2024-2025 Proposed Budget



PREPARED FOR PONTIAC SCHOOL DISTRICT BOARD OF EDUCATION MEMBERS

Board of Education

Gill Garrett, President

G.Kevin Gross, Vice President

Dr. Anisha Hannah, Secretary

Marcus Terry, Treasurer

Troy F. Craft, Trustee

ShaQuana Davis-Smith, Trustee

Kenyada Bowman, Trustee

Interim Superintendent of Schools

Dr. Kimberly Leverette

Assistant Superintendent of Finance

Piero A. Basile, CPA

BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome of State and Federal Education Budgets and finalization of FY2024 Audit results. This Proposed Budget assumes the Adopted State Aid Budget will include an inflationary increase in categorical funding. However, the potential significant increase in MPSERS Reimbursements or significant reduction in the UAAL Rate that has been proposed by the State House has not been included due to its uncertainty as of the date of this summary.

Student Enrollment Projections (FTE):

Historically, the student enrollment projection had a significant impact on the annual budget since Pontiac was previously funded on a per student basis, as were most school districts in Michigan. However, due to the robust business tax base in the greater Pontiac school district boundary, the amount of revenue generated by the 18 mill non-homestead tax (that is collected by all school districts) is greater than the amount provided by multiplying the amount of student times the State's Per Pupil Allowance. Since the formula no longer applies, Pontiac is considered an "Out of Formula" school district, while the vast majority of school districts in Michigan are considered "In Formula".

However, the student enrollment projection is still important, as it drives the amount of teachers, staff, materials, and space that is needed for students. It should be noted that, while it is true Pontiac has continued to see a decline in the overall student enrollment, the entire State of Michigan has also seen a decline. The official 2023/24 enrollment per the May 2024 State Aid Status Report was 3,621 FTE's (Full Time Equivalents), while the Spring 2024 count was 4,148. The FY 2025 General Fund Budget is based upon an estimate of no change in students.

Property Tax Levy:

Since Pontiac is now an Out-of-Formula school district, the annual property tax levy is the main life blood of the budget. The District will levy a combined total of 18.0 mils in non-homestead property taxes. Due to the increase in the taxable value of non-homestead properties, the property tax levy is expected to generate an increase in property tax revenues of $3,793,480 or a 9.41% increase over FY2024.

It is important to note that taxes are levied based on "taxable value (TV)" not "assessed value (AV)". Assessed Value is supposed to represent about 50% of the true market value of a property. The Taxable Value can never be greater than the Assessed Value. Since the annual increase in the Taxable Value is limited to 5% or inflation, whichever is less, as true property values grow, the gap between Assessed Value and Taxable Value grows.

As happened during the Great Recession, it is always possible that economic declines can cause the AV to plummet and eventually intersect with the TV. Once that occurs, the annual taxes generated will decline accordingly. However, since the current gap between the AV and TV is over 24.9% in the City of Auburn Hills Commercial Tax Base and 16.5% in the City of Pontiac Commercial Tax Base, true commercial market values will need to have a double digit decline until there is an adverse impact of the Pontiac Schools Tax Revenues.

The Headlee Rollback Fraction for the 2024 Tax Levy for the Non-Homestead Millage is 1.0000 and the Headlee Rollback Fraction for the 2024 Tax Levy for the Sinking Fund is 1.000. Since the fraction is 1.0000, there is no rollback.

Purpose	Voted Millage	2023 "Rolled Back" Millage	2024 "Rolled Back" Millage	Amount to be Levied 2023
Non-Homestead	18.0000	17.4060	17.4060	17.4060
Non-Homestead	00.5000	00.4832	00.4832	00.4832
Non-Homestead	02.0000	00.1108	00.1108	00.1108
Sinking Fund	00.8000	00.7992	00.7992	00.7980
Bond 2020	N/A	N/A	N/A	02.0000

ACCOUNTING STRUCTURE

The FY 2025 Budget has been prepared using the State of Michigan's 1022 Accounting Manual. An explanation of the account number string (xxx-xxx-xxxx-xxxx-xxx-xxxx-xxxxxxxx) is as follows:

XXX – FUND (110 General, 120 Grants, 130 Spec Ed, 150 Athletics, 170 GF Debt, 250 Food, 290 Student Activity, etc.)
XXX – FUNCTION (111 Elementary, 112, Middle School, 113 High School, 241 Principal, 261 Operations, etc.)
XXXX – PROGRAM (Can be used to separate out specific projects)
XXXX – GRANT (Federal, State)
XXX – LOCATION (1 Alcott, 12 Herrington, 54 PMS, 71 PHS, 65 Admin, etc.)
XXXX – RESPONSIBILITY (44 Supt, 66 Finance, 67 HR, 95 Facilities, etc.)
XXXXXXXX – OBJECT (Revenues start with 4, Expenditure start with 5, 1000 level wages, 2000 benefits, etc.)

REVENUE

The FY 2025 General Fund budget reflects total budgeted revenue of $122.6 million, which represents an increase of 1.7% from FY 2024. The District's anticipated revenue can be broken down by the source:

$ 46.7 million in local revenue
31.9 million in state categorical and grant
29.4 million in federal grants
14.6 million in other financing sources
$ 122.6

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

Local Sources:
For FY 2025, local revenue is projected to be $46.7 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2025 Amount
Property Taxes	• 100% Summer Collection	

	• Collected by eight (8) municipalities based on assessed value of residential & commercial property:
	  ○ Bloomfield Township
	  ○ City of Auburn Hills
	  ○ City of Lake Angelus
	  ○ City of Pontiac
	  ○ City of Sylvan Lake
	  ○ Orion Township
	  ○ Waterford Township
	  ○ West Bloomfield Township
	• Delinquent Taxes
		$44.5 million

Local Grants	• Ballmer, United Way, etc.	$1.0 million
Other Revenue	• E-Rate • Interest on Investments • Facilities Rentals	$1.2 million

State Sources:

For FY 2025, state revenue is projected to be $31.9 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2025 Amount
State Aid Unrestricted	• Discretionary Payment: The amount required to ensure the District receives the state required fund Per Pupil Allowance	$ 0.0 million
State Aid Other Unrestricted	• §26a Renaissance Zone	$ 42K
State Aid Categorical	• §21h Partnership Model Districts • Marshall Plan • §31a At Risk • §32d Great Start Readiness • §35a(5) Early Literacy Targeted Instruction • §41 Bilingual Education • §51c Special Education Headlee Obligation • §99h First Robotics • §147 MPSERS Offset/UAAL Stabilization • §152a Headlee Data Collection	$31.8 million

Federal Sources:

For FY 2025, federal revenue is projected to be $29.4 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2025 Amount
Title I	• The purpose is to provide funds to schools with high numbers or high percentages of children from low-income families to ensure all children meet challenging state academic standards.	$6.4 million
Title II	• The purpose is to increase the academic achievement of all students by helping improve teacher and principal quality, and increase the number of highly qualified teachers in the classroom.	$1.4 million
ESSER III	• The purpose is to provide Districts with one-time dollars to help fund costs to address learning loss, employee retention, and other approved needs related the Covid-19 Pandemic.	$10.7 million
IDEA	• To ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living (includes pre-school).	$1.2 million
Other Federal Grants	• EPA Clean School Bus Grant-$6.4M • Title III and Title IV-$807K • 21st Century Comm Learn-Excel-$1.05M • Grow Your Own-$813K • MiCLSD-$608K/Other-$22K	$9.7 million

Other Financing Sources:

For FY 2025, other financing sources are projected to be $14.6 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2025 Amount
PA 18 County Special Education Tax	• A property tax collected by Oakland County to support low incidence special education programs for students countywide.	$4.9 million
Refinancing and Proceeds of Debt	• Tax Anticipation Note (TAN)is deemed long-term, therefore we show them as proceeds when we draw from it.	$7.0 million
Other	• Indirect Costs (grants/food service) • Funds transfer (Athletics/GF Debt) • CTE Transport Reimb/Medicaid	$2.7 million

EXPENDITURES

The FY 2025 General Fund budget reflects total budgeted expenditures of $124.8 which represents an increase of 3.5% from FY 2024.

Personnel Costs:

The FY 2025 proposed budget reflects the following changes in personnel costs:

- Per the District's wage formula, a 2.57% wage schedule increase is included in the budget for all employees, as well as step increases.
- The budget includes funding for new Non-Grant Funded General Fund positions:
  - General Education Vacant -Core teaching positions (5), teacher assistants (6), specials (1) and helper (1)
  - Special Education Vacant-Core teaching positions (3), paraprofessionals (3)
  - Police Authority Officers Vacant-2 TOTAL COST-$1.6M
  - 17 Building Substitute Teachers from ESSER III-$1.2M
  - 2 Technology Assistants from ESSER III-$200K
  - 51 Partial FTE Grade 1 to 8 Teachers from Title I-$953K
  - 3 Facilities Personnel/1 Academic Supervisor/1 CTE Counselor/1 Executive Secretary-$745K
- Blended Public Act 152 hard cap (4.1%/0.2%incr in FY25): Single $7,703, Two Person $16,109 and Family $21,007.
- New Principal List staffing also includes the following at a total Non-Grant Funded General Fund Cost of $1.6M:

LOC	POSITION	GRADE SUB	HRLY V SAL	FTE	GF	Grants
CTE	Business/Career (Esports)	Teacher - SPEC	Sal	1.00	1.00	
PMS	Bilingual Teacher	Teacher - SPEC	Sal	1.00	1.00	
PMS	Bilingual Para	Paraeducator	Hrly	1.00		1.00
PMS	Teacher Assistant	ELA Instruction	Hrly	1.00		1.00
PMS	Teacher Assistant	ELA Instruction	Hrly	1.00		1.00
PMS	Teacher Assistant	ELA Instruction	Hrly	1.00		1.00
PMS	Teacher Assistant	Math Instruction	Hrly	1.00		1.00
PMS	Teacher Assistant	Math Instruction	Hrly	1.00		1.00
PMS	Teacher Assistant	Math Instruction	Hrly	1.00		1.00
PMS	Attendance Agent	Attendance	Sal	1.00		1.00
Whitman	2 ESL Tutors	Tutor	Hrly	2.00		2.00
ITA	3rd or 4th security guard	Support Staff	Hrly	1.00		1.00
ITA	4th Building Helper	Support Staff	Hrly	1.00	1.00	
ITA	French Teacher	Teacher - SPEC	Sal	1.00	1.00	
Alcott	4th Grade Teacher	Teach - CORE	Sal	1.00	0.72	0.28
Alcott	Kindergarten Teacher	Teach - CORE	Sal	1.00	0.53	0.47
Alcott	1st Grade	Teach - CORE	Sal	1.00	0.72	0.28
Alcott	3rd Grade	Teach - CORE	Sal	1.00	0.72	0.28

Alcott	5th Grade	Teach - CORE	Sal	1.00	0.72	0.28
ILA	Additonal 1st grade	Teach - CORE	Sal	1.00	1.00	
Rogers	2nd Grade	Teach - CORE	Sal	1.00	0.72	0.28
Rogers	4th Grade	Teach - CORE	Sal	1.00	0.72	0.28
Rogers	Building Helper	Support Staff	Hrly	2.00	1.00	
Herrington	2nd Grade	Teach - CORE	Sal	1.00	0.72	0.28
Various	Elementary Teacher		Sal	7.00	1.0	7.00
Various	Teacher Assistant		Hrly	10.00		10.00
PHS	French Teacher	Teacher - Specials	Sal	1.00	1.00	
PHS	ELD Teacher	Teacher - CORE	Sal	1.00		1.00
PHS	PreCal	Teacher - Core	Sal	1.00	1.00	
PHS	Spanish II	Teacher - Specials	Sal	1.00	1.00	
PHS	Financial Literacy	Teacher - Specials	Sal	1.00	1.00	
PHS	Credit Recovery Teacher	Teacher - Core	Sal	1.00		1.00
PHS	Dance Elective	Teacher - Specials	Sal	1.00	1.00	
					17.57	32.43

- Blended Rate for mandatory fringe benefits:

MPSERS	31.34%
FICA	7.65%
UAAL	16.89%
	55.88%

Debt Service (General Fund):

The General Fund is responsible for repayment of principal and interest related to State Aid and Tax Anticipation notes issued during the academic year, and any outstanding long-term bonds. The District's current long term-debt includes

$10.5M in 2018A Refunding Bonds (refinanced in FY2022) and 2024 TAN of $7M both with a maturity of greater than 365 days, classifying them as long-term debt instruments.

School District of the City of Pontiac

All Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bond Debt Service Fund 320, 323	Capital Projects Fund 410, 420, 423	Risk Related Fund 810	Totals
REVENUE						
Local	$ 46,708,371	$ 114,000	$ 7,495,000	$ 4,040,004	$ 1,061,406	$ 59,418,781
State	$ 31,876,420	281,708	-	-	-	32,158,128
Federal	$ 29,436,105	3,359,291	-	-	-	32,795,396
County & Interdistrict	14,650,035	-	-	-	-	14,650,035
TOTAL REVENUE	$ 122,670,930	$ 3,754,999	$ 7,495,000	$ 4,040,004	$ 1,061,406	$ 139,022,340
% of Total	88%	3%	5%	3%	1%	
Type of Revenue	Unrestricted Restricted	Restricted	Restricted	Restricted	Restricted	

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bond Debt Service Fund 320, 323	Capital Projects Fund 410, 420, 423	Risk Related Fund 810	Totals
EXPENDITURES BY FUNCTION						
Instructional Services	$ 50,565,754	$ -	$ -	$ -	$ -	$ 50,565,754
Supporting Services	$ 54,058,343	3,631,829	-	-	1,105,000	58,795,172
Community Services	$ 942,518	-	-	-	-	942,518
Debt Service	$ 1,247,728	-	7,349,188	-	-	8,596,916
Capital / Building Improvements	$ 9,325,004	-	-	10,779,000	-	20,104,004
Other Financing	$ 7,083,094	-	-	-	-	7,083,094
Fund Modifications	2,379,483	100,000	-	-	-	2,479,483
TOTAL EXPENDITURES	$ 125,601,924	$ 3,731,829	$ 7,349,188	$ 10,779,000	$ 1,105,000	$ 148,566,940
Net Surplus (Shortfall) - Current Year	$ (2,930,994)	$ 23,171	$ 145,812	$ (6,738,996)	$ (43,594)	$ (9,544,601)
Beginning Fund Balance	18,086,612	321,423	1,182,146	14,801,802	727,048	35,119,031
Projected Ending Fund Balance	15,155,619	344,594	1,327,958	8,062,806	683,454	25,574,431

This page left intentionally blank

School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2024-2025 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget	24/25 Variance
REVENUE				
Local	$ 39,140,632	$ 44,002,696	$ 46,708,371	$ 2,705,675
State	21,280,638	22,624,703	31,876,420	$ 9,251,717
Federal	21,917,297	39,177,800	29,436,105	$ (9,741,695)
County & Interdistrict	-	-	-	$ -
Other Financing Sources	16,656,128	14,809,571	14,650,035	(159,536)
TOTAL REVENUE	$ 98,994,695	$ 120,614,770	$ 122,670,930	$ 2,056,160
EXPENDITURES				
Instructional Services				
Basic Programs	$ 22,210,516	$ 25,013,280	$ 31,332,239	$ 6,318,959
Added Needs	12,216,858	19,364,936	19,182,181	$ (182,755)
Adult & Continuing Education	68,408	87,956	51,334	$ (36,622)
Supporting Services				
Pupil Services	6,166,651	7,954,822	9,757,139	$ 1,802,318
Instructional Staff Support Services	4,425,947	5,272,390	5,959,179	$ 686,788
General Administration	1,446,668	2,060,533	2,127,703	$ 67,170
School Administration	4,262,780	4,438,437	4,533,085	$ 94,648
Business Support	1,261,691	1,426,746	1,509,872	$ 83,126
Operations/Maintenance & Security	9,360,869	11,071,761	12,670,730	$ 1,598,969
Transportation	4,060,218	6,375,716	12,453,095	$ 6,077,379
Central Support	5,881,863	11,365,809	4,305,267	$ (7,060,542)
Other	698,021	748,804	742,272	$ (6,531)
Community Services	434,034	1,198,732	942,518	$ (256,214)
Debt Service	1,849,858	1,380,118	1,247,728	$ (132,390)
Capital / Building Improvements	5,343,075	11,211,538	9,325,004	$ (1,886,534)
Other Financing	11,054,381	8,583,094	7,083,094	$ (1,500,000)
Fund Modifications	2,832,178	3,004,571	2,379,483	(625,088)
TOTAL EXPENDITURES	$ 93,574,014	$ 120,559,243	$ 125,601,924	$ 5,042,681
Net Surplus (Shortfall) - Current Year	$ 5,420,681	$ 55,527	$ (2,930,994)	
Beginning Fund Balance	$ 12,610,405	$ 18,031,086	$ 18,086,612	
Projected Ending Fund Balance	**$ 18,031,086**	**$ 18,086,612**	**$ 15,155,619**	

School District of the City of Pontiac

General Fund: Sub Fund 110 Budget Summary by Function

FY 2024-2025 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 38,419,613	$ 42,541,339	$ 45,727,823
State	8,859,065	8,100,081	8,147,838
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	8,995,694	7,951,771	7,574,215
TOTAL REVENUE	$ 56,274,372	$ 58,593,191	$ 61,449,876
EXPENDITURES			
Instructional Services			
Basic Programs	$ 15,458,137	$ 18,860,870	$ 24,854,168
Added Needs	205,801	192,476	175,268
Adult & Continuing Education	-	-	-
Supporting Services			
Pupil Services	1,215,678	1,480,094	1,802,150
Instructional Staff Support Services	1,818,107	1,835,499	2,128,079
General Administration	1,446,668	2,060,533	2,127,703
School Administration	4,098,452	4,344,007	4,437,608
Business Support	1,261,691	1,423,746	1,506,872
Operations/Maintenance & Security	7,494,832	9,383,796	9,297,553
Transportation	2,058,963	2,957,308	2,964,986
Central Support	3,015,132	3,384,254	3,890,350
Other	-	-	-
Community Services	5,866	16,500	16,500
Capital / Building Improvements	11,512	25,004	25,004
Prior Period Adjustments	-	-	-
Other Financing	11,054,381	8,583,094	7,083,094
Fund Modifications	2,378,805	2,107,800	1,960,268
TOTAL EXPENDITURES	$ 51,524,024	$ 56,654,982	$ 62,269,604

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
Revenues:										
110	000	0000	0000	000	0000	41110000	Property Tax Levy	$ 36,814,172	$ 40,346,839	$ 44,140,319
110	000	0000	0000	000	0000	41190000	Property Taxes - Delinquent/Other	400,989	325,000	325,004
110	000	0000	0000	000	0000	41312000	GED Testing	-	-	-
110	000	0000	0000	000	0000	41510000	Earnings on Investment	559,324	1,530,000	900,000
110	000	0000	0000	000	0000	41910000	Facility Rentals	22,886	30,000	50,000
110	000	0000	0000	000	0000	41920000	Private Sources Donations	-	-	-
110	000	0000	0000	000	0000	41930000	Gain/Loss Sale of Fixed Assets	2,783	1,000	-
110	000	0000	0000	000	0000	41940000	Lease Interest	8,516	15,500	15,500
110	000	0000	0000	000	0000	41941000	Lease Revenue	234,587	242,000	242,000
110	000	0000	9601	000	0065	41950000	ISD IRRE Reimbursement	-	-	-
110	000	0000	0000	000	0000	41990000	Misc Local Revenues	26,356	50,000	50,000
110	000	0000	0000	000	0000	41991000	Erate	-	-	-
110	000	0000	0000	000	0000	41994000	Middle Cities Insur Surplus	350,000	-	-
111	000	0000	0000	000	0000	41911000	Auditorium Rentals		1,000	5,000
110	000	0000	0000	000	0000	41998000	Waterford MOU	-	-	-
							Total Local Sources	**$ 38,419,613**	**$ 42,541,339**	**$ 45,727,823**
110	000	0000	2352	000	0045	43110010	Foundation Equity Payment	$ 521,341	$ 563,969	$ 578,068
110	000	0000	1010	000	0000	43110010	State Rev-Unrstrt St Aid Hold Harmless	(2,714)	-	-
110	000	0000	1050	000	0000	43120000	State Payments - Renaissance Zone	39,505	41,211	$ 42,241
110	000	0000	2080	000	0000	43120000	State Revenue-Restricted Sect 147	5,584,830	7,093,288	$ 7,115,875
110	000	0000	2630	000	0000	43120000	State Revenue-One Time Sect 147	2,621,829	-	-
110	000	0000	3651	000	0000	43170000	State Revenue-Early Literature Coach			
110	000	0000	3700	000	0000	43120000	State Revenue-Headlee Data Collection	94,274	105,869	$ 108,516
110	000	0000	3990	000	0000	43120000	State Revenue-GE Trans. Reimbursement		295,744	$ 303,138
110	000	0000	9999	000	0000	43120000	State Revenue-Finance Assistance Program	-	-	-
							Total State Sources	**$ 8,859,065**	**$ 8,100,081**	**$ 8,147,838**
110	000	0000	0000	000	0000	45130160	CFE Transportation	$ 51,360	$ 55,000	$ 55,000
110	000	0000	0000	000	0000	45930000	Sale of Property (Land)	-	-	-
110	000	0000	0000	000	0000	45990000	Proceeds TAN/SAN	8,500,000	7,000,000	7,000,000
110	000	0000	0000	000	0000	46120000	Grant Fund Modification	-	$ 896,771	$ 419,215
110	000	0000	0000	000	0000	46130000	SE Non-Ctr Fund Modification	444,334	-	-
110	000	0000	0000	000	0000	46250000	Food Service Fund Modification	-	-	100,000
110	000	0000	0000	000	0000	46350000	MESSA Levy Fund Modification	-	-	-
							Total Other Financing Sources	**$ 8,995,694**	**$ 7,951,771**	**$ 7,574,215**
							TOTAL REVENUES	**$ 56,274,372**	**$ 58,593,191**	**$ 61,449,876**
110	110	0000	0000	001	1067	51240000	SAL Teaching (Open/New)	$ -	$ -	$ 2,955,000
110	110	0000	0000	001	1067	52130000	Group Health and Accident	-	-	916,149
110	110	0000	0000	001	1067	52820000	MPSER-District Paid	-	-	926,097
110	110	0000	0000	001	1067	52823000	MPSER-UAAL	-	-	499,100
110	110	0000	0000	001	1067	52830000	FICA-District Paid	-	-	226,058
							Total Open Teaching Positions	**$ -**	**$ -**	**$ 5,522,403**
110	111	0000	0000	001	0001	53610000	Printing & Binding	$ 4,715	$ 5,004	$ 5,000
110	111	0000	0000	001	0001	55110000	Teaching/Testing Supplies	10,778	8,000	8,000
110	111	0000	0000	001	0001	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	001	0001	55112000	Teaching Supplies-Art	-	1,000	1,000
110	111	0000	0000	001	0001	55113000	Teaching Supplies-Music	-	1,500	1,500
110	111	0000	0000	001	0001	55114000	Teaching Supplies-Science	-	1,000	1,000
110	111	0000	0000	001	0001	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	001	0001	55910000	Office Supplies		1,000	1,000
110	111	0000	0000	001	0001	55990000	Miscellaneous Supplies & Matl		500	500
110	111	0000	0000	001	0065	53220000	Empl Reim (Conference)	-	-	-
110	111	0000	0000	001	0067	53110000	Contracted Sub Teachers	59,484	100,000	105,100
110	111	0000	0000	001	0067	53111000	Contracted Svcs Spec	-	-	-
110	111	0000	0000	001	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	001	1067	51240000	SAL Teaching	334,106	467,051	490,871
110	111	0000	0000	001	1067	51631000	Paraprofessionals	-	-	-
110	111	0000	0000	001	1067	51790000	SAL Incentive		2,500	2,500
110	111	0000	0000	001	1067	51760000	Termination Pay (Severance)	2,700	-	-
110	111	0000	0000	001	1067	51870000	SAL Temp Teaching	-	19,000	19,969
110	111	0000	0000	001	1067	51920000	SAL Extra Duty Stipends	500	-	-
110	111	0000	0000	001	1067	51970000	SAL Extra Duty 6 Period	10,600	20,000	21,020
110	111	0000	0000	001	1067	52130000	Group Health and Accident	28,864	80,965	82,706
110	111	0000	0000	001	1067	52820000	MPSER-District Paid	98,092	158,820	167,468

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	111	0000	2630	001	1067	52821000	MPSER-One Time	52,387		
110	111	0000	0000	001	1067	52823000	MPSER-UAAL	58,779	85,894	90,253
110	111	0000	0000	001	1067	52830000	FICA-District Paid	24,429	38,904	40,879
110	111	0000	0000	001	1067	52920000	Cash In Lieu Of Benefits	3,279	3,500	3,679
110	111	0000	0000	001	1067	52990000	Other Benefits	-	-	-
110	111	0000	0000	002	0049	53610000	Printing & Binding	2,242	5,000	5,000
110	111	0000	0000	002	0049	55110000	Teaching/Testing Supplies	5,334	8,000	8,000
110	111	0000	0000	002	0049	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	002	0049	55112000	Teaching Supplies-Art	1,599	1,000	1,000
110	111	0000	0000	002	0049	55113000	Teaching Supplies-Music	-	1,500	1,500
110	111	0000	0000	002	0049	55114000	Teaching Supplies-Science	208	1,000	1,000
110	111	0000	0000	002	0049	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	002	0049	55910000	Office Supplies		1,000	1,000
110	111	0000	0000	002	0049	55990000	Miscellaneous Supplies & Matl		500	500
110	111	0000	0000	002	0065	53220000	Empl Reim (Conference)	-	-	-
110	111	0000	0000	002	0067	53110000	Contracted Sub Teachers	133,833	70,000	73,570
110	111	0000	0000	002	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	002	1067	51240000	SAL Teaching	786,311	1,168,749	1,228,355
110	111	0000	0000	002	1067	51760000	Termination Pay (Severance)			
110	111	0000	0000	002	1067	51790000	SAL Incentive		2,500	2,500
110	111	0000	0000	002	1067	51870000	SAL Temp Teaching	-	2,000	2,102
110	111	0000	0000	002	1067	51920000	SAL Extra Duty Stipends	300	1,500	1,577
110	111	0000	0000	002	1067	51970000	SAL Extra Duty 6 Period	18,143	6,000	6,306
110	111	0000	0000	002	1067	52130000	Group Health and Accident	87,078	127,000	129,731
110	111	0000	0000	002	1067	52820000	MPSER-District Paid	229,860	368,748	388,879
110	111	0000	2630	002	1067	52821000	MPSER-One Time	130,298		
110	111	0000	0000	002	1067	52823000	MPSER-UAAL	136,408	199,429	209,578
110	111	0000	0000	002	1067	52830000	FICA-District Paid	58,179	90,327	94,924
110	111	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	12,663	13,920	14,630
110	111	0000	0000	003	0003	53610000	Printing & Binding	1,861	5,000	5,000
110	111	0000	0000	003	0003	55110000	Teaching/Testing Supplies	8,315	8,000	8,000
110	111	0000	0000	003	0003	55112000	Teaching Supplies-Art	-	1,000	1,000
110	111	0000	0000	003	0003	55113000	Teaching Supplies-Music		1,500	1,500
110	111	0000	0000	003	0003	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	003	0003	55910000	Office Supplies	5,355	1,000	1,000
110	111	0000	0000	003	0003	55990000	Miscellaneous Supplies & Matl	1,667	500	500
110	111	0000	0000	003	0067	53110000	Contracted Sub Teachers	36,240	5,000	5,000
110	111	0000	0000	003	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	003	1067	51240000	SAL Teaching	727,451	896,615	942,342
110	111	0000	0000	003	1067	51870000	SAL Temp Teaching	-	3,060	3,060
110	111	0000	0000	003	1067	51920000	SAL Extra Duty Stipends	900	1,020	1,020
110	111	0000	0000	003	1067	51970000	SAL Extra Duty 6 Period	44,283	30,000	30,000
110	111	0000	0000	003	1067	52130000	Group Health and Accident	89,206	107,000	109,301
110	111	0000	0000	003	1067	52820000	MPSER-District Paid	215,220	290,656	296,609
110	111	0000	2630	003	1067	52821000	MPSER-One Time	127,187		
110	111	0000	0000	003	1067	52823000	MPSER-UAAL	127,516	157,194	159,851
110	111	0000	0000	003	1067	52830000	FICA-District Paid	55,864	71,198	72,401
110	111	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits	11,828	12,000	12,000
110	111	0000	0000	012	0012	53610000	Printing & Binding	6,620	5,000	5,000
110	111	0000	0000	012	0012	55110000	Teaching/Testing Supplies	9,767	12,000	12,000
110	111	0000	0000	012	0012	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	012	0012	55112000	Teaching Supplies-Art	1,021	1,000	1,000
110	111	0000	0000	012	0012	55113000	Teaching Supplies-Music	-	1,500	1,500
110	111	0000	0000	012	0012	55114000	Teaching Supplies-Science	418	1,000	1,000
110	111	0000	0000	012	0012	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	012	0012	55910000	Office Supplies	-	1,000	1,000
110	111	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl		3,300	500
110	111	0000	0000	012	0067	53110000	Contracted Sub Teachers	87,947	140,000	25,000
110	111	0000	0000	012	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	012	1067	51240000	SAL Teaching	431,511	611,465	642,650
110	111	0000	0000	012	1067	51630000	Aides Salary	-	-	-
110	111	0000	0000	012	1067	51760000	Termination Pay (Severance)	4,800		
110	111	0000	0000	012	1067	51790000	SAL Incentive		2,500	2,500
110	111	0000	0000	012	1067	51840000	SAL Temp Aide	-	-	-
110	111	0000	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
110	111	0000	0000	012	1067	51870000	SAL Temp Teaching	4,620	10,293	10,818
110	111	0000	0000	012	1067	51920000	SAL Extra Duty Stipends	1,958	-	-
110	111	0000	0000	012	1067	51970000	SAL Extra Duty 6 Period	33,163	25,000	26,275
110	111	0000	0000	012	1067	52130000	Group Health and Accident	52,486	80,000	81,720
110	111	0000	0000	012	1067	52820000	MPSER-District Paid	131,777	202,763	213,815
110	111	0000	2630	012	1067	52821000	MPSER-One Time	75,575		
110	111	0000	0000	012	1067	52823000	MPSER-UAAL	80,443	109,660	115,231
110	111	0000	0000	012	1067	52830000	FICA-District Paid	33,692	49,668	52,192

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	111	0000	0000	012	1067	52920000	Cash In Lieu Of Benefits	2,248	3,120	3,120
110	111	0000	0000	012	1067	52990000	Other Benefits	-	-	-
110	111	0000	0000	019	0019	53610000	Printing & Binding	3,517	5,000	5,000
110	111	0000	0000	019	0019	55110000	Teaching/Testing Supplies	14,376	12,000	12,000
110	111	0000	0000	019	0019	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	019	0019	55112000	Teaching Supplies-Art	686	1,000	1,000
110	111	0000	0000	019	0019	55113000	Teaching Supplies-Music	985	1,500	1,500
110	111	0000	0000	019	0019	55114000	Teaching Supplies-Science	1,494	1,000	1,000
110	111	0000	0000	019	0019	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	019	0019	55910000	Office Supplies		1,000	1,000
110	111	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl		500	500
110	111	0000	0000	019	0067	53110000	Contracted Sub Teachers	45,888	50,000	52,550
110	111	0000	0000	019	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	019	1067	51240000	SAL Teaching	427,605	667,440	701,479
110	111	0000	0000	019	1067	51630000	Aides Salary	-	-	-
110	111	0000	0000	019	1067	51760000	Termination Pay (Severance)	22,693	-	-
110	111	0000	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst			
110	111	0000	0000	019	1067	51870000	SAL Temp Teaching	3,300	4,000	4,204
110	111	0000	0000	019	1067	51920000	SAL Extra Duty Stipends	1,063	4,000	4,204
110	111	0000	0000	019	1067	51970000	SAL Extra Duty 6 Period	16,345	4,000	4,204
110	111	0000	0000	019	1067	52130000	Group Health and Accident	53,738	100,000	102,150
110	111	0000	0000	019	1067	52820000	MPSER-District Paid	118,242	212,189	223,796
110	111	0000	2630	019	1067	52821000	MPSER-One Time	68,710		
110	111	0000	0000	019	1067	52823000	MPSER-UAAL	70,629	114,757	120,610
110	111	0000	0000	019	1067	52830000	FICA-District Paid	32,197	51,977	54,628
110	111	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	4,802	3,360	3,360
110	111	0000	0000	019	1067	52990000	Other Benefits	-	-	-
110	111	0000	0000	020	0020	53610000	Printing & Binding	5,085	4,000	5,000
110	111	0000	0000	020	0020	55110000	Teaching/Testing Supplies	8,249	12,000	12,000
110	111	0000	0000	020	0020	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	020	0020	55112000	Teaching Supplies-Art	283	1,000	1,000
110	111	0000	0000	020	0020	55113000	Teaching Supplies-Music	404	1,500	1,500
110	111	0000	0000	020	0020	55114000	Teaching Supplies-Science	-	1,000	1,000
110	111	0000	0000	020	0020	51920000	Stipend for School Clubs	-	5,000	5,000
110	111	0000	0000	020	0020	55910000	Office Supplies	-	1,000	1,000
110	111	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl		500	500
110	111	0000	0000	020	0067	53110000	Contracted Sub Teachers	28,150	55,000	57,805
110	111	0000	0000	020	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	020	1067	51240000	SAL Teaching	536,464	644,038	676,884
110	111	0000	0000	020	1067	51760000	Termination Pay (Severance)	-	-	-
110	111	0000	0000	020	1067	51840000	SAL Temp Aide	-	-	-
110	111	0000	0000	020	1067	51870000	SAL Temp Teaching	-	3,060	3,216
110	111	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	4,200	1,020	1,072
110	111	0000	0000	020	1067	51970000	SAL Extra Duty 6 Period	9,648	18,000	18,918
110	111	0000	0000	020	1067	52130000	Group Health and Accident	83,995	105,000	107,258
110	111	0000	2630	020	1067	52821000	MPSER-One Time	87,268		
110	111	0000	0000	020	1067	52820000	MPSER-District Paid	155,412	208,029	219,408
110	111	0000	0000	020	1067	52823000	MPSER-UAAL	92,347	112,507	118,245
110	111	0000	0000	020	1067	52830000	FICA-District Paid	39,548	50,958	53,557
110	111	0000	0000	020	1067	52920000	Cash In Lieu Of Benefits	2,842	3,360	3,360
110	111	0000	2630	020	1067	52990000	Other Benefits	-	-	-
110	111	0000	0000	029	0029	53610000	Printing & Binding	4,715	5,000	5,000
110	111	0000	0000	029	0029	55110000	Teaching/Testing Supplies	3,796	12,000	12,000
110	111	0000	0000	029	0029	55111000	Teaching Supplies	-	-	-
110	111	0000	0000	029	0029	55112000	Teaching Supplies-Art	503	1,000	1,000
110	111	0000	0000	029	0029	55113000	Teaching Supplies-Music	-	1,500	1,500
110	111	0000	0000	029	0029	55114000	Teaching Supplies-Science	-	1,000	1,000
110	111	0000	0000	029	0029	51920000	Stipend for School Clubs	-	1,000	1,000
110	111	0000	0000	029	0029	55910000	Office Supplies		1,000	1,000
110	111	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl		500	500
110	111	0000	0000	029	0065	53220000	Empl Reim (Conference)	-	-	-
110	111	0000	0000	029	0067	53110000	Contracted Sub Teachers	127,641	140,000	50,000
110	111	0000	0000	029	0265	55210000	Textbooks	-	-	-
110	111	0000	0000	029	1067	51240000	SAL Teaching	516,912	591,765	621,945
110	111	0000	0000	029	1067	51630000	SAL Aides	21,362	86,867	91,297
110	111	0000	0000	029	1067	51870000	SAL Temp Teaching	-	1,500	1,577
110	111	0000	0000	029	1067	51920000	SAL Extra Duty Stipends	4,500	1,020	1,072
110	111	0000	0000	029	1067	51970000	SAL Extra Duty 6 Period	23,907	20,000	21,020
110	111	0000	0000	029	1067	52130000	Group Health and Accident	57,341	100,000	102,150
110	111	0000	0000	029	1067	52820000	MPSER-District Paid	153,585	218,970	230,948
110	111	0000	2630	029	1067	52821000	MPSER-One Time	88,165		
110	111	0000	0000	029	1067	52823000	MPSER-UAAL	91,623	118,425	124,464
110	111	0000	0000	029	1067	52830000	FICA-District Paid	42,136	53,638	56,374

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	111	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	10,112	5,000	5,000
110	111	0000	0000	029	1067	52990000	Other Benefits	-	-	-
110	111	0000	0000	050	1067	51920000	SAL Extra Duty Stipends	1,500	1,000	-
110	111	0000	0000	050	1067	51970000	SAL Extra Duty 6 Period	11,899	-	-
110	111	0000	0000	050	1067	52130000	Group Health and Accident	-	-	-
110	111	0000	0000	050	1067	52820000	MPSER-District Paid	3,002	-	-
110	111	0000	0000	050	1067	52823000	MPSER-UAAL	1,667	-	-
110	111	0000	0000	050	1067	52830000	FICA-District Paid	870	-	-
110	111	0000	0000	065	0069	55112000	Elementary Art Materials	-		
110	111	0000	0000	065	0069	55113000	Elementary Music Materials	1,380		
110	111	0000	0000	065	0069	55114000	Elementary PE/Health Materials	-	2,000	2,000
110	111	0000	0000	065	0069	55211000	Elementary Textbooks	111,249	208,217	126,650
110	111	0000	0000	065	0069	55110000	Teaching/Testing Supplies			
							Total Elementary Education	**$ 7,920,138**	**$ 9,969,922**	**$ 10,118,904**
110	112	0000	0000	065	0069	55211000	Textbooks	$ 90,675	$ 41,551	$ 57,805
110	112	0000	0000	049	0049	53610000	Printing & Binding	6,579	5,000	5,000
110	112	0000	0000	049	0049	55110000	Teaching/Testing Supplies	4,008	8,000	8,000
110	112	0000	0000	049	0049	55111000	Teaching Supplies	-	-	-
110	112	0000	0000	049	0049	55112000	Teaching Supplies-Art	84	1,500	1,000
110	112	0000	0000	049	0049	55113000	Teaching Supplies-Music	-	1,000	1,000
110	112	0000	0000	049	0049	57410000	Dues And Fees	-	400	400
110	112	0000	0000	049	0049	55910000	Office Supplies		1,000	1,000
110	112	0000	0000	049	0067	53110000	Contracted Sub Teachers	1,912	45,000	47,295
110	112	0000	0000	049	0265	55210000	Textbooks	-	-	-
110	112	0000	0000	049	1067	51240000	SAL Teaching	661,632	791,254	831,608
110	112	0000	0000	049	1067	51690000	SAL Helper			
110	112	0000	0000	049	1067	51790000	SAL Incentive	13,800	2,040	2,144
110	112	0000	0000	049	1067	51970000	SAL Extra Duty 6 Period	26,183	36,000	37,836
110	112	0000	0000	049	1067	52130000	Group Health and Accident	85,611	120,000	122,580
110	112	0000	0000	049	1067	52820000	MPSER-District Paid	197,814	258,989	273,156
110	112	0000	2630	049	1067	52821000	MPSER-One Time	114,779		
110	112	0000	0000	049	1067	52823000	MPSER-UAAL	116,248	140,068	147,211
110	112	0000	0000	049	1067	52830000	FICA-District Paid	49,256	63,441	66,676
110	112	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	3,058	-	-
110	112	0000	0000	054	0054	53610000	Printing & Binding	11,053	12,000	12,000
110	112	0000	0000	054	0054	55110000	Teaching/Testing Supplies	18,961	25,000	25,000
110	112	0000	0000	054	0054	55111000	Teaching Supplies	841	-	-
110	112	0000	0000	054	0054	55112000	Teaching Supplies-Art	878	2,000	2,000
110	112	0000	0000	054	0054	55113000	Teaching Supplies-Music	605	3,000	3,000
110	112	0000	0000	054	0054	55114000	Teaching Supplies-Science		5,000	5,000
110	112	0000	0000	054	0054	51920000	Stipend for School Clubs	-	10,000	10,000
110	112	0000	0000	054	0054	55910000	Office Supplies	-	3,000	3,000
110	112	0000	0000	054	0054	57410000	Dues And Fees	-	700	700
110	112	0000	0000	054	0065	53220000	Empl Reim (Conference)	-	-	-
110	112	0000	0000	054	0067	53110000	Contracted Sub Teachers	287,440	180,000	189,180
110	112	0000	0000	054	0265	55210000	Textbooks	-	-	-
110	112	0000	0000	054	1067	51240000	SAL Teaching	778,858	1,172,634	1,232,438
110	112	0000	0000	054	1067	51760000	Termination Pay (Severance)	3,044		
110	112	0000	0000	054	1067	51790000	SAL Incentive	6,900	-	-
110	112	0000	0000	054	1067	51690000	SAL Helper		34,675	
110	112	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	2,565	2,040	2,144
110	112	0000	0000	054	1067	51970000	SAL Extra Duty 6 Period	31,835	35,000	36,785
110	112	0000	0000	054	1067	52130000	Group Health and Accident	68,383	141,000	144,032
110	112	0000	0000	054	1067	52820000	MPSER-District Paid	229,818	388,610	398,447
110	112	0000	2630	054	1067	52821000	MPSER-One Time	131,650		
110	112	0000	0000	054	1067	52823000	MPSER-UAAL	137,392	210,171	214,734
110	112	0000	0000	054	1067	52830000	FICA-District Paid	59,395	95,193	97,260
110	112	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	9,791	10,320	10,320
							Total Middle School Education	**$ 3,151,048**	**$ 3,845,585**	**$ 3,988,750**
110	113	0000	0000	065	0069	55211000	Textbooks	$ 97,145	$ 161,364	$ 97,030
110	113	0000	0000	057	0049	53610000	Printing & Binding	2,633	5,000	12,000
110	113	0000	0000	057	0049	55110000	Teaching/Testing Supplies	5,032	5,000	8,000
110	113	0000	0000	057	0049	55111000	Teaching Supplies	-	-	-
110	113	0000	0000	057	0049	55112000	Teaching Supplies-Art	260	2,000	2,000
110	113	0000	0000	057	0049	55113000	Teaching Supplies-Music	892	3,000	3,000
110	113	0000	0000	057	0049	55114000	Teaching Supplies-Science		1,000	7,000
110	113	0000	0000	057	0049	51920000	Stipend for School Clubs	-	10,000	10,000
110	113	0000	0000	057	0049	55910000	Office Supplies		3,000	3,000
110	113	0000	0000	057	0049	57410000	Dues And Fees	-	1,000	1,000
110	113	0000	0000	057	0067	53110000	Contracted Sub Teachers	1,770	35,000	36,785

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	113	0000	0000	057	0265	55210000	Textbooks	-	-	-
110	113	0000	0000	057	1067	51240000	SAL Teaching	708,999	849,996	893,346
110	113	0000	0000	057	1067	51790000	SAL Incentive	3,193	-	-
110	113	0000	0000	057	1067	51870000	SAL Temp Teaching			
110	113	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	500	1,530	1,608
110	113	0000	0000	057	1067	51970000	SAL Extra Duty 6 Period	42,730	45,000	47,295
110	113	0000	0000	057	1067	52130000	Group Health and Accident	69,880	120,000	122,580
110	113	0000	0000	057	1067	52820000	MPSER-District Paid	180,801	279,985	295,301
110	113	0000	2630	057	1067	52821000	MPSER-One Time	103,699		
110	113	0000	0000	057	1067	52823000	MPSER-UAAL	109,369	151,423	159,146
110	113	0000	0000	057	1067	52830000	FICA-District Paid	54,542	68,584	72,082
110	113	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	6,972	7,200	7,200
110	113	0000	0000	071	0065	53220000	Empl Reim (Conference)	-	-	-
110	113	0000	0000	071	0067	53110000	Contracted Sub Teachers	372,691	225,000	236,475
110	113	0000	0000	071	0071	53610000	Printing & Binding	15,357	18,000	18,000
110	113	0000	0000	071	0071	53710000	Tuition Reimb Sec	98,694	128,000	128,000
110	113	0000	0000	071	0071	53711000	Tuition Reimb	-	-	-
110	113	0000	0000	071	0071	55110000	Teaching/Testing Supplies	11,704	30,000	30,000
110	113	0000	0000	071	0071	55111000	Teaching Supplies	-	-	-
110	113	0000	0000	071	0071	55112000	Teaching Supplies-Art	-	4,000	4,000
110	113	0000	0000	071	0071	55113000	Teaching Supplies-Music	1,453	6,000	6,000
110	113	0000	0000	071	0071	55114000	Teaching Supplies-Science		1,000	12,000
110	113	0000	0000	071	0071	51920000	Stipend for School Clubs	-	10,000	10,000
110	113	0000	0000	071	0071	55910000	Office Supplies		5,000	5,000
110	113	0000	0000	071	0071	57410000	Dues And Fees	-	1,500	1,500
110	113	0000	0000	071	0071	58210000	Tuition Payments	179,181	195,000	195,000
110	113	0000	0000	071	0265	55210000	Textbooks	-	3,000	-
110	113	0000	0000	071	0265	55211000	Textbooks	-	-	-
110	113	0000	0000	071	1067	51240000	SAL Teaching	992,446	1,369,046	1,438,867
110	113	0000	0000	071	1067	51760000	Termination Pay (Severance)	14,217	5,000	5,000
110	113	0000	0000	071	1067	51790000	SAL Incentive	9,114	2,500	2,500
110	113	0000	0000	071	1067	51870000	SAL Temp Teaching			
110	113	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	1,480	10,200	10,720
110	113	0000	0000	071	1067	51970000	SAL Extra Duty 6 Period	139,600	55,000	57,805
110	113	0000	0000	071	1067	52130000	Group Health and Accident	118,597	194,000	198,171
110	113	0000	0000	071	1067	52820000	MPSER-District Paid	332,873	450,257	474,767
110	113	0000	2630	071	1067	52821000	MPSER-One Time	209,143		
110	113	0000	0000	071	1067	52823000	MPSER-UAAL	196,948	243,511	255,865
110	113	0000	0000	071	1067	52830000	FICA-District Paid	85,839	110,294	115,889
110	113	0000	0000	071	1067	52840000	Workmans Compensation	142,259	150,795	158,485
110	113	0000	0000	071	1067	52850000	Unemployment Compensation	44,870	47,562	49,988
110	113	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	7,606	9,288	9,288
							Total High School Education	**$ 4,362,489**	**$ 5,024,035**	**$ 5,201,694**
110	118	0000	0000	010	1067	51860000	SAL Sub	$ 11,234	$ 9,500	9,985
110	118	0000	0000	010	1067	51690000	SAL Helper			
110	118	0000	0000	010	1067	51970000	SAL Extra Duty 6 Period	5,400	4,000	4,204
110	118	0000	0000	010	1067	52130000	Group Health and Accident			
110	118	0000	0000	010	1067	52820000	MPSER-District Paid	3,285	4,216	4,447
110	118	0000	0000	010	1067	52823000	MPSER-UAAL	1,859	2,280	2,396
110	118	0000	0000	010	1067	52830000	FICA-District Paid	984	1,033	1,085
110	118	0000	0000	010	1067	52920000	Cash In Lieu Of Benefits	1,700	300	300
							Total Pre School Education	**$ 24,462**	**$ 21,329**	**$ 22,417**
110	125	0000	0000	065	1067	51240000	SAL Teacher	$ -	$ -	$ -
110	125	0000	0000	065	1067	51632000	SAL Other	-	-	-
110	125	0000	0000	065	1067	52130000	Group Health and Accident	-		
110	125	0000	0000	065	1067	52820000	MPSER-District Paid	-	-	-
110	125	0000	0000	065	1067	52823000	MPSER-UAAL	-	-	-
110	125	0000	0000	065	1067	52830000	FICA-District Paid	-	-	-
110	125	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	-	-	-
110	125	0000	0000	065	0045	53220000	Empl Reim (Conference)	-	-	-
110	125	0000	0000	065	0065	53220000	Empl Reim (Conference)	-	5,200	5,200
110	125	0000	0000	065	0065	53610000	Printing & Binding	1,572	27,000	2,000
110	125	0000	0000	065	0065	55910000	Office Supplies	247	2,000	2,000
110	125	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	419	3,000	3,000
							Total Compensatory Education	**$ 2,238**	**$ 37,200**	**$ 12,200**
110	127	0000	0000	071	1067	51240000	SAL Teacher	$ 108,550	$ 94,547	99,369

