School District of the City of Pontiac

BUDGET REPORTS

2nd Amendment

Fiscal Year 2024-25

June 9, 2025

School District of the City of Pontiac

Board of Education

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School District of the City of Pontiac

FY 2024/25 Budget Package – 2nd Amendment

Table of Contents:

	Page
Executive Summary ……	1
Fund Details	
Fund 110 Details (General) ……	11
Fund 120 Details (Grants) ……	13
Fund 130 Details (Special Education) ……	15
Fund 150 Details (Athletics) ……	17
Fund 170 Details (Debt Fund-General Fund) ……	18
Fund 250 Details (School Lunch) ……	19
Fund 290 Details (Student Activity)……	20
Fund 320 Details (Debt Fund-Bond 2020 Series I) ……	21
Fund 323 Details (Debt Fund-Bond 2020 Series II) ……	22
Fund 410 Details (Sinking Fund) ……	23
Fund 420 Details (Bond 2020 Series I/II) ……	24
Fund 810 Details (Risk Related Activity Fund) ……	25
Resolution FY 2024/25 Second Amendment ……	26

Executive Summary | June 9, 2025

FY 2024-2025 2nd Budget Amendment

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

- The General Fund surplus is increased from a budgeted shortfall of $2,222,028 to a surplus of $300,910.
- The Fund Balance of the General Fund is increased from a budgeted $14,622,635 to $17,025,881.
- Funds 110 (General Operations), 130 (Special Ed), 170 (General Fund Debt), 250 (Food Service), , 410 (Sinking Fund), 423 (Series II Bond), are included in the amendment. There were no changes to the following funds; 290 (Student Activity), 320 (Series I Debt), 323 (Series II Debt), and Fund 810 (Risk Related Activities)

FUND BALANCE BUDGET CHANGES:

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

General Fund:

The amended budget establishes a net operating surplus of $300,910. The Fund Balance chart below depicts the change process in this amendment. The amendment projected total fund balance represents 13.0% of total budgeted expenditures and 13.7% of total budget operating expenditures (less other financing and fund modifications). The amended budget will have an ending fund balance of $17,025,881.

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Total Fund Balance:	$ 13,906,964	$ 14,622,635	$ 17,025,881

Not including the $7 million TAN, the Fund Balance would be as follows:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Total Fund Balance:	$ 6,906,964	$ 7,622,635	$ 10,025,881

Special Revenue (Food Service 250) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 0	$ 47,921	$ 13,043

Special Revenue (Student Activity 290) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 174,958	$ 174,958	$ 174,958

Debt Fund (Bond 2020 Series I 320) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 952,476	$ 952,476	$ 702,226

Debt Fund (Bond 2020 Series II 323) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 460,933	$ 460,933	$ 460,933

Capital Projects (Sinking) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 8,853,394	$ 8,853,394	$ 5,705,394

Capital Projects (Bond 2020 Series I/II) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 10,406,501	$ 10,406,501	$ 0

Internal Service (Risk Related Activity|RRAF) Fund:

	Adopted Budget	Amend #1 Budget	Amend #2 Budget
Restricted Fund Balance	$ 164,438	$ 164,438	$ 264,438

REVENUE BUDGET CHANGES:

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

General Fund [Funds|110-170]

The General Fund revenue budget increased by a net $9,018,824 or 32.1%. The new total revenue budget is $131,730,650. The following information represents the breakdown of the significant changes by revenue source for the General Fund. Please note that the Grant Amendment is not finalized at this point.

***Local Sources**:*

Local source revenue has decreased by a net of $8,853 to $46,535,086. Local revenues represent 35.3% of the total General Fund revenue. The major revenue source in this category is the local property tax levy associated with the 18 mill non-homestead tax. The net increase is due to lower expected tax revenues, higher lease revenues, higher interest earnings, and other.

State Sources:

State Source revenue has increased by a net of $1,595,140 to $33,585,737. The major revenue categories include State Pension supplemental payments, At Risk funding, the GSRP program, and partial reimbursements for Special Education spending. State Source revenue represents 25.4% of the total General Fund revenue. The net increase is due the increase in ORS reimbursements and the one-time ORS pass through. Please note that the Grant Amendment is not finalized at this point.

