	200,000
214	Psychological Services	-	208,120	241,880	450,000	300,000
215	Speech Pathology and Audiology	794,188	1,077,941	(427,941)	650,000	550,000
216	Social Work Services	54,565	294,040	605,960	900,000	800,000
218	Teacher Consultant	-	107,888	192,112	300,000	150,000
219	Other Pupil Services	137,905	70,275	(50,275)	20,000	5,000
21x	PUPIL SUPPORT	1,286,658	2,137,370	357,630	2,495,000	2,005,000
221	Improvement of Instruction	-	61,324	(10,324)	51,000	25,000
222	Library	-	-	-	-	-
226	Supervision Direction of Instr Staff	-	283,324	616,676	900,000	880,000
227	Academic Student Assessment	-	-	-	-	-
22x	INSTRUCTIONAL STAFF SUPPORT	-	344,648	606,352	951,000	905,000
231	Board of Education	-	-	-	-	-
232	Executive Administration	-	-	-	-	-
233	Grant Writer/Grant Procurement	-	-	6,000	6,000	6,000
23x	GENERAL ADMINISTRATION	-	-	6,000	6,000	6,000
27x	PUPIL TRANSPORTATION	-	-	1,400,000	1,400,000	1,406,000
331	Community Activities	-	2,000	(2,000)	-	-
3xx	COMMUNITY SERVICES	-	2,000	(2,000)	-	-
6xx	FUND MODIFICATIONS (IDC)	-	37,550	2,450	40,000	50,000
GRANT FUND (120) TOTAL		8,299,257	10,314,457	3,304,543	13,619,000	11,897,000

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
FISCAL YEAR 2013-2014**

	2012-13 Actual To Date	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR						
Unassigned	-	-	-	-	-	-
	-	-	-	-	-	-
REVENUE						
LOCAL SOURCES						
Gate Receipts	22,563	42,000	42,000	(27,000)	15,000	30,000
Pay to Play	-	-	-	2,000	2,000	2,000
Concessions	-	-	-	10,000	10,000	10,000
TOTAL LOCAL SOURCES	22,563	42,000	42,000	(15,000)	27,000	42,000
OPERATING TRANSFERS						
Transfer from GEF	299,199	-	-	240,700	240,700	276,500
TOTAL OPERATING TRANSFER	299,199	-	-	240,700	240,700	276,500
TOTAL REVENUE	321,762	42,000	42,000	225,700	267,700	318,500
TOTAL REVENUE AND BEG BALANCE	321,762	42,000	42,000	225,700	267,700	318,500
EXPENDITURES						
Athletics	-	300,000	267,684	16	267,700	267,700
TOTAL EXPENDITURES	-	300,000	267,684	16	267,700	318,500
Operating Surplus/(Deficit)	321,762	(258,000)	(225,684)	225,684	-	-
FUND EQUITY, END OF YEAR						
Unassigned	321,762	(258,000)	(225,684)	225,684	-	-
Non-Spendable prepaids, inventory; and deposits	-	-	-	-	-	-
TOTAL FUND EQUITY, END OF YEAR	321,762	(258,000)	(225,684)	225,684	-	-
TOTAL EXPEND AND ENDING BALANCE	321,762	42,000	42,000	225,700	267,700	318,500

**PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
FISCAL YEAR 2013-2014**

PROGRAM DESCRIPTION	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
Athletic Fund Services					
271 Transportation	25,000	25,000	5,000	30,000	30,000
293 Athletic Activities	275,000	242,684	(46,984)	195,700	226,500
266 Security	-	-	-	-	20,000
259 Other Business Services	-	-	42,000	42,000	42,000
ATHLETICS FUND TOTAL	300,000	267,684	16	267,700	318,500

**PONTIAC SCHOOL DISTRICT INSURANCE FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 160
FISCAL YEAR 2013-2014**

	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR					
Unassigned	-	-	-	-	-
REVENUE					
LOCAL SOURCES					
Interest Income	-	-	-	-	-
TOTAL LOCAL SOURCES	-	-	-	-	-
OTHER FINANCING SOURCES					
Insurance Proceeds	-	-	5,900,000	5,900,000	1,000,000
TOTAL OPERATING TRANSFER	-	-	5,900,000	5,900,000	1,000,000
TOTAL REVENUE	-	-	5,900,000	5,900,000	1,000,000
TOTAL REVENUE AND BEG BALANCE	-	-	5,900,000	5,900,000	1,000,000
EXPENDITURES					
	-	-	5,900,000	5,900,000	1,000,000
TOTAL EXPENDITURES	-	-	5,900,000	5,900,000	1,000,000
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	-	-	5,900,000	5,900,000	1,000,000

**PONTIAC SCHOOL DISTRICT INSURANCE FUND BUDGET
FISCAL YEAR 2013-2014**

PROGRAM DESCRIPTION	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
Insurance					
252 Fiscal Services		-	5,000	5,000	-
452 Replacement Furniture & Equipment		-	100,000	100,000	500,000
456 Building Renovations		-	5,795,000	5,795,000	500,000
ATHLETICS FUND TOTAL	-	-	5,900,000	5,900,000	1,000,000