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	127	0000	0000	071	1067	52130000	Group Health and Accident	3,690	8,000	8,172
110	127	0000	0000	071	1067	52820000	MPSER-District Paid	35,000	29,527	31,142
110	127	0000	2630	071	1067	52821000	MPSER-One Time	27,142		
110	127	0000	0000	071	1067	52823000	MPSER-UAAL	19,903	15,969	16,783
110	127	0000	0000	071	1067	52830000	FICA-District Paid	9,158	7,233	7,602
110	127	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	120	-	-
							Total Career & Technical	203,563	155,276	163,068
110	211	0000	0000	065	0065	58220000	Payments to ISD for Srvs (Truancy)	$ 48,893	$ 52,090	$ 51,455
							Total Attendance Services	**$ 48,893**	**$ 52,090**	**$ 51,455**
110	212	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	$ -	$ -	$ -
110	212	0000	0000	049	1067	51220000	SAL Counseling/Guidance	92,648	108,764	214,312
110	212	0000	0000	049	1067	51920000	SAL Extra Duty Stipends			
110	212	0000	0000	049	1067	52130000	Group Health and Accident	8,542	9,406	24,608
110	212	0000	0000	049	1067	52820000	MPSER-District Paid	26,156	33,967	67,165
110	212	0000	0000	049	1067	52823000	MPSER-UAAL	15,566	18,370	36,197
110	212	0000	0000	049	1067	52830000	FICA-District Paid	6,644	8,320	16,395
110	212	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	-	-	-
110	212	0000	0000	054	1067	51220000	SAL Counseling/Guidance	102,608	177,607	186,665
110	212	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	-	-	-
110	212	0000	0000	054	1067	52130000	Group Health and Accident	306	500	511
110	212	0000	0000	054	1067	52820000	MPSER-District Paid	-	100	58,501
110	212	0000	0000	054	1067	52823000	MPSER-UAAL	-	100	31,528
110	212	0000	0000	054	1067	52830000	FICA-District Paid	7,992	13,587	14,280
110	212	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	1,960	4,200	-
110	212	0000	0000	057	1067	51220000	SAL Counseling/Guidance	113,390	137,072	144,063
110	212	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	-	-	-
110	212	0000	0000	057	1067	52130000	Group Health and Accident	4,957	7,000	7,151
110	212	0000	0000	057	1067	52820000	MPSER-District Paid	31,896	42,808	45,149
110	212	0000	0000	057	1067	52823000	MPSER-UAAL	19,179	23,151	24,332
110	212	0000	0000	057	1067	52830000	FICA-District Paid	8,531	10,486	11,021
110	212	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	2,080	2,400	
110	212	0000	0000	070	0069	53130000	CTE Related Costs	14,605	12,000	12,000
110	212	0000	0000	071	1067	51220000	SAL Counseling/Guidance	268,421	262,486	275,873
110	212	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	5,889	-	-
110	212	0000	0000	071	1067	52130000	Group Health and Accident	43,358	38,000	38,817
110	212	0000	0000	071	1067	52820000	MPSER-District Paid	80,889	81,974	86,459
110	212	0000	2630	071	1067	52821000	MPSER-One Time	33,528		
110	212	0000	0000	071	1067	52823000	MPSER-UAAL	47,757	44,334	46,595
110	212	0000	0000	071	1067	52830000	FICA-District Paid	20,419	20,080	21,104
110	212	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	560	1,800	-
							Total Guidance Services	**$ 957,881**	**$ 1,058,513**	**$ 1,362,725**
110	213	0000	0000	065	0069	53190000	Contracted Services	16,936	150,000	157,650
							Total Health Services	**16,936**	**150,000**	**157,650**
110	219	0000	0000	001	1067	51690000	SAL Helper	$ 6,186	$ 6,557	6,891
110	219	0000	0000	001	1067	51691000	SAL Sub Aides	-	5,314	5,585
110	219	0000	0000	001	1067	52820000	MPSER-District Paid	1,676	3,707	3,910
110	219	0000	0000	001	1067	52823000	MPSER-UAAL	1,026	2,005	2,107
110	219	0000	0000	001	1067	52830000	FICA-District Paid	459	908	427
110	219	0000	0000	003	1067	51690000	SAL Helper	13,491	21,480	22,575
110	219	0000	0000	003	1067	52820000	MPSER-District Paid	1,864	6,708	7,075
110	219	0000	0000	003	1067	52823000	MPSER-UAAL	912	3,628	3,813
110	219	0000	0000	003	1067	52830000	FICA-District Paid	1,032	1,643	1,727
110	219	0000	0000	012	1067	51690000	SAL Helper	12,226	9,967	10,475
110	219	0000	0000	012	1067	52820000	MPSER-District Paid	3,399	3,113	3,283
110	219	0000	0000	012	1067	52823000	MPSER-UAAL	2,028	1,683	1,769
110	219	0000	0000	012	1067	52830000	FICA-District Paid	924	762	801
110	219	0000	0000	019	1067	51690000	SAL Helper	21,574	20,897	21,963
110	219	0000	0000	019	1067	52820000	MPSER-District Paid	6,283	6,526	6,883
110	219	0000	0000	019	1067	52823000	MPSER-UAAL	3,577	3,530	3,710
110	219	0000	0000	019	1067	52830000	FICA-District Paid	1,650	1,599	1,680
110	219	0000	0000	020	1067	51690000	SAL Helper	7,745	12,860	13,516
110	219	0000	0000	020	1067	52820000	MPSER-District Paid	1,721	4,016	4,236
110	219	0000	0000	020	1067	52823000	MPSER-UAAL	1,043	2,172	2,283
110	219	0000	0000	020	1067	52830000	FICA-District Paid	578	984	1,034
110	219	0000	0000	029	1067	51690000	SAL Helper	9,856	4,899	5,149

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	219	0000	0000	029	1067	52820000	MPSER-District Paid	1,199	1,530	1,614
110	219	0000	0000	029	1067	52823000	MPSER-UAAL	667	827	870
110	219	0000	0000	029	1067	52830000	FICA-District Paid	754	375	394
110	219	0000	0000	049	1067	51690000	SAL Helper	12,201	8,131	8,546
110	219	0000	0000	049	1067	52820000	MPSER-District Paid	3,566	2,539	2,678
110	219	0000	0000	049	1067	52823000	MPSER-UAAL	2,022	1,373	1,443
110	219	0000	0000	049	1067	52830000	FICA-District Paid	933	622	654
110	219	0000	0000	054	1067	51690000	SAL Helper	16,709	17,305	18,188
110	219	0000	0000	054	1067	52820000	MPSER-District Paid	4,874	5,404	5,700
110	219	0000	0000	054	1067	52823000	MPSER-UAAL	2,773	2,923	3,072
110	219	0000	0000	054	1067	52830000	FICA-District Paid	1,261	1,324	1,391
110	219	0000	0000	071	1067	51690000	SAL Helper	30,000	33,497	35,205
110	219	0000	0000	071	1067	52820000	MPSER-District Paid	8,469	10,461	11,033
110	219	0000	0000	071	1067	52823000	MPSER-UAAL	4,995	5,658	5,946
110	219	0000	0000	071	1067	52830000	FICA-District Paid	2,295	2,563	2,693
							Total Other Pupil Services	**$ 191,968**	**$ 219,491**	**$ 230,321**
110	221	0000	0000	001	0001	53120000	Instructional PD - Alcott	$ -	$ 2,000	$ 2,000
110	221	0000	0000	002	0049	53120000	Instructional PD - Elementary ITA	175	2,000	2,000
110	221	0000	0000	003	0003	53120000	Instructional PD - ILA	-	2,000	2,000
110	221	0000	0000	010	0010	53120000	Instructional PD - PEACE	-		
110	221	0000	0000	012	0012	53120000	Instructional PD - Herrington	-	2,000	2,000
110	221	0000	0000	019	0019	53120000	Instructional PD - Owen	-	2,000	2,000
110	221	0000	0000	020	0020	53120000	Instructional PD - Rogers	213	2,000	2,000
110	221	0000	0000	029	0029	53120000	Instructional PD - Whitman	-	2,000	2,000
110	221	0000	0000	030	0030	53120000	Instructional PD - WHRC			
110	221	0000	0000	050	0050	53120000	Instructional PD - Kennedy			
110	221	0000	0000	054	0054	53120000	Instructional PD - PMS	150	2,000	2,000
110	221	0000	0000	057	0049	53120000	Instructional PD - HS ITA	936	2,000	2,000
110	221	0000	0000	071	0071	53120000	Instructional PD PHS	135	2,000	2,000
110	221	0000	0000	065	0069	53120000	Employee Train/Development Srv	7,014	5,000	10,000
110	221	0000	0000	065	0069	53220000	Empl Reim (Conference)	3,204	5,000	5,000
110	221	0000	0000	065	0069	53430000	Mailing / Postage	-	1,200	1,200
110	221	0000	0000	065	0069	53450000	Subscriptions	-	550	550
110	221	0000	0000	065	0069	55910000	Office Supplies	1,519	2,000	2,000
110	221	0000	0000	065	0069	55990000	Miscellaneous Supplies & Matl	11,313	10,000	10,000
110	221	0000	0000	065	0069	51940000	Mentor Teacher Stipend	1,400	10,000	10,000
110	221	0000	0000	065	0069	52820000	MPSER-District Paid	402	3,123	3,134
110	221	0000	2630	065	0069	52821000	MPSER-One Time	37,757		
110	221	0000	0000	065	0069	52823000	MPSER-UAAL	211	1,689	1,689
110	221	0000	0000	065	0069	52830000	FICA-District Paid	98	765	765
110	221	0000	0000	065	0069	52840000	Workmans Compensation	37,757		
110	221	0000	0000	068	0067	53110000	Contracted Sub Teachers	3,823	7,000	7,357
110	221	0000	0000	068	1068	51940000	CS-PD Stipend	-	-	-
110	221	0000	0000	068	1068	52820000	MPSER-District Paid	-	-	-
110	221	0000	0000	068	1068	52823000	MPSER-UAAL	-	-	-
110	221	0000	0000	068	1068	52830000	FICA-District Paid	-	-	-
110	221	0000	0000	065	0065	53120000	Employee Train/Development Srv			
110	221	0000	0000	065	0065	53220000	Empl Reim (Conference)			
110	221	0000	0000	065	0065	55910000	Office Supplies			
110	221	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl			
110	221	0000	0000	065	1067	51160000	SAL Supervisors	128,935	147,729	155,263
110	221	0000	0000	065	1067	51250000	SAL Instruction Consulting	79,299	144,061	151,408
110	221	0000	0000	065	1067	51920000	SAL Extra Duty Stipends	-	-	-
110	221	0000	0000	065	1067	51940000	CS-PD Stipend	550	-	-
110	221	0000	0000	065	1067	52130000	Group Health and Accident	30,404	42,005	42,908
110	221	0000	0000	065	1067	52820000	MPSER-District Paid	56,977	91,126	96,111
110	221	0000	0000	065	1067	52823000	MPSER-UAAL	33,938	49,283	51,797
110	221	0000	0000	065	1067	52830000	FICA-District Paid	14,147	22,322	23,460
110	221	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	100	2,400	2,400
110	221	0000	9601	065	0065	53120000	Employee Train/Development Srv	-	-	-
110	221	0000	0000	065	0069	53225000	Employee Train/Development Srv	-	5,000	5,000
110	221	0000	0000	065	0069	55990000	PD Materials Non-Instructional	-	3,000	3,000
110	221	0000	0000	065	0069	55110000	PD Registrations Non-Instructional	-	5,000	5,000
110	221	0000	0000	071	0065	53191000	Contract Services	52,500	52,500	55,178
110	221	0000	3651	065	1067	51250000	SAL Instruction Consulting	59,539	2,969	3,120
110	221	0000	3651	065	1067	52130000	Group Health and Accident	16,536	1,914	1,955
110	221	0000	3651	065	1067	52820000	MPSER-District Paid	16,110	838	838
110	221	0000	3651	065	1067	52823000	MPSER-UAAL	9,423	494	494
110	221	0000	3651	065	1067	52830000	FICA-District Paid	4,174	220	220
110	221	0000	0000	071	0071	53120000	Employee Train/Development Srv	726	-	-

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
							Total Improvement of Instruction	**$ 609,465**	**$ 637,188**	**$ 669,847**
110	222	0000	0000	054	0054	55310000	Educational Media	$ 700	$ 2,000	$ 2,000
110	222	0000	0000	054	1067	51260000	SAL Librarian Salary	37,939	56,925	59,828
110	222	0000	0000	054	1067	52130000	Group Health and Accident	-	-	-
110	222	0000	0000	054	1067	52820000	MPSER-District Paid	-	-	-
110	222	0000	0000	054	1067	52823000	MPSER-UAAL	-	-	-
110	222	0000	0000	054	1067	52830000	FICA-District Paid	2,903	4,355	4,577
110	222	0000	0000	071	0071	55310000	Educational Media	-	1,000	1,000
110	222	0000	0000	071	1067	51260000	SAL Librarian Salary	-	-	-
110	222	0000	0000	071	1067	52130000	Group Health and Accident	-	-	-
110	222	0000	0000	071	1067	52820000	MPSER-District Paid	-	-	-
110	222	0000	0000	071	1067	52823000	MPSER-UAAL	-	-	-
110	222	0000	0000	071	1067	52830000	FICA-District Paid	-	-	-
							Total Educational Media Services	**$ 41,542**	**$ 64,280**	**$ 67,405**
110	226	0000	0000	065	0065	53610000	Printing & Binding	$ 2,357	$ 2,000	$ 2,000
110	226	0000	0000	065	0069	55911000	Dept. Office Supplies		3,350	3,350
110	226	0000	0000	065	0065	55910000	Office Supplies	280	6,900	6,900
110	226	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	828	5,000	5,000
110	226	0000	0000	065	1067	51130000	SAL Grant Billing Specialist	137,942	147,495	155,017
110	226	0000	0000	065	1067	51160000	SAL Grants/MTSS/Bilingual	308,232	332,948	349,928
110	226	0000	0000	065	1067	51620000	SAL Secretarial	120,577	120,156	126,284
110	226	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	1,979	-	-
110	226	0000	0000	065	1067	51910000	O/T Administration	8,000	2,000	2,000
110	226	0000	0000	065	1067	52130000	Group Health and Accident	98,472	91,000	92,957
110	226	0000	0000	065	1067	52820000	MPSER-District Paid	153,390	188,192	198,454
110	226	0000	2630	065	1067	52821000	MPSER-One Time	108,869		
110	226	0000	0000	065	1067	52823000	MPSER-UAAL	90,224	101,779	106,952
110	226	0000	0000	065	1067	52830000	FICA-District Paid	38,950	46,099	48,442
110	226	0000	0000	072	1067	51190000	SAL Alternative Ed Coordinator	53,673	48,399	170,869
110	226	0000	0000	072	1067	51920000	SAL Extra Duty Stipends	-	-	-
110	226	0000	0000	072	1067	52130000	Group Health and Accident	171	171	15,175
110	226	0000	0000	072	1067	52820000	MPSER-District Paid	17,020	15,115	53,550
110	226	0000	0000	072	1067	52823000	MPSER-UAAL	10,041	8,175	28,860
110	226	0000	0000	072	1067	52830000	FICA-District Paid	4,732	3,703	13,071
110	226	0000	0000	072	1067	52920000	Cash In Lieu Of Benefits	2,520	2,400	2,400
							Total Supervision of Instructional Staff	**$ 1,158,257**	**$ 1,124,881**	**$ 1,381,210**
110	227	0000	0000	065	0069	53110000	Contracted Sub Teachers	$ -	$ -	$ -
110	227	0000	0000	073	1067	51920000	SAL Extra Duty Stipends	8,215	8,500	8,934
110	227	0000	0000	073	1067	52830000	FICA-District Paid	628	650	683
							Total Supervision of Instructional Staff	**$ 8,843**	**$ 9,150**	**$ 9,617**
110	231	0000	0000	044	0044	53170000	Legal Services	$ 274,081	$ 350,000	$ 400,000
110	231	0000	0000	044	0044	53175000	Arbitration Fees	1,345	10,000	5,000
110	231	0000	0000	044	0044	53180000	Audit Services	72,500	86,500	90,000
110	231	0000	0000	044	0044	53190000	Contract Service	-	160,000	10,000
110	231	0000	0000	044	0044	53220000	Empl Reim (Conference)	70,422	60,000	60,000
110	231	0000	0000	044	0044	53510000	Advertisement	3,507	100,000	100,000
110	231	0000	0000	044	0044	55910000	Office Supplies	956	10,000	10,000
110	231	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	1,349	52,000	2,000
110	231	0000	0000	044	0044	57410000	Dues And Fees	25,239	30,000	30,000
110	231	0000	0000	044	1067	51140000	Board Member Compensation	65,100	94,004	130,200
							Total Board of Education	**$ 514,499**	**$ 952,504**	**$ 837,200**
110	232	0000	0000	044	0044	53150000	Contacted Mgt Svcs	$ 8,025	$ 10,000	10,510
110	232	0000	0000	044	0044	53212000	Administrative Expd	-	-	5,000
110	232	0000	0000	044	0044	53220000	Empl Reim (Conference)	3,417	10,000	15,000
110	232	0000	0000	044	0044	53610000	Printing & Binding	3,143	5,000	11,000
110	232	0000	0000	044	0044	55910000	Office Supplies	447	5,000	5,000
110	232	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	1,717	10,000	9,000
110	232	0000	0000	044	0044	57410000	Dues And Fees	100	2,500	2,500
110	232	0000	0000	044	1067	51110000	SAL Superintendent	177,708	256,450	354,078
110	232	0000	0000	044	1067	51115000	Supintendent Other Pay / Benefits	52,446	53,008	55,711
110	232	0000	0000	044	1067	51130000	SAL Executive Asst.		85,427	89,784
110	232	0000	0000	044	1067	51620000	SAL Secretarial Legal	146,379	70,114	73,690
110	232	0000	0000	044	1067	51790000	SAL Incentive	2,100	8,250	8,250
110	232	0000	0000	044	1067	51910000	O/T Administration	3,000	15,000	15,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	232	0000	0000	044	1067	51980000	O/T Clerical Support	2,000	3,000	3,000
110	232	0000	0000	044	1067	52130000	Group Health and Accident	12,162	23,000	23,495
110	232	0000	0000	044	1067	52820000	MPSER-District Paid	98,940	153,417	187,887
110	232	0000	2630	044	1067	52821000	MPSER-One Time	71,236		
110	232	0000	0000	044	1067	52823000	MPSER-UAAL	58,927	82,972	101,258
110	232	0000	0000	044	1067	52830000	FICA-District Paid	23,144	37,581	45,863
110	232	0000	0000	044	1067	52920000	Cash In Lieu Of Benefits	3,080	4,320	4,320
110	232	0000	9111	044	0045	55990000	Miscellaneous Supplies & Matl	-	-	-
110	232	0000	0000	065	0065	53153000	Contracted Fiscal Services (Baird)	-	25,000	25,000
110	232	0000	0000	065	0065	55910000	Office Supplies	548	3,700	3,700
110	232	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	-	2,000	2,000
110	232	0000	0000	065	0065	55991000	Miscellaneous Supplies	-	-	-
110	232	0000	0000	065	1067	51120000	SAL Assoc Superintendent	144,411	133,579	131,375
110	232	0000	0000	065	1067	51790000	SAL Incentive	4,773	5,306	5,306
110	232	0000	0000	065	1067	52130000	Group Health and Accident	20,487	20,950	21,401
110	232	0000	0000	065	1067	52820000	MPSER-District Paid	35,701	43,374	42,836
110	232	0000	2630	065	1067	52821000	MPSER-One Time	25,061		
110	232	0000	0000	065	1067	52823000	MPSER-UAAL	23,117	23,458	23,085
110	232	0000	0000	065	1067	52830000	FICA-District Paid	10,100	10,625	10,456
							Total Executive Administration	**$ 932,169**	**$ 1,103,029**	**$ 1,285,503**
110	233	0000	0000	065	0065	53190000	Contract Service/Grant	$ -	$ 5,000	$ 5,000
							Total Grant Writer	**$ -**	**$ 5,000**	**$ 5,000**
110	241	0000	0000	001	0001	55910000	Office Supplies	$ 261	$ 1,000	$ 1,000
110	241	0000	0000	001	0001	55990000	Miscellaneous Supplies & Matl	2,009	2,000	2,000
110	241	0000	0000	001	1067	51150000	SAL Principal	115,439	129,135	135,721
110	241	0000	0000	001	1067	51620000	SAL Secretarial	10,678	-	-
110	241	0000	0000	001	1067	51810000	SAL Sub Administrator	4,236	2,000	2,000
110	241	0000	0000	001	1067	51880000	SAL Temp-Clerical Support	19,332	44,381	1,000
110	241	0000	0000	001	1067	51910000	O/T Administration	-	-	-
110	241	0000	0000	001	1067	52130000	Group Health and Accident	26,558	38,000	38,817
110	241	0000	0000	001	1067	52820000	MPSER-District Paid	41,977	54,814	43,475
110	241	0000	2630	001	1067	52821000	MPSER-One Time	27,219		
110	241	0000	0000	001	1067	52823000	MPSER-UAAL	24,744	29,645	23,430
110	241	0000	0000	001	1067	52830000	FICA-District Paid	11,115	13,427	10,612
110	241	0000	0000	002	1067	51150000	SAL Principal	87,452	99,787	104,876
110	241	0000	0000	002	1067	51620000	SAL Secretarial	8,500	10,098	10,613
110	241	0000	0000	002	1067	51880000	SAL Temp-Clerical Support	4,469	7,000	15,000
110	241	0000	0000	002	1067	52130000	Group Health and Accident	19,445	15,019	15,342
110	241	0000	0000	002	1067	52820000	MPSER-District Paid	28,334	36,503	8,027
110	241	0000	0000	002	1067	52823000	MPSER-UAAL	16,734	19,742	4,326
110	241	0000	0000	002	1067	52830000	FICA-District Paid	7,244	8,942	1,959
110	241	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits		275	275
110	241	0000	0000	003	1067	51150000	SAL Principal	95,552	104,661	109,999
110	241	0000	0000	003	1067	51620000	SAL Secretarial	45,348	38,711	40,685
110	241	0000	0000	003	1067	51810000	SAL Sub Administrator	10,892	5,000	5,000
110	241	0000	0000	003	1067	51880000	SAL Temp-Clerical Support		1,000	1,000
110	241	0000	0000	003	1067	52130000	Group Health and Accident	41,147	28,000	28,602
110	241	0000	0000	003	1067	52820000	MPSER-District Paid	42,609	46,649	49,105
110	241	0000	2630	003	1067	52821000	MPSER-One Time	27,497		
110	241	0000	0000	003	1067	52823000	MPSER-UAAL	25,434	25,229	26,464
110	241	0000	0000	003	1067	52830000	FICA-District Paid	10,875	11,427	11,986
110	241	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits			
110	241	0000	0000	010	1067	51150000	SAL Principal	27,966	30,633	32,195
110	241	0000	0000	010	1067	51620000	SAL Secretarial	19,065	22,291	23,428
110	241	0000	0000	010	1067	51810000	SAL Sub Administrator	3,229	4,000	4,000
110	241	0000	0000	010	1067	51880000	SAL Temp-Clerical Support	-	1,000	1,000
110	241	0000	0000	010	1067	51920000	SAL Extra Duty Stipends	-	-	-
110	241	0000	0000	010	1067	52130000	Group Health and Accident	18,739	21,569	22,033
110	241	0000	0000	010	1067	52820000	MPSER-District Paid	14,519	18,090	18,999
110	241	0000	0000	010	1067	52823000	MPSER-UAAL	8,694	9,783	10,239
110	241	0000	0000	010	1067	52830000	FICA-District Paid	3,475	4,431	4,638
110	241	0000	0000	012	0012	55910000	Office Supplies	1,676	1,000	1,000
110	241	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	6,966	4,700	4,700
110	241	0000	0000	012	1067	51150000	SAL Principal	36,965	92,489	97,206
110	241	0000	0000	012	1067	51620000	SAL Secretarial	37,064	38,871	40,853
110	241	0000	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-
110	241	0000	0000	012	1067	51810000	SAL Sub Administrator	52,719	6,000	2,000
110	241	0000	0000	012	1067	51880000	SAL Temp-Clerical Support	451	1,000	1,000
110	241	0000	0000	012	1067	51910000	O/T Administration	2,500		

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	241	0000	0000	012	1067	51980000	O/T Clerical Support	1,955		
110	241	0000	0000	012	1067	52130000	Group Health and Accident	15,251	18,476	18,873
110	241	0000	0000	012	1067	52820000	MPSER-District Paid	24,565	43,210	44,208
110	241	0000	0000	012	1067	52823000	MPSER-UAAL	14,059	23,369	23,825
110	241	0000	0000	012	1067	52830000	FICA-District Paid	10,126	10,585	10,791
110	241	0000	0000	019	0019	55910000	Office Supplies	1,060	1,000	1,000
110	241	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	1,760	2,000	2,000
110	241	0000	0000	019	1067	51150000	SAL Principal	121,699	109,745	131,178
110	241	0000	0000	019	1067	51620000	SAL Secretarial	46,429	49,219	51,729
110	241	0000	0000	019	1067	51810000	SAL Sub Administrator	2,250	2,000	2,000
110	241	0000	0000	019	1067	51880000	SAL Temp-Clerical Support	2,083	1,000	1,000
110	241	0000	0000	019	1067	51910000	O/T Administration	-	-	-
110	241	0000	0000	019	1067	51980000	O/T Clerical Support	-	-	-
110	241	0000	0000	019	1067	52130000	Group Health and Accident	13,791	28,266	28,874
110	241	0000	0000	019	1067	52820000	MPSER-District Paid	48,515	50,581	58,263
110	241	0000	2630	019	1067	52821000	MPSER-One Time	31,140		
110	241	0000	0000	019	1067	52823000	MPSER-UAAL	28,671	27,356	31,400
110	241	0000	0000	019	1067	52830000	FICA-District Paid	13,217	12,390	14,222
110	241	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	1,920	40	40
110	241	0000	0000	020	0020	55910000	Office Supplies	311	1,000	1,000
110	241	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	1,453	3,000	2,000
110	241	0000	0000	020	1067	51150000	SAL Principal	107,690	169,077	177,700
110	241	0000	0000	020	1067	51620000	SAL Secretarial	43,268	44,385	46,649
110	241	0000	0000	020	1067	51810000	SAL Sub Administrator	21,578	50,000	25,000
110	241	0000	0000	020	1067	51880000	SAL Temp-Clerical Support	390	1,000	1,000
110	241	0000	0000	020	1067	51980000	O/T Clerical Support	-	-	-
110	241	0000	0000	020	1067	52130000	Group Health and Accident	33,898	39,000	39,839
110	241	0000	0000	020	1067	52820000	MPSER-District Paid	47,032	82,591	78,459
110	241	0000	2630	020	1067	52821000	MPSER-One Time	30,834		
110	241	0000	0000	020	1067	52823000	MPSER-UAAL	27,930	44,668	42,284
110	241	0000	0000	020	1067	52830000	FICA-District Paid	12,204	20,231	19,152
110	241	0000	0000	029	0029	55910000	Office Supplies	236	1,000	1,000
110	241	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	779	2,000	2,000
110	241	0000	0000	029	1067	51150000	SAL Principal	95,433	106,659	112,099
110	241	0000	0000	029	1067	51620000	SAL Secretarial	38,235	43,146	45,346
110	241	0000	0000	029	1067	51810000	SAL Sub Administrator	6,534	2,000	2,000
110	241	0000	0000	029	1067	51880000	SAL Temp-Clerical Support	2,028	3,000	1,000
110	241	0000	0000	029	1067	51910000	O/T Administration	10,000	-	-
110	241	0000	0000	029	1067	52130000	Group Health and Accident	25,876	25,000	25,538
110	241	0000	0000	029	1067	52820000	MPSER-District Paid	41,842	48,346	50,283
110	241	0000	2630	029	1067	52821000	MPSER-One Time	28,091		
110	241	0000	0000	029	1067	52823000	MPSER-UAAL	24,185	26,147	27,099
110	241	0000	0000	029	1067	52830000	FICA-District Paid	10,664	11,843	12,274
110	241	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	1,500	1,800	1,800
110	241	0000	0000	049	0049	55910000	Office Supplies	60	1,000	1,000
110	241	0000	0000	049	0049	55990000	Miscellaneous Supplies & Matl	-	2,000	2,000
110	241	0000	0000	049	1067	51150000	SAL Principal	47,231	47,844	50,284
110	241	0000	0000	049	1067	51620000	SAL Secretarial	51,274	57,562	60,498
110	241	0000	0000	049	1067	51810000	SAL Sub Administrator	-	1,000	-
110	241	0000	0000	049	1067	51880000	SAL Temp-Clerical Support	37	1,000	1,000
110	241	0000	0000	049	1067	51910000	O/T Administration	-	-	-
110	241	0000	0000	049	1067	51980000	O/T Clerical Support	-	-	-
110	241	0000	0000	049	1067	52130000	Group Health and Accident	20,550	10,000	10,215
110	241	0000	0000	049	1067	52820000	MPSER-District Paid	27,354	33,543	35,032
110	241	0000	0000	049	1067	52823000	MPSER-UAAL	16,207	18,141	18,880
110	241	0000	0000	049	1067	52830000	FICA-District Paid	7,106	8,217	8,551
110	241	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	1,615	1,900	1,900
110	241	0000	0000	050	1067	51150000	SAL Principal	107,347	126,181	132,616
110	241	0000	0000	050	1067	51160000	SAL Director	18,152		-
110	241	0000	0000	050	1067	51810000	SAL Sub Administrator	4,719	4,000	-
110	241	0000	0000	050	1067	51880000	SAL Temp-Clerical Support	213	-	-
110	241	0000	0000	050	1067	51910000	O/T Administration	10,500	-	-
110	241	0000	0000	050	1067	52130000	Group Health and Accident	24,771	11,558	11,806
110	241	0000	0000	050	1067	52820000	MPSER-District Paid	40,281	40,656	41,562
110	241	0000	0000	050	1067	52823000	MPSER-UAAL	23,354	21,988	22,399
110	241	0000	0000	050	1067	52830000	FICA-District Paid	9,954	9,959	10,145
110	241	0000	0000	054	0054	55910000	Office Supplies	787	1,000	1,000
110	241	0000	0000	054	0054	55990000	Miscellaneous Supplies & Matl	8,318	7,000	5,000
110	241	0000	0000	054	0054	55991000	Miscellaneous Supplies	-	-	-
110	241	0000	0000	054	1067	51150000	SAL Principal	134,984	184,005	193,389
110	241	0000	0000	054	1067	51155000	SAL Dean of Students	105,962	-	-
110	241	0000	0000	054	1067	51620000	SAL Secretarial	78,703	88,808	93,337
110	241	0000	0000	054	1067	51760000	Termination Pay (Severance)	-	-	-

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	241	0000	0000	054	1067	51810000	SAL Sub Administrator	12,750	10,000	2,000
110	241	0000	0000	054	1067	51880000	SAL Temp-Clerical Support	22,416	17,000	36,000
110	241	0000	0000	054	1067	51910000	O/T Administration	13,231	-	-
110	241	0000	0000	054	1067	51980000	O/T Clerical Support	66	-	-
110	241	0000	0000	054	1067	52130000	Group Health and Accident	41,682	33,000	33,710
110	241	0000	0000	054	1067	52820000	MPSER-District Paid	94,525	93,632	101,769
110	241	0000	2630	054	1067	52821000	MPSER-One Time	61,018		
110	241	0000	0000	054	1067	52823000	MPSER-UAAL	55,420	50,638	54,846
110	241	0000	0000	054	1067	52830000	FICA-District Paid	26,534	22,936	24,842
110	241	0000	0000	057	1067	51150000	SAL Principal	58,936	67,243	70,672
110	241	0000	0000	057	1067	51620000	SAL Secretarial	8,551	10,190	10,710
110	241	0000	0000	057	1067	51810000	SAL Sub Administrator	3,448	3,500	3,500
110	241	0000	0000	057	1067	51910000	O/T Administration	2,992	25,000	25,000
110	241	0000	0000	057	1067	52130000	Group Health and Accident	14,690	15,264	15,592
110	241	0000	0000	057	1067	52820000	MPSER-District Paid	20,143	33,083	34,437
110	241	0000	0000	057	1067	52823000	MPSER-UAAL	11,906	17,892	18,559
110	241	0000	0000	057	1067	52830000	FICA-District Paid	5,311	8,104	8,406
110	241	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits		5,000	
110	241	0000	0000	071	0071	55110000	Teaching/Testing Supplies	-	-	-
110	241	0000	0000	071	0071	55111000	Teaching Supplies	-	-	-
110	241	0000	0000	071	0071	55910000	Office Supplies	6,269	1,000	1,000
110	241	0000	0000	071	0071	55990000	Miscellaneous Supplies & Matl	4,957	7,000	2,000
110	241	0000	0000	071	1067	51150000	SAL Principals	270,844	389,439	450,641
110	241	0000	0000	071	1067	51620000	SAL Secretarial	161,363	152,409	160,182
110	241	0000	0000	071	1067	51760000	Termination Pay (Severance)	-	-	-
110	241	0000	0000	071	1067	51810000	SAL Sub Administrator	2,095	28,464	17,000
110	241	0000	0000	071	1067	51880000	SAL Temp-Clerical Support	18,315	15,000	15,000
110	241	0000	0000	071	1067	51910000	O/T Administration	12,316	12,000	12,000
110	241	0000	0000	071	1067	51980000	O/T Clerical Support	866	5,000	5,000
110	241	0000	0000	071	1067	52130000	Group Health and Accident	80,076	93,000	95,000
110	241	0000	0000	071	1067	52820000	MPSER-District Paid	119,289	188,102	206,789
110	241	0000	2630	071	1067	52821000	MPSER-One Time	80,474		
110	241	0000	0000	071	1067	52823000	MPSER-UAAL	71,180	101,730	111,444
110	241	0000	0000	071	1067	52830000	FICA-District Paid	32,621	46,077	50,476
110	241	0000	0000	071	1067	52840000	Workmans Compensation	29,042	31,946	33,575
110	241	0000	0000	071	1067	52850000	Unemployment Compensation	9,692	10,661	11,205
110	241	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	2,523	5,600	4,800
							Total Office of Principal	**$ 4,074,631**	**$ 4,310,700**	**$ 4,404,301**
110	249	0000	0000	057	0049	55994000	Graduation Supplies	$ 2,910	$ 6,000	$ 6,000
110	249	0000	0000	065	0065	53220000	Empl Reim (Conference)	-	2,000	2,000
110	249	0000	0000	071	0071	55994000	Graduation Supplies	20,911	25,307	25,307
							Total Other School Administration	**$ 23,821**	**$ 33,307**	**$ 33,307**
110	252	0000	0000	066	0048	53450000	Copyright Fees/Software License	$ 14,414	$ 15,000	$ 15,450
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	9,469	25,000	20,000
110	252	0000	0000	066	0066	53220000	Empl Reim (Conference)	1,777	6,000	7,000
110	252	0000	0000	066	0066	53610000	Printing & Binding	3,427	3,000	3,000
110	252	0000	0000	066	0066	54120000	Equipment Repair/Maint	-	-	-
110	252	0000	0000	066	0066	55910000	Office Supplies	2,044	19,000	15,000
110	252	0000	0000	066	0066	55991000	Miscellaneous Supplies	9,499	1,000	1,000
110	252	0000	0000	066	1067	51160000	SAL-CFO	137,343	149,321	149,163
110	252	0000	0000	066	1067	51310000	SAL-Controller	96,898	94,036	115,832
110	252	0000	0000	066	1067	51340000	SAL-Business Office	295,480	293,875	378,863
110	252	0000	0000	066	1067	51310000	SAL-Temp. Accounting	-	-	-
110	252	0000	0000	066	1067	51790000	SAL-Incentive	4,791	5,000	5,000
110	252	0000	0000	066	1067	51810000	SAL-Sub Administrator		60,600	10,000
110	252	0000	0000	066	1067	52130000	Group Health and Accident	68,005	78,000	74,677
110	252	0000	0000	066	1067	52820000	MPSER-District Paid	103,870	167,778	201,785
110	252	0000	2630	066	1067	52821000	MPSER-One Time	75,550		
110	252	0000	0000	066	1067	52823000	MPSER-UAAL	62,820	90,738	108,748
110	252	0000	0000	066	1067	52830000	FICA-District Paid	37,691	41,098	49,255
110	252	0000	0000	066	1067	52920000	Cash In Lieu Of Benefits	4,560	5,300	5,300
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	-	-	-
110	252	0000	0000	066	0066	57910000	Miscellaneous Expenditures	7,031	15,000	10,000
110	252	0000	0000	066	0066	57410000	Dues and Fees	2,109	3,000	1,800
							Total Fiscal Services	**$ 936,778**	**$ 1,072,746**	**$ 1,171,872**
110	259	0000	0000	066	0066	57610000	Taxes Abated And Written Off	$ 254,782	$ 225,000	$ 200,000
110	259	0000	0000	066	0066	57611000	Tax Collection Fees	412	5,000	10,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	259	0000	0000	066	0066	57910000	Misc. Expenditures SAN/TAN fees	59,040	70,000	80,000
110	259	0000	0000	066	0066	57912000	Bank Fees	10,679	11,000	5,000
110	259	0000	0000	097	0810	53920000	Insurance - Errors & Omissions	-	40,000	40,000
							Total Other Business Services	**$ 324,913**	**$ 351,000**	**$ 335,000**
110	261	0000	0000	093	1067	51160000	SAL Crafts/Trades	$ 86,798	$ 139,893	212,263
110	261	0000	0000	093	1067	51620000	SAL Secretarial	65,090	54,863	57,661
110	261	0000	0000	093	1067	51640000	SAL Custodian		46,188	194,992
110	261	0000	0000	093	1067	51790000	SAL-Incentive			
110	261	0000	0000	093	1067	51950000	O/T Technical Salary	12,901	20,000	20,000
110	261	0000	0000	093	1067	51960000	O/T Operations/Maintenance	-	8,000	8,000
110	261	0000	0000	093	1067	51980000	O/T Clerical Support	7,653	8,000	8,000
110	261	0000	0000	093	1067	52130000	Group Health and Accident	26,358	36,000	81,774
110	261	0000	0000	093	1067	52820000	MPSER-District Paid	22,972	86,490	156,987
110	261	0000	0000	093	1067	52823000	MPSER-UAAL	13,709	46,776	84,605
110	261	0000	0000	093	1067	52830000	FICA-District Paid	5,712	21,186	38,320
110	261	0000	0000	093	1067	52920000	Cash In Lieu Of Benefits	-	-	-
110	261	0000	0000	095	1067	51610000	SAL Warehouse/Driver	42,664	40,557	42,625
110	261	0000	0000	095	1067	51640000	SAL Custodian - Fell Center	42,300	53,362	56,083
110	261	0000	0000	095	1067	51960000	O/T Operations/Maintenance	2,859	10,000	10,000
110	261	0000	0000	095	1067	52130000	Group Health and Accident	25,715	22,264	22,743
110	261	0000	0000	095	1067	52820000	MPSER-District Paid	26,394	32,454	34,069
110	261	0000	2630	095	1067	52821000	MPSER-One Time	18,915		
110	261	0000	0000	095	1067	52823000	MPSER-UAAL	14,259	17,552	18,361
110	261	0000	0000	095	1067	52830000	FICA-District Paid	6,482	7,950	8,316
110	261	0000	0000	095	1067	55997000	Custodial Supply & Materials		12,000	12,000
110	261	0000	0000	001	0093	53830000	Water & Sewage	12,776	15,000	15,000
110	261	0000	0000	001	0093	53840000	Waste & Trash Disposal	2,948	5,000	5,000
110	261	0000	0000	001	0093	54110000	Land/Buildings Repair & Maint	28,985	20,000	10,000
110	261	0000	0000	001	0093	54192000	Alarm Monitoring Service	4,865	5,000	5,000
110	261	0000	0000	001	0093	55510000	Natural Gas	20,621	20,000	20,000
110	261	0000	0000	001	0093	55520000	Electricity	17,369	25,000	25,000
110	261	0000	0000	010	0093	53830000	Water & Sewage	12,049	10,000	10,000
110	261	0000	0000	010	0093	53840000	Waste & Trash Disposal	2,870	5,000	5,000
110	261	0000	0000	010	0093	54110000	Land/Buildings Repair & Maint	9,457	10,000	10,000
110	261	0000	0000	010	0093	54192000	Alarm Monitoring Service	3,043	5,000	5,000
110	261	0000	0000	010	0093	55510000	Natural Gas	23,857	24,000	30,000
110	261	0000	0000	010	0093	55520000	Electricity	24,892	25,000	25,000
110	261	0000	0000	012	0093	53830000	Water & Sewage	13,782	17,000	25,000
110	261	0000	0000	012	0093	53840000	Waste & Trash Disposal	2,271	5,000	5,000
110	261	0000	0000	012	0093	54110000	Land/Buildings Repair & Maint	14,561	10,000	10,000
110	261	0000	0000	012	0093	54192000	Alarm Monitoring Service	2,297	5,000	5,000
110	261	0000	0000	012	0093	55510000	Natural Gas	24,379	30,000	30,000
110	261	0000	0000	012	0093	55520000	Electricity	35,464	30,000	30,000
110	261	0000	0000	019	0093	53830000	Water & Sewage	10,156	10,000	10,000
110	261	0000	0000	019	0093	53840000	Waste & Trash Disposal	1,495	5,000	5,000
110	261	0000	0000	019	0093	54110000	Land/Buildings Repair & Maint	3,962	50,000	20,000
110	261	0000	0000	019	0093	54192000	Alarm Monitoring Service	4,119	5,000	5,000
110	261	0000	0000	019	0093	55510000	Natural Gas	26,075	30,000	20,000
110	261	0000	0000	019	0093	55520000	Electricity	36,460	35,000	35,000
110	261	0000	0000	020	0093	53830000	Water & Sewage	10,655	5,000	5,000
110	261	0000	0000	020	0093	53840000	Waste & Trash Disposal	2,387	5,000	5,000
110	261	0000	0000	020	0093	54110000	Land/Buildings Repair & Maint	10,132	10,000	10,000
110	261	0000	0000	020	0093	54192000	Alarm Monitoring Service	3,529	5,000	5,000
110	261	0000	0000	020	0093	55510000	Natural Gas	18,873	20,000	20,000
110	261	0000	0000	020	0093	55520000	Electricity	33,110	30,000	30,000
110	261	0000	0000	029	0093	53830000	Water & Sewage	16,755	19,000	20,000
110	261	0000	0000	029	0093	53840000	Waste & Trash Disposal	2,948	8,000	8,000
110	261	0000	0000	029	0093	54110000	Land/Buildings Repair & Maint	2,045	10,000	10,000
110	261	0000	0000	029	0093	54192000	Alarm Monitoring Service	2,646	5,000	5,000
110	261	0000	0000	029	0093	55510000	Natural Gas	19,737	20,000	20,000
110	261	0000	0000	029	0093	55520000	Electricity	63,093	60,000	60,000
110	261	0000	0000	030	0093	53830000	Water & Sewage	19,287	20,000	20,000
110	261	0000	0000	030	0093	53840000	Waste & Trash Disposal	2,984	8,000	8,000
110	261	0000	0000	030	0093	54110000	Land/Buildings Repair & Maint	71,188	30,000	30,000
110	261	0000	0000	030	0093	54192000	Alarm Monitoring Service	5,044	5,000	5,000
110	261	0000	0000	030	0093	55510000	Natural Gas	74,185	80,000	80,000
110	261	0000	0000	030	0093	55520000	Electricity	17,350	265,000	265,000
110	261	0000	0000	054	0093	53830000	Water & Sewage	13,092	20,000	20,000
110	261	0000	0000	054	0093	53840000	Waste & Trash Disposal	2,170	5,000	5,000
110	261	0000	0000	054	0093	54110000	Land/Buildings Repair & Maint	31,831	25,000	20,000
110	261	0000	0000	054	0093	54192000	Alarm Monitoring Service	1,920	5,000	5,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	261	0000	0000	054	0093	55510000	Natural Gas	140,344	175,000	175,000
110	261	0000	0000	054	0093	55520000	Electricity	31,705	125,000	125,000
110	261	0000	0000	054	1067	51640000	SAL Custodian	583	69,287	72,821
110	261	0000	0000	054	1067	51960000	O/T Operations/Maintenance		4,000	
110	261	0000	0000	054	1067	52130000	Group Health and Accident	-	7,000	7,151
110	261	0000	0000	054	1067	52820000	MPSER-District Paid	164	22,888	22,822
110	261	0000	0000	054	1067	52823000	MPSER-UAAL	97	12,378	12,299
110	261	0000	0000	054	1067	52830000	FICA-District Paid	43	5,606	5,571
110	261	0000	0000	054	0093	55997000	Custodial Supply & Materials		55,000	55,000
110	261	0000	0000	065	1067	51640000	SAL Custodian - Administration	43,652	49,291	51,805
110	261	0000	0000	065	1067	51960000	O/T Operations/Maintenance	620	500	500
110	261	0000	0000	065	1067	52130000	Group Health and Accident	8,421	7,371	7,529
110	261	0000	0000	065	1067	52820000	MPSER-District Paid	13,353	15,550	16,392
110	261	0000	0000	065	1067	52823000	MPSER-UAAL	7,192	8,410	8,834
110	261	0000	0000	065	1067	52830000	FICA-District Paid	3,353	3,809	4,001
110	261	0000	0000	065	1067	55997000	Custodial Supply & Materials		12,000	12,000
110	261	0000	0000	065	0093	53830000	Water & Sewage	9,461	25,000	15,000
110	261	0000	0000	065	0093	53840000	Waste & Trash Disposal	1,157	3,000	5,000
110	261	0000	0000	065	0093	54110000	Land/Buildings Repair & Maint	21,240	25,000	25,000
110	261	0000	0000	065	0093	54192000	Alarm Monitoring Service	2,230	5,000	5,000
110	261	0000	0000	065	0093	55510000	Natural Gas	22,381	30,000	20,000
110	261	0000	0000	065	0093	55520000	Electricity	32,443	35,000	35,000
110	261	0000	0000	071	1067	51640000	SAL Custodian	294,919	333,099	350,087
110	261	0000	0000	071	1067	51790000	SAL-Incentive	7,500		
110	261	0000	0000	071	1067	51960000	O/T Operations/Maintenance	24,064	30,000	30,000
110	261	0000	0000	071	1067	52130000	Group Health and Accident	72,810	55,000	56,183
110	261	0000	0000	071	1067	52820000	MPSER-District Paid	118,420	113,396	119,119
110	261	0000	2630	071	1067	52821000	MPSER-One Time	85,227		
110	261	0000	0000	071	1067	52823000	MPSER-UAAL	65,837	61,327	64,197
110	261	0000	0000	071	1067	52830000	FICA-District Paid	30,569	27,777	29,077
110	261	0000	0000	071	0093	53830000	Water & Sewage	73,443	50,000	50,000
110	261	0000	0000	071	0093	53840000	Waste & Trash Disposal	27,165	10,000	10,000
110	261	0000	0000	071	0093	54110000	Land/Buildings Repair & Maint	56,458	50,000	20,000
110	261	0000	0000	071	0093	54192000	Alarm Monitoring Service	16,889	10,000	10,000
110	261	0000	0000	071	0093	55510000	Natural Gas	-	25,000	25,000
110	261	0000	0000	071	0093	55520000	Electricity	214,375	195,000	195,000
110	261	0000	0000	071	0093	55997000	Custodial Supply & Materials	61,247	100,000	91,000
110	261	0000	0000	091	0093	53840000	Waste & Trash Disposal	1,089	3,000	3,000
110	261	0000	0000	093	0093	53190000	Contract Service/Trades	11,734	5,000	-
110	261	0000	0000	093	0093	53191000	Contract Service/Moving /AHERA	61,688	71,000	50,000
110	261	0000	0000	093	0093	53192000	Contract Services Facilities Mgt.	137,641	150,000	-
110	261	0000	0000	093	0093	53220000	Empl Reim (Conference)	4,876	10,000	10,000
110	261	0000	0000	093	0093	53610000	Printing & Binding	2,357	10,000	2,500
110	261	0000	0000	093	0093	53830000	Water & Sewage	11,767	-	-
110	261	0000	0000	093	0093	53840000	Waste & Trash Disposal	43,086	30,000	30,000
110	261	0000	0000	093	0093	54110000	Land/Buildings Repair & Maint	202,971	200,000	200,000
110	261	0000	0000	093	0093	54111000	Grounds-Snow/Lawn	421,819	437,488	437,488
110	261	0000	0000	093	0093	54112000	Custodial Services	1,345,612	1,700,000	1,700,000
110	261	0000	0000	093	0093	54113000	Maintenance Services	1,178,139	1,200,000	1,200,000
110	261	0000	0000	093	0093	54130000	Vehicle/Bus Repair & Maint		-	-
110	261	0000	0000	093	0093	54192000	Alarm Monitoring Service	3,300	9,000	5,000
110	261	0000	0000	093	0093	55510000	Natural Gas	37,021	50,000	50,000
110	261	0000	0000	093	0093	55520000	Electricity	-	-	-
110	261	0000	0000	093	0093	55710000	Motor Fuel, Oil, Grease	6,773	10,000	15,000
110	261	0000	0000	093	0093	55730000	Vehicle Repair Parts	3,642	10,000	10,000
110	261	0000	0000	093	0093	55910000	Office Supplies	-	70,000	-
110	261	0000	0000	093	0093	55990000	Miscellaneous Supplies & Matl	72,578	200,000	250,000
110	261	0000	0000	093	0093	55991000	Miscellaneous Supplies	176,148	-	-
110	261	0000	0000	093	0093	55992000	Uniforms	-	5,000	5,000
110	261	0000	0000	093	0093	57410000	Dues And Fees	9,220	13,000	10,000
110	261	0000	0000	095	0093	52840000	Workmans Compensation	17,927	35,000	35,000
110	261	0000	0000	095	0093	52850000	Unemployment Compensation	5,983	11,000	11,000
110	261	0000	0000	095	0093	53830000	Water & Sewage	100	15,000	15,000
110	261	0000	0000	095	0093	54110000	Land/Buildings Repair & Maint	40,404	54,000	10,000
110	261	0000	0000	095	0093	55510000	Natural Gas	-	-	30,000
110	261	0000	0000	095	0093	55520000	Electricity	29,484	33,000	30,000
110	261	0000	0000	095	0093	55910000	Office Supplies	6,348	6,000	1,000
110	261	0000	0000	095	0093	55990000	District Wide Consumable Supplies	1,583	36,000	-
110	261	0000	0000	093	0093	56550000	Vehicle	-	-	-
110	261	0000	0000	097	0810	53190000	Insurance - Vehicle	-	65,000	70,000
110	261	0000	0000	097	0810	53192000	Insurance - Student/Athletics	-	-	-
110	261	0000	0000	097	0810	53910000	Insurance - Property & Liability	-	435,000	550,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
							Total Operations / Maintenance	**$ 6,505,146**	**$ 8,354,711**	**$ 8,549,175**
110	266	0000	0000	093	0048	53450000	Copyright Fees/Software Licens	$ 21,330	$ 10,000	$ 35,000
110	266	0000	0000	080	0080	54192000	Contracted Services/Security Hosting	-	1,000	12,000
110	266	0000	0000	080	0080	55990000	Supplies (Door Hardware, Badges, Supplies)	36,187	30,000	15,000
110	266	0000	0000	093	0266	53190000	Contract Service/Police Liaison and Security	279,872	335,000	10,000
110	266	0000	0000	093	0266	53220000	Empl Reim (Conference)	-	1,500	1,500
110	266	0000	0000	093	0266	54120000	Equipment Repair/Maint	39,035	40,000	40,000
110	266	0000	0000	093	0266	54220000	Equipment Rentals	7,157	19,000	10,000
110	266	0000	0000	093	0266	55910000	Office Supplies	190	500	500
110	266	0000	0000	093	0266	55990000	Miscellaneous Supplies & Matl	2,416	7,000	3,500
110	266	0000	0000	001	1067	51960000	O/T Security Officer	3,920	4,000	4,204
110	266	0000	0000	001	1067	52130000	Group Health and Accident	-	-	-
110	266	0000	0000	001	1067	52820000	MPSER-District Paid	1,015	1,249	1,318
110	266	0000	0000	001	1067	52823000	MPSER-UAAL	651	676	710
110	266	0000	0000	001	1067	52830000	FICA-District Paid	280	306	322
110	266	0000	0000	002	1067	51960000	O/T Security Officer	2,968	4,000	4,204
110	266	0000	0000	002	1067	52130000	Group Health and Accident	535	-	-
110	266	0000	0000	002	1067	52820000	MPSER-District Paid	842	1,249	1,318
110	266	0000	0000	002	1067	52823000	MPSER-UAAL	478	676	710
110	266	0000	0000	002	1067	52830000	FICA-District Paid	218	306	322
110	266	0000	0000	003	1067	51960000	O/T Security Officer	878	4,000	4,204
110	266	0000	0000	003	1067	52130000	Group Health and Accident	535	-	-
110	266	0000	0000	003	1067	52820000	MPSER-District Paid	248	1,249	1,318
110	266	0000	0000	003	1067	52823000	MPSER-UAAL	132	676	710
110	266	0000	0000	003	1067	52830000	FICA-District Paid	64	306	322
110	266	0000	0000	010	1067	51960000	O/T Security Officer	5,772	11,000	11,561
110	266	0000	0000	010	1067	52130000	Group Health and Accident	-	-	-
110	266	0000	0000	010	1067	52820000	MPSER-District Paid	1,511	3,435	1,318
110	266	0000	0000	010	1067	52823000	MPSER-UAAL	958	1,858	1,953
110	266	0000	0000	010	1067	52830000	FICA-District Paid	438	842	884
110	266	0000	0000	012	1067	51960000	O/T Security Officer	7,952	7,500	7,883
110	266	0000	0000	012	1067	52130000	Group Health and Accident	-	-	-
110	266	0000	0000	012	1067	52820000	MPSER-District Paid	2,382	2,342	1,318
110	266	0000	0000	012	1067	52823000	MPSER-UAAL	1,321	1,267	1,331
110	266	0000	0000	012	1067	52830000	FICA-District Paid	608	574	603
110	266	0000	0000	019	1067	51960000	O/T Security Officer	21,959	17,000	17,867
110	266	0000	0000	019	1067	52130000	Group Health and Accident	10	-	-
110	266	0000	0000	019	1067	52820000	MPSER-District Paid	6,579	5,309	5,600
110	266	0000	0000	019	1067	52823000	MPSER-UAAL	3,639	2,871	3,018
110	266	0000	0000	019	1067	52830000	FICA-District Paid	1,680	1,301	1,367
110	266	0000	0000	020	1067	51960000	O/T Security Officer	1,583	2,500	2,628
110	266	0000	0000	020	1067	52130000	Group Health and Accident	-	-	-
110	266	0000	0000	020	1067	52820000	MPSER-District Paid	118	781	823
110	266	0000	0000	020	1067	52823000	MPSER-UAAL	263	422	444
110	266	0000	0000	020	1067	52830000	FICA-District Paid	120	191	201
110	266	0000	0000	029	1067	51960000	O/T Security Officer	12,601	11,500	12,087
110	266	0000	0000	029	1067	52820000	MPSER-District Paid	3,780	3,591	3,788
110	266	0000	0000	029	1067	52823000	MPSER-UAAL	2,098	1,942	2,041
110	266	0000	0000	029	1067	52830000	FICA-District Paid	958	880	925
110	266	0000	0000	049	1067	51960000	O/T Security Officer	878	1,500	1,577
110	266	0000	0000	049	1067	52130000	Group Health and Accident	535	750	766
110	266	0000	0000	049	1067	52820000	MPSER-District Paid	248	468	494
110	266	0000	0000	049	1067	52823000	MPSER-UAAL	132	253	266
110	266	0000	0000	049	1067	52830000	FICA-District Paid	64	115	121
110	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	9,021	16,000	16,816
110	266	0000	0000	054	1067	52130000	Group Health and Accident	5	-	-
110	266	0000	0000	054	1067	52820000	MPSER-District Paid	2,601	4,997	5,270
110	266	0000	0000	054	1067	52823000	MPSER-UAAL	1,500	2,702	2,840
110	266	0000	0000	054	1067	52830000	FICA-District Paid	689	1,224	1,286
110	266	0000	0000	057	1067	51960000	O/T Security Officer	7,931	8,100	8,513
110	266	0000	0000	057	1067	52130000	Group Health and Accident	545	750	766
110	266	0000	0000	057	1067	52820000	MPSER-District Paid	2,272	2,530	2,668
110	266	0000	0000	057	1067	52823000	MPSER-UAAL	1,306	1,368	1,438
110	266	0000	0000	057	1067	52830000	FICA-District Paid	592	620	651
110	266	0000	0000	065	0266	53120000	Employee Train/Development Srv	39,075	25,000	36,000
110	266	0000	0000	065	1067	51192000	SAL Other Admn Security	68,386	74,869	78,687
110	266	0000	0000	065	1067	51620000	SAL Secretarial	25,172	25,421	26,717
110	266	0000	0000	065	1067	51660000	SAL Security Officer	-	-	-
110	266	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	3,405	3,500	3,500
110	266	0000	0000	065	1067	51960000	O/T Operations/Maintenance	19,433	5,000	5,255
110	266	0000	0000	065	1067	52130000	Group Health and Accident	6,083	5,323	5,437
110	266	0000	0000	065	1067	52190000	Other Employee Benefit-Uniform	-	1,000	1,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	266	0000	0000	065	1067	52820000	MPSER-District Paid	31,897	33,975	35,778
110	266	0000	2630	065	1067	52821000	MPSER-One Time	23,705		
110	266	0000	0000	065	1067	52823000	MPSER-UAAL	18,028	18,375	19,282
110	266	0000	0000	065	1067	52830000	FICA-District Paid	8,639	8,322	9,149
110	266	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	2,280	2,200	2,200
110	266	0000	0000	071	1067	51660000	SAL Security Officer	112,427	116,735	122,688
110	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	27,402	30,000	31,530
110	266	0000	0000	071	1067	52130000	Group Health and Accident	12,664	16,355	16,707
110	266	0000	0000	071	1067	52820000	MPSER-District Paid	34,114	45,825	48,332
110	266	0000	2630	071	1067	52821000	MPSER-One Time	22,728		
110	266	0000	0000	071	1067	52823000	MPSER-UAAL	20,695	24,784	26,048
110	266	0000	0000	071	1067	52830000	FICA-District Paid	9,953	11,225	11,798
							Total Building Security Services	**$ 989,686**	**$ 1,029,085**	**$ 748,378**
110	271	0000	0000	092	0092	53310000	Field Trips	$ -	$ -	$ -
110	271	0000	0000	092	0092	53313000	Cont Transportation	1,583,880	2,144,244	2,144,244
110	271	0000	0000	092	0092	55710000	Motor Fuel, Oil, Grease	-	165,000	165,000
110	271	0000	0000	092	1067	51190000	SAL District Coordinator	31,127	32,185	33,826
110	271	0000	0000	092	1067	51620000	SAL Transportation Coordinator		60,951	64,060
110	271	0000	0000	092	1067	52130000	Group Health and Accident	6,857	7,986	8,158
110	271	0000	0000	092	1067	52820000	MPSER-District Paid	8,477	29,086	30,677
110	271	0000	0000	092	1067	52823000	MPSER-UAAL	4,879	15,731	16,533
110	271	0000	0000	092	1067	52830000	FICA-District Paid	1,900	7,125	7,488
110	271	0000	0000	001	0001	53310000	Field Trips	-	4,000	4,000
110	271	0000	0000	002	0049	53310000	Field Trips	850	4,000	4,000
110	271	0000	0000	003	0003	53310000	Field Trips	823	4,000	4,000
110	271	0000	0000	012	0012	53310000	Field Trips	123	4,000	4,000
110	271	0000	0000	019	0019	53310000	Field Trips	2,079	4,000	4,000
110	271	0000	0000	020	0020	53310000	Field Trips	2,864	4,000	4,000
110	271	0000	0000	029	0029	53310000	Field Trips	1,963	4,000	4,000
110	271	0000	0000	049	0049	53310000	Field Trips	796	4,000	4,000
110	271	0000	0000	054	0054	53310000	Field Trips	2,203	4,000	4,000
110	271	0000	0000	057	0049	53310000	Field Trips	2,689	4,000	4,000
110	271	0000	0000	071	0071	53310000	Field Trips	6,920	4,000	4,000
110	271	0000	0000	044	0044	56550000	Vehicles	221,598	200,000	200,000
110	271	0000	0000	089	0089	53313000	Cont Transportation Homeless	178,731	250,000	250,000
110	271	0000	0000	089	0089	53330000	Pupil Trans-Private Automobile	204	1,000	1,000
							Total Pupil Transportation	**$ 2,058,963**	**$ 2,957,308**	**$ 2,964,986**
110	281	0000	0000	065	0065	53120000	Employee Train/Development Srv	$ -	$ -	$ -
110	281	0000	0000	065	1067	51180000	Research Salary	86,797	91,204	95,855
110	281	0000	0000	065	1067	52130000	Group Health and Accident	22,856	24,000	24,516
110	281	0000	0000	065	1067	52820000	MPSER-District Paid	23,107	28,483	30,041
110	281	0000	0000	065	1067	52823000	MPSER-UAAL	13,570	15,404	16,190
110	281	0000	0000	065	1067	52830000	FICA-District Paid	5,684	6,977	7,333
							Total Planning, Research & Development	**$ 152,014**	**$ 166,068**	**$ 173,935**
110	282	0000	0000	080	0048	53450000	Copyright Fees/Software Licens	$ -	$ -	$ -
110	282	0000	0000	080	0080	53190000	Contract Service/Communication	106,179	87,276	50,000
110	282	0000	0000	080	0080	53191000	Contract Service/Content Media Coordinator		-	-
110	282	0000	0000	080	0080	53510000	Advertisement	8,756	30,000	30,000
110	282	0000	0000	080	0080	53610000	Printing & Binding	58,893	50,000	50,000
110	282	0000	0000	080	0080	55990000	Miscellaneous Supplies & Matl	21,944	36,000	36,000
							Total Information Services	**$ 195,772**	**$ 203,276**	**$ 166,000**
110	283	0000	0000	067	0066	58220000	Payments to ISD (IGA for HR)/FP	$ 1,240	$ 5,000	$ 5,000
110	283	0000	0000	067	0067	53110000	Contracted Sub Teachers	-	1,000	1,000
110	283	0000	0000	067	0067	53190000	Contract Service/Drug Testing, First Aid	41,340	41,000	47,000
110	283	0000	0000	067	0067	53191000	Contract Services	-	-	5,000
110	283	0000	0000	067	0067	53220000	Empl Reim (Conference)	15,898	17,000	16,000
110	283	0000	0000	067	0067	53510000	Advertising	20,986	20,000	20,000
110	283	0000	0000	067	0067	53610000	Printing & Binding	579	2,000	2,000
110	283	0000	0000	067	0067	55910000	Office Supplies	2,138	4,000	4,000
110	283	0000	0000	067	0067	55991000	Miscellaneous Supplies	1,841	2,000	2,000
110	283	0000	0000	067	0067	57910000	Miscellaneous Expenditures	5,682	6,000	6,000
110	283	0000	0000	068	0068	53120000	Employee Train/Development Srv	-	5,000	5,000
110	283	0000	0000	067	1067	51120000	SAL Assoc Superintendent	137,726	145,425	149,613
110	283	0000	0000	067	1067	51340000	Personnel Salaries	299,671	323,049	339,524
110	283	0000	0000	067	1067	51620000	SAL Secretarial	25,172	25,421	26,717