Federal Sources:

Please note that the Grant Amendment is not finalized at this point.

Other Financing Sources:

Other Financing Sources represent 14.7% of the total General Fund revenue. The major revenue source in this category is the annual TAN (Tax Anticipation Note), and transfers from other funds, including indirect costs. The net increase is due to recognizing the $9.18 million in the first electric bus grant, and a decrease in the expected TAN borrowing from $7 million to $4.5 million. Also, due to the auditors netting out all transfers between 100 level funds for the audit report, the transfer from fund 100 to funds 150 and 170 have been reduced to zero. Other Financing Uses will have the same adjustment.

Special Revenue (Food Service) Fund [250]

Increased revenue associated with higher participation levels

Special Revenue (Student Activity) Fund [290]

No changes at this time.

Debt Service (Bond 2020 Series I) Fund [320]

No changes at this time.

Debt Service (Bond 2020 Series II) Fund [323]

No changes at this time.

Capital Projects (Sinking) Fund [410]

No changes at this time.

Capital Projects (Bond 2020 Series I/II) Fund [423]

No changes at this time.

Capital Projects (Bond 2020 Series III) Fund [425]

New Fund – Assuming Bond closing in June 2025

Internal Service (RRAF) Fund [810]

The transfer from Fund 110 is increased by $100,000 to cover actual cost trends.

EXPENDITURE BUDGET CHANGES:

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

General Fund [Funds|110-170]

The General Fund expenditure budget increased by a net $6,495,886 or 5.2%. The new total expenditure budget is $131,429,740. The following information represents the breakdown of the significant changes by expenditure function for the General Fund:

Instruction – Basic Programs, Added Needs and Adult Education:

The Basic Programs, Added Needs and Adult Education budgeted expenditures have increased by a net $864,656 to $49,781,782 in total. This includes the updated estimates of all compensation and other costs. There is still an allowance for new hires through the end of the year. Also included is the $760,000 ORS one-time ORS pass through (same entry on the revenue side).

Support Services – Pupil Services:

The Pupil Services function consists of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process. This includes truancy, guidance, health

services, psychological, speech, social work, visual aid and teacher consultant services. The Pupil Services budgeted expenditures have decreased by a net $425,448 to $9,791,203 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Support Services – Instructional Staff Support:

The Instructional Staff Support function consists of those activities that are designed primarily to assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils, including curriculum development, in-service instructional training, media center services, instructional related technology, supervision and direction of instructional staff, student assessment, and other services. The Instructional Staff Support budgeted expenditures have decreased by a net $79,768 to $5,962,372 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Support Services – General Administration:

The General Administration function includes activities concerned with establishing policy, operating schools and the school system, and providing essential facilities and services for staff and pupils. This includes the Board of Education, Executive Administration, and Grant Writing. The General Administration budgeted expenditures have increased by a net $35,134 to $2,739,901 in total. This number includes revised estimates of staff wages and benefits, as well as contracted staffing, and legal and professional fees.

Support Services – School Administration:

The School Administration function consists of activities concerned with overall administrative responsibility of a single school. This includes the office of the principal and other school administration. The budgeted expenditures for School Administration have been decreased by $263,860 to $4,279,873. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Support Services – Business Support:

The Business Support function consists of activities related to purchasing, paying, and maintaining goods and services for the district. This includes fiscal services, internal services and other business services. The budgeted expenditures for Business Support have been decreased by $83,471 to $1,340,385. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Support Services – Operations/Maintenance & Security:

The Operations/Maintenance & Security function includes activities concerned with keeping the physical plant open, clean, and ready for daily use, including heating, lighting, ventilation, and repairs, as well as property and liability insurance. Security includes activities concerned with maintaining order and safety in school buildings. Budgeted expenditures have increased by a net $22,719 to $12,637,033. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Support Services – Transportation:

The Transportation function includes activities concerned with the conveyance of pupils to and from school, as well as school activities. Budgeted expenditures have been increased by $8,595,973 to $20,856,712. The primary reason for the increase is the payment of the first electric bus grant of $8,744,446 (corresponding revenue increase of $9,180,000 for grant – the balance was charging stations that were paid out of FY24).