**PONTIAC SCHOOL DISTRICT FOOD SERVICE FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 250
FISCAL YEAR 2013-2014**

	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
FUND EQUITY, BEG OF YEAR					
Restricted	-	1,201,700	-	1,201,700	1,205,700
Non-Spendable prepaids, inventory; and deposits	-	30,200	-	30,200	30,200
	-	1,231,900	-	1,231,900	1,235,900
REVENUE					
LOCAL SOURCES					
Adult Meals	2,000	2,000	-	2,000	2,000
A la Carte Sales	25,000	25,000	-	25,000	25,000
Catering & Other	24,000	24,000	-	24,000	24,000
TOTAL LOCAL SOURCES	51,000	51,000	-	51,000	51,000
STATE SOURCES					
Sect 31d School Lunch	100,000	100,000	(5,600)	94,400	95,000
School Breakfast	10,000	10,000	(10,000)	-	-
MPSERS UAAL Rate Stablization					
TOTAL STATE SOURCES	110,000	110,000	(15,600)	94,400	95,000
FEDERAL SOURCES					
USDA Commodities	136,500	136,500	8,500	145,000	145,000
National School Breakfast	843,000	843,000	(128,000)	715,000	815,000
National School Lunch	1,996,500	1,996,500	(296,500)	1,700,000	1,925,000
NSL - Child Care Food Program	60,000	60,000	(7,500)	52,500	63,000
NSL - CNP Fresh Fruit & Vegetables	64,000	64,000	(64,000)	-	50,000
NSL - After School Snack Program	950	950	(950)	-	-
TOTAL FEDERALSOURCES	3,100,950	3,100,950	(488,450)	2,612,500	2,998,000
TOTAL REVENUE	3,261,950	3,261,950	(504,050)	2,757,900	3,144,000
TOTAL REVENUE AND BEG BALANCE	3,261,950	4,493,850	(504,050)	3,989,800	4,379,900
EXPENDITURES					
Food Service	2,803,925	2,803,925	(50,025)	2,753,900	2,947,500
TOTAL EXPENDITURES	2,803,925	2,803,925	(50,025)	2,753,900	2,947,500
Operating Surplus/(Deficit)	458,025	458,025	(454,025)	4,000	196,500
FUND EQUITY, END OF YEAR					
Unassigned	458,025	1,689,925	(454,025)	1,205,700	1,402,200
Non-Spendable prepaids, inventory; and deposits		-	-	30,200	30,200
TOTAL FUND EQUITY, END OF YEAR	458,025	1,689,925	(454,025)	1,235,900	1,432,400
TOTAL EXPEND AND ENDING BALANCE	3,261,950	4,493,850	(504,050)	3,989,800	4,379,900

**PONTIAC SCHOOL DISTRICT FOOD SERVICE FUND BUDGET
FISCAL YEAR 2013-2014**

PROGRAM DESCRIPTION	2013-14 ADOPTED BUDGET	2013-14 AMENDMENT 1 TOTALS	ADJUSTMENT	2013-14 AMENDMENT 2 TOTALS	2014-15 ADOPTED BUDGET
Food Services					
001 Alcott Elementary	36,880	36,880		36,880	37,900
002 Alcott/ITA Kindergarten Pilot	-	-	-	-	123,000
012 Herrington Elementary	73,800	73,800		73,800	75,800
020 Rogers Elementary	55,675	55,675		55,675	57,000
029 Whitman Elementary	50,500	50,500		50,500	52,000
030 WHRC Elementary	117,800	117,800		117,800	120,800
010 PEACE Academy @ Frost Elementary	47,655	47,655	-	47,655	49,000
054 Pontiac Middle School	105,985	105,985	-	105,985	108,200
071 Pontiac High School	232,780	232,780	-	232,780	239,000
050 Kennedy Center	99,040	99,040	-	99,040	101,000
074 Food Service	1,983,810	1,983,810	(50,025)	1,933,785	1,983,800
SPECIAL EDUCATION FUND TOTAL	2,803,925	2,803,925	(50,025)	2,753,900	2,947,500

PONTIAC SCHOOL DISTRICT INTERNAL SERVICES FUND - RISK RELATED ACTIVI
Schedule of Revenues, Expenses, and Net Assets
2014-15

2014-15 ADOPTED BUDGET

Operating Revenues

Worker Compensation contribution - All Funds	400,000
Unemployment contribution - All Funds	160,000
Property/Casualty, E & O, Fleet & Other Insurance contribution	1,100,000
Open P/C Insurance Claims	1,400,000
Interest Income	8,000
TOTAL REVENUE	3,068,000

Operating Expenses

Worker Compensation premium/claims	400,000
Unemployment premium/claims	160,000
Property/Casualty, E & O, Fleet & Other Insurance contribution	590,000
Open P/C Insurance expenses	1,300,000
Insurance Deductibles/Settlements/Reserves	525,800
Total Operating Expenses	3,068,000

Net Operating Profit (Loss) -