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	283	0000	0000	067	1067	51790000	SAL Incentive	4,792	5,000	5,000
110	283	0000	0000	067	1067	51791000	Recruitment Incentive	1,200	5,000	5,000
110	283	0000	0000	067	1067	51880000	SAL Temp-Clerical Support	-	1,000	1,000
110	283	0000	0000	067	1067	51960000	SAL OT	10,168	5,000	5,000
110	283	0000	0000	067	1067	52130000	Group Health and Accident	70,635	72,672	74,234
110	283	0000	0000	067	1067	52490000	Reimb For Moving Expenses	11,128	13,000	13,000
110	283	0000	0000	067	1067	52820000	MPSER-District Paid	122,616	159,240	165,116
110	283	0000	2630	067	1067	52821000	MPSER-One Time	86,991		
110	283	0000	0000	067	1067	52823000	MPSER-UAAL	74,868	86,121	88,986
110	283	0000	0000	067	1067	52830000	FICA-District Paid	31,880	39,007	40,304
							Total Staff / Personnel Services	**$ 966,551**	**$ 982,935**	**$ 1,026,496**
110	284	0000	0000	048	0048	53190000	Contract Service/Service Repairs	$ 35,371	$ 65,000	$ 65,000
110	284	0000	0000	048	0048	53410000	Telephone	69,916	74,000	64,500
110	284	0000	0000	048	0048	53430000	Mail/Postage	14,252	20,000	20,000
110	284	0000	0000	048	0048	53490000	Other Misc Communication	6,924	28,000	28,000
110	284	0000	0000	048	0048	53610000	Printing & Binding	-	1,000	3,500
110	284	0000	0000	048	0048	54120000	Equipment Repair/Maint	1,882	11,000	25,000
110	284	0000	0000	048	0048	54140000	Software Maintenance Agreement	117,949	145,000	184,800
110	284	0000	0000	048	0048	54190000	Other Repairs and Maintenance	2,264	17,500	17,500
110	284	0000	0000	048	0048	54220000	Equipment Rentals	700	5,000	5,000
110	284	0000	0000	048	0048	54270000	Repairs WAN	13,304	70,000	70,000
110	284	0000	0000	048	0048	54272000	Repairs/Maint Chromebooks	18,932	60,000	60,000
110	284	0000	0000	048	0048	55910000	Office Supplies	4,298	5,000	5,000
110	284	0000	0000	048	0048	55990000	Miscellaneous Supplies & Matl	58,198	40,000	50,000
110	284	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	1,485	-	50,000
110	284	0000	0000	048	0048	58220000	Payments to ISD (IGA, Illuminate, Software)	647,103	700,000	910,000
110	284	0000	0000	065	1067	51160000	SAL Inovation and Tech Inovation Specialist	70,825	105,768	111,162
110	284	0000	0000	065	1067	51510000	SAL Technology Technician	61,311	66,037	69,405
110	284	0000	0000	065	1067	52130000	Group Health and Accident	28,696	35,783	36,552
110	284	0000	0000	065	1067	52820000	MPSER-District Paid	36,191	53,655	56,590
110	284	0000	2630	065	1067	52821000	MPSER-One Time	24,615		
110	284	0000	0000	065	1067	52823000	MPSER-UAAL	21,378	29,018	30,498
110	284	0000	0000	065	1067	52830000	FICA-District Paid	8,140	13,143	13,813
110	284	0000	0000	065	0048	53220000	Empl Reim (Conference)	670		
110	284	0000	0000	071	0048	53490000	Other Misc Communication	-	-	28,000
110	284	0000	0000	071	0048	56420000	New Equip/Furniture-Non Depr	10,374	-	-
110	284	0000	0000	095	0047	53190000	Contract Service		5,000	13,000
110	284	0000	0000	095	0047	53220000	Empl Reim (Conference)	3,293	6,000	8,500
110	284	0000	0000	095	0047	53410000	Telephone		1,200	1,200
110	284	0000	0000	095	0047	53450000	Copyright Fees/Software Licens	3,771	3,600	110,000
110	284	0000	0000	095	0047	54190000	Other Repairs and Maintenance		2,500	5,000
110	284	0000	0000	095	0047	55910000	Office Supplies		8,000	2,500
							Total Data Processing	**$ 1,261,842**	**$ 1,571,204**	**$ 2,044,520**
110	285	0000	0000	088	0088	53220000	Empl Reim (Conference)	$ 362	$ 1,000	$ 1,500
110	285	0000	0000	088	0088	53610000	Printing & Binding	5,410	10,000	10,000
110	285	0000	0000	088	0088	55910000	Office Supplies	1,684	2,000	800
110	285	0000	0000	088	0088	55915000	Supt Office Maint/Oper	422	300	300
110	285	0000	0000	088	0088	55990000	Miscellaneous Supplies & Matl	541	2,000	2,000
110	285	0000	0000	088	0093	54121000	Building Alarm Repair	-	-	-
110	285	0000	0000	088	1067	51170000	SAL Supervisor	69,718	75,102	78,932
110	285	0000	0000	088	1067	51620000	SAL Secretarial	166,102	168,064	176,635
110	285	0000	0000	088	1067	51760000	Termination Pay (Severance)	-	1,000	-
110	285	0000	0000	088	1067	51880000	SAL Temp-Clerical Support	3,518	3,500	3,500
110	285	0000	0000	088	1067	52130000	Group Health and Accident	22,072	59,681	60,964
110	285	0000	0000	088	1067	52820000	MPSER-District Paid	64,521	77,346	81,192
110	285	0000	2630	088	1067	52821000	MPSER-One Time	45,600		
110	285	0000	0000	088	1067	52823000	MPSER-UAAL	37,977	41,831	43,756
110	285	0000	0000	088	1067	52830000	FICA-District Paid	21,026	18,946	19,819
							Total Pupil Accounting	**$ 438,953**	**$ 460,771**	**$ 479,399**
110	311	0000	0000	071	1067	51590000	SAL Auditorium Tech	$ -	$ -	-
110	311	0000	0000	071	1067	52130000	Group Health and Accident	-	-	-
110	311	0000	0000	071	1067	52820000	MPSER-District Paid	-	-	-
110	311	0000	0000	071	1067	52823000	MPSER-UAAL	-	-	-
110	311	0000	0000	071	1067	52830000	FICA-District Paid	-	-	-
110	311	0000	0000	071	0047	53610000	Printing & Binding		1,000	1,000
110	311	0000	0000	071	0047	54120000	Equipment Repair		2,500	2,500
110	311	0000	0000	071	0047	54140000	Software		2,000	2,000

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

formula driven accounts

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
110	311	0000	0000	071	0047	55990000	Miscellaneous Supplies & Matl	5,000	10,000	10,000
110	331	0000	0000	030	0044	55990000	Miscellaneous Supplies & Matl	866	1,000	1,000
							Total Community Services	**$ 5,866**	**$ 16,500**	**$ 16,500**
110	456	0000	0000	001	0066	56410000	New Equip/Furniture-Depr	$ -	$ -	$ -
110	456	0000	0000	012	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	019	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	020	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	029	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	030	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	11,512	25,004	25,004
110	456	0000	0000	049	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	050	0093	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	054	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	065	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	071	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	065	0066	56410000	New Equip/Furniture-Depr	-	-	-
110	456	0000	0000	093	0066	56420000	New Equip/Furniture-Non Depr	-	-	-
110	456	0000	0000	093	0093	56242000	A/E Consulting Fees	-	-	-
							Total Capital Improvements	**$ 11,512**	**$ 25,004**	**$ 25,004**
110	511	0000	0000	066	0066	57120000	Principal on Long Term Debt - TAN	$ 11,000,000	$ 8,500,000	$ 7,000,000
110	511	0000	0000	066	0066	57150000	Capital Lease Redemption	-	-	-
110	511	0000	0000	066	0066	57210000	Interest Notes and Loans	-	-	-
110	511	0000	0000	066	0066	57280000	Interest on Long Term Loans - TAN	-	-	-
110	511	0000	0000	066	0066	57290000	Interest on Long Term Loans - TAN	54,381	83,094	83,094
110	511	0000	0000	066	0066	57910000	Miscellaneous Expenditures	-	-	-
							Total Long Term Debt Service	**$ 11,054,381**	**$ 8,583,094**	**$ 7,083,094**
110	617	0000	0000	094	0066	58110000	Fund Modification (Transfer to Debt Fund)	$ 1,855,000	$ 1,385,000	$ 1,250,000
110	613	0000	0000	094	0066	58110000	Fund Modification (Fund 120 Cost Shift)	-	-	-
110	615	0000	0000	094	0066	58110000	Fund Modification (Transfer to Athletics)	523,805	722,800	710,268
							Total Fund Modification	**$ 2,378,805**	**$ 2,107,800**	**$ 1,960,268**
							TOTAL EXPENDITURES	**51,524,024**	**56,654,982**	**62,269,604**

School District of the City of Pontiac

General Fund: Sub Fund 120 Grant Budget Summary by Function

FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 703,120	$ 1,435,353	$ 948,544
State	6,490,788	7,186,829	16,193,831
Federal	20,513,418	37,939,185	28,197,490
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 27,707,326	$ 46,561,367	$ 45,339,865
EXPENDITURES			
Instructional Services			
Basic Programs	$ 6,752,379	$ 6,152,410	$ 6,478,071
Added Needs	4,764,605	9,697,860	8,682,667
Adult & Continuing Education	68,408	87,956	51,334
Supporting Services			
Pupil Services	$ 2,470,034	$ 3,899,023	$ 5,464,162
Instructional Staff Support Services	1,928,382	2,699,766	3,085,308
General Administration	-	-	-
School Administration	44,519	-	-
Business Support	-	3,000	3,000
Operations/Maintenance & Security	1,671,813	1,487,965	3,208,177
Transportation	550,590	1,438,027	7,458,728
Central Support	2,772,785	7,857,014	290,376
Other	105,186	-	-
Community Services	$ 423,249	$ 1,172,282	$ 916,068
Capital / Building Improvements	$ 5,331,563	$ 11,186,534	$ 9,300,000
Fund Modifications	$ 444,334	$ 879,530	$ 401,974
TOTAL EXPENDITURES	$ 27,327,847	$ 46,561,367	$ 45,339,865
Net Surplus (Shortfall) - Current Year	$ 379,479	$ -	$ -

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx		Actual	Amendment # 1	Proposed Budget
120	125	0000	2134	012	0045	51630000	Salaries			29,642.00
120	125	0000	2134	012	0045	51630000	Salaries			91,205.00
120	125	0000	2134	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			29,284.00
120	125	0000	2134	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			90,106.00
120	125	0000	2134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			15,571.00
120	125	0000	2134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			47,910.00
120	212	0000	2134	071	0045	51290000	Salaries			130,000.00
120	212	0000	2134	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			39,307.00
120	212	0000	2134	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			68,289.00
120	283	0000	2134	045	0045	51630000	Salaries			37,500.00
120	283	0000	2134	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,699.00
120	127	0000	2233	071	0045	53450000	Purchased Services			8,000.00
120	127	0000	2233	071	0045	55110000	Supplies			1,284.00
120	127	0000	2234	071	0045	55110000	Supplies			4,916.00
120	221	0000	2234	071	0045	53220000	Purchased Services			11,628.00
120	127	0000	2235	071	0045	55110000	Supplies			15,022.00
120	213	0000	2494	045	0045	53130000	Purchased Services			580,728.00
120	266	0000	2494	045	0045	53190000	Purchased Services			332,000.00
120	213	0000	2495	045	0045	53130000	Purchased Services			416,000.00
120	266	0	2495	045	0045	53190000	Purchased Services			332,000.00
120	266	0000	2553	045	0045	53130000	Purchased Services			18,000.00
120	125	0000	2834	071	0045	55990000	Supplies			8,490.00
120	125	0000	2884	045	0045	55990000	Supplies			35,414.00
120	119	0000	2904	045	0045	55990000	Supplies			557,712.00
120	113	0000	3065	072	0045	51971000	Salaries			15,659.00
120	113	0000	3065	072	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			8,226.00
120	125	0000	3065	001	0045	55111000	Supplies			10,393.00
120	125	0000	3065	002	0045	55111000	Supplies			5,197.00
120	125	0000	3065	003	0045	55111000	Supplies			5,197.00
120	125	0000	3065	012	0045	51632000	Salaries			444,222.00
120	125	0000	3065	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			210,184.00
120	125	0000	3065	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			233,350.00
120	125	0000	3065	012	0045	55111000	Supplies			10,393.00
120	125	0000	3065	019	0045	55111000	Supplies			10,393.00
120	125	0000	3065	020	0045	55111000	Supplies			10,393.00
120	125	0000	3065	029	0045	55111000	Supplies			10,393.00
120	125	0000	3065	045	0045	51920000	Salaries			931,500.00
120	125	0000	3065	045	0045	51960000	Salaries			137,700.00
120	125	0000	3065	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			489,317.00
120	125	0000	3065	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			72,334.00
120	125	0000	3065	050	0045	53111000	Purchased Services			93,400.00
120	125	0000	3065	054	0045	51632000	Salaries			144,072.00
120	125	0000	3065	054	0045	51632000	Salaries			224,112.00
120	125	0000	3065	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			140,123.00
120	125	0000	3065	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			186,830.00
120	125	0000	3065	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			75,682.00
120	125	0000	3065	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			117,727.00
120	125	0000	3065	054	0045	53111000	Purchased Services			3,000.00
120	125	0000	3065	057	0045	53111000	Purchased Services			16,000.00
120	125	0000	3065	071	0045	53111000	Purchased Services			3,000.00
120	125	0000	3065	072	0045	53450000	Purchased Services			5,723.00
120	127	0000	3065	071	0045	51632000	Salaries			49,200.00
120	127	0000	3065	071	0045	51632000	Salaries			98,400.00
120	127	0000	3065	071	0045	51632000	Salaries			165,000.00
120	127	0000	3065	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			23,354.00
120	127	0000	3065	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			46,708.00
120	127	0000	3065	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			70,061.00
120	127	0000	3065	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			25,845.00
120	127	0000	3065	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			51,690.00
120	127	0000	3065	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			86,675.00
120	212	0000	3065	072	0045	51920000	Salaries			19,468.00
120	212	0000	3065	072	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			10,227.00
120	213	0000	3065	045	0045	53130000	Purchased Services			1,364,862.00
120	216	0000	3065	002	0045	51440000	Salaries			43,000.00
120	216	0000	3065	002	0045	51440000	Salaries			61,000.00
120	216	0000	3065	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	3065	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	3065	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,588.00
120	216	0000	3065	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	227	0000	3065	071	0045	53450000	Purchased Services			14,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	266	0000	3065	045	0045	51660000	Salaries			940,032.00
120	266	0000	3065	045	0045	51660000	Salaries			310,800.00
120	266	0000	3065	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			560,491.00
120	266	0000	3065	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			493,799.00
120	266	0000	3065	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			163,264.00
120	271	0000	3065	072	0045	53310000	Purchased Services			50,000.00
120	271	0000	3065	089	0045	53310000	Purchased Services			350,000.00
120	331	0000	3065	012	0045	51291000	Salaries			55,000.00
120	331	0000	3065	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			23,354.00
120	331	0000	3065	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			28,892.00
120	331	0000	3065	045	0045	51291000	Salaries			80,000.00
120	331	0000	3065	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			23,354.00
120	331	0000	3065	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			42,024.00
120	331	0000	3065	045	0045	55990000	Supplies			10,000.00
120	361	0000	3065	089	0045	51291000	Salaries			80,000.00
120	361	0000	3065	089	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			23,354.00
120	361	0000	3065	089	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			42,024.00
120	361	0000	3065	089	0045	55990000	Supplies			10,000.00
120	125	0000	3074	001	0045	51632000	Salaries			126,730.00
120	125	0000	3074	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			66,572.00
120	125	0000	3074	045	0045	55110000	Supplies			27,704.00
120	125	0000	3075	019	0045	51632000	Salaries			126,730.00
120	125	0000	3075	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			66,572.00
120	125	0000	3075	020	0045	51632000	Salaries			101,384.00
120	125	0000	3075	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			53,258.00
120	125	0000	3075	045	0045	55110000	Supplies			33,260.00
120	119	0000	3140	045	0045	55110000	Supplies			31,301.00
120	127	0000	3164	071	0045	55110000	Supplies			4,486.00
120	127	0000	3165	071	0045	55110000	Supplies			917.00
120	221	0000	3165	071	0045	53220000	Purchased Services			4,419.00
120	131	0000	3315	073	0045	51920000	Salaries			3,546.00
120	131	0000	3315	073	0045	51920000	Salaries			6,827.00
120	131	0000	3315	073	0045	51960000	Salaries			3,943.00
120	131	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,863.00
120	131	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,586.00
120	131	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,071.00
120	131	0000	3315	073	0045	53450000	Purchased Services			2,766.00
120	131	0000	3315	073	0045	53450000	Purchased Services			2,990.00
120	131	0000	3315	073	0045	55110000	Supplies			2,000.00
120	132	0000	3315	073	0045	51920000	Salaries			3,546.00
120	132	0000	3315	073	0045	51920000	Salaries			5,120.00
120	132	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,863.00
120	132	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,690.00
120	132	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			897.00
120	132	0000	3315	073	0045	53450000	Purchased Services			3,237.00
120	132	0000	3315	073	0045	53450000	Purchased Services			2,389.00
120	132	0000	3315	073	0045	55110000	Supplies			2,000.00
120	212	0000	3315	073	0045	51920000	Salaries			1,707.00
120	226	0000	3315	073	0045	51910000	Salaries			19,710.00
120	226	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			10,391.00
120	226	0000	3315	073	0045	55910000	Supplies			1,000.00
120	271	0000	3315	073	0045	53310000	Purchased Services			2,000.00
120	282	0000	3315	073	0045	53510000	Purchased Services			300.00
120	283	0000	3315	073	0045	53220000	Purchased Services			2,592.00
120	283	0000	3315	073	0045	57410000	Dues			450.00
120	285	0000	3315	073	0045	51980000	Salaries			5,231.00
120	285	0000	3315	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,748.00
120	118	0000	3404	010	0045	51240000	Salaries			244,064.00
120	118	0000	3404	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			27,730.00
120	118	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			128,206.00
120	271	0099	3404	010	0340	53310000	Purchased Services			112,538.00
120	118	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			200,815.00
120	118	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			60,296.00
120	118	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			14,356.00
120	118	0000	3405	010	0045	51240000	Salaries			518,637.00
120	118	0000	3405	010	0045	51630000	Salaries			382,285.00
120	118	0000	3405	010	0045	51690000	Salaries			114,784.00
120	118	0000	3405	010	0045	51860000	Salaries			27,329.00
120	118	0000	3405	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			53,389.00
120	118	0000	3405	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			140,963.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	118	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			272,441.00
120	118	0000	3405	010	0340	53110000	Purchased Services			31,875.00
120	118	0000	3405	010	0340	53111000	Purchased Services			13,160.00
120	118	0000	3405	010	0340	53210000	Purchased Services			2,423.00
120	118	0000	3405	010	0340	54910000	Purchased Services			10,000.00
120	118	0000	3405	010	0340	55110000	Supplies			50,000.00
120	118	0000	3405	010	0340	55111000	Supplies			50,000.00
120	118	0000	3405	010	0340	55112000	Supplies			100,000.00
120	221	0000	3405	010	0340	53120000	Purchased Services			25,000.00
120	221	0000	3405	010	0340	53190000	Purchased Services			1,000.00
120	221	0000	3405	010	0340	53220000	Purchased Services			13,745.00
120	221	0000	3405	010	0340	53221000	Purchased Services			10,000.00
120	221	0000	3405	010	0340	55990000	Supplies			10,000.00
120	221	0000	3405	010	0340	57410000	Dues			7,000.00
120	225	0000	3405	010	0340	53450000	Purchased Services			510.00
120	226	0000	3405	010	0045	51160000	Salaries			71,475.00
120	226	0000	3405	010	0045	51620000	Salaries			22,205.00
120	226	0000	3405	010	0045	51810000	Salaries			3,432.00
120	226	0000	3405	010	0045	51880000	Salaries			3,860.00
120	226	0000	3405	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			15,302.00
120	226	0000	3405	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			10,964.00
120	226	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			37,546.00
120	226	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,665.00
120	226	0000	3405	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,512.00
120	226	0000	3405	010	0340	55910000	Supplies			10,000.00
120	257	0000	3405	010	0340	53610000	Purchased Services			3,000.00
120	271	0000	3405	010	0340	53310000	Purchased Services			50,000.00
120	271	0099	3405	010	0340	53310000	Purchased Services			177,924.00
120	283	0000	3405	010	0340	53110000	Purchased Services			4,855.00
120	283	0000	3405	010	0340	53140000	Purchased Services			1,000.00
120	311	0000	3405	010	0340	53190000	Purchased Services			10,000.00
120	311	0000	3405	010	0340	55990000	Supplies			10,000.00
120	127	0000	3444	071	0045	55110000	Supplies			9,605.00
120	127	0000	3445	071	0045	53450000	Purchased Services			1,800.00
120	127	0000	3445	071	0045	53450000	Purchased Services			3,000.00
120	127	0000	3445	071	0045	53450000	Purchased Services			900.00
120	127	0000	3445	071	0045	55110000	Supplies			1,702.00
120	221	0000	3445	071	0045	53220000	Purchased Services			4,419.00
120	271	0000	3445	071	0045	53310000	Purchased Services			800.00
120	227	0000	3483	045	0045	53450000	Purchased Services			21,287.00
120	271	0000	3494	057	0045	53310000	Purchased Services			9,196.00
120	119	0000	3660	045	0045	55110000	Supplies			34,475.00
120	119	0000	3661	045	0045	55110000	Supplies			70,970.00
120	119	0000	3662	045	0045	55110000	Supplies			62,433.00
120	119	0000	3663	045	0045	55110000	Supplies			59,515.00
120	119	0000	3664	045	0045	55110000	Supplies			63,000.00
120	119	0000	4352	045	0045	51920000	Salaries			608,000.00
120	119	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			319,400.00
120	119	0000	4352	045	0045	53190000	Purchased Services			200,000.00
120	119	0000	4352	045	0045	55990000	Supplies			55,000.00
120	221	0000	4352	045	0045	53120000	Purchased Services			103,000.00
120	271	0000	4352	045	0045	53310000	Purchased Services			100,000.00
120	456	0000	4352	045	0045	56220000	Capital Outlay			9,300,000.00
120	216	0000	4393	045	0045	55990000	Supplies			45,000.00
120	221	0000	4453	045	0045	53110000	Purchased Services			4,500.00
120	221	0000	4453	045	0045	53220000	Purchased Services			26,224.00
120	221	0000	4453	045	0045	53710000	Purchased Services			659,088.00
120	221	0000	4453	045	0045	53711000	Purchased Services			112,800.00
120	221	0000	4453	045	0045	53712000	Purchased Services			1,000.00
120	612	0000	4453	045	0045	59990000	Indirect Cost			9,388.00
120	119	0000	6015	045	0045	51920000	Salaries			198,720.00
120	119	0000	6015	045	0045	51960000	Salaries			81,600.00
120	119	0000	6015	045	0045	51960000	Salaries			14,400.00
120	119	0000	6015	045	0045	53120000	Purchased Services			125,000.00
120	119	0000	6015	045	0045	55990000	Supplies			124,406.00
120	119	0000	6015	045	0045	55990000	Supplies			175,000.00
120	119	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			104,388.00
120	119	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			42,865.00
120	119	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			7,565.00
120	125	0000	6015	001	0045	51240000	Salaries			31,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	125	0000	6015	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,913.00
120	125	0000	6015	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			16,285.00
120	125	0000	6015	001	0045	53110000	Purchased Services			1,625.00
120	125	0000	6015	001	0045	53111000	Purchased Services			156,880.00
120	125	0000	6015	001	0045	53450000	Purchased Services			7,712.00
120	125	0000	6015	012	0045	51240000	Salaries			62,000.00
120	125	0000	6015	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,827.00
120	125	0000	6015	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569.00
120	125	0000	6015	012	0045	53110000	Purchased Services			3,250.00
120	125	0000	6015	012	0045	53111000	Purchased Services			156,880.00
120	125	0000	6015	012	0045	53450000	Purchased Services			13,255.00
120	125	0000	6015	019	0045	51240000	Salaries			62,000.00
120	125	0000	6015	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,827.00
120	125	0000	6015	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569.00
120	125	0000	6015	019	0045	53110000	Purchased Services			3,250.00
120	125	0000	6015	019	0045	53111000	Purchased Services			156,880.00
120	125	0000	6015	019	0045	53450000	Purchased Services			13,255.00
120	125	0000	6015	020	0045	51240000	Salaries			62,000.00
120	125	0000	6015	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,827.00
120	125	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569.00
120	125	0000	6015	020	0045	53110000	Purchased Services			3,250.00
120	125	0000	6015	020	0045	53111000	Purchased Services			156,880.00
120	125	0000	6015	020	0045	53450000	Purchased Services			13,255.00
120	125	0000	6015	029	0045	51240000	Salaries			93,000.00
120	125	0000	6015	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			29,481.00
120	125	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			48,853.00
120	125	0000	6015	029	0045	53110000	Purchased Services			9,750.00
120	125	0000	6015	029	0045	53111000	Purchased Services			156,880.00
120	125	0000	6015	029	0045	53450000	Purchased Services			19,168.00
120	125	0000	6015	054	0045	51240000	Salaries			244,000.00
120	125	0000	6015	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			39,307.00
120	125	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			128,174.00
120	125	0000	6015	054	0045	53110000	Purchased Services			13,000.00
120	125	0000	6015	054	0045	53450000	Purchased Services			22,410.00
120	125	0000	6015	071	0045	51240000	Salaries			244,000.00
120	125	0000	6015	071	0045	51240000	Salaries			122,000.00
120	125	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			39,307.00
120	125	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			19,654.00
120	125	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			128,174.00
120	125	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			64,087.00
120	125	0000	6015	071	0045	53110000	Purchased Services			13,000.00
120	125	0000	6015	071	0045	53110000	Purchased Services			6,500.00
120	125	0000	6015	071	0045	53450000	Purchased Services			18,780.00
120	125	0000	6015	071	0045	53450000	Purchased Services			16,723.00
120	212	0000	6015	071	0045	51220000	Salaries			57,000.00
120	212	0000	6015	071	0045	51632000	Salaries			29,025.00
120	212	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	212	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	212	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			15,247.00
120	212	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			29,943.00
120	216	0000	6015	001	0045	51440000	Salaries			61,000.00
120	216	0000	6015	001	0045	51441000	Salaries			43,000.00
120	216	0000	6015	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,228.00
120	216	0000	6015	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,228.00
120	216	0000	6015	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,588.00
120	216	0000	6015	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	001	0045	55990000	Supplies			3,500.00
120	216	0000	6015	012	0045	51440000	Salaries			61,000.00
120	216	0000	6015	012	0045	51441000	Salaries			86,000.00
120	216	0000	6015	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			36,910.00
120	216	0000	6015	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176.00
120	216	0000	6015	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	012	0045	55990000	Supplies			3,500.00
120	216	0000	6015	019	0045	51440000	Salaries			61,000.00
120	216	0000	6015	019	0045	51441000	Salaries			86,000.00
120	216	0000	6015	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176.00
120	216	0000	6015	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	216	0000	6015	019	0045	55990000	Supplies			3,500.00
120	216	0000	6015	020	0045	51440000	Salaries			61,000.00
120	216	0000	6015	020	0045	51441000	Salaries			43,000.00
120	216	0000	6015	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,588.00
120	216	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	020	0045	55990000	Supplies			3,500.00
120	216	0000	6015	029	0045	51440000	Salaries			61,000.00
120	216	0000	6015	029	0045	51441000	Salaries			86,000.00
120	216	0000	6015	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			36,910.00
120	216	0000	6015	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176.00
120	216	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	029	0045	55990000	Supplies			3,500.00
120	216	0000	6015	045	0045	51960000	Salaries			17,280.00
120	216	0000	6015	045	0045	51960000	Salaries			15,360.00
120	216	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			9,078.00
120	216	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			8,069.00
120	216	0000	6015	054	0045	51440000	Salaries			61,000.00
120	216	0000	6015	054	0045	51441000	Salaries			86,000.00
120	216	0000	6015	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			36,910.00
120	216	0000	6015	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176.00
120	216	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	054	0045	55990000	Supplies			3,500.00
120	216	0000	6015	071	0045	51440000	Salaries			61,000.00
120	216	0000	6015	071	0045	51441000	Salaries			129,000.00
120	216	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			46,689.00
120	216	0000	6015	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,455.00
120	216	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			67,764.00
120	216	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044.00
120	216	0000	6015	071	0045	55990000	Supplies			3,500.00
120	221	0000	6015	001	0045	51940000	Salaries			10,500.00
120	221	0000	6015	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	012	0045	51940000	Salaries			10,500.00
120	221	0000	6015	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	019	0045	51940000	Salaries			10,500.00
120	221	0000	6015	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	020	0045	51940000	Salaries			10,500.00
120	221	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	029	0045	51940000	Salaries			10,500.00
120	221	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	054	0045	51940000	Salaries			10,500.00
120	221	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	221	0000	6015	071	0045	51940000	Salaries			10,500.00
120	221	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516.00
120	226	0000	6015	045	0045	51910000	Salaries			41,600.00
120	226	0000	6015	045	0045	51980000	Salaries			20,480.00
120	226	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			21,853.00
120	226	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			10,759.00
120	227	0000	6015	001	0045	53450000	Purchased Services			2,365.00
120	227	0000	6015	012	0045	53450000	Purchased Services			3,961.00
120	227	0000	6015	019	0045	53450000	Purchased Services			3,961.00
120	227	0000	6015	020	0045	53450000	Purchased Services			3,961.00
120	227	0000	6015	029	0045	53450000	Purchased Services			5,628.00
120	227	0000	6015	054	0045	53450000	Purchased Services			6,631.00
120	227	0000	6015	071	0045	53450000	Purchased Services			2,168.00
120	227	0000	6015	071	0045	53450000	Purchased Services			11,388.00
120	266	0000	6015	045	0045	51960000	Salaries			37,888.00
120	266	0000	6015	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,903.00
120	271	0000	6015	045	0045	53310000	Purchased Services			200,000.00
120	281	0000	6015	045	0045	53450000	Purchased Services			25,980.00
120	331	0000	6015	001	0045	51920000	Salaries			2,500.00
120	331	0000	6015	001	0045	51962000	Salaries			216.00
120	331	0000	6015	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	001	0045	55990000	Supplies			3,968.00
120	331	0000	6015	012	0045	53190000	Purchased Services			2,500.00
120	331	0000	6015	012	0045	51962000	Salaries			216.00
120	331	0000	6015	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	331	0000	6015	012	0045	55990000	Supplies			3,968.00
120	331	0000	6015	019	0045	51920000	Salaries			2,500.00
120	331	0000	6015	019	0045	51962000	Salaries			216.00
120	331	0000	6015	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	019	0045	55990000	Supplies			3,968.00
120	331	0000	6015	020	0045	51920000	Salaries			2,500.00
120	331	0000	6015	020	0045	51962000	Salaries			216.00
120	331	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,314.00
120	331	0000	6015	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	020	0045	55990000	Supplies			2,654.00
120	331	0000	6015	029	0045	51920000	Salaries			2,500.00
120	331	0000	6015	029	0045	51962000	Salaries			216.00
120	331	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,314.00
120	331	0000	6015	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	029	0045	55990000	Supplies			2,654.00
120	331	0000	6015	045	0045	55990000	Supplies			4,781.00
120	331	0000	6015	054	0045	51920000	Salaries			2,500.00
120	331	0000	6015	054	0045	51962000	Salaries			216.00
120	331	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,314.00
120	331	0000	6015	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	054	0045	55990000	Supplies			2,654.00
120	331	0000	6015	071	0045	51920000	Salaries			2,500.00
120	331	0000	6015	071	0045	51962000	Salaries			216.00
120	331	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,314.00
120	331	0000	6015	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			114.00
120	331	0000	6015	071	0045	55990000	Supplies			2,654.00
120	361	0000	6015	045	0045	55990000	Supplies			2,000.00
120	612	0000	6015	045	0045	59990000	Indirect Cost			331,307.00
120	125	0000	6845	049	0045	51632000	Salaries			65,900.00
120	125	0000	6845	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			34,605.00
120	125	0099	6845	045	0045	55110000	Supplies			17,399.00
120	612	0000	6845	045	0045	59990000	Indirect Cost			1,911.00
120	127	0000	7445	071	0045	51240000	Salaries			32,000.00
120	127	0000	7445	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,190.00
120	127	0000	7445	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			16,810.00
120	125	0000	7555	045	0045	53220000	Purchased Services			28,900.00
120	125	0000	7555	045	0045	53220000	Purchased Services			14,322.00
120	216	0000	7555	002	0045	51440000	Salaries			86,000.00
120	216	0000	7555	002	0045	51440000	Salaries			183,000.00
120	216	0000	7555	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			36,910.00
120	216	0000	7555	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			55,365.00
120	216	0000	7555	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176.00
120	216	0000	7555	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			96,130.00
120	371	0000	7555	045	0045	53221000	Purchased Services			42,500.00
120	371	0000	7555	045	0045	53221000	Purchased Services			33,958.00
120	371	0000	7555	045	0045	53222000	Purchased Services			31,313.00
120	371	0000	7555	045	0045	53223000	Purchased Services			15,086.00
120	371	0000	7555	045	0045	53224000	Purchased Services			13,102.00
120	612	0000	7555	045	0045	59990000	Indirect Cost			6,260.00
120	111	0000	7631	001	0045	53111000	Purchased Services			5,000.00
120	111	0000	7631	012	0045	53111000	Purchased Services			5,000.00
120	111	0000	7631	045	0045	55990000	Supplies			3,201.00
120	111	0000	7631	045	0045	55990000	Supplies			128,441.00
120	112	0000	7631	054	0045	55990000	Supplies			30,581.00
120	112	0000	7631	054	0045	55990000	Supplies			915.00
120	113	0000	7631	071	0045	55990000	Supplies			915.00
120	113	0000	7631	071	0045	55990000	Supplies			30,581.00
120	118	0000	7631	010	0045	55990000	Supplies			30,581.00
120	125	0000	7631	010	0045	51290000	Salaries			53,650.00
120	125	0000	7631	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			14,731.00
120	125	0000	7631	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			28,183.00
120	125	0000	7631	045	0045	53450000	Purchased Services			11,000.00
120	125	0000	7631	045	0045	53450000	Purchased Services			3,200.00
120	125	0000	7631	045	0045	53450000	Purchased Services			4,717.00
120	221	0000	7631	045	0045	51940000	Salaries			28,193.00
120	221	0000	7631	045	0045	51940000	Salaries			8,400.00
120	221	0000	7631	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			14,810.00
120	221	0000	7631	045	0045	53120000	Purchased Services			850.00
120	221	0000	7631	054	0045	51160000	Salaries			40,963.00
120	221	0000	7631	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			7,366.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	221	0000	7631	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			21,518.00
120	221	0000	7631	054	0045	53120000	Purchased Services			35,360.00
120	221	0000	7631	071	0045	51160000	Salaries			40,963.00
120	221	0000	7631	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			7,366.00
120	221	0000	7631	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,413.00
120	221	0000	7631	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			21,518.00
120	331	0000	7631	045	0045	55990000	Supplies			4,000.00
120	612	0000	7631	045	0045	59990000	Indirect Cost			21,584.00
120	221	0000	7645	045	0045	51250000	Salaries			421,535.00
120	221	0000	7645	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			100,903.00
120	221	0000	7645	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			221,433.00
120	221	0000	7645	045	0045	53120000	Purchased Services			123,000.00
120	221	0000	7645	045	0045	53220000	Purchased Services			2,000.00
120	221	0000	7645	045	0045	53220000	Purchased Services			49,329.00
120	283	0000	7645	045	0045	51250000	Salaries			22,200.00
120	283	0000	7645	045	0045	51250000	Salaries			22,200.00
120	283	0000	7645	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			2,160.00
120	283	0000	7645	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,200.00
120	283	0000	7645	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,407.00
120	283	0000	7645	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,662.00
120	283	0000	7645	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,662.00
120	283	0000	7645	045	0045	53220000	Purchased Services			3,032.00
120	283	0000	7645	045	0045	53220000	Purchased Services			4,000.00
120	283	0000	7645	045	0045	53220000	Purchased Services			24,665.00
120	283	0000	7645	045	0045	51790000	Salaries			62,500.00
120	371	0000	7645	045	0045	53221000	Purchased Services			86,847.00
120	371	0000	7645	045	0045	53221000	Purchased Services			63,797.00
120	371	0000	7645	045	0045	53222000	Purchased Services			58,829.00
120	371	0000	7645	045	0045	53223000	Purchased Services			28,342.00
120	371	0000	7645	045	0045	53224000	Purchased Services			24,615.00
120	612	0000	7645	045	0045	59990000	Indirect Cost			31,524.00
120	111	0000	7760	012	0045	51291000	Salaries			35,910.00
120	111	0000	7760	012	0045	51632000	Salaries			12,800.00
120	111	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	111	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	111	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	111	0000	7760	012	0776	54910000	Purchased Services			2,000.00
120	111	0000	7760	012	0776	55990000	Supplies			2,806.00
120	111	0000	7760	029	0045	51291000	Salaries			35,910.00
120	111	0000	7760	029	0045	51632000	Salaries			12,800.00
120	111	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	111	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	111	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	111	0000	7760	029	0776	54910000	Purchased Services			2,000.00
120	111	0000	7760	029	0776	55990000	Supplies			2,807.00
120	111	0000	7760	045	0776	53111000	Purchased Services			4,000.00
120	112	0000	7760	045	0776	53111000	Purchased Services			2,000.00
120	112	0000	7760	054	0045	51291000	Salaries			35,910.00
120	112	0000	7760	054	0045	51632000	Salaries			12,800.00
120	112	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	112	0000	7760	054	0776	54910000	Purchased Services			2,000.00
120	112	0000	7760	054	0776	55990000	Supplies			2,807.00
120	119	0000	7760	012	0045	51291000	Salaries			6,804.00
120	119	0000	7760	012	0045	51632000	Salaries			2,400.00
120	119	0000	7760	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7760	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	119	0000	7760	029	0045	51291000	Salaries			6,804.00
120	119	0000	7760	029	0045	51632000	Salaries			2,400.00
120	119	0000	7760	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7760	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	119	0000	7760	054	0045	51291000	Salaries			6,804.00
120	119	0000	7760	054	0045	51632000	Salaries			2,400.00
120	119	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	221	0000	7760	045	0776	53220000	Purchased Services			7,458.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	226	0000	7760	045	0045	51160000	Salaries			37,623.00
120	226	0000	7760	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,873.00
120	226	0000	7760	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,764.00
120	226	0000	7760	045	0776	53610000	Purchased Services			500.00
120	226	0000	7760	045	0776	55910000	Supplies			1,000.00
120	271	0000	7760	012	0776	53310000	Purchased Services			1,000.00
120	271	0000	7760	029	0776	53310000	Purchased Services			1,000.00
120	271	0000	7760	045	0776	53310000	Purchased Services			15,000.00
120	271	0000	7760	054	0776	53310000	Purchased Services			1,000.00
120	281	0000	7760	045	0776	53190000	Purchased Services			4,750.00
120	281	0000	7760	045	0776	53450000	Purchased Services			2,250.00
120	331	0000	7760	045	0776	53190000	Purchased Services			500.00
120	351	0000	7760	045	0776	57410000	Dues			270.00
120	111	0000	7761	001	0045	51291000	Salaries			35,910.00
120	111	0000	7761	001	0045	51632000	Salaries			12,800.00
120	111	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	111	0000	7761	001	0776	54910000	Purchased Services			4,000.00
120	111	0000	7761	001	0776	55990000	Supplies			4,000.00
120	111	0000	7761	019	0045	51291000	Salaries			35,910.00
120	111	0000	7761	019	0045	51632000	Salaries			12,800.00
120	111	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	111	0000	7761	019	0776	54910000	Purchased Services			4,000.00
120	111	0000	7761	019	0776	55990000	Supplies			4,000.00
120	111	0000	7761	020	0045	51291000	Salaries			35,910.00
120	111	0000	7761	020	0045	51632000	Salaries			12,800.00
120	111	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	111	0000	7761	020	0776	54910000	Purchased Services			4,000.00
120	111	0000	7761	020	0776	55990000	Supplies			4,000.00
120	111	0000	7761	045	0776	53111000	Purchased Services			9,000.00
120	113	0000	7761	045	0776	53111000	Purchased Services			3,000.00
120	113	0000	7761	071	0045	51291000	Salaries			35,910.00
120	113	0000	7761	071	0045	51632000	Salaries			12,800.00
120	113	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772.00
120	113	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864.00
120	113	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724.00
120	113	0000	7761	071	0776	54910000	Purchased Services			4,000.00
120	113	0000	7761	071	0776	55990000	Supplies			4,000.00
120	119	0000	7761	001	0045	51291000	Salaries			6,804.00
120	119	0000	7761	001	0045	51632000	Salaries			2,400.00
120	119	0000	7761	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	119	0000	7761	019	0045	51291000	Salaries			6,804.00
120	119	0000	7761	019	0045	51632000	Salaries			2,400.00
120	119	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	119	0000	7761	020	0045	51291000	Salaries			6,804.00
120	119	0000	7761	020	0045	51632000	Salaries			2,400.00
120	119	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	119	0000	7761	071	0045	51291000	Salaries			6,804.00
120	119	0000	7761	071	0045	51632000	Salaries			2,400.00
120	119	0000	7761	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			3,754.00
120	119	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,575.00
120	119	0000	7761	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,261.00
120	221	0000	7761	045	0776	53220000	Purchased Services			8,688.00
120	226	0000	7761	045	0045	51160000	Salaries			37,623.00
120	226	0000	7761	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,873.00
120	226	0000	7761	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,764.00
120	226	0000	7761	045	0776	53610000	Purchased Services			500.00
120	226	0000	7761	045	0776	55910000	Supplies			2,723.00
120	271	0000	7761	001	0776	53310000	Purchased Services			2,000.00