Support Services – Central Support:

The Central Support function includes activities other than general administration that support each of the other instructional and support services programs. This includes Planning, Research, Communication, Personnel, Technology, and Pupil Accounting. Budgeted expenditures have been decreased by $181,474 to $4,248,552. This number includes revised estimates of staff wages and benefits, as well as contracted staffing.

Other/Community Services/Debt Service/Capital Improvements:

OTHER-This amount represents Athletic Fund expenses. The 17,494 increase includes revised estimates of staff wages and benefits, as well as contracted staffing.

COMMUNITY SERVICES-The function consists of community activities for District stakeholders mostly funded via federal grant monies.

DEBT SERVICE-This function includes budgets for costs related to long debt payments associated with the remaining General Fund bonded debt; 2018A ($9.0 million). The two State Emergency Loans (totaling $19 million), were forgiven by the Michigan Department of Treasury in FY2024 and are no longer a liability to the District leaving only the 2018A debt.

CAPITAL IMPROVEMENTS-Amounts expended for District infrastructure improvements predominately for federal ESSER monies.

Other Financing:

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

Fund Modifications:

This function previously included transfers out to other funds, including funds 110 (General Operations), 120 (State and Federal Grants), 130 (Special Education), 150 (Athletics) and 170 (General Fund Debt). Since the auditors zero out these transfers in the Combining Statement, we are recommending to no longer budget for these amounts. Also, there is no impact to the fund balance and these budget

amount contribute to budget variances at year end. The corresponding reduction is $1,990,564, which is the same as the revenue reduction.

Special Revenue (Food Service) Fund [250]

Expenditures increased based on current trends.

Special Revenue (Student Activity) Fund [290]

No changes at this time.

Debt Service (Bond 2020 Series I) Fund [320]

No changes at this time.

Debt Service (Bond 2020 Series II) Fund [323]

No changes at this time.

Capital Projects (Sinking) Fund [410]

Monies added for potential projects for remainder of year and/or repairs.

Capital Projects (Bond 2020 Series I/II) Fund [423]

Assuming all proceeds are spent by the end of the fiscal year.

Capital Projects (Bond 2020 Series III) Fund [425]

New Fund – Assuming Bond closing in June 2025

Internal Service (RRAF) Fund [810]

No changes at this time.

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

General Fund

State Revenue: The net increase of $1.60 million is due The net increase is due to $580k increase in ORS reimbursements. Also included is the actual special education revenues as well as the prior year adjustment.

Federal Revenue: The net increase of $2.7 million is the result of two numbers. First, there was $4.06 million in FY24 grant revenues that were received after 60 days from year end, resulting in these revenues being recognized in FY25. This number is reduced by $1.36 million, which is an allowance for FY25 grant revenues that may be received after 60 days from year end. This does not include the impact of the final amendment for grants which is in process of being completed.

Other Financing Sources: The increase of $4.7 million is net of the following adjustments: First, a decrease in the expected TAN borrowing from $7 million to $4.5 million (this is a recommended use of the one-time deferred grant revenues). Second, an increase of $9.18 for the bus rebate program. Third, the elimination of $1.99 million budgeted budget revenues and expenditures for the General Fund sub fund transfer from fund 110 to funds 150 and 170.

Expenditures Categories: based on expected staffing and contracted costs, the cost of $8.75 million for the first round of electric buses, the elimination of the $1.99 million budgeted revenues and expenditures for the General Fund sub fund transfer from fund 110 to funds 150 and 170.

School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2024-2025 Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 41,992,645	$ 46,543,939	$ 46,535,086	$ (8,853)
State	24,493,203	31,990,597	33,585,737	1,595,140
Federal	17,895,555	29,436,105	32,136,105	2,700,000
County & Interdistrict	-	-	-	-
Other Financing Sources	30,290,099	14,741,185	19,473,722	4,732,537
TOTAL REVENUE	$ 114,671,502	$ 122,711,826	$ 131,730,650	$ 9,018,824
EXPENDITURES				
Instructional Services				
Basic Programs	$ 23,331,629	$ 30,241,130	$ 31,247,511	$ 1,006,381
Added Needs	15,258,229	18,617,957	18,226,130	(391,827)
Adult & Continuing Education	69,535	51,334	51,334	-
				-
Supporting Services				
Pupil Services	7,296,836	10,216,651	9,822,802	(393,848)
Instructional Staff Support Services	4,384,539	6,042,140	6,001,958	(40,181)
General Administration	1,789,741	2,704,767	2,762,080	57,314
School Administration	4,280,222	4,543,734	4,350,569	(193,165)
Business Support	2,336,989	1,423,856	1,356,032	(67,824)
Operations/Maintenance & Security	10,573,140	12,614,315	12,674,485	60,170
Transportation	5,337,673	12,260,739	20,859,503	8,598,765
Central Support	11,256,442	4,430,026	4,277,944	(152,082)
Other	608,248	772,568	797,526	24,957
Community Services	496,701	942,518	927,018	(15,500)
Debt Service	19,695,169	1,247,539	1,247,539	-
Capital / Building Improvements	686,179	9,325,004	9,325,000	(4)
Other Financing	8,500,000	7,083,094	7,083,094	-
Fund Modifications	76,345	2,409,779	419,215	(1,990,564)
TOTAL EXPENDITURES	$ 115,977,617	$ 124,927,149	$ 131,429,740	$ 6,502,591
Net Surplus (Shortfall) - Current Year	$ (1,306,115)	$ (2,215,323)	$ 300,910	
Beginning Fund Balance	$ 18,031,086	$ 16,724,971	$ 16,724,971	
Projected Ending Fund Balance	**$ 16,724,971**	**$ 14,509,648**	**$ 17,025,881**	

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2024-2025 Budget Amendment #2

	2023-24 Actual	2024-25 Amend #1	2024-25 Amend #2	Amend #1 Variance
REVENUE				
LOCAL SOURCES				
Property Taxes	$ 38,305,130	$ 43,462,883	$ 42,962,883	$ (500,000)
Property Taxes-Delinquent, Penalties & Interest	1,627,258	325,004	395,159	70,155
Interest on Investments	1,547,985	1,200,000	1,403,500	203,500
Facility Rentals	6,678	50,004	7,500	(42,504)
Lease Revenue/Interest	387,026	470,500	590,500	120,000
Gains on Fixed Asset Sales	2,071	-	-	-
Miscellaneous and Other	69,637	50,000	175,000	125,000
Erate Reimbursement	29,930	-	-	-
Auditorium Rentals	-	5,000	5,000	-
Waterford MOU	(15,789)	-	-	-
TOTAL LOCAL SOURCES	41,959,927	45,563,391	45,539,542	(23,849)
STATE SOURCES				
State Rev-Foundation Equity	$ 564,112	$ 593,199	$ 587,000	$ (6,199)
Section 20f - St Aid Hold Harmless	3,128,099	-	-	-
State Rev-Reg. Transportation Reimbursement	269,964	295,744	295,744	-
State Rev-Math/Science	181,346			-
State 27L Ed Comp Program	186,477			-
State 99G Fem Hyg Pilot	35,414			-
State Rev-Kids Back on Track	557,712			-
Section 26a - Renaissance Zone	41,211	43,271	43,271	-
State Revenue-Restricted Sect 147	7,291,006	7,620,219	8,200,000	579,781
State Revenue-Restricted Sect 147 One Time				-
State Revenue-67F FASFA	16,200			-
Section 152a-Headlee Data Collection	105,862	111,582	110,500	(1,082)
State Revenue-Restricted	25,780	-	-	-
TOTAL STATE SOURCES	$ 12,403,183	$ 8,664,015	$ 9,236,515	$ 572,500
OTHER FINANCING SOURCES				
CTE Transportation Costs	$ 14,081	$ 55,000	$ 26,000	$ (29,000)
Bus Rebate/Grant			9,179,316	
Sale of Property	-	-	-	-
Proceeds TAN/SAN	7,000,000	7,000,000	4,500,000	(2,500,000)
Grant Fund Modification	857,359	419,215	492,000	72,785
Special Ed Fund Modification	-	-	-	-
Food Service Fund Modification	-	100,000	100,000	-
MESSA Levy Transfer	-	-	-	-
TOTAL OTHER FINANCING SOURCES	$ 7,871,440	$ 7,574,215	$ 14,297,316	$ (2,456,215)
TOTAL REVENUE	**$ 62,234,550**	**$ 61,801,621**	**$ 69,073,373**	**$ (1,907,564)**
EXPENDITURES				
Instruction - 51xx	$ 19,472,803	$ 24,019,079	$ 25,012,083	$ 993,004
Support Services - 52xx	26,020,959	28,604,548	36,653,835	8,049,287
Community Services - 53xx	404	16,500	1,000	(15,500)
Capital Expenditures - 54xx	18,403	25,004	25,000	(4)
Debt Service - 55xx	8,583,094	7,083,094	7,083,094	-
Outgoing Transfers - 56xx	76,345	1,990,564	-	(1,990,564)
TOTAL EXPENDITURES	**$ 54,172,008**	**$ 61,738,789**	**$ 68,775,012**	**$ 7,036,223**
Operating Surplus (Deficit)	**$ 8,062,542**	**$ 62,832**	**$ 298,361**	**$ (8,943,787)**