Fund	Func	Prog	Grant	Loc	Resp	Object		2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Line Item Description	Actual	Amendment # 1	Proposed Budget
120	271	0000	7761	019	0776	53310000	Purchased Services			2,000.00
120	271	0000	7761	020	0776	53310000	Purchased Services			2,000.00
120	271	0000	7761	045	0776	53310000	Purchased Services			20,000.00
120	271	0000	7761	071	0776	53310000	Purchased Services			2,000.00
120	281	0000	7761	045	0776	53190000	Purchased Services			6,333.00
120	281	0000	7761	045	0776	53450000	Purchased Services			3,000.00
120	331	0000	7761	045	0776	53190000	Purchased Services			500.00
120	351	0000	7761	045	0776	57410000	Dues			540.00
120	271	0000	8884	045	0045	56610000	Capital Outlay			6,359,270.00
120	125	0000	9114	012	0045	55990000	Supplies			3,000.00
120	216	0000	9116	071	0045	55990000	Supplies			3,000.00
120	125	0000	9122	054	0045	55990000	Supplies			5,000.00
120	125	0000	9123	001	0045	55990000	Supplies			1,062.00
120	125	0000	9125	019	0045	55990000	Supplies			1,000.00
120	125	0000	9127	019	0045	55990000	Supplies			21,131.00
120	127	0000	9128	071	0045	55990000	Supplies			16,064.00
120	127	0000	9128	071	0045	55991000	Supplies			40,000.00
120	127	0000	9128	071	0045	55992000	Supplies			50,000.00
120	127	0000	9128	071	0045	55993000	Supplies			120,000.00
120	127	0000	9128	071	0045	55994000	Supplies			120,000.00
120	127	0000	9128	071	0045	55995000	Supplies			40,000.00
120	127	0000	9128	071	0045	57410000	Dues			10,000.00
120	221	0000	9128	071	0045	53220000	Purchased Services			15,000.00
120	221	0000	9128	071	0045	53221000	Purchased Services			20,000.00
120	221	0000	9128	071	0045	53222000	Purchased Services			10,000.00
120	221	0000	9128	071	0045	53223000	Purchased Services			20,000.00
120	221	0000	9128	071	0045	53224000	Purchased Services			20,000.00
120	221	0000	9128	071	0045	53225000	Purchased Services			10,000.00
120	226	0000	9128	045	0045	51160000	Salaries			111,123.00
120	226	0000	9128	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,440.00
120	226	0000	9128	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			58,373.00
120	125	0000	9130	045	0045	55990000	Supplies			767.00
120	125	0000	9133	049	0045	51920000	Salaries			23,400.00
120	125	0000	9133	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			12,387.00
120	125	0000	9133	049	0045	55110000	Supplies			22,610.00
120	125	0000	9134	012	0045	53190000	Purchased Services			2,000.00
120	125	0000	9134	012	0045	53450000	Purchased Services			2,500.00
120	125	0000	9134	012	0045	55990000	Supplies			1,928.00
120	125	0000	9134	012	0045	55992000	Supplies			1,500.00
120	211	0000	9134	012	0045	51680000	Salaries			11,520.00
120	211	0000	9134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,052.00
120	221	0000	9134	012	0045	53220000	Purchased Services			4,000.00
120	271	0000	9134	012	0045	53312000	Purchased Services			1,000.00
120	331	0000	9134	012	0045	53190000	Purchased Services			5,000.00
120	331	0000	9134	012	0045	53191000	Purchased Services			5,000.00
120	331	0000	9134	012	0045	53192000	Purchased Services			1,500.00
120	331	0000	9134	012	0045	55910000	Supplies			3,000.00
120	331	0000	9134	012	0045	55990000	Supplies			5,000.00
120	127	0000	9142	071	0045	55990000	Supplies			21,453.00
120	127	0000	9144	071	0045	55990000	Supplies			5,000.00
120	127	0000	9235	001	0045	54910000	Purchased Services			500.00
120	127	0000	9235	003	0045	54910000	Purchased Services			500.00
120	127	0000	9235	012	0045	54910000	Purchased Services			500.00
120	127	0000	9235	019	0045	54910000	Purchased Services			500.00
120	127	0000	9235	020	0045	54910000	Purchased Services			500.00
120	127	0000	9235	029	0045	54910000	Purchased Services			500.00
120	127	0000	9235	045	0045	51620000	Salaries			11,124.00
120	127	0000	9235	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			5,232.00
120	127	0000	9235	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,844.00
120	127	0000	9235	049	0045	54910000	Purchased Services			1,000.00
120	127	0000	9235	054	0045	51620000	Salaries			11,124.00
120	127	0000	9235	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			5,232.00
120	127	0000	9235	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,844.00
120	127	0000	9235	054	0045	54910000	Purchased Services			500.00
120	127	0000	9235	057	0045	53220000	Purchased Services			5,000.00
120	127	0000	9235	071	0045	51620000	Salaries			14,976.00
120	127	0000	9235	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,976.00
120	127	0000	9235	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			7,868.00
120	127	0000	9235	071	0045	54910000	Purchased Services			1,500.00
120	127	0000	9235	071	0045	57410000	Dues			8,000.00

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2023-24 Actual	2023-24 Amendment # 1	2024-25 Proposed Budget
120	221	0000	9235	071	0045	53220000	Purchased Services			7,514.00

BY GRANT #

Row Labels	Sum of 2024-25
120	**45,339,865.00**
2134 Section 21h Partnership Schools	598,513.00
2233 Section 61d CTE High Quality Degrees/Credentials	9,284.00
2234 Section 61d CTE High Quality Degrees/Credentials	16,544.00
2235 Section 61d CTE High Quality Degrees/Credentials	15,022.00
2494 Section 31aa Mental Health	912,728.00
2495 Section 31aa Mental Health	748,000.00
2553 Section 97c Safety and Security Assessment	18,000.00
2834 Section 67f FAFSA Completion Challenge	8,490.00
2884 Section 99g The Accessible Period Products (APP) Project	35,414.00
2904 Section 23g MI Kids Back on Track	557,712.00
3065 Section 31a At Risk	9,121,940.00
3074 Section 41 Bilingual Education	221,006.00
3075 Section 41 Bilingual Education	381,204.00
3140 Section 35a9 Literacy Essentials	31,301.00
3164 Section 61a2 CTE Administrator Reimbursement	4,486.00
3165 Section 61a2 CTE Administrator Reimbursement	5,336.00
3315 Section 107 Adult Education	97,463.00
3404 Section 32d Michigan School Readiness (Preschool)	512,538.00
3405 Section 32d Michigan School Readiness (Preschool)	2,555,748.00
3444 Section 61a1 Vocational Education (Added Cost)	9,605.00
3445 Section 61a1 Vocational Education (Added Cost)	12,621.00
3483 Section 104a Bechmark Assessments	21,287.00
3494 Section 99h First Robotics	9,196.00
3660 Section 35a5 Early Literacy Additional Learning Time	34,475.00
3661 Section 35a5 Early Literacy Additional Learning Time	70,970.00
3662 Section 35a5 Early Literacy Additional Learning Time	62,433.00
3663 Section 35a5 Early Literacy Additional Learning Time	59,515.00
3664 Section 35a5 Early Literacy Additional Learning Time	63,000.00
4352 ARP ESSER III	10,685,400.00
4393 OC Local Fiscal Recovery Fund	45,000.00
4453 Section 27b Grow Your Own	813,000.00
6015 Title I, Part A	6,388,141.00
6845 Title III, Part A	119,815.00
7445 ROTC	55,000.00
7555 Title IV, Part A	688,022.00
7631 MiCLSD	608,000.00
7645 Title II, Part A	1,385,842.00
7760 21st CLCC	450,000.00
7761 21st CLCC	600,000.00
8884 Clean School Bus	6,359,270.00
9114 Flagstar Bank Garden Program - HER	3,000.00
9116 Detroit Lions TDIT	3,000.00
9122 Dicks Sporting Goods - PMS	5,000.00
9123 BCBS Building Healthy Communities - ALC	1,062.00
9125 Exxon Mobil Math/Rdg - OWE	1,000.00
9127 NFL Foundation Digital Devide - SPED	21,131.00
9128 Ballmer Grant - CTE	678,000.00
9130 Waterford Fire Dept - SPED	767.00
9133 ITA Initiative	58,397.00
9134 United Way Community Schools	50,000.00
9142 FORVIA - CTE	21,453.00
9144 College Board Citadel AP Courses - CTE	5,000.00
9235 K-12 Career Readiness	100,734.00
130	**1,238,615.00**
8015 IDEA Flowthrough	1,202,543.00
8055 IDEA Preschool	36,072.00
Grand Total	**46,578,480.00**

BY FUNCTION

Row Labels	Sum of 2024-25
120	**45,339,865.00**
111	653,605.00
112	131,373.00
113	159,451.00
118	2,473,334.00
119	3,060,308.00
125	7,443,365.00
127	1,239,302.00
131	29,592.00
132	21,742.00
211	17,572.00
212	437,123.00
213	2,361,590.00
216	2,647,877.00
221	2,378,515.00
225	510.00
226	630,933.00
227	75,350.00
257	3,000.00
266	3,208,177.00
271	7,458,728.00
281	42,313.00
282	300.00
283	239,784.00
285	7,979.00
311	20,000.00
331	339,491.00
351	810.00
361	157,378.00
371	398,389.00
456	9,300,000.00
612	401,974.00
130	**1,238,615.00**
122	82,609.00
214	5,130.00
215	19,740.00
216	267,803.00
218	321,188.00
219	80,673.00
221	11,609.00
226	298,131.00
281	111,330.00
283	13,211.00
371	9,950.00
613	17,241.00
Grand Total	**46,578,480.00**

BY OBJECT

Row Labels	Sum of 2024-25
120	**45,339,865.00**
Salaries	10,728,837.00
Benefits (Fringes, Insurance, Cash In Lieu)	8,316,519.00
Purchased Services	7,657,961.00
Supplies	2,549,044.00
Capital Outlay	15,659,270.00
Dues	26,260.00
Indirect Cost	401,974.00
130	**1,238,615.00**
Salaries	741,384.00
Benefits (Fringes, Insurance, Cash In Lieu)	445,855.00
Purchased Services	34,135.00
Indirect Cost	17,241.00
Grand Total	**46,578,480.00**

School District of the City of Pontiac

General Fund: Sub Fund 130 Special Education Budget Summary by Function
FY 2024-2025 Proposed Budget

	2022-23 Actual	2023-24 Budget	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE				
Local	$ -	$ -	$ -	$ -
State	5,930,785	6,868,728	7,337,793	7,534,751
Federal	1,403,879	1,238,615	1,238,615	1,238,615
County & Interdistrict				
Other Financing Sources	5,281,629	4,723,030	4,750,000	5,115,552
TOTAL REVENUE	$ 12,616,293	$ 12,830,373	$ 13,326,408	$ 13,888,918
EXPENDITURES				
Instructional Services				
Basic Programs	$ -	$ -	$ -	$ -
Added Needs	7,246,452	8,482,914	9,474,600	10,324,246
Adult & Continuing Education	-	-	-	-
Supporting Services				
Pupil Services	$ 2,480,939	$ 1,909,182	$ 2,575,705	$ 2,490,828
Instructional Staff Support Services	679,458	698,776	737,125	745,792
General Administration	-	-	-	-
School Administration	119,809	104,116	94,430	95,477
Business Support	-	-	-	-
Operations/Maintenance & Security	194,224	165,000	200,000	165,000
Transportation	1,450,665	2,029,381	1,980,381	2,029,381
Central Support	93,946	124,541	124,541	124,541
Other	-	-	-	-
Community Services	$ 4,919	$ 9,950	$ 9,950	$ 9,950
Capital / Building Improvements	-	-	-	-
Prior Period Adjustments	-	-	-	-
Other Financing	-	-	-	-
Fund Modifications	$ 9,039	$ 17,241	$ 17,241	$ 17,241
TOTAL EXPENDITURES	$ 12,279,451	$ 13,541,102	$ 15,213,973	$ 16,002,455
Net Surplus (Shortfall) - Current Year	$ 336,842	$ (710,729)	$ (1,887,565)	$ (2,113,537)

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Budget	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx					
Special Education Fund Revenues (Non-Federal Grants)											
130	000	0000	2020	000	0000	43120120	State Rev-Restr SpEd Grants	$ 5,930,785	$ 6,868,728	$ 7,337,793	$ 7,534,751
							Total State Sources	**$ 5,930,785**	**$ 6,868,728**	**$ 7,337,793**	**$ 7,534,751**
130	000	0000	0000	000	0000	45130120	PA18 County Special Ed Tax	$ 4,667,815	$ 4,573,030	$ 4,600,000	$ 4,965,552
130	000	0000	0000	000	0000	45199000	Medicaid rcvd thru ISD	613,814	150,000	150,000	150,000
130	000	0000	0000	000	0000	46110000	General Fund Modification	-	-	-	-
							Total Other Financing Sources	**$ 5,281,629**	**4,723,030**	**4,750,000**	**5,115,552**
							TOTAL REVENUES	**$ 11,212,414**	**11,591,758**	**12,087,793**	**12,650,303**
Special Education Fund Expend. (Non-Federal Grants)											
130	122	0000	0000	001	1067	51240000	SAL Teaching (Open/New/IDEA loss)	$ -	$ 750,000	$ -	$ 246,000
130	122	0000	0000	001	1067	52130000	Group Health and Accident	-	200,000	-	91,935
130	122	0000	0000	001	1067	52820000	MPSER-District Paid	-	235,168	-	77,096
130	122	0000	0000	001	1067	52823000	MPSER-UAAL	-	126,675	-	41,549
130	122	0000	0000	001	1067	52830000	FICA-District Paid	-	57,375	-	18,819
							Total Open Teaching Positions	$ -	$ 1,369,218	$ -	$ 475,400
130	122	0194	0000	001	1067	51240000	SAL Teaching	$ 27,771	$ 28,936	$ 30,914	$ 32,491
130	122	0194	0000	001	1067	51631000	Paraprofessionals	-	-	4	-
130	122	0194	0000	001	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	001	1067	51970000	SAL Extra Duty 6 Period	299	500	4,000	500
130	122	0194	0000	001	1067	52130000	Group Health and Accident	3,737	9,175	3,816	3,898
130	122	0194	0000	001	1067	52820000	MPSER-District Paid	8,457	9,193	10,905	10,339
130	122	0194	0000	001	1067	52823000	MPSER-UAAL	4,629	4,972	5,898	5,572
130	122	0194	0000	001	1067	52830000	FICA-District Paid	2,063	2,252	2,671	2,524
130	122	0194	0000	001	0067	53110000	Contracted Sub Teachers	-	5,000	-	-
130	122	0193	0000	003	1067	51240000	SAL Teaching	109,139	113,718	125,032	131,409
130	122	0193	0000	003	1067	51631000	Paraprofessionals	88,161	98,981	92,822	97,556
130	122	0193	0000	003	1067	51920000	SAL Extra Duty Stipends			1,000	
130	122	0193	0000	003	1067	51970000	SAL Extra Duty 6 Period				
130	122	0193	0000	003	1067	51860000	SAL Sub Ops/Teaching Asst	-	3,500	-	-
130	122	0193	0000	003	1067	52130000	Group Health and Accident	39,665	29,951	56,786	58,007
130	122	0193	0000	003	1067	52820000	MPSER-District Paid	53,858	76,873	68,348	71,757
130	122	0193	2630	003	1067	52821000	MPSER-One Time	33,906			
130	122	0193	0000	003	1067	52823000	MPSER-UAAL	32,588	41,575	36,964	38,672
130	122	0193	0000	003	1067	52830000	FICA-District Paid	14,626	18,830	16,742	17,516
130	122	0194	0000	003	1067	51631000	Paraprofessionals	13,086	25,000	1,202	1,263
130	122	0194	0000	003	1067	51920000	SAL Extra Duty Stipends				
130	122	0194	0000	003	1067	52130000	Group Health and Accident	36		-	-
130	122	0194	0000	003	1067	52820000	MPSER-District Paid	2,639	7,808	375	396
130	122	0194	0000	003	1067	52823000	MPSER-UAAL	2,142	4,223	203	213
130	122	0194	0000	003	1067	52830000	FICA-District Paid	974	1,913	92	97
130	122	0191	0000	010	1067	51240000	SAL Teaching	76,759	123,413	166,133	174,606
130	122	0191	0000	010	1067	51630000	Aides Salary	-	-	-	-
130	122	0191	0000	010	1067	51631000	Paraprofessionals	85,087	120,000	122,996	129,269
130	122	0191	0000	010	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0191	0000	010	1067	51860000	SAL Sub Ops/Teaching Asst	15,139	15,000	67,000	70,417
130	122	0191	0000	010	1067	51970000	SAL Extra Duty 6 Period	4,787	3,000	5,000	5,255
130	122	0191	0000	010	1067	52130000	Group Health and Accident	16,587	17,810	26,890	27,468
130	122	0191	0000	010	1067	52820000	MPSER-District Paid	50,890	81,639	112,781	118,950
130	122	0191	2630	010	1067	52821000	MPSER-One Time	38,612			
130	122	0191	0000	010	1067	52823000	MPSER-UAAL	29,894	44,153	60,995	64,105
130	122	0191	0000	010	1067	52830000	FICA-District Paid	13,536	19,998	27,626	29,035
130	122	0191	0000	010	1067	52920000	Cash In Lieu Of Benefits	735		2,000	
130	122	0191	0000	010	0033	55110000	Teaching/Testing Supplies	-	1,000	1,000	1,000
130	122	0191	0000	010	0067	53110000	Contracted Sub Teachers	-	-	3,000	-
130	122	0270	0000	010	1067	51970000	SAL Extra Duty 6 Period	1,449			
130	122	0270	0000	010	1067	52820000	MPSER-District Paid	409			
130	122	0270	0000	010	1067	52823000	MPSER-UAAL	241			
130	122	0270	0000	010	1067	52830000	FICA-District Paid	107			
130	122	0110	0000	012	1067	51631000	Paraprofessionals	21,900	23,837	85,593	89,958
130	122	0110	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	173	18,000	-	-
130	122	0110	0000	012	1067	51970000	SAL Extra Duty 6 Period	-	2,500	-	-
130	122	0110	0000	012	1067	52130000	Group Health and Accident	7,524	7,499	18,419	18,815
130	122	0110	0000	012	1067	52820000	MPSER-District Paid	5,669	13,846	26,731	28,193
130	122	0110	0000	012	1067	52823000	MPSER-UAAL	3,646	7,488	14,457	15,194
130	122	0110	0000	012	1067	52830000	FICA-District Paid	1,517	3,392	6,548	6,882
130	122	0110	0000	012	1067	52920000	Cash In Lieu Of Benefits				
130	122	0110	0000	012	0067	53110000	Contracted Sub Teachers	-	1,000	1,000	-
130	122	0140	0000	012	1067	51240000	SAL Teaching	55,410	57,733	63,591	66,834
130	122	0140	0000	012	1067	51630000	Aides Salary	42,212	60,430	60,661	63,755
130	122	0140	0000	012	1067	51631000	Paraprofessionals	54,461	53,964	35,511	37,322
130	122	0140	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	3,452			
130	122	0140	0000	012	1067	52130000	Group Health and Accident	33,392	41,267	36,964	37,759

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0140	0000	012	1067	52820000	MPSER-District Paid	42,180	53,755	49,894	52,623
130	122	0140	2630	012	1067	52821000	MPSER-One Time	27,559			
130	122	0140	0000	012	1067	52823000	MPSER-UAAL	25,740	29,072	26,984	28,360
130	122	0140	0000	012	1067	52830000	FICA-District Paid	10,846	13,168	12,222	12,845
130	122	0140	0000	012	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0140	0000	012	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0140	0000	012	1067	52920000	Cash In Lieu Of Benefits	3,100	-	-	-
130	122	0140	0000	012	0067	53110000	Contracted Sub Teachers	142	500	500	500
130	122	0193	0000	012	1067	51631000	Paraprofessionals	4,419	15,000	-	15,000
130	122	0193	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-	-
130	122	0193	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	10,000	-	-
130	122	0193	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0193	0000	012	1067	51970000	SAL Extra Duty 6 Period	909	1,500	-	1,500
130	122	0193	0000	012	1067	52130000	Group Health and Accident	748	1,710	-	-
130	122	0193	0000	012	1067	52820000	MPSER-District Paid	1,580	8,276	-	5,171
130	122	0193	0000	012	1067	52823000	MPSER-UAAL	817	4,476	-	2,787
130	122	0193	0000	012	1067	52830000	FICA-District Paid	396	2,027	-	1,262
130	122	0193	0000	012	1067	52920000	Cash In Lieu Of Benefits				
130	122	0193	0000	012	0067	53110000	Contracted Sub Teachers	-	-	1,000	-
130	122	0194	0000	012	1067	51240000	SAL Teaching	99,060	103,218	112,004	117,716
130	122	0194	0000	012	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	012	1067	51631000	Paraprofessionals	30,894	32,938	6,189	6,505
130	122	0194	0000	012	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0194	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	150	2,000	-	-
130	122	0194	0000	012	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	012	1067	51970000	SAL Extra Duty 6 Period	-	1,000	-	-
130	122	0194	0000	012	1067	52130000	Group Health and Accident	23,609	9,175	22,000	22,473
130	122	0194	0000	012	1067	52820000	MPSER-District Paid	37,070	43,458	36,912	38,931
130	122	0194	2630	012	1067	52821000	MPSER-One Time	22,585			
130	122	0194	0000	012	1067	52823000	MPSER-UAAL	21,491	23,503	19,963	20,981
130	122	0194	0000	012	1067	52830000	FICA-District Paid	8,921	10,645	9,042	9,503
130	122	0194	0000	012	1067	52920000	Cash In Lieu Of Benefits	200	-	-	-
130	122	0194	0000	012	0067	53110000	Contracted Sub Teachers	70	1,000	-	-
130	122	0270	0000	012	1067	51970000	SAL Extra Duty 6 Period	668			
130	122	0270	0000	012	1067	52820000	MPSER-District Paid	189			
130	122	0270	0000	012	1067	52823000	MPSER-UAAL	111			
130	122	0270	0000	012	1067	52830000	FICA-District Paid	49			
130	122	0110	0000	019	1067	51240000	SAL Teaching	45,396	47,226	-	-
130	122	0110	0000	019	1067	51631000	Paraprofessionals	61,570	61,214	111,755	117,455
130	122	0110	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0110	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	16,176	5,000	23,589	24,792
130	122	0110	0000	019	1067	51870000	SAL Temp Teaching	-	500	-	-
130	122	0110	0000	019	1067	51970000	SAL Extra Duty 6 Period	-	1,500	9,000	9,459
130	122	0110	0000	019	1067	52130000	Group Health and Accident	36,023	27,241	30,906	31,571
130	122	0110	0000	019	1067	52820000	MPSER-District Paid	35,135	36,052	45,079	47,545
130	122	0110	2630	019	1067	52821000	MPSER-One Time	20,650			
130	122	0110	0000	019	1067	52823000	MPSER-UAAL	20,312	19,498	24,380	25,623
130	122	0110	0000	019	1067	52830000	FICA-District Paid	8,795	8,831	11,042	11,605
130	122	0110	0000	019	0067	53110000	Contracted Sub Teachers	40,498	35,425	45,000	45,000
130	122	0120	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0120	0000	019	1067	51630000	Aides Salary	-	-	-	-
130	122	0120	0000	019	1067	51631000	Paraprofessionals	4,590	10,419	2,000	2,102
130	122	0120	0000	019	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	16,988	5,000	10,000	10,510
130	122	0120	0000	019	1067	51970000	SAL Extra Duty 6 Period	4,398	1,000	1,500	1,577
130	122	0120	0000	019	1067	52130000	Group Health and Accident	893	3,300	-	-
130	122	0120	0000	019	1067	52820000	MPSER-District Paid	7,369	5,128	4,216	4,447
130	122	0120	0000	019	1067	52823000	MPSER-UAAL	4,228	2,773	2,280	2,396
130	122	0120	0000	019	1067	52830000	FICA-District Paid	2,018	1,256	1,033	1,085
130	122	0120	0000	019	1067	52920000	Cash In Lieu Of Benefits	1,200		600	
130	122	0120	0000	019	0033	55990000	Miscellaneous Supplies & Matl	29	500	500	500
130	122	0120	0000	019	0067	53110000	Contracted Sub Teachers	41,841	12,000	39,004	45,000
130	122	0140	0000	019	1067	51970000	SAL Extra Duty 6 Period	177	-	-	-
130	122	0140	0000	019	1067	52820000	MPSER-District Paid	50	-	-	-
130	122	0140	0000	019	1067	52823000	MPSER-UAAL	29	-	-	-
130	122	0140	0000	019	1067	52830000	FICA-District Paid	-	-	-	-
130	122	0180	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0180	0000	019	1067	52820000	MPSER-District Paid	-	-	-	-
130	122	0180	0000	019	1067	52823000	MPSER-UAAL	-	-	-	-
130	122	0180	0000	019	1067	52830000	FICA-District Paid	-	-	-	-
130	122	0180	0000	019	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0180	0000	019	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0193	0000	019	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	019	1067	51631000	Paraprofessionals	18,384	26,048	57,462	60,393
130	122	0193	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	2,075	-	79,445	83,497
130	122	0193	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,333	2,500	14,087	14,805
130	122	0193	0000	019	1067	52130000	Group Health and Accident	13,943	21,773	19,000	19,409
130	122	0193	0000	019	1067	52820000	MPSER-District Paid	5,722	8,915	47,155	49,735
130	122	0193	0000	019	1067	52823000	MPSER-UAAL	3,611	4,822	25,503	26,804
130	122	0193	0000	019	1067	52830000	FICA-District Paid	1,327	2,184	11,551	12,140

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0193	0000	019	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	019	0033	53210000	Mileage Reimbursement	-	-	-	-
130	122	0194	0000	019	1067	51240000	SAL Teaching	90,777	95,102	105,894	111,295
130	122	0194	0000	019	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	019	1067	51631000	Paraprofessionals	18,384	22,922	20,000	21,020
130	122	0194	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,098	1,500	5,000	5,255
130	122	0194	0000	019	1067	52130000	Group Health and Accident	24,354	35,079	14,089	14,392
130	122	0194	0000	019	1067	52820000	MPSER-District Paid	30,217	37,327	40,878	43,114
130	122	0194	0000	019	1067	52823000	MPSER-UAAL	18,259	20,187	22,108	23,236
130	122	0194	0000	019	1067	52830000	FICA-District Paid	7,757	9,144	10,013	10,524
130	122	0194	0000	019	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0194	0000	019	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	314	521	521	521
130	122	0191	0000	020	1067	51860000	SAL Sub Ops/Teaching Asst				-
130	122	0191	0000	020	1067	51970000	SAL Extra Duty 6 Period	1,708		1,750	1,839
130	122	0191	0000	020	1067	52820000	MPSER-District Paid	433		500	500
130	122	0191	0000	020	1067	52823000	MPSER-UAAL	280		300	300
130	122	0191	0000	020	1067	52830000	FICA-District Paid	113		125	125
130	122	0194	0000	020	0067	53110000	Contracted Sub Teachers				
130	122	0194	0000	020	1067	51240000	SAL Teaching	41,147	42,877	47,554	49,979
130	122	0194	0000	020	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	020	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	122	0194	0000	020	1067	51970000	SAL Extra Duty 6 Period	1,979	1,000	1,000	1,051
130	122	0194	0000	020	1067	52130000	Group Health and Accident	3,470	4,436	4,436	4,531
130	122	0194	0000	020	1067	52820000	MPSER-District Paid	12,003	13,703	15,163	15,993
130	122	0194	0000	020	1067	52823000	MPSER-UAAL	7,158	7,411	8,201	8,619
130	122	0194	0000	020	1067	52830000	FICA-District Paid	3,227	3,357	3,714	3,904
130	122	0194	0000	020	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0140	0000	029	1067	51240000	SAL Teaching	2,525	-	-	-
130	122	0140	0000	029	1067	51630000	Aides Salary	-	-	-	-
130	122	0140	0000	029	1067	51631000	Paraprofessionals	58,123	63,495	100,234	105,346
130	122	0140	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	23,191	-	25,000	26,275
130	122	0140	0000	029	1067	51970000	SAL Extra Duty 6 Period	1,699	-	7,500	7,883
130	122	0140	0000	029	1067	52130000	Group Health and Accident	14,896	19,019	10,698	10,928
130	122	0140	0000	029	1067	52820000	MPSER-District Paid	23,075	19,830	41,453	43,720
130	122	0140	0000	029	1067	52823000	MPSER-UAAL	14,125	10,724	22,419	23,562
130	122	0140	0000	029	1067	52830000	FICA-District Paid	6,014	4,857	10,154	10,672
130	122	0193	0000	029	1067	51240000	SAL Teaching	52,256	54,449	10,881	11,436
130	122	0193	0000	029	1067	51631000	Paraprofessionals	48,210	51,988	75,822	79,689
130	122	0193	0000	029	1067	51861000	SAL Sub-Paraprofessional	2,396	7,293	7,293	7,665
130	122	0193	0000	029	1067	51870000	SAL Temp Teaching	-	-	4,000	4,204
130	122	0193	0000	029	1067	51970000	SAL Extra Duty 6 Period	946	-	9,000	9,459
130	122	0193	0000	029	1067	52130000	Group Health and Accident	15,136	20,856	29,296	29,926
130	122	0193	0000	029	1067	52820000	MPSER-District Paid	28,434	35,518	33,415	35,243
130	122	0193	0000	029	1067	52823000	MPSER-UAAL	17,149	19,209	18,072	18,993
130	122	0193	0000	029	1067	52830000	FICA-District Paid	7,822	8,700	8,185	8,603
130	122	0193	0000	029	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0194	0000	029	1067	51240000	SAL Teaching	64,887	69,031	76,735	80,648
130	122	0194	0000	029	1067	51920000	SAL Extra Duty Stipends	344	-	750	788
130	122	0194	0000	029	1067	52130000	Group Health and Accident	6,944	8,878	8,878	9,069
130	122	0194	0000	029	1067	52820000	MPSER-District Paid	17,984	21,558	24,199	25,522
130	122	0194	0000	029	1067	52823000	MPSER-UAAL	10,781	11,659	13,087	13,755
130	122	0194	0000	029	1067	52830000	FICA-District Paid	4,741	5,281	5,928	6,230
130	122	0120	0000	030	1067	51970000	SAL Extra Duty 6 Period	1,202			
130	122	0120	0000	030	1067	52820000	MPSER-District Paid	339			
130	122	0120	0000	030	1067	52823000	MPSER-UAAL	200			
130	122	0120	0000	030	1067	52830000	FICA-District Paid	84			
130	122	0140	0000	030	1067	51631000	Paraprofessionals	3,880	7,293	-	-
130	122	0140	0000	030	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0140	0000	030	1067	52130000	Group Health and Accident	1,849	3,298	-	-
130	122	0140	0000	030	1067	52820000	MPSER-District Paid	1,140	2,278	-	-
130	122	0140	0000	030	1067	52823000	MPSER-UAAL	584	1,232	-	-
130	122	0140	0000	030	1067	52830000	FICA-District Paid	240	558	-	-
130	122	0191	0000	030	1067	51630000	Aides Salary	1,139	-	-	-
130	122	0193	0000	030	1067	51240000	SAL Teaching	70,902	-	-	-
130	122	0193	0000	030	1067	51631000	Paraprofessionals	-	75,000	109,692	115,286
130	122	0193	0000	030	1067	51760000	Termination Pay (Severance)	-	-	-	-
130	122	0193	0000	030	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	030	1067	51860000	SAL Sub Ops/Teaching Asst	44,778	50,000	25,000	26,275
130	122	0193	0000	030	1067	51970000	SAL Extra Duty 6 Period	1,713	1,500	12,000	12,612
130	122	0193	0000	030	1067	52130000	Group Health and Accident	4,148	5,220	6,000	6,129
130	122	0193	0000	030	1067	52820000	MPSER-District Paid	23,716	39,506	45,812	48,318
130	122	0193	0000	030	1067	52823000	MPSER-UAAL	14,530	21,366	24,776	26,040
130	122	0193	0000	030	1067	52830000	FICA-District Paid	8,731	9,677	11,222	11,794
130	122	0193	0000	030	1067	52920000	Cash In Lieu Of Benefits	600	-	-	-
130	122	0193	0000	030	0067	53110000	Contracted Sub Teachers	43,521	61,889	45,000	65,000
130	122	0194	0000	030	1067	51240000	SAL Teaching	-	-	-	-
130	122	0194	0000	030	1067	51630000	Aides Salary	14,379	-	18,159	19,085
130	122	0194	0000	030	1067	51970000	SAL Extra Duty 6 Period	3,119	1,000	1,000	1,051
130	122	0194	0000	030	1067	52130000	Group Health and Accident	3,421	4,302	4,302	4,394
130	122	0194	0000	030	1067	52820000	MPSER-District Paid	4,830	312	5,983	6,311
130	122	0194	0000	030	1067	52823000	MPSER-UAAL	2,914	169	3,236	3,401

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0194	0000	030	1067	52830000	FICA-District Paid	2,498	77	1,466	1,540
130	122	0194	0000	033	0067	53110000	Contracted Sub Teachers	6,868	-	-	-
130	122	0191	0000	033	0033	55110000	Teaching/Testing Supplies	43	800	800	800
130	122	0191	0000	033	0033	55910000	Office Supplies	-	1,500	1,500	1,500
130	122	0191	0000	033	0033	55991000	Miscellaneous Supplies	-	125	125	125
130	122	0193	0000	049	1067	51240000	SAL Teaching	39,543	41,210	45,707	48,038
130	122	0193	0000	049	1067	51860000	SAL Sub Ops/Teaching Asst			34,955	36,738
130	122	0193	0000	049	1067	51920000	SAL Extra Duty Stipends	500		15,000	15,765
130	122	0193	0000	049	1067	52130000	Group Health and Accident	3,470	4,436	4,436	4,531
130	122	0193	0000	049	1067	52820000	MPSER-District Paid	11,133	12,870	25,191	26,569
130	122	0193	0000	049	1067	52823000	MPSER-UAAL	6,621	749	13,624	14,319
130	122	0193	0000	049	1067	52830000	FICA-District Paid	3,325	985	6,171	6,485
130	122	0000	0000	050	0050	53610000	Printing & Binding	-	1,500	1,500	1,500
130	122	0120	0000	050	0050	53610000	Printing & Binding	-	-	-	-
130	122	0120	0000	050	0050	55110000	Teaching/Testing Supplies	9,317	6,000	6,000	6,000
130	122	0120	0000	050	0050	55111000	Teaching Supplies	-	-	-	-
130	122	0120	0000	050	0050	55910000	Office Supplies	-	-	-	-
130	122	0120	0000	050	0050	55915000	Supt Office Maint/Oper	1,856	1,500	1,500	1,500
130	122	0120	0000	050	0050	55990000	Miscellaneous Supplies & Matl	-	-	-	-
130	122	0120	0000	050	0067	53111000	Contracted Services Spec	-	-	-	-
130	122	0120	0000	050	1067	51240000	SAL Teaching	48,503	58,154	195,678	205,658
130	122	0120	0000	050	1067	51631000	Paraprofessionals	147,482	156,587	160,397	168,577
130	122	0120	0000	050	1067	51760000	Termination Pay (Severance)				-
130	122	0120	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	5,203	1,500	4,500	4,730
130	122	0120	0000	050	1067	51920000	SAL Extra Duty Stipends	4,668	-	1,000	1,051
130	122	0120	0000	050	1067	51970000	SAL Extra Duty 6 Period	4,183	1,500	1,500	1,577
130	122	0120	0000	050	1067	52130000	Group Health and Accident	45,172	57,981	80,386	82,114
130	122	0120	0000	050	1067	52820000	MPSER-District Paid	44,302	68,000	113,388	119,591
130	122	0120	0000	050	1067	52823000	MPSER-UAAL	26,481	36,776	61,323	64,451
130	122	0120	0000	050	1067	52830000	FICA-District Paid	15,025	16,657	27,775	29,192
130	122	0120	0000	050	0067	53110000	Contracted Sub Teachers	44,435	10,000	45,000	47,295
130	122	0130	0000	050	0050	55110000	Teaching/Testing Supplies	1,251	400	400	400
130	122	0130	0000	050	0050	55111000	Teaching Supplies	293	350	2,000	350
130	122	0130	0000	050	1067	51240000	SAL Teaching	-	-	98,145	103,150
130	122	0130	0000	050	1067	51631000	Paraprofessionals	124,124	140,829	146,447	153,916
130	122	0130	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0130	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	44,156	25,000	25,000	26,275
130	122	0130	0000	050	1067	51970000	SAL Extra Duty 6 Period	3,473	2,500	2,500	2,628
130	122	0130	0000	050	1067	52130000	Group Health and Accident	61,628	9,175	67,035	68,476
130	122	0130	0000	050	1067	52820000	MPSER-District Paid	45,450	51,788	84,974	88,799
130	122	0130	2630	050	1067	52821000	MPSER-One Time	31,412			
130	122	0130	0000	050	1067	52823000	MPSER-UAAL	27,646	28,009	45,956	47,856
130	122	0130	0000	050	1067	52830000	FICA-District Paid	11,525	12,686	20,815	21,676
130	122	0130	0000	050	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0140	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0140	0000	050	1067	52820000	MPSER-District Paid	-	-	-	-
130	122	0140	0000	050	1067	52823000	MPSER-UAAL	-	-	-	-
130	122	0140	0000	050	1067	52830000	FICA-District Paid	-	-	-	-
130	122	0140	0000	050	1067	52840000	Workmans Compensation	-	-	-	-
130	122	0140	0000	050	1067	52850000	Unemployment Compensation	-	-	-	-
130	122	0190	0000	050	0050	55110000	Teaching/Testing Supplies	939	500	500	500
130	122	0190	0000	050	0050	55111000	Teaching Supplies	805	800	2,000	800
130	122	0190	0000	050	1067	51240000	SAL Teaching	115,248	133,135	103,006	108,259
130	122	0190	0000	050	1067	51631000	Paraprofessionals	178,607	200,000	211,707	222,504
130	122	0190	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0190	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	32,396	10,000	11,294	11,870
130	122	0190	0000	050	1067	51970000	SAL Extra Duty 6 Period	1,544	1,500	16,000	16,816
130	122	0190	0000	050	1067	52130000	Group Health and Accident	77,381	117,607	60,000	61,290
130	122	0190	0000	050	1067	52820000	MPSER-District Paid	61,064	107,630	106,809	112,651
130	122	0190	2630	050	1067	52821000	MPSER-One Time	45,990			
130	122	0190	0000	050	1067	52823000	MPSER-UAAL	36,456	58,209	57,765	60,711
130	122	0190	0000	050	1067	52830000	FICA-District Paid	22,913	26,365	26,164	27,498
130	122	0190	0000	050	0033	53210000	Mileage Reimbursement	100	100	100	100
130	122	0190	0000	050	0067	53110000	Contracted Sub Teachers	34,528	10,000	50,000	52,550
130	122	0193	0000	050	0050	55110000	Teaching/Testing Supplies	2,632	1,200	3,000	1,200
130	122	0193	0000	050	0050	55111000	Teaching Supplies	-	-	-	-
130	122	0193	0000	050	1067	51240000	SAL Teaching	53,685	66,431	73,656	77,412
130	122	0193	0000	050	1067	51631000	Paraprofessionals	165,553	125,000	206,577	217,112
130	122	0193	0000	050	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	78,611	30,000	30,000	31,530
130	122	0193	0000	050	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	050	1067	51920000	SAL Extra Duty Stipends	-	350	350	368
130	122	0193	0000	050	1067	51970000	SAL Extra Duty 6 Period	5,698	6,500	12,339	12,968
130	122	0193	0000	050	1067	52130000	Group Health and Accident	19,843	29,130	22,340	22,821
130	122	0193	0000	050	1067	52820000	MPSER-District Paid	76,512	71,292	100,849	106,365
130	122	0193	2630	050	1067	52821000	MPSER-One Time	51,713			
130	122	0193	0000	050	1067	52823000	MPSER-UAAL	45,301	38,557	54,542	57,323
130	122	0193	0000	050	1067	52830000	FICA-District Paid	22,512	17,463	24,704	25,963
130	122	0193	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,660	500	3,000	500
130	122	0193	0000	050	1067	53110000	Contracted Sub Teachers	-	25,000	-	-
130	122	0194	0000	050	1067	52820000	MPSER-District Paid	-	7,808	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0194	0000	050	1067	52823000	MPSER-UAAL	-	4,223	-	-
130	122	0194	0000	050	1067	52830000	FICA-District Paid	-	1,913	-	-
130	122	0110	0000	054	1067	51240000	SAL Teaching	-	-	75,023	78,849
130	122	0110	0000	054	1067	51631000	Paraprofessionals	56,939	54,179	97,659	102,640
130	122	0110	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0110	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	825	2,700	15,000	15,765
130	122	0110	0000	054	1067	51970000	SAL Extra Duty 6 Period	2,557	-	4,000	4,204
130	122	0110	0000	054	1067	52130000	Group Health and Accident	18,029	23,324	24,000	24,516
130	122	0110	0000	054	1067	52820000	MPSER-District Paid	16,172	17,763	59,862	63,137
130	122	0110	0000	054	1067	52823000	MPSER-UAAL	9,963	9,607	32,375	34,026
130	122	0110	0000	054	1067	52830000	FICA-District Paid	3,924	4,351	14,664	15,412
130	122	0110	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	1,000	-
130	122	0110	0000	054	1067	53110000	Contracted Sub Teachers	850	1,000	1,000	1,000
130	122	0120	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0120	0000	054	1067	51631000	Paraprofessionals	67,653	72,334	106,675	112,115
130	122	0120	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	26,696	29,313	10,000	10,510
130	122	0120	0000	054	1067	51970000	SAL Extra Duty 6 Period	2,826	-	10,000	10,510
130	122	0120	0000	054	1067	52130000	Group Health and Accident	21,348	9,175	30,000	30,645
130	122	0120	0000	054	1067	52820000	MPSER-District Paid	26,565	31,744	39,561	41,725
130	122	0120	0000	054	1067	52823000	MPSER-UAAL	16,029	17,168	21,395	22,487
130	122	0120	0000	054	1067	52830000	FICA-District Paid	6,703	7,776	9,691	10,185
130	122	0120	0000	054	1067	52920000	Cash In Lieu Of Benefits				
130	122	0140	0000	054	1067	51240000	SAL Teaching			63,237	66,462
130	122	0140	0000	054	1067	51631000	Paraprofessionals	117,104	90,000	89,571	94,139
130	122	0140	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0140	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	28,370	15,000	35,000	36,785
130	122	0140	0000	054	1067	51970000	SAL Extra Duty 6 Period	5,155	3,000	3,000	3,153
130	122	0140	0000	054	1067	52130000	Group Health and Accident	28,333	39,959	35,000	35,753
130	122	0140	0000	054	1067	52820000	MPSER-District Paid	41,226	33,728	39,840	42,020
130	122	0140	2630	054	1067	52821000	MPSER-One Time	26,535			
130	122	0140	0000	054	1067	52823000	MPSER-UAAL	24,918	18,241	21,547	22,646
130	122	0140	0000	054	1067	52830000	FICA-District Paid	11,223	8,262	9,759	10,257
130	122	0193	0000	054	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	054	1067	51631000	Paraprofessionals	150,740	110,000	204,588	215,022
130	122	0193	0000	054	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	22,994	23,135	23,135	24,315
130	122	0193	0000	054	1067	51970000	SAL Extra Duty 6 Period	1,776	3,500	17,000	17,867
130	122	0193	0000	054	1067	52130000	Group Health and Accident	30,126	42,326	32,000	32,688
130	122	0193	0000	054	1067	52820000	MPSER-District Paid	48,900	42,671	76,427	80,608
130	122	0193	2630	054	1067	52821000	MPSER-One Time	33,195			
130	122	0193	0000	054	1067	52823000	MPSER-UAAL	29,027	23,078	41,334	43,442
130	122	0193	0000	054	1067	52830000	FICA-District Paid	12,442	10,453	18,721	19,676
130	122	0193	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	122	0193	0000	054	0067	53110000	Contracted Sub Teachers	-	750	-	-
130	122	0194	0000	054	1067	51240000	SAL Teaching	139,192	145,027	186,552	196,066
130	122	0194	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-	-
130	122	0194	0000	054	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0194	0000	054	1067	51920000	SAL Extra Duty Stipends	1,543	-	1,000	1,051
130	122	0194	0000	054	1067	51970000	SAL Extra Duty 6 Period	15,117	6,500	6,500	6,832
130	122	0194	0000	054	1067	52130000	Group Health and Accident	19,389	24,618	20,000	20,430
130	122	0194	0000	054	1067	52820000	MPSER-District Paid	43,898	47,322	60,602	63,918
130	122	0194	2630	054	1067	52821000	MPSER-One Time	25,056			
130	122	0194	0000	054	1067	52823000	MPSER-UAAL	26,024	25,593	32,775	34,447
130	122	0194	0000	054	1067	52830000	FICA-District Paid	10,715	11,592	14,845	15,602
130	122	0194	0000	054	1067	52920000	Cash In Lieu Of Benefits	200	-	2,400	2,400
130	122	0194	0000	054	0067	53110000	Contracted Sub Teachers	110,410	65,000	120,000	65,000
130	122	0110	0000	071	1067	51240000	SAL Teaching	67,373	70,200	87,698	92,171
130	122	0110	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0110	0000	071	1067	51631000	Paraprofessionals	33,475	46,886	2,387	2,509
130	122	0110	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	-	1,500	-	-
130	122	0110	0000	071	1067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0110	0000	071	1067	51960000	O/T Operations/Maintenance	-	3,800	-	-
130	122	0110	0000	071	1067	51970000	SAL Extra Duty 6 Period	-	-	1,000	-
130	122	0110	0000	071	1067	52130000	Group Health and Accident	25,750	26,698	19,000	19,409
130	122	0110	0000	071	1067	52820000	MPSER-District Paid	26,939	38,221	28,446	29,673
130	122	0110	0000	071	1067	52823000	MPSER-UAAL	16,198	20,671	15,384	15,991
130	122	0110	0000	071	1067	52830000	FICA-District Paid	6,053	9,362	6,968	7,243
130	122	0110	0000	071	1067	52840000	Workmans Compensation	71,515	74,519	74,519	76,121
130	122	0110	0000	071	1067	52850000	Unemployment Compensation	24,457	25,484	25,484	26,032
130	122	0110	0000	071	1067	52920000	Cash In Lieu Of Benefits	100	-	-	-
130	122	0120	0000	071	0067	53110000	Contracted Sub Teachers	-	1,000	-	-
130	122	0120	0000	071	1067	51240000	SAL Teaching	82,188	85,635	95,108	99,959
130	122	0120	0000	071	1067	51631000	Paraprofessionals	69,438	73,775	80,713	84,829
130	122	0120	0000	071	1067	51790000	SAL Incentive	-	-	-	-
130	122	0120	0000	071	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0120	0000	071	1067	51970000	SAL Extra Duty 6 Period	364	1,500	1,500	1,577
130	122	0120	0000	071	1067	52130000	Group Health and Accident	17,275	23,560	20,250	20,685
130	122	0120	0000	071	1067	52820000	MPSER-District Paid	53,557	50,252	55,377	58,407
130	122	0120	0000	071	1067	52823000	MPSER-UAAL	26,166	27,178	29,950	31,477
130	122	0120	0000	071	1067	52830000	FICA-District Paid	11,430	12,310	13,565	14,257
130	122	0130	0000	071	1067	51970000	SAL Extra Duty 6 Period	233			