PONTIAC SCHOOL DISTRICT GENERAL FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 110
2024-2025 Budget Amendment #2

GENERAL FUND (110) BY FUNCTION	2023-24 Actual	2024-25 Amend #1	2024-25 Amend #2	Amend #2 Variance
110 Open Teaching Positions	$ -	$ 1,373,896	$ 2,114,504	$ 740,609
111 Elementary Education	10,218,988	12,286,246	12,514,186	227,940
112 Middle School Education	3,993,751	4,163,958	4,260,786	96,828
113 High School Education	5,024,208	5,878,366	5,818,143	(60,223)
118 Preschool Education	23,928	60,594	61,821	1,227
125 Compensatory Education	56,757	12,200	12,200	-
127 Career & Technology	155,171	243,820	230,443	(13,377)
132 Secondary Learning	-	-	-	-
1xx TOTAL INSTRUCTION	$ 19,472,803	$ 24,019,079	$ 25,012,083	$ 993,004
211 Attendance Services	$ 52,060	$ 51,455	$ 53,920	$ 2,465
212 Guidance Services	1,046,507	1,224,409	1,157,310	(67,099)
213 Health Services	-	145,000	-	(145,000)
219 Other Pupil Services	124,338	253,470	199,484	(53,986)
21x TOTAL PUPIL SUPPORT	$ 1,222,905	$ 1,674,334	$ 1,410,715	$ (263,619)
221 Improvement of Instruction	$ 583,327	$ 1,003,976	$ 1,021,552	$ 17,576
222 Educational Media Services	47,905	3,000	3,000	-
226 Supervison/Direction of Instructional Staff	1,108,992	1,120,669	1,105,429	(15,240)
227 Academic Student Assessment	8,304	10,107	11,006	899
22x TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 1,748,528	$ 2,137,753	$ 2,140,987	$ 3,234
231 Board of Education	$ 764,770	$ 1,076,200	$ 1,171,249	$ 95,049
232 Executive Administration	1,024,969	1,623,567	1,585,831	(37,735)
233 Grant Writer	-	5,000	5,000	-
23x TOTAL GENERAL ADMINISTRATION	$ 1,789,739	$ 2,704,767	$ 2,762,080	$ 57,314
241 Office of Principal	$ 4,167,701	$ 4,410,273	$ 4,226,776	$ (183,497)
249 Other School Administration	26,037	33,307	33,307	-
24x TOTAL SCHOOL ADMINISTRATION	$ 4,193,738	$ 4,443,580	$ 4,260,083	$ (183,497)
252 Fiscal Services	$ 2,208,566	$ 1,085,856	$ 1,018,032	$ (67,824)
259 Other Business Services	108,239	335,000	335,000	-
25x TOTAL BUSINESS ADMINSTRATION	$ 2,316,805	$ 1,420,856	$ 1,353,032	$ (67,824)
261 Operations & Maintenance	$ 7,758,651	$ 8,419,089	$ 8,540,110	$ 121,022
266 Building Security Services	981,012	821,049	760,198	(60,851)
26x TOTAL OPERATIONS & MAINTENANCE	$ 8,739,663	$ 9,240,138	$ 9,300,308	$ 60,170
27x TOTAL PUPIL TRANSPORTATION	$ 2,816,529	$ 2,968,011	$ 11,563,603	$ 8,595,592
281 Planning, Research & Development	$ 169,579	$ 177,278	$ 174,559	$ (2,719)
282 Information Services	188,783	236,000	221,000	(15,000)
283 Staff & Personnel Services	955,270	1,040,987	951,057	(89,930)
284 Data Processing	1,421,832	2,063,520	2,011,266	(52,254)
285 Pupil Accounting	457,588	497,324	505,145	7,821
28x TOTAL CENTRAL ADMINISTRATION	$ 3,193,052	$ 4,015,109	$ 3,863,027	$ (152,082)
3xx TOTAL COMMUNITY SERVICES	$ 404	$ 16,500	$ 1,000	$ (15,500)
45x TOTAL CAPITAL IMPROVEMENTS	$ 18,403	$ 25,004	$ 25,000	$ (4)
511 TOTAL DEBT SERVICE - LONG TERM	$ 8,583,094	$ 7,083,094	$ 7,083,094	$ -
6xx TOTAL FUND MODIFICATIONS	$ 76,345	$ 1,990,564	$ -	$ (1,990,564)
TOTAL GENERAL FUND (110) BY FUNCTION	**$ 54,172,008**	**$ 61,738,789**	**$ 68,775,012**	**$ 7,036,223**

PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2024-2025 Amendment #2

	2023-24 Actual	2024-25 Amend #1	2024-25 Amend #2	Variance
REVENUE				
LOCAL SOURCES				
9127 - NFL Foundation Digital Devide - SPED	$ -	$ 21,131	$ 21,131	$ -
9128 - Ballmer Group - PHS	-	678,000	678,000	-
9133 - GM - ITA	40,000	58,397	58,397	-
9134 - United Way Community Schools - HER/PHS	290,330	50,000	50,000	-
9135 - Community Foundation of SE MI	27,576	-	-	-
9142 - PLTW - FORVIA-CTE	65,622	21,453	21,453	-
9143 -	5,000			-
9234 - Career Development/CTE	97,355	-	-	-
9235 - K-12 Career Readiness	-	100,734	100,734	-
Other-9114 to 9144	187,769	18,829	18,829	-
TOTAL LOCAL SOURCES	$ 713,652	$ 948,544	$ 948,544	$ -
STATE SOURCES				
2130 - Section 21h Partnership Districts	$ 299,324	$ 598,513	$ 598,513	$ -
2230 -	16,544			-
2233 - Section 61d CTE High Quality Degrees/Credentials	-	9,284	9,284	-
2234 - Section 61d CTE High Quality Degrees/Credentials	-	16,544	16,544	-
2235 - Section 61d CTE High Quality Degrees/Credentials	-	15,022	15,022	-
2493 - Section 31aa - Mental Health	849,108	1,660,728	1,660,728	-
2553 - Section 97c Safety and Security Assessment	-	18,000	18,000	-
2834 - Section 67f FAFSA Challenge	-	8,490	8,490	-
2884 - Section 99g APP Project	-	35,414	35,414	-
2904 - Section 23g MI Kids ck on Track	-	557,712	557,712	-
3060 - Section 31a At-Risk	3,302,670	9,121,940	9,121,940	-
3070 - Section 41 Bilingual Ed.	651,354	-	-	-
3074 - Section 41 Bilingual Ed.	-	221,006	221,006	-
3075 - Section 41 Bilingual Ed.	-	381,204	381,204	-
3140 - Section 35a9 Essentials	-	31,301	31,301	-
3164/3165 - Section 61a2 CTE Admin Reimb	-	9,822	9,822	-
3314/3315 - Section 107 Adult Education	-	97,463	97,463	-
3403 - Section 32d GSRP	300,475	-	-	-
3404 - Section 32d GSRP	2,188,836	512,538	512,538	-
3405 - Section 32d GSRP	-	2,555,748	2,555,748	-
3440 -	17,957			-
3444/3445 - Section 61a1 Vocational Education (Added Cost)	-	22,226	22,226	-
3493 - Section 104a Benchmark Assessments	-	21,287	21,287	-
3494 - Section 99h-First Robotics	-	9,196	9,196	-
3490 -	9,196			-
3660/3664/3665 - Section 35a5 Early Literacy	175,219	168,445	168,445	-
3662 - Section 35a5 Early Literacy	-	62,433	62,433	-
3663 - Section 35a5 Early Literacy	-	59,515	59,515	-
TOTAL STATE SOURCES	$ 7,810,683	$ 16,193,831	$ 16,193,831	$ -
FEDERAL SOURCES				
4352 - ESSER III	$ 10,419,022	$ 10,685,400	$ 10,685,400	$ -
4393 - OC Local Fiscal Recovery Fund	175,000	45,000	45,000	-
4402 - Emergency Connectivity	-	-	-	-
4453 - Section 97b Grow Your Own	-	813,000	813,000	-
6010 - Title I	3,294,343	6,388,141	6,388,141	-
6363 - ARP Homeless	154,739	-	-	-
6843 -	139,094			-
6844 - Title III	-	119,815	119,815	-
7443 -	61,350			-
7444 - ROTC	-	55,000	55,000	-
7533 -	187,769			-
7534 - Title IV	-	688,022	688,022	-
7631 - MiCLSD	673,483	608,000	608,000	-
7643 -	418,339			-
7644 - Title II	-	1,385,842	1,385,842	-
7760 - 21st Century Community Learning Centers 1	772,614	450,000	450,000	-
7761 - 21st Century Community Learning Centers 2	-	600,000	600,000	-
8884 - Clean School Bus	-	6,359,270	6,359,270	-
Prior Year Deferrals (One-time)	-	-	2,700,000	2,700,000
TOTAL FEDERAL SOURCES	$ 16,295,753	$ 28,197,490	$ 30,897,490	$ 2,700,000
TOTAL REVENUE	**$ 24,820,088**	**$ 45,339,865**	**$ 48,039,865**	**$ 2,700,000**
EXPENDITURES				
Instruction - 51xx	$ 10,411,878	$ 15,212,072	$ 15,212,072	$ -
Support Services - 52xx	15,887,415	19,509,751	19,509,751	-
Community Services - 53xx	492,334	916,068	916,068	-
Capital Expenditures - 54xx	398,172	9,300,000	9,300,000	-
Debt Service - 55xx	-	-	-	-
Outgoing Transfers - 56xx	857,357	401,974	401,974	-
TOTAL EXPENDITURES	**$ 28,047,156**	**$ 45,339,865**	**$ 45,339,865**	**$ -**
Operating Surplus (Deficit)	**$ (3,227,068)**	**$ -**	**$ 2,700,000**	