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0130	0000	071	1067	52820000	MPSER-District Paid	66			
130	122	0130	0000	071	1067	52823000	MPSER-UAAL	39			
130	122	0130	0000	071	1067	52830000	FICA-District Paid	17			
130	122	0140	0000	071	1067	51631000	Paraprofessionals	17,842	19,868	27,226	28,615
130	122	0140	0000	071	0067	51860000	SAL Sub Ops/Teaching Asst	3,768	10,000	10,000	10,510
130	122	0140	0000	071	1067	51970000	SAL Extra Duty 6 Period	-	-	7,500	7,883
130	122	0140	0000	071	1067	52130000	Group Health and Accident	7,797	11,120	9,507	9,711
130	122	0140	0000	071	1067	52820000	MPSER-District Paid	6,113	9,328	13,968	14,732
130	122	0140	0000	071	1067	52823000	MPSER-UAAL	3,559	5,045	7,554	7,939
130	122	0140	0000	071	1067	52830000	FICA-District Paid	1,433	2,285	3,422	3,596
130	122	0140	0000	071	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	122	0193	0000	071	1067	51240000	SAL Teaching	-	-	-	-
130	122	0193	0000	071	1067	51631000	Paraprofessionals	33,127	31,204	78,630	82,640
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst				-
130	122	0193	0000	071	1067	51861000	Sub Paraprofessionals	28,820		35,040	36,827
130	122	0193	0000	071	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	23,098	26,857	5,856	6,155
130	122	0193	0000	071	1067	51870000	SAL Temp Teaching	-	-	-	-
130	122	0193	0000	071	1067	51970000	SAL Extra Duty 6 Period	3,184	-	10,000	10,510
130	122	0193	0000	071	1067	52130000	Group Health and Accident	17,474	21,448	24,000	24,516
130	122	0193	0000	071	1067	52820000	MPSER-District Paid	23,706	18,132	40,451	42,664
130	122	0193	0000	071	1067	52823000	MPSER-UAAL	14,586	9,806	21,877	22,993
130	122	0193	0000	071	1067	52830000	FICA-District Paid	6,531	4,442	9,909	10,414
130	122	0193	0000	071	1067	52920000	Cash In Lieu Of Benefits	600		1,000	
130	122	0193	0000	071	0033	57410000	Dues And Fees	200	300	300	300
130	122	0193	0000	071	0067	53110000	Contracted Sub Teachers	84,719	40,000	74,000	40,000
130	122	0194	0000	071	1067	51240000	SAL Teaching	140,770	159,721	321,585	337,986
130	122	0194	0000	071	1067	51630000	Aides Salary	-	-	-	-
130	122	0194	0000	071	1067	51631000	Paraprofessionals	27,833	29,636	82,623	86,837
130	122	0194	0000	071	1067	51790000	SAL Incentive	-	-	-	-
130	122	0194	0000	071	1067	51840000	SAL Temp Aide	-	-	-	-
130	122	0194	0000	071	1067	51870000	SAL Temp Teaching	-	-	4,000	4,204
130	122	0194	0000	071	1067	51920000	SAL Extra Duty Stipends	163	-	-	-
130	122	0194	0000	071	1067	51970000	SAL Extra Duty 6 Period	19,602	9,500	4,500	4,730
130	122	0194	0000	071	1067	52130000	Group Health and Accident	26,960	35,996	71,000	72,527
130	122	0194	0000	071	1067	52820000	MPSER-District Paid	33,190	62,103	128,889	135,939
130	122	0194	2630	071	1067	52821000	MPSER-One Time	20,043			
130	122	0194	0000	071	1067	52823000	MPSER-UAAL	19,911	33,587	69,706	73,261
130	122	0194	0000	071	1067	52830000	FICA-District Paid	13,338	15,213	31,572	33,182
130	122	0194	0000	071	1067	52920000	Cash In Lieu Of Benefits	200	-	-	-
130	122	0194	0000	071	0067	53110000	Contracted Sub Teachers	42,818	43,351	25,000	43,351
130	122	0000	0000	033	0033	53310000	Field Trips	-	1,000	1,000	1,000
130	122	0000	0000	033	0033	53330000	Pupil Trans-Private Automobile	-	-	-	-
130	122	0000	0000	033	0033	55110000	Teaching/Testing Supplies	-	150	17,000	150
130	122	0000	0000	033	0033	58210000	Tuition Payments	-	-	-	-
							Total Special Education	**$ 7,104,924**	**$ 7,031,087**	**$ 9,391,991**	**$ 9,766,237**
130	213	0011	0000	033	0033	53111000	Contracted Services Spec	$ 284,929	$ 232,061	$ 395,000	$ 325,000
130	213	0012	0000	033	0033	53112000	In District PD Subs	35,786	33,508	-	-
130	213	0013	0000	033	0033	53113000	In District PD Subs	83,195	78,841	70,000	60,000
130	213	0014	0000	033	0033	53130000	Staff Development/PMRM	6,688	17,901	-	-
130	213	0015	0000	033	0033	53113000	In District PD Subs	190,873	115,000	115,000	100,000
							Total Health Services	**$ 601,471**	**$ 477,311**	**$ 580,000**	**$ 485,000**
130	214	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	214	0021	0000	033	0033	53130000	Staff Development/PMRM	447,163	325,000	400,000	350,000
130	214	0021	0000	033	1067	51430000	SAL Psychological	-	-	-	-
130	214	0021	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	214	0021	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	214	0021	0000	033	1067	52130000	Group Health and Accident	-	-	-	-
130	214	0021	0000	033	1067	52820000	MPSER-District Paid	-	-	-	-
130	214	0021	0000	033	1067	52823000	MPSER-UAAL	-	-	-	-
130	214	0021	0000	033	1067	52830000	FICA-District Paid	-	-	-	-
							Total Psychological Services	**$ 447,163**	**$ 325,000**	**$ 400,000**	**$ 350,000**
130	215	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	215	0032	0000	033	0033	53130000	Staff Development/PMRM	18,138	20,000	260,000	260,000
130	215	0032	0000	033	0033	53133000	Contracted Services Spec	-	-	-	-
130	215	0032	0000	033	0033	53190000	Contract Service/Trans EDK	-	-	-	-
130	215	0032	0000	033	0033	53210000	Mileage Reimbursement	-	-	-	-
							Total Speech Services	**$ 18,138**	**$ 20,000**	**$ 260,000**	**$ 260,000**
130	216	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	216	0041	0000	033	0033	53130000	Staff Development/PMRM	153,359	175,000	90,000	125,000
130	216	0041	0000	033	1067	51440000	SAL Social Worker	46,537	62,130	251,297	264,113
130	216	0041	0000	033	1067	51840000	SAL Temp Aide	-	-	-	-
130	216	0041	0000	033	1067	51920000	SAL Extra Duty Stipends	3,600	-	-	-
130	216	0041	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	-	3,551	3,732

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	216	0041	0000	033	1067	52130000	Group Health and Accident	(9,838)	9,175	33,000	33,710
130	216	0041	0000	033	1067	52820000	MPSER-District Paid	14,170	19,403	79,589	83,943
130	216	0041	0000	033	1067	52823000	MPSER-UAAL	7,749	10,494	43,044	45,239
130	216	0041	0000	033	1067	52830000	FICA-District Paid	3,568	4,753	19,496	20,490
130	216	0041	0000	033	1067	52920000	Cash In Lieu Of Benefits	118	100	100	100
130	216	0041	8018	045	0045	51920000	SAL Extra Duty Stipends	-	-	-	-
130	216	0041	8018	045	0045	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	216	0041	8018	045	0045	52130000	Group Health and Accident	-	-	-	-
130	216	0041	8018	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	216	0041	8018	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	216	0041	8018	045	0045	52830000	FICA-District Paid	-	-	-	-
130	216	0041	8018	045	0045	52840000	Workmans Compensation	-	-	-	-
130	216	0041	8018	045	0045	52850000	Unemployment Compensation	-	-	-	-
130	216	0041	8018	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
130	216	0041	8019	045	0045	51440000	SAL Social Worker	-	-	-	-
130	216	0041	8019	045	0045	51920000	SAL Extra Duty Stipends	-	-	-	-
130	216	0041	8019	045	0045	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	216	0041	8019	045	0045	52130000	Group Health and Accident	-	-	-	-
130	216	0041	8019	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	216	0041	8019	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	216	0041	8019	045	0045	52830000	FICA-District Paid	-	-	-	-
130	216	0041	8019	045	0045	52840000	Workmans Compensation	-	-	-	-
130	216	0041	8019	045	0045	52850000	Unemployment Compensation	-	-	-	-
130	216	0041	8019	045	0045	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	216	0041	8019	045	0045	53130000	Staff Development/PMRM	-	-	-	-
130	216	0041	9998	033	1067	51760000	Termination Pay (Severance)	-	-	-	-
							Total Social Work Services	**$ 219,263**	**$ 281,054**	**$ 520,077**	**$ 576,327**
130	218	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	218	0271	0000	001	1067	51250000	SAL Instruction Consulting	-	-	-	-
130	218	0271	0000	001	1067	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	218	0271	0000	001	1067	52130000	Group Health and Accident	-	-	-	-
130	218	0271	0000	001	1067	52820000	MPSER-District Paid	-	-	-	-
130	218	0271	0000	001	1067	52823000	MPSER-UAAL	-	-	-	-
130	218	0271	0000	001	1067	52830000	FICA-District Paid	-	-	-	-
130	218	0063	0000	033	0033	53210000	Mileage Reimbursement	1,327	200	2,000	200
130	218	0063	0000	033	0033	53220000	Empl Reim (Conference)	-	200	200	200
130	218	0063	0000	033	0067	53110000	Contracted Sub Teachers	-	-	-	-
130	218	0063	0000	033	1067	51250000	SAL Instruction Consulting	11,702	12,000	12,000	12,612
130	218	0063	0000	033	1067	51920000	SAL Extra Duty Stipends	-	1,000	1,000	1,051
130	218	0063	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	3,000	3,000	3,153
130	218	0063	0000	033	1067	51971000	SAL Extra Duty 6 Period	-	200	200	210
130	218	0063	0000	033	1067	52130000	Group Health and Accident	1,522	2,100	2,100	2,145
130	218	0063	0000	033	1067	52820000	MPSER-District Paid	3,260	5,059	5,059	5,336
130	218	0063	0000	033	1067	52823000	MPSER-UAAL	1,934	2,736	2,736	2,876
130	218	0063	0000	033	1067	52830000	FICA-District Paid	820	1,239	1,239	1,303
130	218	0063	0000	033	1067	52920000	Cash In Lieu Of Benefits	297	-	-	-
130	218	0271	0000	001	0033	53210000	Mileage Reimbursement	-	1,200	1,200	1,200
							Total Teacher Consultant Services	**$ 20,862**	**$ 28,935**	**$ 30,735**	**$ 30,286**
130	219	0075	0000	050	0067	53110000	Contracted Sub Teachers	$ -	$ -	$ -	$ -
130	219	0075	0000	050	1067	51240000	SAL Teaching	47,452	49,448	54,856	57,654
130	219	0075	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	219	0075	0000	050	1067	52130000	Group Health and Accident	4,164	5,324	5,324	5,438
130	219	0075	0000	050	1067	52820000	MPSER-District Paid	13,186	15,442	17,132	18,069
130	219	0075	0000	050	1067	52823000	MPSER-UAAL	7,846	8,352	9,265	9,738
130	219	0075	0000	050	1067	52830000	FICA-District Paid	3,359	3,783	3,783	3,783
130	219	0075	0000	050	1067	52920000	Cash In Lieu Of Benefits	100			
130	219	0076	0000	033	1067	51490000	SAL Other Professional	16,369			-
130	219	0076	0000	033	1067	52820000	MPSER-District Paid	713			
130	219	0076	0000	033	1067	52823000	MPSER-UAAL	511			
130	219	0076	0000	033	1067	52830000	FICA-District Paid	2,943	-	-	-
							Total Other Pupil Services	**$ 96,643**	**$ 82,348**	**$ 90,360**	**$ 94,681**
130	221	0000	0000	068	1068	51940000	CS-PD Stipend	$ -	$ -	$ -	$ -
130	221	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-	-
							Total Improvement of Instruction	$ -	$ -	$ -	$ -
130	226	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	226	0081	0000	033	1067	51220000	SAL Counselor/Guidance	42,598	42,059	61,823	64,976
130	226	0081	0000	033	1067	51620000	SAL Secretarial	143,516	157,429	164,281	172,659
130	226	0081	0000	033	1067	51810000	SAL Sub Administrator	-	5,000	6,000	6,306
130	226	0081	0000	033	1067	51880000	SAL Temp-Clerical Support	-	1,500	1,500	1,577
130	226	0081	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-	-
130	226	0081	0000	033	1067	52130000	Group Health and Accident	36,430	54,668	39,000	39,839
130	226	0081	0000	033	1067	52820000	MPSER-District Paid	40,474	64,330	72,955	76,945
130	226	0081	2630	033	1067	52821000	MPSER-One Time	28,412			
130	226	0081	0000	033	1067	52823000	MPSER-UAAL	23,396	34,791	39,456	41,468

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	226	0081	0000	033	1067	52830000	FICA-District Paid	13,032	15,758	17,871	18,782
130	226	0081	0000	033	0033	53210000	Mileage Reimbursement	-	500	500	500
130	226	0081	0000	033	0033	53610000	Printing & Binding	3,929	2,000	3,000	2,000
130	226	0081	0000	033	0033	55910000	Office Supplies	3,548	3,000	3,000	3,000
130	226	0081	0000	033	0033	55990000	Miscellaneous Supplies & Matl	3,307	2,000	5,000	2,000
130	226	0081	0000	033	0048	53410000	Telephone	309	1,000	1,000	1,000
130	226	0081	0000	033	0048	53450000	Copyright Fees/Software Licens	-	5,000	12,000	5,000
							Total Supv / Direction of Instr. Staff	**$ 338,951**	**$ 389,036**	**$ 427,385**	**$ 436,052**
130	241	0081	0000	050	0050	53610000	Printing and Binding	$ 2,357	$ -	$ 3,000	$ -
130	241	0081	0000	050	0050	55910000	Office Supplies				
130	241	0081	0000	050	1067	51160000	SAL Principal	(3,530)	-	-	-
130	241	0081	0000	050	1067	51620000	SAL Secretarial	46,586	47,613	47,613	50,041
130	241	0081	0000	050	1067	51810000	SAL Sub Administrator	651	-	-	-
130	241	0081	0000	050	1067	51880000	SAL Temp-Clerical Support	-	-	-	-
130	241	0081	0000	050	1067	51910000	O/T Administration	9,300	5,000	5,000	5,000
130	241	0081	0000	050	1067	51980000	O/T Clerical	4,767	-	-	-
130	241	0081	0000	050	1067	52130000	Group Health and Accident	9,037	22,161	9,475	9,679
130	241	0081	0000	050	1067	52820000	MPSER-District Paid	12,234	16,431	16,431	17,250
130	241	0081	2630	050	1067	52821000	MPSER-One Time	28,025			
130	241	0081	0000	050	1067	52823000	MPSER-UAAL	6,647	8,886	8,886	9,296
130	241	0081	0000	050	1067	52830000	FICA-District Paid	3,735	4,025	4,025	4,211
130	241	0081	0000	050	1067	52920000	Cash In Lieu Of Benefits	-	-	-	-
							Total Office of Principal	**$ 119,809**	**$ 104,116**	**$ 94,430**	**$ 95,477**
130	261	0000	0000	050	0093	54110000	Land/Buildings Repair & Maint	$ -	$ -	$ -	$ -
130	261	0000	0000	050	0093	54192000	Alarm Monitoring Service	-	-	-	-
130	261	0000	9998	050	0093	53830000	Water & Sewage	10,156	12,000	12,000	12,000
130	261	0000	9998	050	0093	53840000	Waste & Trash Disposal	1,495	5,000	5,000	5,000
130	261	0000	9998	050	0093	54110000	Land/Buildings Repair & Maint	120,038	66,000	94,000	66,000
130	261	0000	9998	050	0093	54192000	Alarm Monitoring Service	-	15,000	15,000	15,000
130	261	0000	9998	050	0093	55510000	Natural Gas	26,075	32,000	32,000	32,000
130	261	0000	9998	050	0093	55520000	Electricity	36,460	35,000	42,000	35,000
							Total Operations & Maintenance	**$ 194,224**	**$ 165,000**	**$ 200,000**	**$ 165,000**
130	271	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	271	0099	0000	033	0033	53310000	Field Trips	10,352	10,000	10,000	10,000
130	271	0099	0000	033	0033	53313000	Cont Transportation - Out of District	189,506	125,000	150,000	125,000
130	271	0099	0000	033	0033	51610000	Salary - Other	5,671			
130	271	0000	0000	033	0033	53313000	Cont Transportation In District	1,244,947	1,754,381	1,754,381	1,754,381
130	271	0000	0000	033	0033	55710000	Motor Fuel, Oil, Grease		135,000	61,000	135,000
130	271	0099	0000	033	0033	53330000	Pupil Trans-Private Automobile	189	5,000	5,000	5,000
							Total Pupil Transportation	**$ 1,450,665**	**$ 2,029,381**	**$ 1,980,381**	**$ 2,029,381**
130	371	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
							TOTAL NONFED EXPENDITURES	$ 10,612,113	$ 12,302,487	$ 13,975,358	$ 14,763,840
							Surplus (Shortfall)	**600,301**	**(710,729)**	**(1,887,565)**	**(2,113,537)**

Special Education Fund Revenues (Federal Grants)

130	000	0000	4362	000	0045	44170120	IDEA Flowthrough C/O	$ 232,710	$ -	$ -	$ -
130	000	0000	4372	000	0045	44170120	IDEA Preschool C/O	24,684	-	-	-
130	000	0000	8053	000	0045	44170120	IDEA Preschool	30,082	36,072	36,072	36,072
130	000	0000	8014	000	0045	44170120	IDEA Flowthrough	-	1,202,543	1,202,543	1,202,543
130	000	0000	8013	000	0045	44170120	IDEA Flowthrough	1,116,403			
130	000	0000	8012	000	0045	44170120	IDEA Flowthrough	-	-	-	-
							Total Federal Revenue Sources	**$ 1,403,879**	**$ 1,238,615**	**$ 1,238,615**	**$ 1,238,615**

Special Education Fund Expend. (Federal Grants)

130	122	0000	0000	899	0045	59999000	Authorized & Unallocated	$ -	$ -	$ -	$ -
130	122	0130	8013	045	0045	51920000	SAL Extra Duty Stipends	5,129			
130	122	0130	8013	045	0045	51960000	O/T Operations/Maintenance	5,474			
130	122	0130	8013	045	0045	52820000	MPSER-District Paid	2,291			
130	122	0130	8013	045	0045	52823000	MPSER-UAAL	1,338			
130	122	0130	8013	045	0045	52830000	FICA-District Paid	797			
130	122	0140	8013	045	0045	51920000	SAL Extra Duty Stipends	4,635			
130	122	0140	8013	045	0045	51960000	O/T Operations/Maintenance	2,933			
130	122	0140	8013	045	0045	52820000	MPSER-District Paid	2,136			
130	122	0140	8013	045	0045	52823000	MPSER-UAAL	1,138			
130	122	0140	8013	045	0045	52830000	FICA-District Paid	534			
130	122	0199	8013	045	0045	53130000	Staff Development/PMRM	5,265			
130	122	0075	8013	045	0045	51920000	SAL Extra Duty Stipends	5,002			
130	122	0075	8013	045	0045	52820000	MPSER-District Paid	1,412			
130	122	0075	8013	045	0045	52823000	MPSER-UAAL	753			

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0075	8013	045	0045	52830000	FICA-District Paid	370			
130	122	0193	8013	045	0045	51920000	SAL Extra Duty Stipends	9,039			
130	122	0193	8013	045	0045	51960000	O/T Operations/Maintenance	5,449			
130	122	0193	8013	045	0045	52820000	MPSER-District Paid	4,112			
130	122	0193	8013	045	0045	52823000	MPSER-UAAL	2,180			
130	122	0193	8013	045	0045	52830000	FICA-District Paid	1,067			
130	122	0194	8013	045	0045	51920000	SAL Extra Duty Stipends	5,129			
130	122	0194	8013	045	0045	51960000	O/T Operations/Maintenance	4,599			
130	122	0194	8013	045	0045	52820000	MPSER-District Paid	2,726			
130	122	0194	8013	045	0045	52823000	MPSER-UAAL	1,620			
130	122	0194	8013	045	0045	52830000	FICA-District Paid	683			
130	122	0191	8053	010	0045	51240000	SAL Teaching	22,884			
130	122	0191	8053	010	0045	52130000	Group Health and Accident	841			
130	122	0191	8053	010	0045	52820000	MPSER-District Paid	6,747			
130	122	0191	8053	010	0045	52823000	MPSER-UAAL	3,810			
130	122	0191	8053	010	0045	52830000	FICA-District Paid	1,753			
130	122	0191	8053	010	0045	52920000	Cash In Lieu Of Benefits	36			
130	122	0191	4372	010	0045	51240000	SAL Teaching	18,807			
130	122	0191	4372	010	0045	52130000	Group Health and Accident	691			
130	122	0191	4372	010	0045	52820000	MPSER-District Paid	5,545			
130	122	0191	4372	010	0045	52823000	MPSER-UAAL	3,131			
130	122	0191	4372	010	0045	52830000	FICA-District Paid	1,441			
130	122	0191	4372	010	0045	52920000	Cash In Lieu Of Benefits	31			
130	122	0075	8012	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0075	8012	045	0045	52820000	MPSER-District Paid				
130	122	0075	8012	045	0045	52823000	MPSER-UAAL				
130	122	0075	8012	045	0045	52830000	FICA-District Paid				
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends		5,002	5,002	5,002
130	122	0075	8014	045	0045	52820000	MPSER-District Paid		2,628	2,628	2,628
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends		4,635	4,635	4,635
130	122	0075	8014	045	0045	51960000	O/T Operations/Maintenance		2,933	2,933	2,933
130	122	0075	8014	045	0045	52820000	MPSER-District Paid		3,976	3,976	3,976
130	122	0140	8012	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0140	8012	045	0045	51960000	O/T Operations/Maintenance				
130	122	0140	8012	045	0045	52820000	MPSER-District Paid				-
130	122	0140	8012	045	0045	52823000	MPSER-UAAL				
130	122	0140	8012	045	0045	52830000	FICA-District Paid				
130	122	0140	8011	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0140	8011	045	0045	51960000	O/T Operations/Maintenance				
130	122	0140	8011	045	0045	52820000	MPSER-District Paid				
130	122	0140	8011	045	0045	52823000	MPSER-UAAL				
130	122	0140	8011	045	0045	52830000	FICA-District Paid				
130	122	0191	4372	010	0045	51240000	SAL Teaching		-	-	-
130	122	0191	4372	010	0045	52130000	Group Health and Accident		-	-	-
130	122	0191	4372	010	0045	52820000	MPSER-District Paid		-	-	-
130	122	0191	4372	010	0805	53110000	Contracted Sub Teachers		-	-	-
130	122	0191	8052	010	0045	51240000	SAL Teaching		-	-	-
130	122	0191	8052	010	0045	52130000	Group Health and Accident		-	-	-
130	122	0191	8052	010	0045	52820000	MPSER-District Paid		-	-	-
130	122	0191	8052	010	0045	52823000	MPSER-UAAL		-	-	-
130	122	0191	8052	010	0045	52830000	FICA-District Paid		-	-	-
130	122	0191	8053	010	0045	51240000	SAL Teaching		-	-	-
130	122	0191	8053	010	0045	52130000	Group Health and Accident		-	-	-
130	122	0191	8053	010	0045	52820000	MPSER-District Paid		-	-	-
130	122	0191	8053	010	0850	53110000	Contracted Sub Teachers		-	-	-
130	122	0191	8053	010	0045	51240000	SAL Teaching		22,978	22,978	22,978
130	122	0191	8053	010	0045	52130000	Group Health and Accident		1,023	1,023	1,023
130	122	0191	8053	010	0045	52820000	MPSER-District Paid		12,071	12,071	12,071
130	122	0193	8019	045	0045	52850000	Unemployment Compensation		-	-	-
130	122	0193	8011	045	0045	51920000	SAL Extra Duty Stipends		-	-	-
130	122	0193	8011	045	0045	51960000	O/T Operations/Maintenance				
130	122	0193	8011	045	0045	52820000	MPSER-District Paid				
130	122	0193	8011	045	0045	52823000	MPSER-UAAL				
130	122	0193	8011	045	0045	52830000	FICA-District Paid				
130	122	0193	8012	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0193	8012	045	0045	51960000	O/T Operations/Maintenance				
130	122	0193	8012	045	0045	52820000	MPSER-District Paid				
130	122	0193	8012	045	0045	52823000	MPSER-UAAL				
130	122	0193	8012	045	0045	52830000	FICA-District Paid				
130	122	0193	8012	045	0801	53130000	Staff Development/PMRM				
130	122	0193	8014	045	0045	51920000	SAL Extra Duty Stipends		9,039	9,039	9,039
130	122	0193	8014	045	0045	51960000	O/T Operations/Maintenance		5,449	5,449	5,449
130	122	0193	8014	045	0045	52820000	MPSER-District Paid		7,610	7,610	7,610
130	122	0193	8010	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0193	8010	045	0045	51960000	O/T Operations/Maintenance				
130	122	0193	8010	045	0045	52820000	MPSER-District Paid				
130	122	0194	8011	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0194	8011	045	0045	52820000	MPSER-District Paid				
130	122	0194	8011	045	0045	52823000	MPSER-UAAL				
130	122	0194	8011	045	0045	52830000	FICA-District Paid				
130	122	0194	8012	045	0045	51920000	SAL Extra Duty Stipends				
130	122	0194	8012	045	0045	51960000	O/T Operations/Maintenance		-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object		2022-23	2023-24	2023-24	2024-25
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx	Description	Actual	Budget	Amendment #2	Proposed Budget
130	122	0194	8012	045	0045	51970000	SAL Extra Duty 6 Period		-	-	-
130	122	0194	8012	045	0045	52130000	Group Health and Accident		-	-	-
130	122	0194	8012	045	0045	52820000	MPSER-District Paid		-	-	-
130	122	0011	0000	033	0033	55990000	Miscellaneous Supplies & Matl		-	-	-
130	122	0081	0000	033	1067	52830000	FICA-District Paid		-	-	-
130	122	0081	0000	033	1067	52840000	Workmans Compensation		-	-	-
130	122	0081	0000	033	1067	52850000	Unemployment Compensation		-	-	-
130	122	0110	0000	029	1067	51970000	SAL Extra Duty 6 Period		-	-	-
130	122	0110	0000	029	1067	52130000	Group Health and Accident		-	-	-
130	122	0110	0000	029	1067	52820000	MPSER-District Paid		-	-	-
130	122	0110	0000	029	1067	52823000	MPSER-UAAL		-	-	-
130	122	0110	0000	029	1067	52830000	FICA-District Paid		-	-	-
130	122	0110	0000	029	1067	52840000	Workmans Compensation		-	-	-
130	122	0110	0000	029	1067	52850000	Unemployment Compensation		-	-	-
130	122	0150	0000	050	0050	55110000	Teaching/Testing Supplies		-	-	-
130	122	0150	8018	045	0045	51960000	SAL Extra Duty Stipends		-	-	-
130	122	0150	8018	045	0045	51920000	SAL Extra Duty Stipends		-	-	-
130	122	0150	8018	045	0045	51960000	SAL Extra Duty Stipends		-	-	-
130	122	0150	8018	045	0045	52820000	MPSER-District Paid		-	-	-
130	122	0150	8018	045	0045	52823000	MPSER-UAAL		-	-	-
130	122	0150	8018	045	0045	52830000	FICA-District Paid		-	-	-
130	122	0150	8018	045	0045	52840000	Workmans Compensation		-	-	-
130	122	0150	8018	045	0045	52850000	Unemployment Compensation		-	-	-
130	122	0150	8019	045	0045	51920000	SAL Extra Duty Stipends		-	-	-
130	122	0150	8019	045	0045	51960000	O/T Operations/Maintenance		-	-	-
130	122	0150	8019	045	0045	52820000	MPSER-District Paid		-	-	-
130	122	0150	8019	045	0045	52823000	MPSER-UAAL		-	-	-
130	122	0150	8019	045	0045	52830000	FICA-District Paid		-	-	-
130	122	0150	8019	045	0045	52840000	Workmans Compensation		-	-	-
130	122	0150	8019	045	0045	52850000	Unemployment Compensation		-	-	-
130	122	0193	0000	033	0067	53110000	Contracted Sub Teachers		-	-	-
130	122	0193	0000	033	0067	53111000	Contracted Services Spec		-	-	-
130	122	0193	8010	045	0801	55110000	Teaching/Testing Supplies		-	-	-
130	122	0193	8018	045	0801	55110000	Teaching/Testing Supplies		-	-	-
130	122	0199	8014	045	0045	53130000	Staff Development/PMRM		5,265	5,265	5,265
130	122	0194	8013	045	0801	55110000	Teaching/Testing Supplies		-	-	-
							Total Special Education	**$ 141,528**	**$ 82,609**	**$ 82,609**	**$ 82,609**
130	213	0013	8018	045	0850	53110000	Teaching/Testing Supplies	$ -	$ -	$ -	$ -
130	213	0015	8010	045	0801	53130000	Staff Development/PMRM	-	-	-	-
130	213	0110	8018	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
							Total Health Services	**$ -**	**$ -**	**$ -**	**$ -**
130	214	0021	8013	045	0801	53130000	Staff Development/PMRM	$ 8,930	$ 5,130	$ 5,130	$ 5,130
130	214	0021	8013	045	0801	55110000	Staff Development/PMRM	13,184			
130	214	0021	4362	045	0045	55110000	Teaching/Testing Supplies	3,331	-	-	-
							Total Psychological Services	**$ 25,445**	**$ 5,130**	**$ 5,130**	**$ 5,130**
130	215	0032	8013	045	0801	53110000	Staff Development/PMRM	$ -	$ -	$ -	$ -
130	215	0032	8013	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
130	215	0032	8012	045	0045	53130000	Staff Development/PMRM	91,009	19,740	19,740	19,740
130	215	0032	4362	045	0801	53130000	Staff Development/PMRM	229,378			
130	215	0032	8012	045	0801	53130000	Staff Development/PMRM				
130	215	0032	8013	045	0801	53130000	Staff Development/PMRM	11,133	-	-	-
							Total Speech Services	**$ 331,520**	**$ 19,740**	**$ 19,740**	**$ 19,740**
130	216	0041	8012	045	0045	51440000	SAL Social Worker	$ -	$ -	$ -	$ -
130	216	0041	8012	045	0045	51920000	SAL Extra Duty Stipends	-			
130	216	0041	8012	045	0045	52130000	Group Health and Accident	-	-	-	-
130	216	0041	8012	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	216	0041	8012	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	216	0041	8012	045	0045	52830000	FICA-District Paid	-	-	-	-
130	216	0041	8012	045	0045	52840000	Workmans Compensation	-	-	-	-
130	216	0041	8012	045	0045	52850000	Unemployment Compensation	-	-	-	-
130	216	0041	8012	045	0045	52920000	Cash In Lieu Of Benefits	-	-	-	-
130	216	0041	8010	045	0801	55110000	Teaching/Testing Supplies	-	-	-	-
130	216	0041	8014	045	0045	51440000	SAL Social Worker		158,433	158,433	158,433
130	216	0041	8014	045	0045	51920000	SAL Extra Duty Stipends		8,441	8,441	8,441
130	216	0041	8014	045	0045	52130000	Group Health and Accident		13,270	13,270	13,270
130	216	0041	8014	045	0045	52820000	MPSER-District Paid		87,659	87,659	87,659
130	216	0041	8013	045	0045	51440000	SAL Social Worker	172,987	-	-	-
130	216	0041	8013	045	0045	51920000	SAL Extra Duty Stipends	11,006	-	-	-
130	216	0041	8013	045	0045	52130000	Group Health and Accident	34,170	-	-	-
130	216	0041	8013	045	0045	52820000	MPSER-District Paid	51,137	-	-	-
130	216	0041	8013	045	0045	52823000	MPSER-UAAL	30,256	-	-	-
130	216	0041	8013	045	0045	52830000	FICA-District Paid	13,245	-	-	-
130	216	0041	8013	045	0045	52840000	Workmans Compensation	-	-	-	-
130	216	0041	8013	045	0045	52850000	Unemployment Compensation	-	-	-	-

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Budget	2023-24 Amendment #2	2024-25 Proposed Budget
130	216	0041	8013	045	0045	52920000	Cash In Lieu Of Benefits	2,242	-	-	-
130	216	0041	8013	045	0850	55110000	Teaching/Testing Supplies	550	-	-	-
							Total Social Work Services	**$ 315,593**	**$ 267,803**	**$ 267,803**	**$ 267,803**
130	218	0063	8012	045	0045	51440000	SAL Social Worker	$ -	$ -	$ -	$ -
130	218	0063	8012	045	0045	52130000	Group Health and Accident	-	-	-	-
130	218	0063	8012	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	218	0063	8012	045	0045	51250000	SAL Instruction Consulting	-	-	-	-
130	218	0063	8012	045	0045	52130000	Group Health and Accident	-	-	-	-
130	218	0063	8012	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	218	0063	8012	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	218	0063	8012	045	0045	52830000	FICA-District Paid	-	-	-	-
130	218	0063	8018	045	0045	52850000	Unemployment Compensation	-	-	-	-
130	218	0063	4362	045	0045	51250000	SAL Instruction Consulting	35,125			
130	218	0063	4362	045	0045	52130000	Group Health and Accident	6,753			
130	218	0063	4362	045	0045	52820000	MPSER-District Paid	15,958			
130	218	0063	4362	045	0045	52823000	MPSER-UAAL	8,782			
130	218	0063	4362	045	0045	52830000	FICA-District Paid	3,823			
130	218	0063	8014	045	0045	51250000	SAL Instruction Consulting		199,625	199,625	199,625
130	218	0063	8014	045	0045	52130000	Group Health and Accident		16,700	16,700	16,700
130	218	0063	8014	045	0045	52820000	MPSER-District Paid		104,863	104,863	104,863
130	218	0063	8013	045	0045	51250000	SAL Instruction Consulting	187,213	-	-	-
130	218	0063	8013	045	0045	51970000	SAL Extra Duty 6 Period	-	-	-	-
130	218	0063	8013	045	0045	52130000	Group Health and Accident	22,172	-	-	-
130	218	0063	8013	045	0045	52820000	MPSER-District Paid	45,979	-	-	-
130	218	0063	8019	045	0045	52823000	MPSER-UAAL	27,963	-	-	-
130	218	0063	8019	045	0045	52830000	FICA-District Paid	11,363	-	-	-
							Total Teacher Consultant Services	**$ 365,131**	**$ 321,188**	**$ 321,188**	**$ 321,188**
130	219	0076	8012	045	0045	51490000	Other Professional Salaries	$ -	$ -	$ -	$ -
130	219	0076	8012	045	0045	52130000	Group Health and Accident	-			
130	219	0076	8012	045	0045	52820000	MPSER-District Paid	-			
130	219	0076	8012	045	0045	52823000	MPSER-UAAL				
130	219	0076	8012	045	0045	52830000	FICA-District Paid				
130	219	0076	8014	045	0045	51490000	Other Professional Salaries		52,890	52,890	52,890
130	219	0076	8014	045	0045	52820000	MPSER-District Paid		27,783	27,783	27,783
130	219	0076	8011	045	0045	52823000	MPSER-UAAL				
130	219	0076	8011	045	0045	52830000	FICA-District Paid				
130	219	0076	8013	045	0045	51490000	Other Professional Salaries	33,997			
130	219	0076	8013	045	0045	52820000	MPSER-District Paid	-			
130	219	0076	8013	045	0045	52823000	MPSER-UAAL				
130	219	0076	8013	045	0045	52830000	FICA-District Paid	698			
130	219	0079	8013	045	0801	53450000	Copyright Fees/Software Licens	5,015	-	-	-
130	219	0079	8019	045	0801	53450000	Copyright Fees/Software Licens	-	-	-	-
130	219	0079	8019	045	0801	56410000	New Equip/Furniture-Depr	-	-	-	-
							Total Other Pupil Services	**$ 39,710**	**$ 80,673**	**$ 80,673**	**$ 80,673**
130	221	0000	8013	045	0045	51940000	CS-PD Stipend	$ 6,549	$ -	$ -	$ -
130	221	0000	8014	045	0045	51940000	CS-PD Stipend		6,300	6,300	6,300
130	221	0000	8014	045	0801	53220000	Contracted Sub Teachers		2,000	2,000	2,000
130	221	0000	8014	045	0045	52820000	MPSER-District Paid		3,309	3,309	3,309
130	221	0000	8013	045	0045	52820000	MPSER-District Paid	1,746			
130	221	0000	8013	045	0045	52823000	MPSER-UAAL	1,020			
130	221	0000	8013	045	0045	52830000	FICA-District Paid	467			
130	221	0000	8013	045	0850	53220000	Contracted Sub Teachers	-	-	-	-
130	221	0000	8013	045	0850	53110000	Empl Reim (Conference)	-	-	-	-
							Total Improvement of Instruction	**$ 9,782**	**$ 11,609**	**$ 11,609**	**$ 11,609**
130	226	0081	8012	045	0045	51160000	SAL Director/Coordinator	$ -	$ -	$ -	$ -
130	226	0081	8012	045	0045	52130000	Group Health and Accident	-	-	-	-
130	226	0081	8012	045	0045	52820000	MPSER-District Paid	-	-	-	-
130	226	0081	8012	045	0045	52823000	MPSER-UAAL	-	-	-	-
130	226	0081	8012	045	0045	52830000	FICA-District Paid	-	-	-	-
130	226	0081	8011	045	0045	52850000	Unemployment Compensation	-	-	-	-
130	226	0081	8014	045	0045	51160000	SAL Director/Coordinator		178,717	178,717	178,717
130	226	0081	8014	045	0045	52130000	Group Health and Accident		25,534	25,534	25,534
130	226	0081	8014	045	0045	52820000	MPSER-District Paid		93,880	93,880	93,880
130	226	0081	8013	045	0045	51160000	SAL Director/Coordinator	192,213	-	-	-
130	226	0081	8013	045	0045	51910000	O/T Administration	3,867			
130	226	0081	8013	045	0045	52130000	Group Health and Accident	40,056			
130	226	0081	8013	045	0045	52820000	MPSER-District Paid	51,151			
130	226	0081	8013	045	0045	52823000	MPSER-UAAL	30,855			
130	226	0081	8013	045	0045	52830000	FICA-District Paid	12,583			
130	226	0076	8013	045	0045	51490000	Other Professional Salaries	-	-	-	-
							Total Supv / Direction of Instr. Staff	**$ 330,725**	**$ 298,131**	**$ 298,131**	**$ 298,131**
130	281	0076	8013	045	0045	51940000	CS-PD Stipend	$ -	$ -	$ -	$ -
130	281	0076	8013	045	0045	51490000	Other Professional Salaries	87,270			
130	281	0076	8013	045	0045	52823000	MPSER-UAAL	-	-	-	-

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Budget	2023-24 Amendment #2	2024-25 Proposed Budget
130	281	0000	8012	045	0045	52830000	FICA-District Paid	6,676			
130	281	0000	8012	045	0801	53220000	Empl Reim (Conference)				
130	283	0000	8013	045	0801	53220000	Empl Reim (Conference)				
130	284	0000	8013	045	0801	53450000	Copyright Fees/Software Licens				
130	283	0000	8014	045	0045	51940000	CS-PD Stipend		7,350	7,350	7,350
130	281	0076	8014	045	0045	52820000	MPSER-District Paid		3,861	3,861	3,861
130	283	0000	8014	045	0850	53220000	Empl Reim (Conference)		2,000	2,000	2,000
130	283	0076	8014	045	0045	51940000	CS-PD Stipend		72,989	72,989	72,989
130	281	0076	8014	045	0045	52820000	MPSER-District Paid		38,341	38,341	38,341
130	283	0000	8013	045	0850	53220000	Empl Reim (Conference)	-	-	-	-
							Total Staff/Personnel Services	**$ 93,946**	**$ 124,541**	**$ 124,541**	**$ 124,541**
130	371	0041	8011	045	0045	51440000	SAL Social Worker	$ -	$ -	$ -	$ -
130	371	0041	8011	045	0045	52820000	Group Health and Accident	-	-	-	-
130	371	0041	8011	045	0045	52823000	MPSER-District Paid	-	-	-	-
130	371	0041	8011	045	0045	52830000	MPSER-UAAL	-	-	-	-
130	371	0032	8012	045	0801	53130000	Staff Development/PMRM	1,160			
130	371	0011	8012	045	0801	53130000	Staff Development/PMRM	1,590			
130	371	0013	8012	045	0801	53130000	Staff Development/PMRM	195			
130	371	0041	8012	045	0045	51440000	SAL Social Worker	317			
130	371	0041	8012	045	0045	52820000	Group Health and Accident	23			
130	371	0041	8012	045	0045	52830000	MPSER-District Paid	90			
130	371	0041	8012	045	0045	52840000	MPSER-UAAL	53			
130	371	0032	8012	045	0045	52850000	FICA-District Paid	23			
130	371	0041	8012	045	0045	51440000	SAL Social Worker	890			
130	371	0041	8012	045	0045	52820000	Group Health and Accident	117			
130	371	0041	8012	045	0045	52830000	MPSER-District Paid	251			
130	371	0041	8012	045	0045	52840000	MPSER-UAAL	148			
130	371	0032	8012	045	0045	52850000	FICA-District Paid	62			
130	371	0032	8014	045	0045	51280000	Unemployment Compensation		5,003	5,003	5,003
130	371	0032	8014	045	0045	52820000	MPSER-District Paid		2,506	2,506	2,506
130	371	0041	8014	045	0045	51440000	SAL Social Worker		1,600	1,600	1,600
130	371	0041	8014	045	0045	52820000	Group Health and Accident		841	841	841
130	371	0041	8011	045	0045	52840000	FICA-District Paid	-	-	-	-
130	371	0041	8011	045	0045	52850000	Workmans Compensation	-	-	-	-
130	371	0032	8011	045	0045	51280000	Unemployment Compensation	-	-	-	-
130	371	0032	8011	045	0045	52820000	SAL Social Worker	-	-	-	-
130	371	0032	8011	045	0045	52823000	Group Health and Accident	-	-	-	-
130	371	0032	8011	045	0045	52830000	MPSER-District Paid	-	-	-	-
130	371	0032	8011	045	0045	52840000	MPSER-UAAL	-	-	-	-
130	371	0032	8011	045	0045	52850000	FICA-District Paid	-	-	-	-
							Total Non-Public School Pupils	**$ 4,919**	**$ 9,950**	**$ 9,950**	**$ 9,950**
130	613	0000	0000	899	0045	59999000	Authorized & Unallocated	$ 9,039	$ -	$ -	$ -
130	371	0000	8014	045	0801	59999000	Authorized & Unallocated		17,241	17,241	17,241
130	613	0000	8011	045	0045	59990000	Authorized & Unallocated	-	-	-	-
130	613	0000	8010	045	0045	59990000	Authorized & Unallocated	-	-	-	-
							Total Fund Modifications	**$ 9,039**	**$ 17,241**	**$ 17,241**	**$ 17,241**
							TOTAL FED GRANT EXPENDITURES	**$ 1,667,338**	**$ 1,238,615**	**$ 1,238,615**	**$ 1,238,615**
							Grant Surplus (Shortfall)	**(263,459)**	**-**	**-**	**-**
							TOTAL SPECIAL ED EXPENDITURES	**$ 12,279,451**	**$ 13,541,102**	**$ 15,213,973**	**$ 16,002,455**
							Total Special Ed Surplus (Shortfall)	**336,842**	**(710,729)**	**(1,887,565)**	**(2,113,537)**
							TOTAL SPECIAL ED REVENUES	**12,616,293**	**12,830,373**	**13,326,408**	**13,888,918**

School District of the City of Pontiac

General Fund: Sub Fund 150 Athletic Budget Summary by Function

FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Budget	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE				
Local	$ 17,899	$ 32,000	$ 26,004	$ 32,004
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	523,805	660,969	722,800	710,268
TOTAL REVENUE	$ 541,704	$ 692,969	$ 748,804	$ 742,272
EXPENDITURES				
Supporting Services				
Athletics	$ 592,835	$ 692,969	$ 748,804	$ 742,272
TOTAL EXPENDITURES	$ 592,835	$ 692,969	$ 748,804	$ 742,272
Net Surplus (Shortfall) - Current Year	$ (51,131)	$ -	$ 0	$ (0)
Beginning Fund Balance				
Projected Ending Fund Balance				

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Proposed Budget	2023-24 Amendment #2	2024-25 Proposed Budget
Revenues:											
150	000	0000	0000	071	0150	41711000	Admissions	$ 17,653	$ 25,000	$ 25,004	$ 25,004
150	000	0000	0000	071	0150	41712000	Concessions	246	7,000	1,000	7,000
150	000	0000	0000	071	0150	46110000	General Fund Modification	523,805	660,969	722,800	710,268
							TOTAL REVENUES	**$ 541,704**	**$ 692,969**	**$ 748,804**	**$ 742,272**
Expenditures:											
150	259	0000	0000	071	0150	53990000	Other Insrnce & Bond Premium	$ 24,246	$ 24,973	$ 24,974	$ 25,723
							Total	**$ 24,246**	**$ 24,973**	**$ 24,974**	**$ 25,723**
150	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	$ 2,457	$ 2,000	$ 4,000	$ 4,204
150	266	0000	0000	054	1067	52820000	MPSER-District Paid	701	565	1,300	1,318
150	266	0000	0000	054	1067	52823000	MPSER-UAAL	409	333	650	710
150	266	0000	0000	054	1067	52830000	FICA-District Paid	188	152	325	322
150	266	0000	0000	054	1067	52840000	Workmans Compensation	-	-	-	-
150	266	0000	0000	054	1067	52850000	Unemployment Compensation	-	-	-	-
150	266	0000	0000	071	0266	53190000	Contract Service/Trans EDK	-	-	-	-
150	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	39,521	35,000	65,000	$ 68,315
150	266	0000	0000	071	1067	52820000	MPSER-District Paid	11,454	9,881	20,000	21,410
150	266	0000	0000	071	1067	52823000	MPSER-UAAL	6,531	5,828	10,500	11,538
150	266	0000	0000	071	1067	52830000	FICA-District Paid	2,999	2,678	5,000	5,226
							Total	**$ 64,260**	**$ 56,437**	**$ 106,775**	**$ 113,043**
150	271	0000	0000	071	0150	53310000	Field Trips	$ 23,453	$ 40,000	$ 30,000	$ 40,000
							Total	**$ 23,453**	**$ 40,000**	**$ 30,000**	**$ 40,000**
150	293	0000	0000	054	1067	51560000	SAL Athletic Coaches PMS	$ 4,000		$ 30,000	
150	293	0000	0000	054	1067	52820000	MPSER-District Paid	1,164		9,500	
150	293	0000	0000	054	1067	52823000	MPSER-UAAL	666		5,000	
150	293	0000	0000	054	1067	52830000	FICA-District Paid	301		2,500	
150	293	0000	0000	071	1067	52820000	MPSER-District Paid	2,467			
150	293	0000	0000	071	1067	52823000	MPSER-UAAL	1,648			
150	293	0000	0000	071	1067	52830000	FICA-District Paid	747			
150	293	0000	0000	071	0150	53192000	Contract Services Other (Officials)	696	-	-	-
150	293	0000	0000	071	0150	53193000	Contract Services Other (EMS)	713	2,000	2,000	2,000
150	293	0000	0000	071	0150	53194000	Contract Services Other (Police)	33,490	15,090	15,090	15,090
150	293	0000	0000	071	0150	53194000	Contract Services Other (Trainer)		45,000	30,000	$ 31,530
150	293	0000	0000	071	0150	53196000	Contracted Coaches	99,950	141,020	120,000	$ 126,120
150	293	0000	0000	071	0150	53196000	Contracted Asst. AD		16,000	-	-
150	293	0000	0000	071	0150	53220000	Empl Reim (Conference)	1,166	1,500	1,500	1,500
150	293	0000	0000	071	0150	53450000	Copyright Fees/Software Licens				
150	293	0000	0000	071	0150	53610000	Printing & Binding	122	500	500	500
150	293	0000	0000	071	0150	54120000	Equipment Repair/Maint	100	600	600	600
150	293	0000	0000	071	0150	54910000	Game Crew HS	2,825	5,500	5,500	5,500
150	293	0000	0000	071	0150	55910000	Office Supplies	728	750	750	750
150	293	0000	0000	071	0150	55990000	Miscellaneous Supplies & Matl	3,488	3,000	3,000	3,000
150	293	0000	0000	071	0150	55991000	Miscellaneous Supplies	647	700	700	700
150	293	0000	0000	071	0150	55992000	Awards	1,264	1,800	1,800	1,800
150	293	0000	0000	071	0150	55993000	Athletic Uniforms		40,200	40,200	41,406
150	293	0000	0000	071	0150	56420000	New Equip/Furniture-Non Depr	6,658	20,237	20,237	24,005
150	293	0000	0000	071	0150	56550000	Vehicle				
150	293	0000	0000	071	0150	57410000	Dues And Fees	11,251	6,500	6,500	6,500
150	293	0000	0000	071	0150	57910000	Miscellaneous Expenditures	25,829	7,500	10,000	10,000
150	293	0000	0000	071	1067	51162000	SAL Athletic Director	91,707	94,535	99,611	$ 104,691
150	293	0000	0000	071	1067	51560000	SAL Athletic Coaches PHS	14,000	-	2,000	-
150	293	0000	0000	071	1067	51620000	SAL Secretarial	31,345	46,218	47,507	49,930
150	293	0000	0000	071	1067	51690000	SAL Secretarial Subs	11,035	3,500	3,500	3,500
150	293	0000	0000	071	1067	51690000	SAL Helper	951	1,500	1,500	1,500
150	293	0000	0000	071	1067	52130000	Group Health and Accident	33,342	41,608	41,608	43,688
150	293	0000	0000	071	1067	52820000	MPSER-District Paid	39,778	41,102	48,131	50,025
150	293	0000	2630	071	1067	52821000	MPSER-One Time	26,075			
150	293	0000	0000	071	1067	52823000	MPSER-UAAL	21,969	24,049	26,031	26,960
150	293	0000	0000	071	1067	52830000	FICA-District Paid	10,754	11,150	11,790	12,211
							Total	**$ 480,876**	**$ 571,559**	**$ 587,055**	**$ 563,507**
							TOTAL EXPENDITURES	**$ 592,835**	**$ 692,969**	**$ 748,804**	**$ 742,272**
							Surplus (Shortfall)	$ (51,131)	$ -	$ 0	$ (0)

School District of the City of Pontiac

Food Service Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
Revenues			
Local Sources	$ 11,705	$ 5,004	$ 17,000
State Sources	197,980	271,098	281,708
Federal Sources	2,544,004	3,282,290	3,359,291
Other Financing Sources	-	-	-
	$ 2,753,689	$ 3,558,392	$ 3,657,999
Expenditures			
Staff Support Services	$ 71	$ 300	$ 300
School Administration	-	-	-
Food Services	3,114,042	3,421,004	3,509,779
Capital Outlay	-	-	-
Transfer to General Fund	-	-	100,000
	$ 3,114,113	$ 3,421,304	$ 3,610,079
Net Surplus (Shortfall) - Current Year	$ (360,424)	$ 137,088	$ 47,921
Beginning Fund Balance	386,346	25,922	163,010
Projected Ending Fund Balance	$ 25,922	$ 163,010	$ 210,931

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
250	000	0000	0000	000	0074	41510000	Earnings on Investment	$ -	$ 4	$ 1,000
250	000	0000	0000	000	0074	41620110	Adult Meals	-	-	-
250	000	0000	0000	000	0074	41640000	A-La-Carte Sales	705	5,000	16,000
250	000	0000	0000	000	0074	41650000	Catering Revenue	-	-	-
250	000	0000	0000	000	0074	41999000	Misc Local Revenues	11,000	-	-
							Total Local Sources	**$ 11,705**	**$ 5,004**	**$ 17,000**
250	000	0000	6422	000	0074	43120000	State Revenue-Restricted Sect 147	$ 117,536	$ 147,236	$ 154,745
250	000	0000	3100	000	0074	43120110	State Rev-Restr Lunch	80,444	123,862	126,964
							Total State Sources	**197,980**	**271,098**	**281,708**
250	000	0000	8500	000	0074	44140110	Rstr Fed thru St Breakfast Program	$ 617,929	$ 800,000	$ 840,000
250	000	0000	8510	000	0074	44140110	Rstr Fed thru St Lunch Program	1,592,428	2,140,000	2,247,000
250	000	0000	8530	000	0074	44140110	Rstr Fed thru St Child Care Food Program	94,527	90,677	20,677
250	000	0000	8560	000	0074	44140110	Rstr Fed thru St Fresh Fruit/Veg.	27,465	72,800	72,800
250	000	0000	8580	000	0074	44140110	Rstr Fed thru St Summer Lunch	24,051	16,813	16,813
250	000	0000	8610	000	0074	44140110	Rstr Fed thru St Lunch	-	-	-
250	000	0000	7810	000	0074	44810110	USDA Commodities	187,604	162,000	162,000
							Total Federal Sources	**$ 2,544,004**	**$ 3,282,290**	**$ 3,359,291**
							TOTAL REVENUES	**$ 2,753,689**	**$ 3,558,392**	**$ 3,657,999**
250	283	0000	0000	074	0074	58220000	Payments to ISD for Srvs	$ 71	$ 300	$ 300
							Total Staff Services	**$ 71**	**$ 300**	**$ 300**
250	297	0000	8581	045	0045	51960000	O/T Operations/Maintenance	$ -	$ -	$ -
250	297	0000	8581	045	0045	52820000	MPSER-District Paid	-	-	-
250	297	0000	8581	045	0045	52823000	MPSER-UAAL	-	-	-
250	297	0000	8581	045	0045	52830000	FICA-District Paid	-	-	-
250	297	0000	8581	045	0045	52840000	Workmans Compensation	-	-	-
250	297	0000	8581	045	0045	52850000	Unemployment Compensation	-	-	-
250	297	0000	0000	074	0048	53410000	Telephone	-	-	-
250	297	0000	0000	074	0048	54140000	Software Maintenance Agreement	22,538	20,000	15,000
250	297	0000	0000	074	0074	51620000	SAL Secretarial	-	-	-
250	297	0000	0000	074	0074	51630000	Aides Salary	-	-	-
250	297	0000	0000	074	0074	51650000	SAL Food Service	673,145	787,173	827,319
250	297	0000	0000	074	0074	51690000	SAL Helper	48,990	84,561	88,874
250	297	0000	0000	074	0074	51790000	SAL Incentive	44,937	15,000	15,765
250	297	0000	0000	074	0074	51860000	SAL Sub Ops/Teaching Asst	32,371	37,606	39,524
250	297	0000	0000	074	0074	51960000	O/T Operations/Maintenance	4,161	3,000	3,153
250	297	0000	0000	074	0074	52130000	Group Health and Accident	77,206	72,000	73,548
250	297	0000	0000	074	0074	52820000	MPSER-District Paid	198,536	289,608	305,450
250	297	0000	0000	074	0074	52823000	MPSER-UAAL	117,256	156,628	164,616
250	297	0000	0000	074	0074	52830000	FICA-District Paid	60,126	70,942	74,560
250	297	0000	0000	074	0074	52840000	Workmans Compensation	11,357	13,865	15,315
250	297	0000	0000	074	0074	52850000	Unemployment Compensation	3,786	4,622	5,105
250	297	0000	0000	074	0074	52990000	Other Benefits	-	-	-
250	297	0000	0000	074	0074	53150000	Contacted Mgt Svcs	492,580	495,000	509,850
250	297	0000	0000	074	0074	53190000	Contract Service/Trans EDK	-	-	-
250	297	0000	0000	074	0074	53220000	Empl Reim (Conference)	-	-	-
250	297	0000	0000	074	0074	53222000	Travel & Lodging	-	-	-
250	297	0000	0000	074	0074	53510000	Advertisement	-	-	-
250	297	0000	0000	074	0074	53610000	Printing & Binding	1,572	1,000	1,000
250	297	0000	0000	074	0074	53840000	Waste & Trash Disposal	24,643	33,000	25,000
250	297	0000	0000	074	0074	54110000	Land/Buildings Repair & Maint			
250	297	0000	0000	074	0074	54120000	Equipment Repair/Maint	24,689	49,000	10,000
250	297	0000	0000	074	0074	55610000	Food Supplies/Materials	1,059,245	1,100,000	1,155,000
250	297	0000	0000	074	0074	55640000	Non Food Items	3,879	2,000	2,000
250	297	0000	0000	074	0074	55910000	Office Supplies	2,038	2,000	2,000

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
250	297	0000	0000	074	0074	55990000	Miscellaneous Supplies & Matl	9,044	12,000	10,000
250	297	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	297	0000	0000	074	0074	57410000	Dues And Fees	435	1,000	1,000
250	297	0000	0000	074	0074	57910000	Miscellaneous Expenditures	10,320	9,000	3,700
250	297	0000	7810	074	0074	55650000	USDA Commodity Usage	187,604	162,000	162,000
250	297	0000	8569	012	0074	55640000	Non Food Items	-	-	-
250	297	0000	9996	074	0074	55990000	Miscellaneous Supplies & Matl	3,584	-	-
250	297	0000	9996	074	0074	57410000	Dues And Fees	-	-	-
							Total Food Services	**$ 3,114,042**	**$ 3,421,004**	**$ 3,509,779**
250	456	0000	0000	001	0074	56410000	New Equip/Furniture-Depr	$ -	$ -	$ -
250	456	0000	0000	012	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	019	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	020	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	029	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	030	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	074	0074	56420000	New Equip/Furniture-Non Depr	-	-	-
							Total Capital / Building Improvement	**$ -**	**$ -**	**$ -**
250	611	0000	0000	074	0074	59990000	Indirect Cost Recovery	$ -	$ -	$ 100,000
250	611	0000	8500	074	0074	59990000	Indirect Cost Recovery	-	-	-
250	611	0000	8510	074	0074	59990000	Indirect Cost Recovery	-	-	-
							Total Fund Modifications	**$ -**	**$ -**	**$ 100,000**
							TOTAL EXPENDITURES	$ 3,114,113	$ 3,421,304	$ 3,610,079
							Surplus (Shortfall)	$ (360,424)	$ 137,088	$ 47,921
							Beginning Fund Balance	386,346	25,922	163,010
							Ending Fund Balance	25,922	163,010	210,931

School District of the City of Pontiac

Student Activity Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 79,399	$ 94,000	$ 97,000
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 79,399	$ 94,000	$ 97,000
EXPENDITURES			
Instructional Services			
Basic Programs	$ 86,298	$ 112,750	$ 121,750
TOTAL EXPENDITURES	$ 86,298	$ 112,750	$ 121,750
Net Surplus (Shortfall) - Current Year	$ (6,899)	$ (18,750)	$ (24,750)
Beginning Fund Balance	$ 184,062	$ 177,163	$ 158,413
Projected Ending Fund Balance	$ 177,163	$ 158,413	$ 133,663

School District of the City of Pontiac
Special Revenue Fund - Student Activities Fund 290

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
290	000	4311	0000	000	0010	41790000	Student Activity Revenue - Frost	1,821	1,500	1,500
290	000	4312	0000	000	0012	41790000	Student Activity Revenue - Herrington	3,878	1,000	1,000
290	000	4314	0000	000	0019	41790000	Student Activity Revenue - Owen	3,567	2,000	2,000
290	000	4315	0000	000	0054	41790000	Student Activity Revenue - PMS	1,556	3,000	3,000
290	000	4316	0000	000	0029	41790000	Student Activity Revenue - Whitman	1,650	1,500	1,500
290	000	4317	0000	000	0001	41790000	Student Activity Revenue - Alcott	88	1,000	1,000
290	000	4323	0000	000	0020	41790000	Student Activity Revenue - Rogers	64	3,000	3,000
290	000	4330	0000	000	0030	41790000	Student Activity Revenue - WHRC	10	1,000	1,000
290	000	4334	0000	000	0050	41790000	Student Activity Revenue - Kennedy	2,248	3,000	3,000
290	000	4365	0000	000	0071	41790000	Student Activity Revenue - PHS Battle/Band	-	3,000	3,000
290	000	4366	0000	000	0071	41790000	Student Activity Revenue - PHS Art Grant	-	500	500
290	000	4367	0000	000	0071	41790000	Student Activity Revenue - PHS Robotics	-	3,000	3,000
290	000	4368	0000	000	0071	41790000	Student Activity Revenue - PHS	5,964	6,000	6,000
290	000	4369	0000	000	0150	41790000	Student Activity Revenue - Athletics	12,477	13,000	13,000
290	000	4398	0000	000	0065	41790000	Student Activity Revenue - Admin	909	1,000	1,000
290	000	4400	0000	000	0049	41790000	Student Activity Revenue - ITA	8,686	10,000	10,000
290	000	4401	0000	000	0049	41790000	Student Activity Revenue - ITA Robotics	28,981	33,000	36,000
290	000	4402	0000	000	0080	41790000	Student Activity Revenue - Care Closet	7,500	7,500	7,500
							TOTAL REVENUES	**79,399**	**94,000**	**97,000**
290	296	4311	0000	000	0010	57920000	Student Activity Expenditure - Frost	1,678	1,250	1,250
290	296	4312	0000	000	0012	57920000	Student Activity Expenditure - Herrington	1,493	4,000	5,000
290	296	4314	0000	000	0019	57920000	Student Activity Expenditure - Owen	3,250	2,000	3,000
290	296	4315	0000	000	0054	57920000	Student Activity Expenditure - PMS	856	3,000	3,000
290	296	4316	0000	000	0029	57920000	Student Activity Expenditure - Whitman	1,061	1,500	1,500
290	296	4317	0000	000	0001	57920000	Student Activity Expenditure - Alcott	1,020	1,000	1,000
290	296	4323	0000	000	0020	57920000	Student Activity Expenditure - Rogers	1,027	3,000	3,000
290	296	4330	0000	000	0030	57920000	Student Activity Expenditure - WHRC	-	1,000	1,000
290	296	4334	0000	000	0050	57920000	Student Activity Expenditure - Kennedy	2,430	3,000	3,000
290	296	4365	0000	000	0071	57920000	Student Activity Expenditure - PHS B/Bands	73	3,000	3,000
290	296	4366	0000	000	0071	57920000	Student Activity Expenditure - PHS Art Grant	-	500	500
290	296	4367	0000	000	0071	57920000	Student Activity Expenditure - PHS Robotics	-	3,000	3,000
290	296	4368	0000	000	0071	57920000	Student Activity Expenditure - PHS	15,279	11,000	12,000
290	296	4369	0000	000	0150	57920000	Student Activity Expenditure - Athletics	3,601	13,000	13,000
290	296	4398	0000	000	0065	57920000	Student Activity Expenditure - Admin	915	1,000	2,000
290	296	4400	0000	000	0049	57920000	Student Activity Expenditure - ITA	6,116	10,000	10,000
290	296	4401	0000	000	0049	57920000	Student Activity Expenditure - ITA Robotics	46,203	44,000	49,000
290	296	4402	0000	000	0080	57920000	Student Activity Revenue - Care Closet	1,296	7,500	7,500
							TOTAL EXPENDITURES	**86,298**	**112,750**	**121,750**
							Surplus (Shortfall)	(6,899)	(18,750)	(24,750)
							Beginning Net Position	184,062	177,163	158,413
							Ending Net Position	177,163	158,413	133,663

This page left intentionally blank

School District of the City of Pontiac

Debt Service (Bond 2020 Series I) Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 6,664,246	$ 5,699,000	$ 5,980,000
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 6,664,246	$ 5,699,000	$ 5,980,000
EXPENDITURES			
Supporting Services			
Bond and note redemption	$ 2,085,000	$ 2,390,000	$ 2,720,000
Bond and note interest	3,716,000	3,611,750	3,492,250
Debt Defeasement / Other	-	-	-
TOTAL EXPENDITURES	$ 5,801,000	$ 6,001,750	$ 6,212,250
Net Surplus (Shortfall) - Current Year	$ 863,246	$ (302,750)	$ (232,250)
Beginning Fund Balance	313,843	1,177,089	874,339
Projected Ending Fund Balance	$ 1,177,089	$ 874,339	$ 642,089

School District of the City of Pontiac
Debt Fund (Bond 2020 Series I) 320

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
320	000	0000	0000	000	0000	41110000	Property Taxes	$ 6,559,258	$ 5,610,000	$ 5,900,000
320	000	0000	0000	000	0000	41510000	Interest Earnings	104,988	89,000	80,000
320	000	0000	0000	000	0000	46110000	Fund Modification	-	-	-
							TOTAL REVENUES	**6,664,246**	**5,699,000**	**5,980,000**
320	511	0000	0000	066	0066	57120000	Bond Principal	$ 2,085,000	$ 2,390,000	$ 2,720,000
320	511	0000	0000	066	0066	57210000	Bond Interest	3,716,000	3,611,750	3,492,250
320	511	0000	0000	066	0066	57320000	Escrow Payment	-	-	-
320	511	0000	0000	066	0066	57910000	Other Expenditures			
							TOTAL EXPENDITURES	5,801,000	6,001,750	6,212,250

School District of the City of Pontiac

Debt Service (Bond 2020 Series II) Fund Budget Summary by Function
FY 2024-2025 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ -	$ 1,350,000	$ 1,515,000
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ -	$ 1,350,000	$ 1,515,000
EXPENDITURES			
Supporting Services			
Bond and note redemption	$ -	$ -	$ -
Bond and note interest	-	1,042,193	1,136,938
Debt Defeasement / Other	-	-	-
TOTAL EXPENDITURES	$ -	$ 1,042,193	$ 1,136,938
Net Surplus (Shortfall) - Current Year	$ -	$ 307,807	$ 378,062
Beginning Fund Balance	-	-	-
Projected Ending Fund Balance	$ -	$ 307,807	$ 378,062

School District of the City of Pontiac
Debt Fund (Bond 2020 Series II) 323

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
323	000	0000	0000	000	0000	41110000	Property Taxes	-	1,325,000	1,500,000
323	000	0000	0000	000	0000	41510000	Interest Earnings		25,000	15,000
323	000	0000	0000	000	0000	46110000	Fund Modification	-	-	-
							TOTAL REVENUES	**-**	**1,350,000**	**1,515,000**
323	511	0000	0000	066	0066	57120000	Bond Principal	-	-	-
323	511	0000	0000	066	0066	57210000	Bond Interest	-	1,042,193	1,136,938
323	511	0000	0000	066	0066	57320000	Escrow Payment	-	-	-
323	511	0000	0000	066	0066	57910000	Other Expenditures			
							TOTAL EXPENDITURES	-	1,042,193	1,136,938

School District of the City of Pontiac

Capital Projects (Sinking Fund) Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 2,776,671	$ 3,215,000	$ 3,340,000
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 2,776,671	$ 3,215,000	$ 3,340,000
EXPENDITURES			
Supporting Services			
Other Business Services	$ -	$ 25,183	$ 15,000
Professional Services	64,381	21,300	4,000
Infrastructure Technology	-	-	-
Site Improvements	-	-	-
Building Improvements	1,814,170	2,475,000	2,052,000
Retainage	55,221		
Debt Service	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 1,933,772	$ 2,521,483	$ 2,071,000
Net Surplus (Shortfall) - Current Year	$ 842,899	$ 693,517	$ 1,269,000
Beginning Fund Balance	5,091,079	5,933,978	6,627,495
Projected Ending Fund Balance	$ 5,933,978	$ 6,627,495	$ 7,896,495

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUES:										
410	000	0000	0000	000	0410	41110000	Property Taxes	$ 2,569,740	$ 2,755,000	$ 2,970,000
410	000	0000	0000	000	0410	41190000	Delinquent/Other Taxes	8,582	10,000	20,000
410	000	0000	0000	000	0000	41510000	Interest Earnings	198,349	450,000	350,000
							TOTAL REVENUES	$ 2,776,671	$ 3,215,000	$ 3,340,000
EXPENDITURES:										
410	259	0000	0000	099	0410	57610000	Tax Abatement & Write Off	$ -	$ 10,000	$ 15,000
410	261	0000	0000	099	0410	53910000	Property & Liability Insurance	-	15,183	-
410	456	0000	0000	099	0410	53170000	Legal Services	-	4,000	4,000
410	456	0000	0000	099	0410	53190000	Professional Services	21,647	17,300	-
410	456	0000	0000	099	0410	56220000	Building Improvements	208,725	250,000	300,000
410	456	0000	0000	099	0410	56225000	Retainage	55,221		
410	511	0000	0000	099	0410	57120000	Principal on Debt	-	-	-
410	511	0000	0000	099	0410	57210000	Interest on Debt	-	-	-
							TOTAL DISTRICT WIDE	$ 285,593	$ 296,483	$ 319,000
ALCOTT										
410	456	0000	0000	001	0066	56220000	Building Improvements	$ 3,240	$ -	$ -
410	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	001	0066	56242000	Professional Services	-	-	-
							TOTAL ALCOTT ELEMENTARY	$ 3,240	$ -	$ -
FROST/PEACE										
410	456	0000	0000	010	0066	56220000	Building Improvements	$ 5,000	$ -	$ -
410	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	010	0066	56242000	Professional Services	-	-	-
							TOTAL FROST (PEACE) ELEMENTARY	$ 5,000	$ -	$ -
HERRINGTON										
410	456	0000	0000	012	0066	56220000	Building Improvements	$ 485	$ -	$ -
410	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	012	0066	56242000	Professional Services	-	-	-
							TOTAL HERRINGTON ELEMENTARY	$ 485	$ -	$ -
OWEN										
410	456	0000	0000	019	0066	56220000	Building Improvements	$ 5,000	$ -	$ -
410	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	019	0066	56242000	Professional Services	-	-	-
							TOTAL OWEN ELEMENTARY	$ 5,000	$ -	$ -
ROGERS										
410	456	0000	0000	020	0066	56220000	Building Improvements	$ 21,285	$ 7,000	$ 8,000
410	452	0000	0000	020	0066	56220000	Site Improvements	-	-	-
410	456	0000	0000	020	0066	56242000	Professional Services	-	-	-
							TOTAL ROGERS ELEMENTARY	$ 21,285	$ 7,000	$ 8,000
WHITMAN										
410	456	0000	0000	029	0066	56220000	Building Improvements	$ -	$ 6,000	$ 7,000
410	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	029	0066	56242000	Professional Services	-	-	-
							TOTAL WHITMAN ELEMENTARY	$ -	$ 6,000	$ 7,000
WHRC/ITA										
410	456	0000	0000	030	0066	56220000	Building Improvements	$ 188,819	$ 80,000	$ 84,000
410	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
410	456	0000	0000	030	0066	56242000	Professional Services	-	-	-
							TOTAL WHRC/ITA BUILDING	$ 188,819	$ 80,000	$ 84,000
KENNEDY										
410	456	0000	0000	050	0066	56220000	Building Improvements	$ 349,153	$ 10,000	$ 15,000
410	452	0000	0000	050	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	050	0066	56242000	Professional Services	-	-	-
							TOTAL KENNEDY PROPERTY	$ 349,153	$ 10,000	$ 15,000
LINCOLN										
410	456	0000	0000	051	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	051	0066	56311000	Contingency	-	-	-
410	452	0000	0000	051	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	051	0066	56242000	Professional Services	-	-	-
							TOTAL LINCOLN PROPERTY	-	-	-
PONTIAC MIDDLE SCHOOL										
410	456	0000	0000	054	0066	56220000	Building Improvements	$ 521,296	$ 84,000	$ 90,000
410	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	054	0066	56242000	Professional Services	26,117	-	-
							TOTAL PMS	$ 547,413	$ 84,000	$ 90,000
ODELL NAILS ADMINISTRATION										
410	456	0000	0000	065	0066	56220000	Building Improvements	$ -	$ 2,000	$ 3,000
410	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	065	0066	56242000	Professional Services	-	-	-
							TOTAL ODELL NAILS ADMIN BLDG	$ -	$ 2,000	$ 3,000
PONTIAC HIGH SCHOOL										
410	456	0000	0000	071	0066	56220000	Building Improvements	$ 441,624	$ 2,000,000	$ 1,500,000
410	452	0000	0000	071	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	071	0066	56242000	Professional Services	16,617	-	-
							TOTAL PHS	$ 458,241	$ 2,000,000	$ 1,500,000
WISNER										
410	456	0000	0000	091	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	091	0066	56311000	Contingency	-	-	-
410	452	0000	0000	091	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	091	0066	56242000	Professional Services	-	-	-
							TOTAL WISNER STADIUM	-	-	-
FELL CENTER										
410	456	0000	0000	095	0066	56220000	Building Improvements	$ 69,543	$ 36,000	$ 45,000
410	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	095	0066	56242000	Professional Services	-	-	-
							TOTAL FELL CENTER	$ 69,543	$ 36,000	$ 45,000
							TOTAL EXPENDITURES	$ 1,933,772	$ 2,521,483	$ 2,071,000
							Surplus (Shortfall)	842,899	693,517	1,269,000
							Beginning Fund Balance	5,091,079	5,933,978	6,627,495
							Ending Fund Balance	5,933,978	6,627,495	7,896,495

School District of the City of Pontiac

Capital Projects (Bond 2020 Series I) Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 1,754,017	$ 8,224,028	$ -
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 1,754,017	$ 8,224,028	$ -
EXPENDITURES			
Supporting Services			
Building Improvements	$ 42,425,937	$ 14,497,000	$ -
Instructional Technology	(125,642)	24,000	-
Furniture & Equipment	(282,453)	420,000	-
Site Improvements	47,850	5,000	-
Professional Fees	6,324,982	1,932,000	-
Other Costs	3,152,148	-	-
TOTAL EXPENDITURES	$ 51,542,822	$ 16,878,000	$ -
Net Surplus (Shortfall) - Current Year	$ (49,788,805)	$ (8,653,972)	$ -
Beginning Fund Balance	58,442,777	8,653,972	-
Projected Ending Fund Balance	8,653,972	-	-

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series I) 420

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
420	000	0000	0000	000	0000	41510000	Earnings on Investment	$ 910,070	$ 300,001	$ -
420	000	0000	0000	000	0000	41510000	Misc. Local Revenues	20,000		-
420	000	0000	0000	000	0000	41510000	E-Rate	354,883		-
420	000	0000	0000	000	0000	41510000	Insurance Reimbursements	469,064		-
							Transfer from other funds-Fund 423		7,924,027	-
420	000	0000	0000	000	0066	45950000	Bond Proceeds	-	-	-
							TOTAL REVENUES	**$ 1,754,017**	**$ 8,224,028**	**$ -**
ALCOTT ELEMENTARY										
420	456	0000	0000	001	0066	56220000	Building Improvements	$ 28,743	$ 7,000	$ -
420	456	0000	0000	001	0066	56311000	Contingency	-	-	-
420	284	0000	0000	001	0066	56405000	Instructional Technology	(475)	-	-
420	456	0000	0000	001	0066	56410000	Furniture & Equipment	(53,648)	15,000	-
420	455	0000	0000	001	0066	53155000	Architect	(1,236)	-	-
420	455	0000	0000	001	0066	53156000	CM	97	-	-
420	455	0000	0000	001	0066	53190000	Professional Services	-	-	-
							TOTAL ALCOTT ELEMENTARY	$ (26,519)	$ 22,000	$ -
FROST (PEACE) ELEMENTARY										
420	456	0000	0000	010	0066	56220000	Building Improvements	$ 14,502	$ 7,000	$ -
420	456	0000	0000	010	0066	56311000	Contingency	-	-	-
420	284	0000	0000	010	0066	56405000	Instructional Technology	475	-	-
420	456	0000	0000	010	0066	56410000	Furniture & Equipment	(11,008)	-	-
420	455	0000	0000	010	0066	53155000	Architect	(1,854)	-	-
420	455	0000	0000	010	0066	53156000	CM	97	-	-
420	455	0000	0000	010	0066	53190000	Professional Services	-	-	-
							TOTAL FROST (PEACE) ELEMENTARY	$ 2,212	$ 7,000	$ -
HERRINGTON ELEMENTARY										
420	456	0000	0000	012	0066	56220000	Building Improvements	$ 19,582	$ 24,000	$ -
420	456	0000	0000	012	0066	56311000	Contingency	-	-	-
420	284	0000	0000	012	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	012	0066	56410000	Furniture & Equipment	(84,606)	-	-
420	455	0000	0000	012	0066	53155000	Architect	(1,854)	-	-
420	455	0000	0000	012	0066	53156000	CM	98	-	-
420	455	0000	0000	012	0066	53190000	Professional Services	(21,757)	-	-
							TOTAL HERRINGTON ELEMENTARY	$ (88,537)	$ 24,000	$ -
OWEN ELEMENTARY										
420	456	0000	0000	019	0066	56220000	Building Improvements	$ 19,522	$ 13,000	$ -
420	456	0000	0000	019	0066	56311000	Contingency	-	-	-
420	284	0000	0000	019	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	019	0066	56410000	Furniture & Equipment	(57,604)	152,000	-
420	455	0000	0000	019	0066	53155000	Architect	(1,854)	-	-
420	455	0000	0000	019	0066	53156000	CM	98	-	-
420	455	0000	0000	019	0066	53190000	Professional Services	(8,788)	-	-
							TOTAL OWEN ELEMENTARY	$ (48,626)	$ 165,000	$ -
ROGERS ELEMENTARY										
420	456	0000	0000	020	0066	56220000	Building Improvements	$ 15,262	$ 22,000	$ -
420	456	0000	0000	020	0066	56311000	Contingency	-	-	-
420	284	0000	0000	020	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	020	0066	56410000	Furniture & Equipment	(57,949)	-	-
420	455	0000	0000	020	0066	53155000	Architect	(1,854)	-	-
420	455	0000	0000	020	0066	53156000	CM	97	-	-
420	455	0000	0000	020	0066	53190000	Professional Services	(22,250)	-	-
							TOTAL ROGERS ELEMENTARY	$ (66,694)	$ 22,000	$ -
WHITMAN ELEMENTARY										
420	456	0000	0000	029	0066	56220000	Building Improvements	$ 318,310	$ 7,000	$ -
420	456	0000	0000	029	0066	56311000	Contingency	-	-	-
420	284	0000	0000	029	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	029	0066	56410000	Furniture & Equipment	(30,776)	-	-
420	455	0000	0000	029	0066	53155000	Architect	13,415	-	-
420	455	0000	0000	029	0066	53156000	CM	9,237	-	-
420	455	0000	0000	029	0066	53190000	Professional Services	111,763	-	-
							TOTAL WHITMAN ELEMENTARY	$ 421,949	$ 7,000	$ -
WHRC/ITA BUILDING										
420	456	0000	0000	030	0066	56220000	Building Improvements	$ 10,022,494	$ 1,625,000	$ -
420	456	0000	0000	030	0066	56311000	Contingency	-	-	-
420	284	0000	0000	030	0066	56405000	Instructional Technology	22,899	-	-
420	456	0000	0000	030	0066	56410000	Furniture & Equipment	60,108	52,000	-

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series I) 420

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
420	452	0000	0000	030	0066	56310000	Site Improvements	33,583	-	-
420	455	0000	0000	030	0066	53155000	Architect	82,493	35,000	-
420	455	0000	0000	030	0066	53156000	CM	546,392	98,000	-
420	455	0000	0000	030	0066	53190000	Professional Services	1,329,624	13,000	-
							TOTAL WHRC/ITA BUILDING	$ 12,097,593	$ 1,823,000	$ -
PONTIAC MIDDLE SCHOOL										
420	456	0000	0000	054	0066	56220000	Building Improvements	$ 13,086,879	$ 2,355,000	$ -
420	456	0000	0000	054	0066	56311000	Contingency	-	-	-
420	284	0000	0000	054	0066	56405000	Instructional Technology	36,971	-	-
420	456	0000	0000	054	0066	56410000	Furniture & Equipment	10,897	30,000	-
420	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-
420	455	0000	0000	054	0066	53155000	Architect	114,189	31,000	-
420	455	0000	0000	054	0066	53156000	CM	837,802	131,000	-
420	455	0000	0000	054	0066	53190000	Professional Services	406,579	27,000	-
							TOTAL PMS	$ 14,493,317	$ 2,574,000	$ -
ODELL NAILS ADMIN BUILDING										
420	456	0000	0000	065	0066	56220000	Building Improvements	$ (263,255)	$ -	$ -
420	456	0000	0000	065	0066	56311000	Contingency	-	-	-
420	284	0000	0000	065	0066	56405000	Instructional Technology	12,976	-	-
420	456	0000	0000	065	0066	56410000	Furniture & Equipment	-	33,000	-
420	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-
420	455	0000	0000	065	0066	53155000	Architect	607	-	-
420	455	0000	0000	065	0066	53156000	CM	-	-	-
420	455	0000	0000	065	0066	53190000	Professional Services	-	-	-
							TOTAL ODELL NAILS ADMIN BLDG	$ (249,672)	$ 33,000	$ -
PONTIAC HIGH SCHOOL										
420	456	0000	0000	071	0066	56220000	Building Improvements	$ 19,146,735	$ 10,407,000	$ -
420	456	0000	0000	071	0066	56311000	Contingency	-	-	-
420	284	0000	0000	071	0066	56405000	Instructional Technology	(198,488)	24,000	-
420	456	0000	0000	071	0066	56410000	Furniture & Equipment	(48,736)	138,000	-
420	452	0000	0000	071	0066	56310000	Site Improvements	10,917	5,000	-
420	455	0000	0000	071	0066	53155000	Architect	959,416	281,000	-
420	455	0000	0000	071	0066	53156000	CM	1,359,802	963,000	-
420	455	0000	0000	071	0066	53190000	Professional Services	609,975	293,000	-
							TOTAL PHS	$ 21,839,621	$ 12,111,000	$ -
FELL CENTER										
420	456	0000	0000	095	0066	56220000	Building Improvements	$ 17,163	$ 30,000	$ -
420	456	0000	0000	095	0066	56311000	Contingency	-	-	-
420	284	0000	0000	095	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	095	0066	56410000	Furniture & Equipment	(9,131)	-	-
420	452	0000	0000	095	0066	56310000	Site Improvements	3,350	-	-
420	455	0000	0000	095	0066	53155000	Architect	4,416	-	-
420	455	0000	0000	095	0066	53156000	CM	232	-	-
420	455	0000	0000	095	0066	53190000	Professional Services	-	-	-
							TOTAL FELL CENTER	$ 16,030	$ 30,000	$ -
OTHER COSTS										
420	456	0000	0000	099	0066	57310000	Bond Issuance Costs	$ -	$ -	$ -
420	259	0000	0000	066	0066	57912000	Bank Fees	500	-	-
420	261	0000	0000	099	0066	53910000	Builders' Risk Insurance	40,717	35,000	-
420	456	0000	0000	099	0066	53510000	Advertising	-	25,000	-
420	456	0000	0000	099	0066	53610000	Printing & Binding	-	-	-
420	456	0000	0000	099	0066	56225000	Retainage	3,110,931	-	-
420	456	0000	0000	099	0066	58110000	Capitalized Interest	-	-	-
							TOTAL OTHER COSTS	$ 3,152,148	$ 60,000	$ -
							TOTAL EXPENDITURES	$ 51,542,822	$ 16,878,000	$ -
							Surplus (Shortfall)	$ (49,788,805)	$ (8,653,972)	$ -
							Beginning Fund Balance	58,442,777	8,653,972	-
							Ending Fund Balance	$ 8,653,972	$ -	$ -

School District of the City of Pontiac

Capital Projects (Bond 2020 Series II) Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 25,362,828	$ 800,000	$ 700,004
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 25,362,828	$ 800,000	$ 700,004
EXPENDITURES			
Supporting Services			
Building Improvements	$ -	$ 5,000,000	$ 5,000,000
Instructional Technology	-	902,000	750,000
Furniture & Equipment	-	503,000	355,000
Site Improvements	-	-	-
Professional Fees	547,540	2,843,000	2,603,000
Other	259,654	7,933,327	-
TOTAL EXPENDITURES	$ 807,194	$ 17,181,327	$ 8,708,000
Net Surplus (Shortfall) - Current Year	$ 24,555,634	$ (16,381,327)	$ (8,007,996)
Beginning Fund Balance	-	24,555,634	8,174,307
Projected Ending Fund Balance	24,555,634	8,174,307	166,311

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series II) 423

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
423	000	0000	0000	000	0066	41510000	Earnings on Investment	$ 89,139	$ 800,000	$ 700,004
423	000	0000	0000	000	0066	45950000	Bond Proceeds	25,273,689	-	-
							TOTAL REVENUES	**$ 25,362,828**	**$ 800,000**	**$ 700,004**
HERRINGTON ELEMENTARY										
423	456	0000	0000	012	0066	56220000	Building Improvements	$ -	$ 2,000,000	$ 2,000,000
423	456	0000	0000	012	0066	56225000	Retainage	-	-	-
423	284	0000	0000	012	0066	56405000	Instructional Technology	-	112,000	150,000
423	456	0000	0000	012	0066	56410000	Furniture & Equipment	-	3,000	5,000
423	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-
423	455	0000	0000	012	0066	53155000	Architect	209,400	600,000	300,000
423	455	0000	0000	012	0066	53156000	CM	-	100,000	200,000
423	455	0000	0000	012	0066	53190000	Professional Services	-	30,000	50,000
							TOTAL HERRINGTON ELEMENTARY	209,400	2,845,000	2,705,000
ROGERS ELEMENTARY										
423	456	0000	0000	020	0066	56220000	Building Improvements	$ -	$ 2,000,000	$ 2,000,000
423	456	0000	0000	020	0066	56225000	Retainage	-	-	-
423	284	0000	0000	020	0066	56405000	Instructional Technology	-	90,000	100,000
423	456	0000	0000	020	0066	56410000	Furniture & Equipment	-	-	-
423	452	0000	0000	020	0066	56310000	Site Improvements	-	-	-
423	455	0000	0000	020	0066	53155000	Architect	230,340	500,000	500,000
423	455	0000	0000	020	0066	53156000	CM	-	400,000	400,000
423	455	0000	0000	020	0066	53190000	Professional Services	-	200,000	200,000
							TOTAL ROGERS ELEMENTARY	230,340	3,190,000	3,200,000
WHRC/ITA BUILDING										
423	456	0000	0000	030	0066	56220000	Building Improvements	$ -	$ 1,000,000	$ 1,000,000
423	456	0000	0000	030	0066	56225000	Retainage	-	-	-
423	284	0000	0000	030	0066	56405000	Instructional Technology	-	700,000	500,000
423	456	0000	0000	030	0066	56410000	Furniture & Equipment	-	500,000	350,000
423	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-
423	455	0000	0000	030	0066	53155000	Architect	104,700	253,000	253,000
423	455	0000	0000	030	0066	53156000	CM	-	400,000	400,000
423	455	0000	0000	030	0066	53190000	Professional Services	3,100	300,000	300,000
							TOTAL WHRC/ITA BUILDING	107,800	3,153,000	2,803,000
OTHER COSTS										
423	456	0000	0000	099	0066	57310000	Bond Issuance Costs	$ 259,654	$ 9,300	$ -
423	259	0000	0000	066	0066	57912000	Bank Fees	-	-	-
423	261	0000	0000	099	0066	53910000	Builders' Risk Insurance	-	35,000	-
423	456	0000	0000	099	0066	53510000	Advertising	-	25,000	-
423	456	0000	0000	099	0066	53610000	Printing & Binding	-	-	-
423	456	0000	0000	099	0066	56225000	Retainage			
							Transfer to other funds-Fund 420		7,924,027	-
423	456	0000	0000	099	0066	58110000	Capitalized Interest	-	-	-
							TOTAL OTHER COSTS	259,654	7,993,327	-
							TOTAL EXPENDITURES	807,194	17,181,327	8,708,000
							Surplus (Shortfall)	24,555,634	(16,381,327)	(8,007,996)
							Beginning Fund Balance	-	24,555,634	8,174,307
							Ending Fund Balance	24,555,634	8,174,307	166,311

School District of the City of Pontiac

Risk Related Fund Budget Summary by Function
FY 2024-25 Proposed Budget

	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
REVENUE			
Local	$ 404,742	$ 926,967	$ 1,061,406
State	-	-	-
Federal	-	-	-
County & Interdistrict			
Other Financing Sources	-	-	-
TOTAL REVENUE	$ 404,742	$ 926,967	$ 1,061,406
EXPENDITURES			
Insurance Program			
Workers Compensation	$ 460,876	$ 335,000	$ 335,000
Unemployment	-	45,000	50,000
Property & Casualty Insurance	615,804	676,330	720,000
TOTAL EXPENDITURES	$ 1,076,680	$ 1,056,330	$ 1,105,000
Net Surplus (Shortfall) - Current Year	$ (671,938)	$ (129,363)	$ (43,594)
Beginning Fund Balance	1,528,349	856,411	727,048
Projected Ending Fund Balance	$ 856,411	$ 727,048	$ 683,454

School District of the City of Pontiac
Internal Services Fund-Risk Related Activity Fund 810

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2022-23 Actual	2023-24 Amendment #2	2024-25 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
810	000	0000	0000	000	0000	41510000	Earnings on Investment	-	-	-
810	000	0000	0000	097	0810	41977000	Property Casualty		540,000	660,000
810	000	0000	0000	097	0810	41978000	Workers Comp	314,430	292,259	303181
810	000	0000	0000	097	0810	41979000	Unemployment	90,312	94,708	98,225
							TOTAL REVENUES	**404,742**	**926,967**	**1,061,406**
810	261	0000	0000	097	0810	53910000	Property & Liability	461,899	576,330	620,000
810	261	0000	0000	097	0810	53912000	Uninsured P/C Claims	153,905	100,000	100,000
810	283	0000	0000	097	0810	52840000	Workmans Compensation Insurance	156,682	150,000	150,000
810	283	0000	0000	097	0810	52841000	Workmans Comp TPA	23,500	25,000	25,000
810	283	0000	0000	097	0810	52842000	Workmans Comp Claims	280,694	160,000	160,000
810	283	0000	0000	097	0810	52850000	Unemployment Compensation	-	45,000	50,000
810	283	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	-	-
							TOTAL EXPENDITURES	**1,076,680**	**1,056,330**	**1,105,000**

School District of the City of Pontiac

Truth in Budget & Taxation Hearing

Purpose of the Hearing:

1. School District of the City of Pontiac is conducting this hearing in order to provide our community an opportunity to express their thoughts, suggestions, or concerns, on our proposed fiscal year 2025 General Fund Budget, the underlying tax levy (L-4029) supporting it and to comply with existing law.

2. Compliance with "The General Property Tax Act"
    a. Public Act 206 of 1893
        i. Section 211.24e(3) "Truth in Taxation"

3. Compliance with the "Uniform Budgeting and Accounting Act"
    a. Public Act 2 of 1968
        i. 141.436 General Appropriations Act; requirements; etc.
            1. Section 16 – "The Truth in Budgeting Act"

4. We are proposing a tax levy (L-4029) to be applied on all applicable qualifying property as ofJuly 1, 2024. Levy with the estimated tax revenue is:

a. General Fund Revenue estimate:	18.0000 mills	$44,140,319
b. Sinking Fund Revenue estimate:	0.7980 mills	$ 2,970,000
c. Bond 2020/2023 Debt	2.0000 mills	$ 7,400,000

5. 1 mill of tax levy on a parcel of property with a taxable value of $100,000 will produce $100 of tax revenue. God 3

Michigan Department of Treasury
614 (Rev. 01-23)

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

L-4029

2023 Tax Rate Request (This form must be completed and submitted on or before September 30, 2023)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes	2023 Taxable Value of ALL Properties in the Unit as of 5-22-2023
Oakland	**$3,486,419,970**
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2023 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
School District of the City of Pontiac	**$2,251,924,069**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2023 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2023 Current Year "Headlee" Millage Reduction Fraction	(7) 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
VOTED	Operating Non-Home	3/2016	18.0000	17.4060	1.0000	17.4060	1.0000	17.4060	17.4060		12/2036
VOTED	Operating Non-Home	3/2016	00.5000	00.4832	1.0000	00.4832	1.0000	00.4832	00.4832		12/2036
VOTED	Operating Non-Home	8/2022	02.0000	02.0000	1.0000	02.0000	1.0000	00.1108	00.1108		12/2036
VOTED	Operating All Sinking	3/2020	00.8000	00.7980	1.0000	00.7980	1.0000	00.7980	00.7980		12/2025
VOTED	Debt All	3/2020	N/A	N/A	1.0000	N/A	1.0000	N/A	02.0000		12/2050

Prepared by	Telephone Number	Title of Preparer	Date
James Graham	**(248) 541-6836**	**Chief Financial Officer**	**05/11/2023**

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☐ Clerk ☒ Secretary		G. Kevin Gross	
☐ Chairperson ☒ President		Gill Garrett	

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2023 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	**00.0000**
For Commercial Personal	**06.0000**
For all Other	**18.0000**

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

School District of the City of Pontiac
County of Oakland State of Michigan
Estimated Tax Levy for FY2025

Local Unit	2024 Taxable Value (1) 2024 Non-Pre	2023 Comm PP	Total	Estimated 2024 Operating Tax Levy 2024 Non-Pre	2023 Comm PP	Total	Estimated 2024 Sinking Fund / Bond Debt Tax Levy 2024 ALL	Sinking Fund	Bond
C - Auburn Hills	$1,357,008,960	$88,963,040	$1,445,972,000	$24,426,161	$533,778	$24,959,940	1,744,576,215	$ 1,392,172	$ 3,489,152
C- Lake Angelus	12,236,810	-	12,236,810	220,263	-	220,263	61,134,010	$ 48,785	$ 122,268
C - Pontiac	782,480,690	170,962,120	953,442,810	14,084,652	1,025,773	15,110,425	1,257,056,850	$ 1,003,131	$ 2,514,114
C - Sylvan Lake	26,668,070	467,690	27,135,760	480,025	2,806	482,831	111,574,670	$ 89,037	$ 223,149
T - Bloomfield	160,006,880	13,975,890	173,982,770	2,880,124	83,855	2,963,979	347,102,720	$ 276,988	$ 694,205
T - Orion	35,319,480	4,509,110	39,828,590	635,751	27,055	662,805	44,209,650	$ 35,279	$ 88,419
T - Waterford	43,775,030	441,700	44,216,730	787,951	2,650	790,601	82,202,530	$ 65,598	$ 164,405
T- West Bloomfield	17,399,786	240,490	17,640,276	313,196	1,443	314,639	86,473,530	$ 69,006	$ 172,947
	$2,434,895,706	$279,560,040	$2,714,455,746	$43,828,123	$1,677,360	$45,505,483	3,734,330,175	$ 2,979,995	$ 7,468,660

	Calculation	FY25 Max
2024 Operating Tax Levy (Non-Pre Property)		
Operating - Voted (18.0000)	17.4060	17.40600
MRF Headlee Rollback (round down)	1.0000	17.4060
Operating - Voted (0.5000)	0.4832	0.483200
MRF Headlee Rollback (round down)	1.0000	0.4832
Operating - Voted (2.0000) (Election 8/2/22)	2.0000	2.0000
MRF Headlee Rollback (round down)	1.0000	
Amount needed for 18 mills		0.1108
	FY25 Max	19.8892
	FY25 Request	**18.0000**
Remaining to cover future Headlee Rollbacks		1.8892

				$ 3,128,995
Commercial PP TV				$ 3,285,445
July 1, 2024 Tax Levy				
Operating - Voted			6.0000	$ 6,414,440
			6.0000	

(1) Source: 2024 L-4028 Oakland County Equalization Department
2023 Comm PP MDE Website

				% of Split
Sinking Fund - Voted (0.80)		0.7980	0.798000	28.52%
MRF Headlee Rollback (round down)		1.0000	0.7980	
		0.9985	0.7980	
Bond Voted	Series I		1.6200	57.90%
	Series II		0.3800	13.58%
			2.0000	100.00%

RESOLUTION FOR ANNUAL BUDGET ADOPTION

RESOLUTION FOR ADOPTION BY
School District of the City of Pontiac
Fiscal Year 2025 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 2024-2025: 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 for the fiscal year 2024-2025; AN ACT to make appropriations; to provide for the expenditure of the appropriations;

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
REVENUE						
Local	$ 45,727,823	$ 948,544	$ -	$ 32,004	$ -	46,708,371
State	$ 8,147,838	$ 16,193,831	$ 7,534,751	-	-	31,876,420
Federal	$ -	$ 28,197,490	$ 1,238,615	-	-	29,436,105
County & InterDistrict and Other Transfers	7,574,215	-	5,115,552	710,268	1,250,000	14,650,035
TOTAL REVENUE	61,449,876	45,339,865	13,888,918	742,272	1,250,000	122,670,930
Projected Fund Balance as of 6/30/2024	-	-	-	-	-	18,086,612
Total Available to Appropriate	-	-	-	-	-	140,757,543

BE IT FURTHER RESOLVED, that $140,757,343 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	FUND 170 GF DEBT	TOTAL by FUND
EXPENDITURES						
INSTRUCTION						
Basic Programs	$ 24,854,168	$ 6,478,071	$ -	-	-	31,332,239
Added Needs	$ 175,268	$ 8,682,667	$ 10,324,246	-	-	19,182,181
Adult & Continuing Education	$ -	$ 51,334	$ -	-	-	51,334
SUPPORT SERVICES						
Pupil Support	$ 1,802,150	$ 5,464,162	$ 2,490,828	-	-	9,757,139
Instructional Support	$ 2,128,079	$ 3,085,308	$ 745,792	-	-	5,959,179
General Administration	$ 2,127,703	$ -	$ -	-	-	2,127,703
School Administration	$ 4,437,608	$ -	$ 95,477	-	-	4,533,085

Business Support	$ 1,506,872	$ 3,000	$ -	-	-	1,509,872
Operations/Maint. & Security	$ 9,297,553	$ 3,208,177	$ 165,000	-	-	12,670,730
Transportation	$ 2,964,986	$ 7,458,728	$ 2,029,381	-	-	12,453,095
Central Support	$ 3,890,350	$ 290,376	$ 124,541	-	-	4,305,267
Other	$ -	$ -	$ -	$ 742,272	-	742,272
COMMUNITY SERVICES	$ 16,500	$ 916,068	$ 9,950	-	-	942,518
CAPITAL/BLDG IMPROVEMENTS	$ 25,004	$ 9,300,000	$ -	-	-	9,325,004
LONG TERM DEBT	$ 7,083,094	-	-	-	$ 1,247,728	8,330,822
FUND MODIFICATIONS						
Transfers/ Indirect Costs	$ 1,960,268	$ 401,974	$ 17,241	-	-	2,379,483
TOTAL EXPENDITURES	62,269,604	45,339,865	16,002,455	742,272	1,247,728	125,601,924
Projected Fund Balance as of 6/30/2025	-	-	-	-	-	15,155,618

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE FUND of the School District of the City of Pontiac for the fiscal year 2024-2025 be adopted as follows:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
REVENUE			
Local	$ 17,000	$ 97,000	114,000
State	$ 281,708		281,708
Federal	$ 3,359,291		3,359,291
Transfers	-		
TOTAL REVENUE	3,657,999	97,000	3,754,999
Projected Fund Balance as of 6/30/2024	163,010	158,413	321,423
Total Available to Appropriate	3,821,009	255,413	4,076,422

BE IT FURTHER RESOLVED, that $4,076,422 of the total available to appropriate in the SPECIAL REVENUE SERVICE FUNDS is hereby appropriated in the amounts and purposes set forth below:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
EXPENDITURES			
Basic Program	-	$ 121,750	121,750
Support Services Other	$ 3,610,079		3,610,079
Captial Expenditures	-		-

TOTAL EXPENDITURES	3,610,079	121,750	3,731,829
Projected Fund Balance as of 6/30/2025	210,931	133,663	344,594

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT SERVICE FUND of the School Disrict of the City of Pontiac for the fiscal year 2024-2025 be adopted as follows:

	FUND 320 BOND 2020	FUND 323 BOND 2020	TOTAL by FUND
REVENUE			
Local	$ 5,980,000	$ 1,515,000	7,495,000
Other Financing Sources	-	-	-
TOTAL REVENUE	5,980,000	1,515,000	7,495,000
Projected Fund Balance as of 6/30/2024	874,339	307,807	1,182,146
Total Available to Appropriate	6,854,339	1,822,807	8,677,146

BE IT FURTHER RESOLVED, that $8,677,146 of the total available to appropriate in the DEBT SERVICE FUNDS is hereby appropriated in the amounts and purposes set forth below:

	FUND 320 BOND 2020	FUND 323 BOND 2020	TOTAL by FUND
EXPENDITURES			
Principal Payments	$ 2,720,000	-	2,720,000
Interest Payments	$ 3,492,250	$ 1,136,938	4,629,188
Debt Defeasement / Other	-	-	0
TOTAL EXPENDITURES	6,212,250	1,136,938	7,349,188
Projected Fund Balance as of 6/30/2025	642,089	685,869	1,327,958

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECT FUNDS of the School Disrict of the City of Pontiac for the fiscal year 2024-2025 be adopted as follows:

	FUND 410 SINKING	FUND 420 BOND 2020	FUND 423 BOND 2020	TOTAL by FUND
REVENUE				

Local	$ 3,340,000	$ -	$ 700,004	4,040,004
Other Financing Sources	0	0	0	-
TOTAL REVENUE	3,340,000	0	700,004	4,040,004
Projected Fund Balance as of 6/30/2024	6,627,495	0	8,174,307	14,801,802
Total Available to Appropriate	9,967,495	0	8,874,311	18,841,806

BE IT FURTHER RESOLVED, that $18,841,806 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and purposes set forth below:
adopted as follows:

	FUND 410 SINKING	FUND 420 BOND 2020	FUND 423 BOND 2020	TOTAL by FUND
EXPENDITURES				
Other Business Services	$ 15,000	-	$ -	15,000
Building Improvements	$ 2,052,000	-	$ 5,000,000	7,052,000
Instructional Technology	$ -	-	$ 750,000	750,000
Furniture & Equipment	$ -	-	$ 355,000	355,000
Professional Fees	4,000	-	2,603,000	2,607,000
TOTAL EXPENDITURES	2,071,000	0	8,708,000	8,708,000
Projected Fund Balance as of 6/30/2025	7,896,495	0	166,311	8,062,806

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the INTERNAL SERVICE FUND of the School District of the City of Pontiac for the fiscal year 2024-2025 be adopted as follows:

REVENUES	
Local	$ 1,061,406
Transfers	0
TOTAL REVENUE	1,061,406
Projected Fund Balance as of 6/30/2024	727,048
Total Available to Appropriate	1,788,454

BE IT FURTHER RESOLVED, that $1,788,454 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	1,105,000
TOTAL EXPENDITURES	1,105,000

Projected Fund Balance as of 6/30/2025	683,454

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 0.7992 mils be levied on all properties for the sinking fund; and that 2.000 mils be levied on all properties for debt retirement purposes;

Fiscal Year 2025 Adopted Budget Resolution

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or 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.