PONTIAC SCHOOL DISTRICT GRANT FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 120
2024-2025 Amendment #2

GRANTS FUND (120) BY FUNCTION		2023-24 Actual	2024-25 Amend #1	2024-25 Amend #2	Variance
111	Elementary Education	$ 886,088	$ 653,605	$ 653,605	$ -
112	Middle School Education	336,019	131,373	131,373	-
113	High School Education	190,744	159,451	159,451	-
118	Preschool Education	1,969,657	2,473,334	2,473,334	-
119	Summer School Education	726,123	3,060,308	3,060,308	-
125	Compensatory Education	5,934,441	7,443,365	7,443,365	-
127	Vocational Education	299,193	1,239,302	1,239,302	-
131	Adult Basic Education	19,882	29,592	29,592	-
132	Adult Secondary Learning	16,870	21,742	21,742	-
135	Occupational Training	32,861	-	-	-
1xx	TOTAL INSTRUCTION	$ 10,411,878	$ 15,212,072	$ 15,212,072	$ -
211	Truancy/Absenteeism	$ 238,094	$ 17,572	$ 17,572	$ -
212	Guidance Services	162,022	437,123	437,123	-
213	Health Services	1,240,394	2,361,590	2,361,590	-
216	Social Work Services	1,876,042	2,647,877	2,647,877	-
219	Other Pupil Services	-	-	-	-
21x	TOTAL PUPIL SUPPORT	$ 3,516,552	$ 5,464,162	$ 5,464,162	$ -
221	Improvement of Instruction	$ 941,850	$ 2,378,515	$ 2,378,515	$ -
222	Educational Media Services	-	-	-	-
225	Technology Assisted Instruction	1,405	510	510	-
226	Supervison/Direction of Instr. Staff	855,473	630,933	630,933	-
227	Academic Student Assessment	82,348	75,350	75,350	-
22x	TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 1,881,076	$ 3,085,308	$ 3,085,308	$ -
241	Office of Principal	$ -	$ -	$ -	$ -
249	Other School Administration	-	-	-	-
24x	TOTAL SCHOOL ADMINISTRATION	$ -	$ -	$ -	$ -
257	Internal Services	$ -	$ 3,000	$ 3,000	$ -
25x	TOTAL BUSINESS ADMINISTRATION	$ -	$ 3,000	$ 3,000	$ -
261	Operations & Maintenance	$ 954	$ -	$ -	$ -
266	Building Security Services	1,649,908	3,208,177	3,208,177	-
26x	TOTAL OPERATIONS & MAINTENANCE	$ 1,650,862	$ 3,208,177	$ 3,208,177	$ -
27x	TOTAL PUPIL TRANSPORTATION	$ 770,258	$ 7,458,728	$ 7,458,728	$ -
281	Planning, Research & Development	$ 17,404	$ 42,313	$ 42,313	$ -
282	Information Services	293	300	300	-
283	Staff & Personnel Services	7,771,245	239,784	239,784	-