Anisha Hannah
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 17, 2024, 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.

Anisha Hannah
Secretary, Board of Education

Table of Contents

CATEGORY	PAGE NUMBER
INTRODUCTION	2
CODING STRUCTURE	3
FUNDS AND TRANSACTION CODES	4
ASSETS	5
FIXED ASSETS	7
BUDGETING ACCOUNTS AND OTHER DEBITS	9
LIABILITIES	10
BUDGETING ACCOUNTS AND OTHER CREDITS	13
RESERVES AND FUND BALANCE	14
REVENUES - MAJOR CLASS	15
REVENUES - SUFFIX	22
EXPENDITURES - FUNCTION	24
EXPENDITURES - OBJECT/ACTIVITY	33
EXPENDITURES - PROGRAM	47
EXPENDITURES - GRANT CODE	49

INTRODUCTION

The purpose of this section is to provide the reader with an overview of the required coding structure; the graphic display and definitions which follow should be used for that purpose.

The coding structure is consistent with "Financial Accounting for Local and State School Systems" published by the National Center for Education Statistics, 2009. Standard coding found in this section is necessary to satisfy state and federal reporting requirements. Each district should review local needs before additional elements of the coding structure are added. The accounting system designed should accommodate the planning, budgeting, evaluating, and analysis functions of the system and should be cross-referenced to other information files of that system.

Dimension - Block of related digits.

Fund - An independent fiscal and accounting entity, preferably with a self-balancing set of accounts, with its own assets, liabilities, resources, and fund balances which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations (two positions). Edited field in the Financial Information Database (FID)

Transaction Code - A code used to identify whether an accounting entry is balance sheet, revenue, or expenditure (one position). Used internally in district accounting systems. Not reported to the FID as a separate field. The transaction code is used to determine which file (revenue, expenditure, or balance sheet) the record is to be uploaded for FID submission.

Major Class - The basic account identifier for recording transactions involving assets, liabilities, fund balance and revenues (three positions). Edited field in the FID.

Suffix - The code used to further define/distinguish between revenue sources (four positions). Edited field in the FID. Edited for revenue records, but not balance sheet.

Function -The basic account identifier for expenditures. It describes the activity for which a service or material is acquired. The basic functional categories operated by most districts are instruction, pupil support, instructional staff support, general administration, business services, operations and maintenance, transportation, central services, community services, and facilities acquisition. Edited field in FID.

Object - The code used to describe the service or commodity obtained as the result of a specific expenditure. The broad object code categories include salaries, benefits, purchased services, supplies/materials, and capital outlay. Edited to the 2nd position in FID.

Program - The code used to describe a plan of activities and procedures designed to accomplish predetermined objective or set of allied objectives (three positions). Edited field in the FID.

Grant Code - The code used to identify various grant programs/funding source (four positions). Fourth position may be used at district's discretion. **This is a required field for reporting all restricted grant related expenditures**. **We recommend using it on all corresponding restricted grant revenue records as a good financial management practice. Some grant offices may require that districts report information in this field on both FID revenue and expenditure records as a condition for receiving a particular grant.**

Facility/School - The state assigned code used to designate a district building or administrative unit. (five positions). Edited field in the FID.

Other - A dimension available to further define a school district's activities; i.e., subject matter, special cost center, etc. (four positions).

CODING STRUCTURE

BALANCE SHEET

Fund	Transaction Code	Major Class	Suffix	Not Used
X X	X	X X X	X X X X	XX X X - X X X X - X X X X - X X X X

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X XX- X X X X

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X X X	X X X X

Account Code	Fund Type	Fund Name
11	General Fund (1)	General Fund
21	Special Revenue (2)	Athletic Fund
22	Special Revenue (2)	* Special Education Fund
23	Special Revenue (2)	Community Service Fund
24	Special Revenue (2)	Bookstore Fund
25	Special Revenue (2)	Food Service Fund
26	Special Revenue (2)	*Vocational Education Fund
27	Special Revenue (2)	Cooperative Activities Fund
28	Special Revenue (2)	Public Purpose Trust Fund
29	Special Revenue (2)	Student/School Activity Fund
31 - 39	Debt Service Funds (3)	Debt Service Funds
41 - 49	Capital Projects Fund (4)	Capital Projects Funds
51 - 59	Trust Funds (5)	Trust Funds
61 - 69	Fiduciary Funds (6)	Fiduciary Funds
71 – 79	Enterprise (7)	Enterprise
81 – 89	Internal Service (8)	Internal Service
91 – 99	District Wide Reporting (9)	District Wide Reporting
91	District Wide Reporting (9)	Capital Asset Accounts
92	District Wide Reporting (9)	Long Term Liability Accounts

* These funds may only be used by intermediate school district and center programs.

See Section II B.02 for a description of fund types.

TRANSACTION CODES

Account Code	Transaction
0	Revenue Accounts
1	Expenditure Accounts
2	Balance Sheet Accounts

Major Class Code	Allowable Funds	Account Name/Description
100		**Cash Accounts**
101	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Cash - Currency, coin, checks, postal and express money orders, and banker's drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.
102	11, 2x, 3x, 4x, 5x, 7x, 8x	Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming.
103	11, 2x, 3x, 4x, 5x, 7x, 8x	Cash Change Funds - A sum of money set aside for the purpose of providing cash register change.
110		**Taxes Receivable**
111	11, 2x, 3x, 4x, 7x	Taxes Receivable - The uncollected portion of taxes that a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Subsidiary accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.
112	11, 2x, 3x, 4x, 7x	Allowance for Uncollectible Taxes (Credit) The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at net taxes receivable.
120		**Accounts Receivable**
121	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Accounts Receivable - Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable accounts.
130		**Due From Other Funds**
131	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due From Other Funds - An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered.
140		**Due From Other Governmental Units**
141	11, 2x, 3x, 4x, 5x, 7x, 8x	Due From Other Governmental Units - Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, and charges for services rendered by the reporting unit for another governmental unit.
160		**Interest Receivable on Investments and Deposits**
161	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Interest Receivable on Investments and Deposits - The amount of interest receivable on investments or deposits.

Major Class Code	Allowable Funds	Account Name/Description
170		**Inventory** - The cost of supplies and equipment on hand not yet distributed to requisitioning units.
171	11, 2x, 5x, 7x, 8x	Inventory Supplies - The cost of supplies on hand not yet distributed to requisitioning units.
172	11, 2x, 5x, 7x, 8x	Inventory Merchandise for Resale - The value of goods held by a school district for resale rather than for use in its own operations.
173	11, 2x, 5x, 7x, 8x	Inventory Food Purchased - The cost of food held by a school district.
180		**Investments**
181	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Investments - All securities and paper held for the production of income in the form of interest, dividends, rentals, or lease payments including certificates of deposit, savings deposit receipts, and real estate. The account does not include fixed assets or real estate acquired by the school system for operation. Subsidiary accounts for each category of investments may be maintained.
190		**Other Current Assets**
191	11, 2x, 3x, 4x, 5x, 7x, 8x	Deposits - Funds deposited by the school system as a prerequisite to receiving services and/or goods. Included in this account are deposits for rentals and returnable containers.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Prepaid/Deferred Expenditures - Expenditures entered in the accounts for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenditures are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
193	7x, 92	Capitalized Bond and Other Debt Issuance Costs- Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
194	7x, 92	Premium/Discount on Issuance of Bonds- Represents amounts to be amortized as debt premium in connection with the issuance of bonds.
195	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows – Used for recording deferred outflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 495 for the recording of deferred inflows.
196	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows (OPEB) – Used for recording deferred outflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 496 for the recording of deferred outflows.
199	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Other Current Assets - Assets other than those defined above.

Major Class Code	Allowable Funds	Account Name/Description
200		**Fixed Assets** - Those assets which the LEA intends to hold or continue in use over a long period of time.
210		**Land**
211	7x, 8x, 91	Land - A fixed asset account used to record the acquisition value of land owned by a school system. It includes the purchase price along with legal fees, filling and excavation costs, and other associated improvement costs incurred to prepare the land for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
220		**Buildings and Additions**
221	7x, 8x, 91	Buildings - A fixed asset account used to record the initial acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
222	7x, 8x, 91	Building Accumulated Depreciation
223	7x, 8x, 91	Additions to Buildings - A fixed asset account used to record the addition to the acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
224	7x, 8x, 91	Additions to Buildings - Accumulated Depreciation
230		**Site Improvements**
231	7x, 8x, 91	Site Improvements - An account used to record the acquisition value of permanent improvements, other than buildings, which add value to land. Examples include fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
232	7x, 8x, 91	Site Improvement Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
240		**Equipment and Furniture**
241	7x, 8x, 91	Equipment and Furniture - An account used to record the purchase price of tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.
242	7x, 8x, 91	Equipment and Furniture Accumulated Depreciation
250		**Vehicles Other than Buses**
251	7x, 8x, 91	Vehicles Other than Buses - An account used to record the purchase price or cost of vehicles other than school buses.
252	7x, 8x, 91	Vehicles Other than Buses Accumulated Depreciation
260		**School Buses**
261	7x, 8x, 91	School Buses - An account used to record the purchase price of school buses. School buses are shown at their original cost, including the cost of mobile radio equipment if purchased when the bus was placed in service.
262	7x, 8x, 91	School Bus Accumulated Depreciation
270		**Educational Media and Textbooks**
271	7x, 8x, 91	Educational Media and Textbooks - An account used to record the purchase price of educational media and textbooks used for the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
272	7x, 8x, 91	Educational Media and Textbook Accumulated Depreciation
280		**Construction in Process**
281	7x, 8x, 91	Construction in Process
290		**Other Capital Assets – Examples include Works of Art and Historical Treasures**
291	7x, 8x, 91	Other Capital Assets
292	7x, 8x, 91	Other Capital Asset Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
300		**Budgeting and Other Debits** - Items that normally have debit balances and have offsetting accounts in the 600 series of accounts.
301	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Estimated Revenues - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in a balance sheet prepared at the close of the fiscal period.
302	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Revenues (Credit) - The increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period.
304	92	Amount to be Provided for Payment of Long-term Debt - An account used to offset the amount of Long-term debt liability recorded in the Long-Term Debt Liability Accounts.

Major Class Code	Allowable Funds	Account Name/Description
400		**Current Payables** - Those debts the school system expects to pay within a short period of time, usually within a year.
401	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Control Payable - to be used for recording non-routine journal entries that usually occur at the end of accounting periods.
402	11, 2x, 3x, 4x, 5x, 7x, 8x	Accounts Payable – Liabilities on open account or evidences by vouchers owing to private persons, firms or corporations for goods and services received by a school system (but not including amounts due to other funds of the same school system or to other governmental units).
403	11, 2x, 3x, 4x, 5x, 7x, 8x	Judgments Payable – Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.
404	11, 2x, 3x, 4x, 5x, 7x, 8x	Contracts Payable - Amounts due on contract for assets, goods, and services received by a school system.
405	11, 4x	Construction Contracts Payable - Amounts due by a school system on contracts for construction of buildings, structure, and other improvements.
406	11, 4x	Construction Contracts Payable/Retained Percentage - Liabilities resulting from construction contracts. Includes that portion of the work completed but on which part of the liability has not been paid pending final inspection or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
407	11, 2x, 3x, 4x	Tax Anticipation Notes and Loans Payable - The principal amount of notes issued in anticipation of revenue from local, state, and other sources. This account is credited with the amount of revenue anticipation notes issued and debited with the amount of principal repaid. Interest payments on short-term notes outstanding are <u>not</u> charged to this account.
410		**Due to Other Funds**
411	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Funds - A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
420		**Due to Other Governmental Units**
421	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Governmental Units - Amounts owed by the reporting school system to another governmental unit.
422	11	Due to State of Michigan – TIF

Major Class Code	Allowable Funds	Account Name/Description
430		**Due to Agency Fund Activities**
431	6x	Due to Agency Fund Activities - Amounts owed by the reporting school system to Agency Fund Activities. Examples: Class of 2008, Flower Fund, Spanish Club, etc.
440		**Current Matured Bond Liabilities**
441	1x, 3x, 7x, 92	Bonds Payable - Bonds that have not reached or passed their maturity date and are due within one year or less.
442	1x, 3x, 7x, 92	Interest Payable – Interest on debt that has reached the maturity date and is due within one year or less.
443	1x, 3x, 4x	Arbitrage Rebate Payable- Liabilities Arising from arbitrage rebates to the IRS from bond financing.
444	7x, 92	Un-amortized Premiums on the Issuance of Bonds – An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
450		**Payroll Deductions and Withholdings** - Amounts deducted from employee salaries for withholding taxes and other purposes. Separate liability accounts may be used for each type of deduction.
451	11, 2x, 4x, 5x, 7x, 8x	Payroll Related Accrued Liabilities.
460		**Accrued Expenditures**
461	11, 2x, 3x, 4x, 5x, 7x, 8x	Accrued Expenditures - Expenditures incurred during the current accounting period but which are not payable until a subsequent accounting period.
462	11, 2x, 4x, 5x, 7x, 8x	Salaries Payable - Amounts due to employees for services performed for which payment has not been made.
470		**Unearned or Unavailable Revenue**
471	11, 2x, 3x, 4x, 5x, 7x, 8x	Unearned Revenue (Grant funds received but not expended) Examples would include Section 31a At Risk or Section 107 Adult Education Funds received during year but not yet expended for grant objectives.
472	11, 2x, 3x, 4x, 5x, 7x, 8x	Unavailable Revenue- Funds earned but not yet received within the availability period (the availability period is generally within 60 days after fiscal year end).
490		**Other Current Liabilities**
491	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Other Current Liabilities - Liabilities other than those defined above.
492	7x, 92	Lease Obligation-Current Capital lease obligations due within one year.
493	7x, 92	Compensated Absence – Current Compensated Absences that will be paid within one year.
495	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows – Used for recording deferred inflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 195 for the recording of deferred outflows.
496	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows (OPEB) – Used for recording deferred inflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 196 for the recording of deferred inflows.

Major Class Code	Allowable Funds	Account Name/Description
500		**Long-Term Liabilities** - Those debts the school system expects to pay over an extended period of time, usually longer than one year.
510		**Bonds Payable**
511	7x, 8x, 92	Bonds Payable Term-Long Term Portion - The face value of term bonds issued and outstanding.
512	7x, 8x, 92	Bonds Payable-Serial – The face value of serial bonds issued and outstanding.
530		**School Bond Loan-Payable - Long Term Portion**
531	7x, 8x, 92	School Bond Loan-Payable - Long Term Portion - The face value of school bond loans issued and outstanding and the amount of interest payable.
560		**Bus Loans Payable-Long Term Portion**
561	7x, 8x, 92	Bus Loans Payable-Long Term Portion - The face value of the conditional sales contract amount issued to finance the purchase of school buses. Interest expenditures are normally recorded in the General Fund at the time payments are made.
570		**Furniture and Equipment Loans Payable-Long Term Portion**
571	7x, 8x, 92	Furniture and Equipment Loans Payable-Long Term Portion - The face value of long-term notes issued to finance furniture or equipment. Interest expenditures are normally recorded in the General Fund when payments are made.
580		**Compensated Absences-Long Term Portion**
581	92	Compensated Absence Accounts - Long Term Portion
590		**Other Loans and Liabilities - Long Term Portion**
591	7x, 8x, 92	Other Loans and Liabilities - Long Term Portion
592	7x, 8x, 92	Capital Lease Obligation – Long Term Portion
593	7x, 8x, 92	Arbitrage Rebate Liability – Long Term Portion – Liabilities arising from arbitrage rebates to the IRS from bond financing.
594	7x, 92	Pension Liability – Long Term Portion – Long term pension liability as reported on financial statements (GASB 68). See Major Class Code 195 for the recording of Deferred Outflows and Major Class Code 495 for the recording of Deferred Inflows.
595	7x, 92	Other Post-Employment Benefits (OPEB) Liability – Long Term Portion – See Major Class Code 196 for the recording of Deferred Outflows and Major Class Code 496 for the recording of Deferred Inflows.

Major Class Code	Allowable Funds	Account Name/Description
600	**Don't Report to FID**	**Budgeting Accounts and Other Credits** - These accounts represent budget amounts related to expenditures and encumbrances as well as offsetting accounts that normally have credit balances.
601	11, 2x, 3x, 4x, 5x, 7x, 8x	Appropriations - This account records authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. This account appears in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.
602	11, 2x, 3x, 4x, 5x	Expenditures (Debit) - This account appears in balance sheets prepared during the fiscal period and designates the total expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.
603	11, 2x, 3x, 4x, 5x, 7x, 8x	Encumbrances (Debit) - This account designates obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance of appropriations.

Major Class Code	Allowable Funds	Account Name/Description
700		**Fund Balance** - These are accounts that show the excess of fund assets and resources over fund liabilities.
706	11, 2x, 3x, 4x, 5x	Fund Balance-Budgeted - The difference between estimated revenue and appropriations for the current fiscal period. At the end of the fiscal period this account is closed out and does not appear in the year-end balance sheet. **Don't Report to FID**
710		**Non Spendable Fund Balance**
711	11, 2x, 3x, 4x, 5x, 7x, 8x	Non Spendable Fund Balance -This class of fund balance represents those assets that are not available in a spendable formation. Some examples would include inventories and pre-paid expenditures. Two other examples are given by GASB but will see limited use by school districts; long term receivables not expected to be converted to cash in the near term and corpus of a permanent fund. **(For Use in FY 2010-11 and following)**
720		**Restricted Fund Balance**
721	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted -This class of fund balance represents amounts constrained to being used for a specific purpose by external parties, constitutional provisions, and enabling legislation. Examples include Bonded Capital Projects, Debt Service Funds established for voter approved debt millage, School Food Service Revenues associated with National School Lunch programs, and Special Education Millage**. (For Use in FY 2010-11 and following)**
730		**Committed Fund Balance**
731	11, 2x, 3x, 4x, 5x, 7x, 8x	Committed- This class of fund balance represents amounts constrained on use imposed by the government itself using its highest level of decision-making authority (local school board resolution). The decision may be reversed in the same manner as it was initiated. The action to "commit" fund balance should be taken prior to the end of a given fiscal year, though the exact amount may be determined subsequently. (**For Use in FY 2010-11 and following)**
732	11, 29	Committed – Student/School Activity Funds
740		**Assigned Fund Balance**
741	11, 2x, 3x, 4x, 5x	Assigned-This class of fund balance represents amounts intended to be used for specific purposes. The intent is expressed by the governing body, the finance committee, or the official authorized by the governing body. Residual amounts in governmental funds other than the general fund are assigned. An appropriation of the existing fund balance to cover current year expenditures is considered an assignment of fund balance. **(For Use in FY 2010-11 and following)**
750		**Unassigned Fund Balance**
751	11, 2x, 3x, 4x, 5x	Unassigned- This class of fund balance represents the remaining fund balance after non-spendable, restrictions, commitments, and assignments. Reported only in the general fund, except for cases of Deficit fund balances. Those are always reported as Unassigned, no matter which fund. **(For Use in FY 2010-11 and following)**

Major Class Code	Allowable Funds	Account Name/Description
760		**Investments in Fixed Assets**
761	91	Investment in Fixed Assets - An account in the Capital Asset "Fund." Used to represent the school system's equity in fixed assets.
770		**Unreserved Retained Earnings**
771	7x, 8x	Unreserved Retained Earnings - The accumulated earning of proprietary funds that have been retained in the fund and that are not reserved for any specific purpose.
780		**Contributed Capital**
781	7x, 8x	Contributed Capital - An equity account used in proprietary funds showing the amount of fund capital contributed by the governmental unit from general governmental revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (inter-fund transfers) and closed to the unreserved retained earnings accounts.
790		**Net Position**
791	6x	Net Position – Fiduciary Funds Only

Major Class Code	Allowable Funds	Account Name/Description
100		**Revenue from Local Sources**
110		**Taxes Levied/Assessed by Public School** - Compulsory charges levied by LEA to finance services performed for common benefit.
111	11, 2x, 3x, 4x	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections.
112		Local Sales and Use Tax – Taxes assessed by the LEA imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the LEA jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. **Districts have no legal authority to collect**.
113		Local Income Tax - Taxes assessed by LEA, and measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. **Only Detroit Public Schools have legal authority to collect**.
114	11, 22, 26, 3x, 4x	TIFA - Tax increment financing is allowed under three Michigan laws: The Downtown Development Authority Act, Act No. 197 of the Public Acts of 1975, being sections 125.1651 to 125.1680 of the Michigan Compiled Laws; the Tax Increment Financing Authority Act, Act No. 450 of the Public Acts of 1980, being sections 125.1801 to 125.1828 of the Michigan Compiled Laws; and the Local Development Financing Authority Act, Act No. 281 of the Public Acts of 1986, being sections 125.2151 to 125.2174 of the Michigan Compiled Laws.
119	11, 2x, 3x, 4x	Penalties and Interest on Delinquent Taxes - Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment.
120		**Appropriations Received from Local Units of Government Other Than School Districts** - Revenue from the appropriation of another local governmental unit. The local school system is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.
121	11, 2x, 3x, 4x	Property taxes levied for school purposes by a local governmental unit other than the school district.
122		Other Local Units of Government Sales and Use Tax. **Districts have no legal authority to collect!**
123	11	Income Taxes - Taxes assessed by a local unit of government other than an LEA, measured by net income - that is, gross income less certain deductions permitted by law. Can be levied on individuals, corporations or unincorporated businesses where there is income.
124	11, 2x, 3x, 4x	Penalties and Interest on Taxes - Revenue from penalties assessed by a local unit of government other than an LEA for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.

Major Class Code	Allowable Funds	Account Name/Description
128	11, 2x, 3x, 4x	Revenue in Lieu of Taxes - Payment made out of general revenues by a local government unit to the LEA in lieu of taxes it would have to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property. Examples: Commercial Forest, Industrial Facilities, MSHDA, Neighborhood Enterprise.
129	11, 2x, 3x, 4x	Other Taxes - Other forms of taxes by a Local government unit other than an LEA such as licenses and permits.
130		**Tuition - (Fees for Instruction)**
131	11, 2x, 7x	Tuition - Revenue from individuals, welfare agencies, and private sources for education services.
140		**Transportation Fees**
141	11, 2x, 7x	Transportation Fees - Money received for the transportation of pupils.
150		**Earnings on Investments and Deposits**
151	11, 2x, 3x, 4x, 5x, 7x, 8x	Earnings on Investments and Deposits - Earnings from the deposit of monies for investment purposes.
153	11, 2x, 3x, 4x, 5x, 7x, 8x	Gain or Loss on Investments – Fair value adjustments only.
154	11, 2x, 4x, 5x	Earnings on Investment in Real Property: Revenue for rental, use charges and other income on real property held for investment purposes.

Major Class Code	Allowable Funds	Account Name/Description
160		**Food Sales** - Revenue received from Food Service Activities
161	25	Food Sales to Pupils/Students – Reimbursable - Revenue from pupils for sale of food products and services considered reimbursable by USDA.
162	25	Food Sales to Patrons/Adults - Non-Program - Revenue from patrons/adults for sale of food products and services. Non-reimbursable by USDA
163	11, 2x	Special Milk Sales – Reimbursable - Revenue from students from sale of reimbursable milk as part of special milk program.
164	25	A-La-Carte Sales - Non-Program - Revenue from a-la-carte sales.
165	11, 2x	Catering Revenue - Non-Program - Revenue from catering activities provided by school district.
169	11, 2x	Other Food Sales - Non-Program - Revenue from students, adults or organizations for the sale of food products and services considered special functions.
170		**Revenue from Student Activities** - Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district.
171	11, 2x, 7x	Admissions - Revenue from the sale of tickets or other admission charges for school sponsored activities (i.e. athletic events)
172	11, 2x, 7x	Merchandise Sales - Revenue from the sale of books, magazines, and other items of general merchandise. This does not include proceeds from sale of capital assets that are recorded under major class code "593"
173	11, 2x, 7x	Dues and Fees – Revenue from clubs, classes, or other pupil groups or organizations as dues or fees for participation in the activities of the organization or group. Include locker fees, equipment fees, etc. **Public libraries late fees, non-educational child care fees, and senior citizen activity fees should be recorded as Community Service Activities in major class "181" below.**
178	6x	Other Private Purpose Trust Income
179	11, 2x, 6x, 7x	Other Student Activity Income
180		**Revenue from Community Service Activities** - Revenue from community service activities operated by the public school.
181	11, 2x, 7x	Revenue from Community Service Activities (Examples: Latchkey Fees, Pre-school Fees charged to parents, Medicaid Fee for Service, Adult Enrichment Courses, After School Programs.)
190		**Other Local Revenue**
191	11, 2x, 7x	Rentals - Revenue from the rental of school property, real or personal.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Private Sources (Contributions) - Donations (monetary and in-kind) received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted as to use and revenue that is restricted as to use.
193	7x, 8x, 91	Gains or Losses on Sale of Fixed Assets
195	7x, 8x	Revenues Received from Services Provided other public schools (Intermediate, Local or Public School Academy)
197	8x	Revenues Received from Services Provided Other Funds - Internal Service Fund Only.
199	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Local Revenues- Revenues from local sources not fitting into another local revenue classification.

Major Class Code	Allowable Funds	Account Name/Description
200		**Revenues Received through another Non-Educational Entity or Political Subdivision** – Revenue (monetary and in-kind) generated by a non-educational entity or political subdivision and then distributed to the school in amounts different than were collected by the entity. For example, 2% Casino Revenues, penal fees for drunk driving and library fines collected by another governmental entity that are distributed to the school in amounts different than are collected by the collecting entity.
211	11, 2x, 3x, 4x, 5x, 7x, 8x	Unrestricted - Revenues received through another non-educational entity or political subdivision.
212	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted - Revenues received through another non-educational entity or political subdivision that must be used for specific purposes.
300		**Revenue from State Sources (Monetary and In-kind)**
310		**Grants-In-Aid** - Grants-in-aid are contributions made from State funds to a school system and are not related to specific revenue sources of the state.
311	11, 2x, 3x, 4x	Unrestricted - State Revenues received as grants by the school system that can be used for any legal purpose desired by the school system without restriction.
312	11, 2x, 3x, 4x	Restricted - State Revenues received as grants by the school system that must be used for a categorical or specific purpose. If such money is not completely used by the school system, it must usually be returned to the state.
315	11, 2x, 3x, 4x	Restricted-Received from state through another entity (sub-grantee).
316	11, 2x, 3x, 4x	Unrestricted – Received from state through another entity (sub-grantee).
317	11, 2x, 3x, 4x	Restricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
318	11, 2x, 3x, 4x	Unrestricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
320		**State Payments in Lieu of Taxes**
321	11, 2x, 3x, 4x	State Payments in Lieu of Taxes - Payments made out of general revenues by the state government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately-owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the state government unit.

Major Class Code	Allowable Funds	Account Name/Description
400		**Revenues from Federal Sources (Monetary and In-Kind)**
410		**Grant-In-Aid** - Revenues received directly or through state from the Federal government.
411	11, 2x, 3x, 4x	Unrestricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which can be used for any legal purpose desired by the school system without restriction.
412	11, 2x, 3x, 4x	Unrestricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants and which can be used for any legal purpose desired by the school system without restrictions.
413	11, 2x, 3x, 4x	Restricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually is returned to the governmental unit.
414	11, 2x, 3x, 4x	Restricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants to school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system it usually is returned to the state.
415	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another governmental agency as grants that must be used for a categorical or specific purpose. (This does not include another public school, see 417 below.) If the funds are not completely used for the specified purpose, they must be returned to the governmental agency.
416	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another governmental agency as grants that may be used for any legal purpose desired by the school without restriction. (This does not include another public school, see 418 below.)
417	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another public school (Intermediate, Local, or Public School Academy) - Revenues received from the Federal Government through another public school that must be used for a categorical or specific purpose. If funds are not completely used for the grant purpose, they must be returned to the other public school.
418	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another public school (Intermediate, Local or Public School Academy) - Revenues received from the Federal Government through another public school as grants which can be used for any legal purpose desired by the school without restriction.
419	11, 2x, 3x, 4x	Other Revenue - Federal Sources

Major Class Code	Allowable Funds	Account Name/Description
420		**Federal Payment in Lieu of Taxes**
421	11, 2x, 3x, 4x	Federal Payments in Lieu of Taxes - Payments made out of general revenues by the federal government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit.
480		**USDA Donated Commodities**
481	25	United States Department of Agriculture (USDA) entitlement commodities that are awarded according to a formula and accepted by the school food authority (SFA) for the fiscal year of the school district. Modifications to the grant entitlement are recognized whenever the SFA accepts entitlement commodities offered (via distributing agency request form). Entitlement commodities are determined by the USDA and are reported in the *Food Scoop* publication of the Michigan Department of Education.
482	25	USDA bonus commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the *Food Scoop* publication of the Michigan Department of Education.
510-520		**Other Local Revenue** – Transfers and payments received from other public school districts within the state or governmental units outside the state.
510		**Local Payments Received from Other Public Schools Within the State** – Local payments from school systems (LEAs, ISDs, PSAs), generally for services rendered to pupils residing in the paying school district. (State and Federal Grants received through another public school should be recorded in the appropriate state or federal major class code.
511	11, 2x	Tuition payments received from Other Public Schools. Distinguish type of tuition by the suffix code.
512	11, 2x	Transportation payments received from Other Public Schools
513	11, 2x	ISD Collected Millage Tax received from Other Public Schools
518	11, 2x	Compensation Received in Payment of services Provided to Other Public Schools.
519	11, 2x, 3x, 4x	Other Distributions received from Other Public Schools
520		**Local Payments Received from Other Governmental Units Outside the State** - These are conduit-type payments from school systems outside the state for services rendered to pupils residing in the paying school district.
521	11, 2x	Tuition received from Other Governmental Units Outside the State
522	11, 2x	Transportation received from Other Governmental Units Outside the State
529	11, 2x	Other received from Other Governmental Units Outside the State

Major Class Code	Allowable Funds	Account Name/Description
540-590		**Other Transactions** – Included are other transactions that are not revenue to the school system including prior period adjustments.
540		**Extra-Ordinary Revenue Items**
541	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Insurance Reimbursements - Those that would materially alter the revenue reported in the financial statements should they be reported there.
542	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Capital Contributions - Those that would materially alter the revenue reported in the financial statements should they be reported there.
549	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Other Reimbursements - Those not included above that would materially alter the revenue reported in the financial statements should they be reported there.
550		**Prior Period Adjustments**
551	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Prior Period Adjustments-Material Transactions. Amounts reported here must be reported in the audited financial statements as adjustments in the prior year fund balance with appropriate notation.
552	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Adjustments to Prior Period Expenditure Accounts (Credit Amounts) - Non-material Transactions (For example: write-off of a non-material accounts payable or refund of prior year expenditure.)
590		**Other Financing Sources** - This category is used for those transactions that cannot be identified in the above classifications.
591	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Issuance of Bonds - Used to record the face amount of the bonds issued. Include bond principal and premium or discount on issuance. Short term loan/bond proceeds **Should NOT** be classified here. Record short term debt as balance sheet item (see balance sheet code 407)
592	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Long-term Notes/Loans
593	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Capital Assets
594	11, 2x, 3x, 4x, 5x, 7x, 8x	Capital Lease Transactions
595	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from School Bond Loan Fund
596	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from Refinancing Debt
598	7x	Amortization of Premium on Issuance of Bonds
599	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Other Financing Sources - This account is to be used to record other transactions not mentioned.
600		**Fund Modifications (Other Operating Transfers In)** - This category represents incoming transfers from other funds within the same school district that would create a duplication of consolidated data for the school district if recorded as ordinary revenues.
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers In) - Use “6” in the first position of the major class code, then two position fund code of fund the dollars are coming from.

Suffix Code	Allowable Major Class	Suffix Name/Description
0000	1xx-6xx	**Funds received that are not associated with any specific program or grant listed below. Please use a specific suffix whenever possible.**
0010	311, 318	**State Aid Foundation** - State School Aid Foundation Grants, Discretionary payments, State School Aid One-Time Grants, and State School Aid Hold Harmless Payment
0011	None	**Special Education Foundation** - State School Aid Special Education Foundation, State School Aid-Special Education 51a(13)
0020	312	**At Risk** - State School Aid-At Risk Children
0030	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Adult Education** - State Aid Section 107, Federal Title II AEFLA CFDA 84.002
0040	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Bilingual** - Bilingual Education. Funds received from programs designed for children from homes where English is not the primary language. For example: Federal CFDA 84.003c. State Bilingual Funds.
0060	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Drug Free** - Drug Free School Grants. For example: Federal @IA Title II AEFLA CFDA 84.002a
0070	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Math/Science** - Funds received from Math/Science Programs. For example: Federal Grants received under CFDA 84.281.
0080	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Gifted and Talented** - Funds received from programs designed for pupils identified as Gifted and Talented. For example: State School Aid-Gifted and Talented
0090	411, 412, 413	**Impact Aid** – Impact Aid Revenue (CFDA 84.041, 84.938, etc.)
0100	181, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Pre-School** - Funds received from programs designed for children in years preceding kindergarten. For example: State School Aid-Preschool Readiness
0110	16x, 312, 315, 317, 413, 414, 415, 417, 419, 481, 482, 51x	**School Lunch** - Funds received from School Lunch Programs. For example: School Lunch Breakfast, School Lunch Container Distribution, National School Lunch General Funds, School Lunch Supplemental State Funds, School Lunch Supplemental State Funds, School Lunch Breakfast State Match, State School Aid *Durant* School Lunch
0120	312, 315, 317, 413, 414, 415, 417, 419, 51x	**Special Education Grants** - Funds received for programs Restricted Special Education Grants. For example: State School Aid-Special Ed, IDEA and Other Federal Special Ed (See Expenditures-Function 122)
0130	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Staff Development** – Funds received for Staff or Professional Development Programs. For example: State School Aid Professional Development, any Federal grants awarded for staff development
0140	413, 414, 415, 417, 419	**Title I** - Federal Title I Revenues expended of Grant CFDA 84.009-84.013.

Suffix Code	Allowable Major Class	Suffix Name/Description
0150	413, 414, 415, 417, 419	**Title V** – Federal Title V Revenues expended for CFDA 84.298.
0160	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Career and Technical** - Funds received from Career and Technical programs. For example: State School Aid-Voc Ed Added Costs, Federal Vocational Education Grants (See Expenditures-Function 127)
0200	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Summer School**
0210	413, 414, 415, 417, 419	**State Grants for Improving Teacher Quality (Title II)**
0220	413, 414, 415, 417, 419	**No Child Left Behind**
0230	412, 413, 414, 415, 417, 419	**American Recovery and Reinvestment Act of 2009**
0240	412, 413, 416, 418, 419	**Edu Jobs**
0250	412, 413, 414, 415, 417, 419	**Coronavirus Aid, Relief, and Economic Security (CARES) Act**

Function Code	Allowable Funds	Account Name/Description
100		**Instruction** - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.
110		**Basic Programs** - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School, as further defined below.
111	11,23, 27, 7x	Elementary - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	11, 23, 27, 7x	Middle/Junior High - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	11, 23, 27, 7x	High School - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	11, 23, 27, 7x	Pre-Kindergarten – Learning Experiences designed for ages preceding kindergarten.
119	11, 23, 27, 7x	Summer School - Any basic program activity offered in summer.
120		**Added Needs**- Instructional Classroom Activities designed for pupils added needs that are defined below. Include both regular and summer programs.
122	11, 22, 7x	Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.

Function Code	Allowable Funds	Account Name/Description
125	11, 27, 7x	Compensatory Education - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.
127	11, 26, 7x	Career and Technical Education - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.
130		**Adult/Continuing Education** - Learning experiences designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; or to enrich the aesthetic qualities of life.
131	11, 7x, 27	Basic - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
132	11, 7x, 27	Secondary - Learning experiences designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. It is generally considered to include grade levels nine through twelve.
133	11, 26, 27, 7x	Secondary Vocational - Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the participant for competencies required in a Michigan Department of Education recognized and approved Career and Technical Education program for the district.
135	11, 26, 27, 7x	Occupational Training - Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation.

Function Code	Allowable Funds	Account Name/Description
200		**Supporting Services** - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.
210		**Support Services-Pupil** - Consist of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process.
211	11, 22, 23,26, 27, 7x	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance.
212	11, 22, 23, 26, 27, 7x	Guidance Services - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	11, 21, 22, 23, 26, 27, 7x	Health Services – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.
214	11, 22, 26, 27, 7x	Psychological Services - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	11, 22, 23, 26, 27, 7x	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	11, 22, 23, 26, 27, 7x	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
217	11, 22, 26, 27, 7x	Visual Aid Services - Consist of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.
218	11, 22, 23, 26, 27, 7x	Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	11, 22, 23, 25, 26, 27, 7x	Other Pupil Support Services - This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.

Function Code	Allowable Funds	Account Name/Description
220		**Support Services-Instructional Staff** - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
221	11, 2x, 7x	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	11, 2x, 7x	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	11, 2x, 7x	Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	11, 2x, 4x, 7x	Instruction Related Technology - Consists of all technology activities and services for the purpose of supporting instruction. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	11, 2x, 7x	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.
227	11, 2x, 7x	Academic Student Assessment – Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	11, 2x, 7x	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.

Function Code	Allowable Funds	Account Name/Description
230		**Support Services-General Administration** - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district wide activities and programs designed to improve school/community relations.)
231	11, 2x, 4x, 7x	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	11, 2x, 7x	Executive Administration - Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relation's services (district wide activities and programs designed to improve school/community relations.)
233	11, 2x, 7x	Grant Writer/Grant Procurement - District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Examples: When a district employs a district-wide grant writer or coordinator.
240		**Support Service School Administration** – Consists of those activities concerned with overall administrative responsibility for a single school.
241	11, 22, 23, 26, 27 7x	Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	11, 22, 23, 26, 27, 7x	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
250		**Support Services Business** – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.
252	11, 2x, 4x, 5x, 7x, 8x	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	11, 2x, 8x	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	11, 2x, 3x, 4x, 5x, 7x, 8x	Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

Function Code	Allowable Funds	Account Name/Description
260		**Operations and Maintenance**
261	11, 2x, 4x, 5x, 7x, 8x	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law
266	11, 2x, 5x, 7x, 8x	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
270		**Pupil Transportation Services**.
271	11, 2x, 4x, 5x, 7x, 8x	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
280		**Support Services-Central** - Activities other than general administration that support each of the other instructional and supporting service programs.
281	11, 2x, 5x, 7x, 8x,	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	11, 2x, 5x,7x, 8x	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	11, 2x, 5x, 7x, 8x	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. **In-service training and professional development for non-instructional support staff should be recorded here**.
284	11, 2x, 4x, 5x, 7x, 8x	Non-Instructional Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, etc.
285	11, 2x, 7x	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
289	11, 2x,5x, 7x, 8x	Other Central Services - Central services not defined above.

Function Code	Allowable Funds	Account Name/Description
290		**Support Service-Other** - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.
291	11, 2x, 4x, 5x, 7x, 8x	Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.
292	11, 2x	Bookstore Activities/Consignment Activities - Consist of those activities concerned with financing the bookstore/consignment activities that are under the supervision of the school.
293	11, 21	Athletic Activities - Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
294	5x, 28	Endowment Activities - Consist of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.
295	11, 2x	Agency Activities – Support for Agency Funds
296	11, 29, 6x	Other Student/School Activity Expenditures
297	25	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
298	6x	Other Private Purpose Trust Expenditures
299	11, 2x, 4x, 5x	Other Support Services

Function Code	Allowable Funds	Account Name/Description
300		**Community Services -** Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
310		**Community Services Direction**
311	11, 2x, 5x, 7x, 8x	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.
320		**Community Recreation**
321	11, 2x, 5x, 7x, 8x	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
330		**Community Activities.**
331	11, 2x, 5x, 7x, 8x	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
340		**Public Library**
341	2x, 5x	Public Library – Pertains to the operation of public libraries by a school system or the provision of library services to the general public through the school library. It includes such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.
350		Custody and Care of Children
351	11, 2x, 5x, 7x, 8x	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.
360		Welfare Activities
361	11, 2x, 5x, 7x, 8x	Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.
370		Non-Public School Pupils
371	11, 2x, 5x, 7x, 8x	Non-Public School Pupils – Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for non-public school pupils.
390		Other Community Services
391	11, 2x, 5x, 7x, 8x	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

Function Code	Allowable Funds	Account Name/Description
400		**Payments to Other Governmental Agencies, Facilities Acquisition, and Prior period Adjustments** - Payments to other school districts or administrative units and prior period adjustments.
410		**Payments to Other Public Schools (ISDs, LEAs, or PSAs) Within the State of Michigan**
411	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools Within the State of Michigan – Sub-Grantee /Flow Through Distributions Only. **All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.**
420		**Payments to Other Public Schools OUTSIDE the State of Michigan**
421	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools OUTSIDE the State of Michigan - These are conduit-type payments to school systems outside the state for services rendered to pupils residing in the paying school district. These payments are generally for tuition and transportation where a governmental unit in one state collects money from a non-operating district and pays it to an operating district in another state. The non-operating district records such payments here.
430		**Payments to State Schools for the Deaf and Blind**
431	22	Payments to State Schools for the Deaf and Blind
440		**Payments to Other Governmental and Not-For-Profit Entities (Do not include other public schools which would be reported in Function 411 or 421) These are Sub-grantee relationships not Vendor relationships.**
441	11, 2x, 4x, 5x, 7x	Payments to Other Governmental Entities - Sub-grantee Relationships Only (Non-Public Schools, Community Organizations, etc.)
445	11, 2x, 4x,5x, 7x	Payments to Not for Profit Entities (Sub-grantee Relationships Only)

Function Code	Allowable Funds	Account Name/Description
450		**Facilities Acquisition, Construction, and Improvements**
451	11, 2x, 4x, 5x, 7x	Site Acquisition Services - Activities concerned with initially acquiring and improving sites.
452	11, 2x, 4x, 5x, 7x	Site Improvement Services - Activities concerned with improving sites, and with maintaining existing site improvements.
453	11, 2x, 4x, 5x, 7x	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 451, 452, 455, or 456.
455	11, 2x, 4x, 5x, 7x	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	11, 2x, 4x, 5x, 7x	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
459	11, 2x, 4x, 5x, 7x	Other Facilities Acquisition and Construction Services that cannot be classified above. Includes Furnitures, Fixtures, and Equipment (FF&E).
490		**Prior Period Adjustments**
491	11, 2x, 3x, 4x, 5x, 6x,7x, 8x	Prior Period Adjustments-Material Transactions - Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
492	11, 2x, 3x, 4x, 5x, 6x 7x, 8x	Adjustments to Prior Period Revenue Accounts (Debit Amounts) For example; a refund of prior year state school aid revenue that was not established as an account payable during the prior year.
500-600		**Other Financing Uses** - A number of outlays of government funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments and fund modifications.
510		**Debt Service - Long Term Only**
511	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
512	11, 2x, 3x, 4x, 5x, 7x, 8x	Debt Service - Long Term Only – Payment to Escrow Agent
513	7x, 92	Un-amortized Gain/Losses on Debt Defeasance
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers Out) - Use "6" in the first position of the function code, then the two position fund code of fund the dollars are going to.
711	7x, 8x, 91	Depreciation Expense – Non-governmental Funds Only.

Object Code	Allowable Functions	Object Name/Description
1000		**Salaries** - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school system.
1100		**Administration** - A grouping of assignments concerned with establishing and administering policy in connection with operating the LEA. Categories of administration are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1110	232	Superintendent - An assignment to a staff member to perform the head executive management activities of a school system.
1120	2xx	Assistant Superintendent - An assignment to assist the superintendent in performing the head executive management activities of a school system.
1130	2xx	Administrative Assistant - An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of a school system.
1140	231	Board Member - Salaries and per diem compensation of Board of Education members.
1150	241	School Direction and Management (Principal) - An assignment to a staff member to perform the activities of directing and managing the operation of a school for which policy and program plans have been broadly established.
1160	2xx, 3xx	Supervision/Direction- Staff - An assignment to supervise staff members and manage a function, a program, or a supporting service. Also included under this category are program coordinators and compliance officers. Examples: curriculum, special education, etc.
1170	2xx-3xx	Program/Department Direction - An assignment to direct a program, department, function or a supporting service. Examples: Athletic Director, Facilities Director
1180	281	Research - An assignment to a staff member to perform the activities concerned with systematic studies and establish facts or principles for the school system.
1190	2xx-3xx	Other Administration - An assignment to perform activities other than those identified above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1200		**Professional-Educational** - A grouping of assignments requiring a high degree of knowledge and skills in the educational profession. Categories of Professional Educational are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1210	221, 3xx	Curriculum - An assignment to a staff member consisting principally of preparing curriculum.
1220	212, 3xx	Counseling - An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.
1230	222, 3xx	Educational Media Specialist - An assignment to a staff member to perform professional educational media service activities such as ordering, cataloging, processing, and circulating books and other materials; planning the use of the educational media by teachers, pupils or others; selecting books and materials; Participating in faculty planning for the use of books and materials; and guiding teachers, pupils and others in the use of the educational media in schools or community service programs.
1240	1xx, 219,3xx	Teaching - An assignment to a staff member to instruct pupils. The assignment may be in course or non-course instructional situations.
1250	218, 219,221, 3xx	Instructional Consulting - An assignment to a staff member to provide leadership, guidance, and expertise in a field of specialization for the purpose of improving the instructional performances of staff members.
1260	222, 3xx	Instructional Media - An assignment to a staff member consisting of activities that provides educational experience through the instructional media.
1270	217, 222, 3xx	Visually Handicapped Media - An assignment to develop materials for the visually handicapped.
1280	215, 3xx	Speech and Language Therapist - An assignment to identify; diagnose and appraise; to refer; and to provide required speech rehabilitation services.
1290	1xx, 21x, 22x, 3xx	Other Professional Educational - An assignment to perform activities other than those identified above in this general field of activity.
1300		**Professional-Business** - A grouping of assignments requiring a high degree of knowledge and skills in the business profession.
1310	252, 285, 3xx	Accounting - An assignment to a staff member to perform the activities of designing and maintaining financial, staff, pupil, program or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts.
1320	252, 285, 3xx	Auditing - An assignment to a staff member to evaluate the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting system; and ascertaining compliance with established policies and procedures.

Object Code	Allowable Functions	Object Name/Description
1330	23x, 283, 3xx	Legal - An assignment to a staff member qualified to practice law.
1340	283, 3xx	Personnel - An assignment to a staff member to direct activities concerned with the staff personnel management program of the school system.
1350	261, 453, 3xx	Architect-Engineer - An assignment to a staff member to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.
1390	2xx, 3xx	Other Professional-Business – An assignment to perform activities not defined above in this general field of activity.
1400		**Professional-Other** - A grouping of assignments requiring a high degree of knowledge and skills in the other professions. Categories of Professional-Other are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1410	213, 3xx	Medical-Dental - An assignment to a staff member who is a qualified medical doctor or dentist to perform professional activities for the school system.
1430	214, 3xx	Psychological - An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.
1440	216, 3xx	Social Work - An assignment to a staff member to perform the professional activities of assisting in the prevention of, or solution to, the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.
1450	213, 3xx	Nursing - An assignment to a staff member who is a qualified nurse to perform the activities of professional or practical nursing.
1470	213, 3xx	Physical Therapy - An assignment to a staff member to perform activities involving physical methods of treatment and rehabilitation other than the use of drugs or surgery.
1480	213, 3xx	Occupational Therapy - An assignment to a staff member to perform activities involving occupational methods of treatment and rehabilitation other than the use of drugs or surgery.
1490	2xx, 3xx	Other Professional-Other - An assignment to a staff member to perform activities not defined above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1500		**Technical** - A grouping of assignments requiring a combination of basic scientific knowledge and manual skills. Categories of Technical are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1510	284, 285	Information Management - An assignment to a staff member to prepare data for storage, storing data, and retrieving them for reproduction as information for management and reporting when the district in its own facilities provides these services.
1530	252	Purchasing - An assignment to a staff member to perform activities in connection with acquiring property, supplies, and materials for the school system.
1540	21x, 227, 3xx	Testing - An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.
1550	26x, 27x, 3xx, 45x	Crafts and Trades - An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steam fitting, sheet-metal work, glazing, and mechanical repairing. Included in this section are bus mechanics.
1560	1xx-3xx	Recreation/Coaches - An assignment to a staff member consisting of activities that promote the use of recreation facilities and programs.
1590	2xx 3xx	Other Technical - An assignment to a staff member to perform technical activities other than defined above.
1600		**Operation and Service** - A grouping of assignments requiring manual and non-manual skills. Categories of Operation and Service are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1610	257, 261, 271, 29x, 3xx	Vehicle Operation - An assignment to a staff member consisting principally of the activities of driving a vehicle such as a school bus, truck, or automobile used in the service of the school system.
1620	2xx, 3xx	Secretary-Clerical-Bookkeeper - An assignment to a staff member to perform clerical, secretarial, and administrative services such as activities concerned with preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as computers, adding machines, duplicating machines, etc.
1630	1xx, 2xx, 3xx	Aides - An assignment to a staff member to perform activities of a non-teaching nature which are <u>not</u> classified as professional educational but which assist a staff member to perform professional educational teaching assignments or other support service activities. Included under this classification are paraprofessionals, teacher aides, bus attendants, etc.
1640	261, 3xx	Custodian - An assignment to a staff member to perform school plant housekeeping, servicing, and security services consisting of such activities as cleaning; operating heating, ventilating and air conditioning systems; caring for school property; and servicing building equipment.
1650	297	Food Service - An assignment to a staff member to perform the activities of preparing or serving food.
1660	219, 266	Security and Monitors - An assignment to a staff member consisting of activities concerned with safeguarding the property, pupils, and other persons in a school area.

Object Code	Allowable Functions	Object Name/Description
1670	2xx, 3xx	Laborer - An assignment to a staff member to perform manual labor not classified in another assignment activity classification. Includes pupils who have duties as part of a work study program or other non-technical assignment.
1680	211, 285	Attendance - An assignment to a staff member to perform activities that promote better attendance, such as analyzing causes of non-attendance, identifying patterns of non-attendance and providing incentives for good attendance.
1690	1xx-3xx, 45x	Other Operation and Service - An assignment to perform activities other than those defined above requiring manual or non-manual skills. Interpreters would be reported here.
1700		**Special Salary Payments** - Amounts paid to employees for special conditions.
1720	1xx-3xx, 45x	Disability Payments
1750	1xx-3xx, 45x	Sabbatical Leave Pay
1760	1xx-3xx, 45x	Termination Pay (Severance)
1790	1xx-3xx, 45x	Other Special Payments - The distribution of salary payments to this group of accounts is optional.
1800		**Temporary Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the school system who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.
1810	2xx, 3xx	Administration
1820	1xx, 21x, 22x, 3xx	Professional-Education
1830	25x, 28x, 3xx, 45x	Professional-Business
1840	2xx, 3xx, 45x	Professional-Other
1850	2xx, 3xx, 45x	Technical
1860	1xx-3xx	Operation and Service
1870	1xx, 221, 3xx	Teaching
1880	2xx, 3xx	Clerical/Administrative Support
1890	1xx-3xx	Other Temporary Salaries
1900		**Overtime Salaries and Extension of Contract** - Money paid to employees of the school system in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. Extra-Duty Pay.
1910	2xx-3xx	Administration
1920	1xx, 21x, 22x, 3xx	Professional-Educational
1930	25x, 28x, 3xx, 45x	Professional-Business
1940	2xx	Professional Development
1950	2xx-3xx, 45x	Technical
1960	1xx-3xx	Operation and Service
1970	1xx, 221, 3xx	Teaching
1980	2xx, 3xx	Clerical/Administrative Support
1990	1xx-3xx	Other Overtime Salaries

Object Code	Allowable Functions	Object Name/Description
2000		**Employee Benefits** - Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are not usually paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) various types of employee insurance, (b) special leave payments in the nature of sabbatical leave payments and terminal leave payment, (c) special allowance for tuition, (d) the various mandatory coverage including retirement reimbursed from federal funds as well as non-federal contributions, and (e) special professional services.
2100		**Employee Insurance**
2110	1xx-3xx, 45x	Group Life
2120	1xx-3xx, 45x	Group Disability
2130	1xx-3xx, 45x	Group Health and Accident
2140	1xx-3xx, 45x	Dental Health Care
2150	1xx-3xx, 45x	Vision Care
2190	1xx-3xx, 45x	Other
2200		**Special Leave Payments**
2210	1xx-3xx, 45x	Early Retirement Incentives
2290	1xx-3xx, 45x	Other Special Leave Payments
2300		**Special Allowances**
2310	1xx-3xx, 45x	Tuition
2390	1xx-3xx, 45x	Other Special Allowances
2400		**Professional Services**
2410	1xx-3xx, 45x	Reimbursement for Employee Physicals and Other Health Related Services on Behalf of Employees
2490	1xx-3xx, 45x	Other Professional Services Paid on Behalf of Employees
2800		**Mandatory Coverage**
2820	1xx-3xx, 45x	Contribution to Retirement Funds
2830	1xx-3xx, 45x	Employer Social Security
2840	1xx-3xx, 45x	Workman's Compensation
2850	1xx-3xx, 45x	Unemployment Compensation
2900		**Other Employee Benefits**
2920	1xx-3xx, 45x	Cash in Lieu of Benefits
2990	1xx-3xx, 45x	Other Benefits (Example Service Credits paid on behalf of employees and personal use of company owned vehicles.)

Object Code	Allowable Functions	Object Name/Description
3000		**Purchased Services** - Amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
3100		**Professional and Technical Services** - Non-payroll services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accounts, etc.
3110	1xx, 221,3xx	Instructional Services - Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers and paraprofessional personnel and "performance contract" activities.
3120	221, 283, 3xx	Employee Training and Development Services- Services performed by persons qualified to assist school district staff in performing their duties more efficiently. This category includes training specialists, etc., not on the payroll.
3130	21x, 293, 3xx	Pupil Services - Non-payroll services performed by qualified personnel to assist the wellbeing of pupils. These services would include medical services, psychological services, etc.
3140	2xx	Staff Services - Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance not on the payroll.
3150	2xx-3xx	Management Services - Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school system. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
3160	225, 227, 284	Management Information Services - Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency, or concern, or specialists to perform a specific task.
3170	2xx, 3xx, 45x	Legal Services - Services performed by persons or an organization qualified to practice law.
3180	231, 459	Audit Services - Services performed by persons or an organization concerned with examining, verifying, and reporting on the accounting records of the school system.
3190	1xx-3xx, 45x	Other Professional and Technical Services - Services that are professional and technical in nature that have not been classified above. Microfilming is included under this classification of expenditure. This object would be used for the purchase of medical and professional services for staff other than those provided under employee benefits.
3200		**Travel/Workshops-Staff** - Costs for transportation, meals, hotel, and other expenditures associated with traveling or workshops. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
3210	1xx-3xx	Costs of travel as a result of regular duties of staff including the cost of itinerant teachers who must travel from building to building to carry out their teaching assignment.

Object Code	Allowable Functions	Object Name/Description
3220	1xx-3xx	Workshops and Conferences - Costs of transportation, meals, hotel, and other expenditures associated with workshops and conferences.
3300		**Client/Pupil Transportation** - Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on public carrier. Expenditures for the rental of buses are not recorded here; they are recorded under Purchased Services-Rentals.
3310	271, 29x, 3xx	Client/Pupil Transportation by Contract Carrier - Amount paid by district to a contract carrier for pupil transportation services. A Contract Carrier is a person/organization holding him or herself or itself out to the general public to provide motor vehicle transportation of passengers for compensation over regular or irregular routes. Include payments to public transit agencies or authorities, private third party vendors or taxi cab companies, etc., for pupil transportation services on this line. **Formerly entitled "Pupil Transportation by Common Carrier."**
3320	271, 29x, 3xx	Allowance Paid Client/Pupils for Transportation - Amount paid to a client/pupil providing his or her own transportation to and from an instructional program site, i.e., driving to and from a vocational center, to and from a math science center, etc. Paying a pupil for transportation to or from a school related event, i.e., team practice, is disallowed.
3330	271, 29x, 3xx	Client/Pupils Transported by Private Automobile - Amount paid to private individual to provide pupil transportation services, i.e., contracting with a parent to transport his or her child to and from an instructional program site. Expenses to and from a school related event is disallowed.
3400		**Communication** - Services provided by persons or business to assist in transmitting and receiving messages or information. This category includes telephone and internet services as well as postage machine rental and postage.
3410	2xx, 3xx	Telephone
3430	2xx, 3xx	Mail/Postage
3450	1xx-3xx	Copyright Fees and Software Licenses/Agreements – Also includes expenditures for licenses to use/access electronic textbook materials when the title of the electronic textbooks do not pass to the district. (Refer to 4140 for Software Maintenance Agreements)
3490	2xx, 3xx	Other Miscellaneous Communications (Including Internet Services)
3500		**Advertisement**
3510	2xx, 3xx	Advertisement - Expenditures for printed or broadcasted announcements in professional periodicals and newspaper or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bids on purchases, bond sales, used equipment sales and sale of other objects, and pupil enrollment. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
3600		**Printing and Binding**
3610	1xx-3xx	Printing and Binding - Expenditures for job printing and binding usually according to specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding of local education agency publications. Preprinted standard forms are not charged here but are recorded under Supplies and Materials.

Object Code	Allowable Functions	Object Name/Description
3700		**Tuition**
3710	1xx, 3xx, 431	Tuition - Expenditures to reimburse other educational entities for instructional services provided to pupils. Do not include payments to other ISDs, LEAs, or PSAs. Those are reported in object 8210.
3800		**Utility Services** - Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. Costs for telephone and telegraph are not included here but are included in Communication.
3830	261, 3xx	Water Sewage
3840	261, 3xx	Waste and Trash Disposal
3890	261, 3xx	Other Utility Services
3900		**Insurance and Bond Premiums** - Expenditures for all types of insurance coverage such as property liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not included here but are included under employee benefits.
3910	261	Property and Liability. Includes Building Insurance
3920	259	Errors and Omissions (Legal Liability)
3930	261, 271, 297, 3xx	Fleet Insurance
3990	259	Other Insurance and Bond Premiums
4100		**Repairs and Maintenance Services** - Expenditures for repairs and maintenance services not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of software, grounds, building, and equipment. Also include contracted custodians. Costs for new construction, renovating and remodeling are not included here but are considered capital outlay.
4110	261, 3xx	Land and Building
4120	1xx-3xx	Equipment
4130	257, 261, 271, 297, 3xx	Vehicle/Bus Repairs and Maintenance. (Record staff and miscellaneous non-pupil transportation vehicles in function code 261. Record pupil transportation in function 271.)
4140	1xx-3xx	Software Maintenance Agreements
4190	2xx, 3xx	Other Repairs and Maintenance
4200		**Rentals** - Expenditures for operational leases of land, building, or equipment for both temporary and long-range use of the school system.
4210	261, 3xx	Land and Building
4220	1xx-3xx	Equipment
4230	257, 261, 271, 297, 3xx	Vehicle/Bus Rentals. Include bus/vehicle rentals when operated by school employees.
4270	1xx-3xx	Technology Related Equipment
4290	1xx-3xx	Other Rentals
4900		**Other Purchased Services**
4910	1xx-3xx	Other Purchased Services - Expenditures for all other purchased services not included above. Example: Room and board for special education pupils may be coded under this object. Another example would be contracted election costs.

Object Code	Allowable Functions	Object Name/Description
5000		**Supplies and Materials** - Expenditures of items that are consumed, worn out, or deteriorated in use, or items that lose their identify through fabrication or incorporation into different or more complex units of substances. See Section II, E.12, for a discussion on distinguishing between a supply and equipment item. Examples: Books, paper, software, etc.
5100		**Teaching/Testing Supplies and Materials**
5110	1xx-22x, 3xx	Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.
5200		**Textbooks**
5210	1xx, 3xx	Textbooks – Expenditures for prescribed books, which are purchased, for pupils or groups of pupils. This category includes workbooks, textbook binding or repair, as well as the net amount of textbooks, which are purchased. Electronic/digital textbooks should be recorded here only if their purchase is permanent and title of the electronic book transfers to the district upon purchase (use Object Code 3450 for expenditures to access electronic textbooks).
5300		**Educational Media Books (Additions to Existing Libraries)**
5310	122, 222, 3xx	Educational Media (Additions to Existing Media Centers) - Expenditures for regular or incidental purchases of educational media available for general use by pupils, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school educational media. The initial purchase of books for a new educational media center or any material accessions involving an expansion of the educational media center are recorded under Capital Outlay.
5400		**Periodicals**
5410	1xx-3xx	Periodicals - Periodicals and newspapers purchased for general use in the school media center. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Professional periodicals for staff would also be included under this object.
5500		**Energy Supplies** - Expenditures for energy, including natural gas, electricity, bottled gas, fuel oil, coal, and gasoline received from public or private utility companies.
5510	261, 3xx	Natural Gas
5520	261, 3xx	Electricity
5530	261, 3xx	Bottled Gas
5540	261, 3xx	Heating Oil
5550	261, 3xx	Coal
5590	261, 3xx	Other Energy Supplies
5600		**Resale Supplies and Materials** - Expenditures for all food service supplies and materials purchased for resale.
5610	1xx-3xx	Food (incl. part of grant program provided to students not for resale, ex. GSRP)
5620	297	USDA Commodity Delivery Charge
5630	1xx-3xx	Merchandise
5640	1xx-3xx	Non-Food Items
5650	297	USDA Commodities Usage
5690	1xx-3xx	Other Resale

Object Code	Allowable Functions	Object Name/Description
5700		**Transportation Supplies** - Expenditures other than salaries and contracted services, incurred in connection with the transportation program.
5710	261, 271, 3xx	Motor Fuel, Oil, Grease
5720	261, 271, 3xx	Tires, Tubes, Batteries
5730	261, 271, 3xx	Vehicle Repair Parts
5790	261, 271, 3xx	Other Transportation Supplies
5900		**Other Supplies** - Expenditures for all supplies (other than those listed above) including freight and cartage.
5910	2xx, 3xx	Office Supplies
5980	1xx-3xx	Misc. Hardware and Tools
5990	1xx-3xx	Misc. Supplies and Materials
6000		**Capital Outlay** - Expenditures for the acquisition of fixed assets of additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.
6100		**Land**
6110	451	Land - Expenditures for the purchase of land.
6200		**Building and Additions**
6210	455, 456	Expenditures for Acquiring Existing Buildings - Include expenditures for installment or lease payments (EXCEPT Interest) that have a specific termination date and that result in the acquisition of existing buildings. DO NOT include payments to public school housing authorities or similar agencies. This category is used only when buildings are purchased or leased with government funds.
6220	455, 456	Non-Property Expenditures for Buildings Built and Alterations Performed by Contractors - This category includes all non-property expenditures to contractors for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to contractors for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6230	455 456	Non-Property Expenditures for Buildings Built and Alterations Performed by ISD/LEA Staff - This category includes all non-property expenditures to ISD/LEA staff for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to ISD/LEA staff for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6300		**Improvements Other Than Buildings**
6310	452, 459	Improvements Other Than Buildings - Depreciable
6320	452, 459	Improvements Other Than Buildings - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
6400		**Equipment and Furniture** - Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchases, it is recommended that sub accounts be established with those titles.
6410	1xx-3xx, 45x	New Equipment and Furniture – Depreciable
6420	1xx-3xx, 45x	New Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6450	1xx-3xx, 45x	Equipment and Furniture - Depreciable
6460	1xx-3xx, 45x	Replacement Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6500		**Vehicles Other Than Buses** - Expenditures for the purchase of conveyances to transport persons or objects.
6510	261, 271, 3xx	New Vehicles Other Than Buses - Depreciable
6520	261, 271, 3xx	New Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold
6550	261, 271, 3xx	Replacement Vehicles Other Than Buses - Depreciable
6560	261, 271, 3xx	Replacement Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold.
6600		**School Bus Purchases** - Expenditures for the purchase of new or remanufactured school buses. The total original cost is recorded in this account as a general fund expenditure in the year the bus is placed in service, including the cost of any mobile radio equipment installed at the time of purchase. Any portion of the bus cost financed is recorded as Other Transactions - Other Financing Sources.@
6610	271, 3xx	New School Buses – Depreciable
6620	271, 3xx	New School Buses – Non-depreciable - Falls below GASB-34 threshold
6650	271, 3xx	Replacement School Buses – Depreciable
6660	271, 3xx	Replacement School Buses - Non-depreciable - Falls below GASB-34 threshold.
6670	271, 3xx	Refurbished School Buses – Depreciable
6680	271, 3xx	Refurbished School Buses - Non-depreciable - Falls below GASB-34 threshold.
6700		**Educational Media and Text Books** - Expenditures for books that constitute the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
6710	1xx, 45x	Text Books - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6720	222, 45x	Educational Media - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6900		**Other Capital Outlay** - Amounts paid for all other capital purchases not included above. An example could be capital outlay improvements such as energy conservation projects.
6910	1xx-3xx	Other Capital Outlay – Depreciable
6920	1xx-3xx	Other Capital Outlay - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
7000		**Other Expenditures** - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
7100		**Redemption of Long-term Bonds, Loans and Capital Leases** - Expenditures that are from current funds to retire serial bonds, and loans. Short Term Loans are considered balance sheet only and are not recorded with functions and object codes.
7110	511	Redemption of Term Bond Principal
7120	511	Redemption of Serial Bond Principal
7130	511	Redemption of Furniture and Equipment Notes and Loans Principal
7140	511	Redemption of School Bond Loans Principal
7150	511	Capital Lease Redemption
7160	511	Redemption of School Bus Loan Principal
7190	511	Redemption of Other Long-Term Debt Principal
7200		**Interest on Debt** - Expenditures from current funds for interest on serial bonds, leases with option to buy, and loans.
7210	259, 511	Interest on Notes and Loans
7220	511	Interest on Serial Bonds
7230	511	Interest on Term Bonds
7240	511	Interest on School Bond Loans
7260	511	Interest on School Bus Loans
7290	511	Interest on Other Long-Term Loans
7300		**Other Financing and Debt Expenditures**.
7310	259, 51x	Other Bond Issuance Costs (both short and long term)
7320	51x	Payments to Bond Escrow Agent
7330	51x	Payments for Premiums and Discounts
7400		**Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations. Fees for various licenses such as driver's licenses, and vehicle licenses are also included under this object.
7410	1xx-3xx, 45x 51x	Dues and Fees
7500		**Claims and Judgments**.
7510	231, 259, 283	Claims and Judgments - Expenditures from current funds or all claims and judgments (except as indicated) against the school system that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
7600		**Taxes**
7610	259, 511	Taxes Abated and Written Off - Charges resulting from uncollectible taxes.
7620	259	Tax Payments

Object Code	Allowable Functions	Object Name/Description
7700		**Amortization and Depreciation**
7710	711	Amortization and Depreciation - That amount of depreciation or amortization charged to a particular accounting period for the use or loss in value of a fixed asset. **Used only in District Wide Capital Asset Accounts and Enterprise Funds**.
7800		**Discounts on Food Service Sales**
7810	297	Discounts on Food Service Sales - A reduction in the original price of food service sales.
7900		**Miscellaneous Expenditures**
7910	1xx-3xx, 45x	Miscellaneous Expenditures - Amounts paid for all other expenditures not classified above.
7920	296	Other Student/School Activity Expenditures
7930	298	Other Private Purpose Trust Expenditures
8000		**Outgoing Transfers and Other Transactions** - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without receiving goods and services in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency)
8100		**Fund Modifications**
8110	6xx	Fund Modifications - This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be recorded likewise. They are not recorded as expenditures.
8200		**Payments to Other Public School Districts** - This category represents payments or distributions to other Michigan public schools (ISDs, LEAs, PSAs).
8210	1xx	Tuition payments to other public schools (Payments to ISDs, LEAs, or PSAs only)
8220	1xx-3xx, 45x	Payment to Another Public School District for Services Rendered (Payments to ISDs, LEAs, or PSAs only)
8290	1xx-3xx, 45x	Other Transits - Do not include sub-grantee disbursements here. Those would be recorded in "8510." (Payments to ISDs, LEAs, or PSAs only)
8300		**Payments to Other Public School Districts OUTSIDE of Michigan**
8310	421	Payments to Other Public School Districts OUTSIDE of Michigan
8500		**Sub-Grantee Disbursements**
8510	41x, 42x, 44x	Sub-Grantee / Flow through Disbursements
8900		**Other Transactions**
8910	41x, 42x, 441, 49x	Other Transactions – This category is to be used for those transfer transactions which cannot be identified in the above classification. The account is also to be used to record transactions that effect financial operations of a prior year so as to decrease fund equity.
9900		To be used for recording transactions that have little or no effect on fund balance. (Examples, Indirect Cost Recovery and Program Changes)
9990	6xx	Indirect Cost Recovery

This dimension is intended to give guidance to local school districts that wish to identify Special or Career Technical Education Services. Program codes are listed here as a means of accounting for the cost and reporting those costs to the Department of Education.

Program Code	Account Name/Description
	SPECIAL EDUCATION - CLASSROOM PROGRAMS
110	Mild Cognitive Impairment (Educable Mentally Impaired)
120	Moderate Cognitive Impairment (Trainable Mentally Impaired)
130	Severe Cognitive Impairment (Severely Mentally Impaired)
140	Emotionally Impaired
150	Learning Disabled
160	Hearing Impaired
170	Visually Impaired
180	Physically and Other Health Impaired (POHI)
190	Severely Multiply Impaired
191	Early Childhood Special Education Classroom Program
192	Severely Language Impaired
193	Autistic Impaired
194	Resource Room
196	LRE Classroom instructional Aid
197	Instructional Aide
198	Non-Instructional Aide
199	Interpreter
	SPECIAL EDUCATION – OTHER RELATED SERVICES
011	Occupational Therapy
012	Occupational Therapy Assistant
013	Physical Therapy
014	Physical Therapy Assistant
015	Nurse
016	Physician-Diagnostic/evaluation only
017	Health Care Aides- Assigned to nurse/physician
021	Psychologist
022	Psychiatrist
031	Speech and Language Therapist
032	Speech and Language Pathologist
033	Speech and Language Pathologist Assistant

Program Code	Account Name/Description
034	Audiologist
035	Assistive Technology
041	School Social Worker
042	Social Work Services-non-school social worker
051	Orientation Mobility Specialist
052	Orientation Mobility Assistant
061	TC Mentally Impaired
062	TC Emotionally Impaired
063	TC Learning Disabled
064	TC Hearing Impaired
065	TC Visually Impaired
066	TC POHI
067	TC Autistically Impaired
071	Music Therapy
072	Art Therapy
073	Recreation Therapy
074	Homebound/Hospitalized Services
075	Adaptive Physical Education Services
076	Other Pupil Support R340.1792
077	Rehabilitation Counseling
078	Vocational Education – General Education
079	Vocational Education – Special Education
080	Early Intervention Services – Birth to Three
081	Supervisor
082	Director
083	ISD Planner/Monitor
084	Child Find Coordinator
085	Compliance Personnel
099	Transportation
270	Special Education Early Childhood Services 3-5 Non-Early On
271	Special Education Early Childhood Services Birth to Three
272	Early Childhood Special Education Services under rule 340.1862
273	Early Childhood Special Education Services under rule 340.1755

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Career and Technical Education Programs (by Federal Career Cluster)
500	None	**CTE Administrative Costs**
503	None	**Resale Activities Associated with CTE**
		Agriculture, Food & Natural Resources
501	01.0000	Agriculture, Agricultural Operations and Related Sciences
505	01.0601	Applied Horticulture and Horticultural Operations
502	03.0000	Natural Resources and Conservation
506	26.1201	Biotechnology
507	01.0903	Animal Health & Veterinary Science
		Architecture & Construction
560	15.1301	Drafting and Design Technology/Architectural
534	19.0605	Home Furnishings Equipment Installers and Consultants
540	46.0000	Construction Trades
539	46.0301	Electrical and Power Transmission Installation
545	47.0201	Heating, Air Conditioning, Ventilation, and Refrigeration
547	46.0503	Plumbing Technology
		Arts, A/V Technology & Communications
530	10.0202	Radio & TV Broadcasting Technology
562	10.0301	Graphics and Printing Technology and Communications
574	19.0906	Fashion Design
571	50.0101	Visual & Performing Arts
		Business, Management & Administration
594	52.0299	Business Administration Management and Operations
		Education & Training
524	13.0000	Education General
		Finance
589	52.1701	Insurance
593	52.0800	Finance and Financial Management Systems
		Government & Public Administration
519	28.0301	Army (JROTC)
		Health Science
583	26.0102	Biotechnology Medical Sciences
580	51.0000	Therapeutic Services
582	51.0707	Health Informatics
581	51.1000	Diagnostic Services
		Hospitality & Tourism
523	12.0500	Cooking and Related Culinary Arts

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Human Services
531	12.0400	Cosmetology
521	19.0700	Child and Custodial Care Services
		Information Technology
595	11.0201	Computer Programming/Programmer
596	11.0801	Digital/Multimedia and Information Resources Design
597	11.0901	Computer Systems Networking and Telecommunications
598	11.1001	System Administration/Administrator
599	11.1003	Computer and Information Systems Security/Information
		Law, Public Safety, Corrections & Security
538	43.0100	Public Safety/Protective Services
548	43.0116	Cyber Security
		Manufacturing
541	46.0303	Line Worker
542	47.0101	Electrical/Electronics Equipment Installation and Repair General
564	48.0501	Machine Tool Technology/Machinist
566	48.0508	Welding, Brazing, and Soldering
567	48.0701	Woodworking General
		Marketing Education
510	52.1999	Marketing, Sales and Service
		Science, Technology, Engineering and Mathematics
573	15.0000	Engineering Technology
575	14.4201	Mechatronics
576	15.1306	Mechanical Drafting
		Transportation, Distribution & Logistics
546	47.0399	Heavy Industrial Equipment Maintenance Technologies
549	47.0603	Collision Repair Technician (NATEF Certified)
550	47.0604	Automobile Technician (NATEF Certified)
552	47.0606	Small Engine and Related Equipment Repair
553	47.0607	Airframe Technology
554	47.0608	Power Plant Technology (Aircraft)
572	47.0609	Avionics Maintenance Technology
551	47.0613	Medium/Heavy Truck Technician (NATEF Certified)
569	49.0101	Aeronautics/Aviation/Aerospace Science & Technology
		Family and Consumer Sciences
520	19.0000	Family and Consumer Sciences

600-999		May be used for internal tracking of expenditures in Student/School Activity Funds and/or Fiduciary Funds (GASB #84). Grant Codes 9xx are preferred for internal tracking purposes.

Identifies the various categorical programs that are under special reporting requirements. Fourth position of code has traditionally been reserved to denote fiscal year.

Grant Code	Authority	Account Name/Description
		STATE REVENUE - UNRESTRICTED
101	SA Sec. 22	Membership
102	SA Sec. 22j	District Performance Funding
103	SA Sec. 24	Court Placed Children
105	SA Sec. 26	Renaissance Zone
106	SA Sec. 81	Intermediate School District Aid
108	SA Sec. 26c	Promise Zone
109	SA Sec. 81(7)	ISD Best Practice
		STATE REVENUE - RESTRICTED
202	SA Sec. 51/52	Special Education Categoricals
203	SA Sec. 53a	Special Education – Wards of the Court
204	SA Sec. 54	Special Schools
205	SA Sec. 98	Learning without Limits MVU
206	SA Sec. 94	Teacher Student Datalink
207	SA Sec. 22f	Best Financial Practice Incentive (Not Restricted)
208	SA Sec. 147	MPSERS
209	SA Sec. 22g	Consolidation and Innovation Grants
210	SA Sec. 22i	Technology Infrastructure Improvement Grants
211	SA Sec. 95	Principal Educator Evaluation
212	SA Sec. 22k	Competitive Student-Centric Grants
213	SA Sec. 21h	Partnership Model Districts
214	SA Sec. 21j	Competency-Based Education Districts
215	SA Sec. 22m	Tech. Regional Data Hubs
216	SA Sec. 22n	HS Per Pupil Bonus
217	SA Sec. 61a(5)	CTE Counselor Competitive Grant
218	SA Sec. 61a(6)	CTE Education Counselors Designated Grant
219	SA Sec. 64d	Competitive Grant to provide IT Educational Opportunities
220	SA Sec. 67a	Web-based Career Prep. Platform Expansion
221	SA Sec. 99k	Cybersecurity Competition Event Grants
222	SA Sec. 104(4)	Kindergarten Entry Observation Tool
223	SA Sec. 61d	CTE Additional Payments
224	SA Sec. 31n(5)	Child and Adolescent Health Centers – Behavioral Health
225	SA Sec. 31n(6)	Mental Health and Support Services
226	SA Sec. 31n(12)	School Mental Health – Train the Trainer Grants
227	SA Sec. 31n(10)	ISD Mental Health Admin. Fund
303	SA Sec. 68	Michigan Career Prep
306	SA Sec. 31a	At Risk

Grant Code	Authority	Account Name/Description
307	SA Sec. 41	Bilingual
308	SA Sect 11j	School Bond Loan Redemption
309	SA Sec. 11	*Durant II*
310	SA Sec. 31d	School Lunch
311	SA Sec. 31f	School Breakfast
312	SA Sec. 11n	Small High School Infrastructure
313	SA Sec. 31b	Year Round Schools Pilot Program
314	SA Sec. 35a(9)	Literacy Essentials
315	SA Sec. 35c	Multisensory Reading PD Pilot
321	SA Sec. 33d	Early Childhood Program
322	SA Sec. 11s	Flint Declaration of Emergency
323	SA Sec. 25h	Jobs for Michigan Grads
324	SA Sec. 35b	Multisensory Structured Language Program Pilot
325	SA Sec. 61e	CTE Planning Designated Grant
326	SA Sec. 54d	Early On Local Early Intervention Programs
327	PA 227 of 2018 Section 297	Marshall Plan for Talent
329	SA Sec. 99s(3)	MiSTEM Advisory Council Grants
330	SA Sec. 108	Adult Learning Program (PAL)
331	SA Sec. 107	Adult Continuing Education
332	SA Sec. 99s(4)	Math and Science Centers
333	SA Sec. 57	Advanced and Accelerated Learning
334	SA Sec. 99s(4)(e)	Michigan Merit Curriculum
335	PA 251 of 2008	No Worker Left Behind
336	SA Sec. 32e	Small Class Size
337	SA Sec. 32m	Book a Month Program
338	SA Sec. 34	Early Intervening Program
339	SA Sec. 99s(5)	Science Olympiad
340	SA Sec. 32d	Michigan School Readiness
341	SA Sec. 32q	Early Learning Cooperative Pilot
342	SA Sec. 99s(6-7)	MiSTEM Network Regions
343	SA Sec. 32p	Great Start – Preschool
344	SA Sec. 61	Vocational Education
345	SA Sec. 62	Vocational Education
346	Career Dev	Project Lead the Way
347	PA 154	Services for MI Prisoners Recently Released
348	SA Sec. 104	Assessments - State
349	SA Sec. 99h	First Robotics
350	SA Sec. 64	Health/Science Middle College Program
351	SA Sec. 65	Pre-College Engineering

Grant Code	Authority	Account Name/Description
352	SA Sec. 64b	Dual Enrollment Incentive Payments
353	SA Sec. 31c	Gang Prevention
354	SA Sec. 31h	Cooperative Education
355	SA Sec. 61b	Skilled Trades/Dual Enrollment Program
356	SA Sec. 65	Pre-College Engineering
357	SA Sec. 67(2)	College Access Program
358	SA Sec. 102d	Financial Analytical Tools
359	SA Sec. 104d	Computer Adaptive Tests
360	99.517	Michigan School Readiness
361	SA Sec. 21	State School Reform/Redesign
362	SA Sec. 99b	STEM Training/Professional Development
363	SA Sec. 35a(2)	Early Literacy Professional Development
364	SA Sec. 35a(3)	Early Literacy Acceptable Tools
365	SA Sec. 35a(4)	Early Literacy Coaches
366	SA Sec. 35a(5)	Early Literacy Additional Instructional Time
369	SA Sec. 99c	Civics Education
370	SA Sect 152a	Headlee Obligation for Data Collection
371	SA Sec.31a(7)	Teen Health Centers
372	SA Sec. 31a(8)	Vision/Hearing Screening
373	SA Sec. 31j	Local Produce in School Meals
374	SA Sec. 54b	Michigan Integrated Behavior and Learning Support Initiative Pilot
375	PA 456 of 2000 Section 811	Driver's Education
376	PA 162 of 2019	Competitive School Safety Grant Program
377	PA 3 of 2016 & PA 268 of 2016	Flint Water Emergency Funds
378	SA Sec. 104(4)	Kindergarten Readiness Assessment Pilot Project
379	SA Sec. 61c	Secondary CTE Equipment Grant
380	SA Sec. 61c(6)	Mechatronics Program (CTE)
381	SA Sec. 63	Joint Capital Project (CTE)
382	PA 268 of 2016	School Drinking Water Testing Reimbursement Program
383	SA Sec. 61c(7)	CTE Innovation and Equipment Competitive Grant
384	SA Sec. 61f, 61g, 61h, 74a, 99y, 104f	December 2018 State Aid Supplemental Designated Grants
385	MCL 397.551-576	Public Library
386	MCL 399.711	Council of Arts –
390	99.667	Motorcycle Safety Education (Michigan Vehicle Code 257.8119)
392		Family Independence Agency (FIA) - State Funds
397	SA Sec. 74	Bus Driver Safety
398	SA Sec. 74(4)	School Bus Inspections
399		Other State Grants

Grant Code	Authority	Account Name/Description
400	84.048a	Carl D. Perkins- Basic Grants to the States
401	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)
402	20.205	Highway Construction and Planning
403	20.200	Safe Routes to School
404	20.612	Incentive Grant Program to Increase Motorcyclist Safety
405	84.033	Federal Work Study
406	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
429	84.047	TRIO, Upward Bound
430	11.557	Broadband Technology Opportunities Program
472	84.243	Carl D. Perkins, Title II Tech Prep
478	84.126a	Vocational Rehabilitation Grants to States – Basic Support
479	84.128	Vocational Rehabilitation Grants to States –Special Programs
480	93.586	State Court Improvement Program
490	84.318	Title II, Part D: Enhancing Education through Technology
491	84.326m	Model Demonstration Projects
492	10.547	Professional Standards Training Grants
493	84.293b	Foreign Language Assistance
494	10.543	Healthy US School Challenge (HUSSC)
495	93.297	Teenage Pregnancy Prevention Program
496	16.839	STOP School Violence
497	93.434	Preschool Development Grant Birth through Five (PDG B-5)

Grant Code	Authority	Account Name/Description
601	84.010a	Title I, Part A: Improving Basic Programs Operated by LEAS
603	84.011	Title I, Part C: Education of Migrant Children
604	84.377B	Turnaround School Leaders
606	84.377A	School Improvement Grants under ESEA
607	84.144	MSix State Data Quality – Migrant Education Coordination
610	84.011	Technology Challenge
613	84.011	Migrant Summer Program
616	84.013	Title I - Part I Prevention and Intervention Programs for children and youth who are neglected, delinquent or at risk of dropout
617	84.010b	Title I Comprehensive School Reform
621	84.374, 84.385	Teacher Incentive and Teacher Excellence & Academic Milestones for Students
633	84.412	Race to the Top – Early Learning Challenge
635	84.196	Homeless Grants
636	84.387A	ARRA Homeless Children and Youth
637	84.389	ARRA Title I Grants to LEAS
638	84.391	ARRA IDEA
639	84.392	ARRA IDEA – Part B Preschool
640	84.393	ARRA IDEA- Infants and Families
641	84.394	ARRA- State Stabilization Funds
642	10.579	ARRA- School Meal Equipment Assistance
643	93.708, 93.709	ARRA-Head start
644	84.386	ARRA Education Technology Grants
645	84.388	ARRA School Improvement
646	84.410	Education Jobs Fund
647	84.401	ARRA Impact Aid Construction
648	84.384	Building Bridges ARRA Statewide Longitudinal Data Systems
649	84.411	Investing in Innovation (I3)
653	17.268	H-1B Job Training Grants
654	17.274	Youth Build
655	17.207	Employment Services
656	17.245	Trade Adjustment Assistance
657	84.002a	Welfare to Work
658	17.258	WIA-Adult Program
659	17.260	WIA Dislocated Worker
660	17.259	WIA – Youth Activities (Formula)
661	84.002a	WIA – Incumbent Worker Incentive
662	84.002a	“Reed” Act
663	17.277	ARRA-WIA National Emergency Grants
670	17.261	WIA Pilots, Demos, and Research

Grant Code	Authority	Account Name/Description
671	84.002	WIOA - Adult Basic Education – Instruction
672	84.002	WIOA - Adult Basic Education – EL Civics Leadership
673	84.002	WIOA - Adult Basic Education – State Leadership
674	84.002	WIOA - Adult Basic Education – EL Integrated English Literacy and Civics Ed.
675	84.002	WIOA - Adult Basic Education – Institutional
676	17.225	Unemployment Insurance
677	17.266	WIA Disability Navigator Program
678	17.275	Worker Training and Placement in High Growth and Emerging Industry
681	17.270	WIA Reintegration of Ex-Offenders
682	84.040,84.041	Impact Aid (Direct)
683	93.576	Refugee Children School Impact Program
684	84.365	Title III, Part A: English Language Acquisition
685	84.165a	Magnet Schools Assistance
690	93.575	School Age Children
691	93.045	Title III Nutrition
692	93.110	Early Childhood Comprehensive Systems
693	93.723	Schools Implementing Nutritional Standards
694	84.186	Safe and Drug Free Governor's Discretion
695	93.243	Substance Abuse and Mental Health Services
696	93.778	Drug Free Grants (Medical Assistance Program)
697	93.092	Taking Pride in Prevention (TCIP)
698	84.184	Title IV, Part A: Safe and Drug Free Schools – Community Service Grants
699	84.186	Title IV, Part A: Safe and Drug Free Schools State and Communities
700	84.184	Community Services for Expelled or Suspended Students
711		Office of Criminal Justice
713		Title IVA P.L. 922-318 Indian Elementary, Secondary
715		Title III - OAA Older American Act – Food
717		Title VII - OAA Older American Act – Food
719		Title I - P.L. 81-874 Operations
720		Title I - P.L. 81-874 Disaster Assistance
721		Title I - P.L. 81-815 Construction
723	93.600	Title I - O.E.O. – Head start
725		Title IX - Equal Rights Amendment
729		Title VII - Bilingual Education
731	84.360	Drop Out Prevention Programs
732	84.361	Voluntary Public School Choice Program
735		U.S.O.E. Indo-Chinese
741		E.S.A.A. Title VII
743		Teacher Corp.
744	12.357	R.O.T.C.
746		Ethnic Heritage Studies
749	84.351	Arts in Education

Grant Code	Authority	Account Name/Description
750	84.412a	Great Start Parent Coalitions Trusted Advisor Grants
751	84.938	Impact Aid for Displaced Students
752	84.330	Advanced Placement Program
753	84.424a	Title IV, Part A, Student Support and Academic Enrichment
755	84.181a	IDEA Part C Infant and Toddler – State Discretionary Project
757	84.181a	IDEA Part C Infant and Toddler - Formula Grant
758	93.060	Sexual Risk Avoidance Education for Special Education Populations Grant
759	81.041	State Energy Programs (See also State Code 885 - 81.119 for Special Programs)
760	84.363	Title II Part B, School Leadership
761	84.366b	Mathematics and Science Partnership
762	84.396	Investing in Innovation
763	84.371	Striving Readers (Fusion Readers)
764	84.367	Title II, Part A, Supporting Effective Instruction
765	84.332a	Title I, Part F: Comprehensive School Reform
766	84.367	Title II, Part A, Teacher and Leader Instruction Support Grant
767	84.357	Reading First
768	84.358	Rural and Low Income Schools
769	84.336	Teacher Quality Enhancement (Direct)
770	84.060	Title VII Indian Education (Direct)
771		ACT - Mediation and Conciliation Service
772	93.674	Chafee Foster Care Independence Program
775	93.938	Cooperative Agreements to Support Comp. Health Programs
776	84.287	Twenty-first Century Community Learning Ctrs- After School Learning Center
777	93.558	Temp. Asst. For Needy Families TANF
778	93.575	Childcare and Development Block Grant
779	84.282	Charter School Grant
780	84.213	Title I, Part B, Even Start Family Literacy
781	10.555	USDA Commodities
782	10.555	USDA Commodities – Bonus
783	93.556	Safe Families Strong Children
784	93.590	Community Based Child Abuse Prevention
785	84.359	Early Reading First
786	93.500, 93.505, 93.508	Affordable Care Act - Pregnancy, Maternal, and Early Childhood Grants
787	93.079, 93.945	Promote School Health
788	93.912	Rural Health Care Services Outreach
789	93.737, 93.991	Community Transformation Grants, Preventative Health & Health Services Grant
790	93.959	Block Grants for Prevention and Treatment of Substance Abuse
791	93.958	Community Mental Health Services Block Grant
792	84.358b	Rural Education Achievement Program (REAP)
793	84.423a	Supporting Effective Educator Development (SEED) Grant

Grant Code	Authority	Account Name/Description
794	43.008	NASA Educational Research, Outreach, Training
795	11.429	NOS Office of National Marine Sanctuaries
796	84.425	Education Stabilization Fund (COVID-19)
801	84.027a	IDEA Special Education – Formula Grants to ISDs
802	93.870	DHHS Maternal, Infant and Early Childhood Home Visiting Grant
805	84.173a	IDEA Preschool Formula Grants
806	84.173a	IDEA Preschool Mandated Activities Grants
807	84.027a	IDEA Part B EOSD
808	84.326	Scaling Up of Evidence Based Practice (SISEP)
809	84.184g	School Climate Transformation Grant
810	84.027a	IDEA Part B Grant Funded Initiatives
811	84.027a	IDEA Part B – General Supervision
812	84.027a	IDEA Part B Transition Services
813	84.324	IDEA-Model Demonstration for Children with Disabilities; Research and Innovation to Improve Services to Children
815	84.181	Infants and Toddlers with Disabilities
816	93.276	Drug Free Community Support
817	94.019	Social Innovation Funds
818	93.778	Medical Assistance Programs
819	84.215L	Smaller Learning Community Grants
820	94.007	Americorps (Planning and Program Development Grants)
821	84.358a	Small Rural School Achievement – (Direct from Federal Govt)
822	93.577	CHILD Grant (Communities Helping to Increase Learning Development)
823	84.215	Fund for Improvement of Education
824	84.215e	Fund for Improvement of Education Elementary School Counselors
825	84.215v	Partnership in Character Education
826	94.006	Americorps
827	10.766	Community Facilities Loans and Grants
828	10.500	National FFA for the Rural Youth Development Grant Program
850	10.553	Natl School Breakfast
851	10.555	Natl School Lunch (See State Code 861 for NSLP Snacks)
852	10.556	Natl School Lunch Special Milk
853	10.558	Child Care Food Program (CACFP)
854	10.565	Commodity Supplemental Food Program
855	10.568	Temporary Emergency Food Assistance Program (TEFAP)
856	10.582	CNP Fresh Fruit and Vegetable Pilot
857	10.551	State Match Grants for Food Stamp Program
858	10.559	Summer Food Service Programs for Children
859	10.561	Supplemental Nutrition Assistance Program (SNAP)
860	10.574	Team Nutrition Training Program Grant
861	10.555	National School Lunch After School Care Snack Program

Grant Code	Authority	Account Name/Description
862	10.575	USDA Farm to School Grant
863	10.579	USDA Nutrition Discretionary Grants
864	21.009	Volunteer Income Tax Assistance Matching Grant
865	93.788	State Opioid Response Grant
867	10.855	USDA Distance Learning and Telemedicine Grants
869	10.664	Forest Stewardship Outreach & Education
870	10.665	Schools and Roads Grants to States
871	47.076	National Science Foundation
872	45.025	National Endowment for the Arts
873	97.010	Homeland Security Citizen Education and Training
874	84.215x	Teaching American History
875	84.215f	Carol M. White Physical Education Grant
876	97.004, 97.067	State Homeland Security Grant – State Domestic Preparedness
877	84.323	Personnel Development Collaborative
878	84.000	RIF- Reading is Fundamental
879	45.310	State Library Program
880	94.018	Learn and Serve America Innovative Community Based Service Learning Programs
881	93.710	ARRA Community Services Block Grant
882	84.310	Parent Information and Resources (PIRC)
883	16.710	Community Oriented Policing - Secure Our Schools
884	17.267	Entrepreneurial Grant
885	81.119	State Energy Program Special Projects (Also see State Code 759)
886	84.364	Literacy and School Libraries
887	97.036	FEMA Public Assistance -Disaster
888	66.036	Clean School Bus USA
889	16.580	Edward Byrne Memorial State and Local Law Enforcement Grants
890	16.737	Gang Resistance Education and Training (GREAT)
891	15.931	National Park Grant-Conservation Activities by Youth Organizations
892	16.540, 16.541, 16.560, 16.726	National Institute of Justice/Juvenile Justice Grants
893	66.039, 66.040	National Clean Diesel
894	66.460	Water Quality
895	45.129	Michigan Humanities Council
896	66.951	EPA Environmental Education Grants
897	93.758	Preventative Health and Health Services Block Grant (PPHF)
898	93.799	Comprehensive Addiction and Recovery Act (CARA) Enhancement Grant
899	93.767	Children’s Health Insurance Program Reauthorization Act
900		Local Tracking of Revenues – Beyond those listed above