284	Data Processing	194,084	-	-	-
285	Pupil Accounting	7,584	7,979	7,979	-
28x	TOTAL CENTRAL ADMINISTRATION	$ 7,990,610	$ 290,376	$ 290,376	$ -
29x	TOTAL PUPIL ACTIVITIES	$ 78,057	$ -	$ -	$ -
311	Communtity Services Direction	$ 83	$ 20,000	$ 20,000	$ -
331	Community Activities	224,643	339,491	339,491	-
351	Custody & Care of Children	1,615	810	810	-
361	Welfare Activities	2,577	157,378	157,378	-
371	Non-Public School Pupils	185,939	398,389	398,389	-
391	Other Community Services	77,477	-	-	-
3xx	TOTAL COMMUNITY SERVICES	$ 492,334	$ 916,068	$ 916,068	$ -
4xx	FACILITY IMPROVEMENTS	$ 398,172	$ 9,300,000	$ 9,300,000	$ -
6xx	TOTAL FUND MODIFICATIONS	$ 857,357	$ 401,974	$ 401,974	$ -
TOTAL GRANT FUND (120) BY FUNCTION		**$ 28,047,156**	**$ 45,339,865**	**$ 45,339,865**	

PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
2024-2025 Budget Amendment #2

	2023-24 Actual	2024-25 Budget	2024-25 Amend #1	2024-25 Amend #2	Variance
REVENUE					
LOCAL SOURCES					
Misc. Revenues	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL SOURCES	-	-	-	-	-
STATE SOURCES					
Section 51c Special Education Headlee	$ 3,970,200	$ 7,534,751	$ 7,132,751	$ 8,155,391	$ 1,022,640
TOTAL STATE SOURCES	$ 3,970,200	$ 7,534,751	$ 7,132,751	$ 8,155,391	$ 1,022,640
FEDERAL SOURCES					
IDEA Flowthrough C/O	$ -	$ -	$ -	$ -	$ -
IDEA Flowthrough	1,588,750	1,202,543	1,202,543	1,202,543	-
IDEA Preschool	-	36,072	36,072	36,072	-
TOTAL FEDERAL SOURCES	$ 1,588,750	$ 1,238,615	$ 1,238,615	$ 1,238,615	$ -
OTHER FINANCING SOURCES					
PA-18 County Special Education Tax	$ 4,527,045	$ 4,965,552	$ 5,126,406	$ 5,126,406	$ -
Medicaid Revenues	11,052	150,000	50,000	50,000	-
TOTAL OTHER FINANCING SOURCES	4,538,097	5,115,552	5,176,406	5,176,406	-
TOTAL REVENUE	**10,097,047**	**13,888,918**	**13,547,772**	**14,570,412**	**1,022,640**
EXPENDITURES					
Instruction - 51xx	$ 8,812,666	$ 10,324,246	$ 9,679,270	$ 9,300,820	$ (378,450)
Support Services - 52xx	5,509,709	5,651,018	6,121,928	5,941,788	(180,140)
Community Services - 53xx	3,995	9,950	9,950	9,950	-
Capital Expenditures - 54xx	-	-	-	-	-
Debt Service - 55xx	-	-	-	-	-
Outgoing Transfers - 56xx	-	17,241	17,241	17,241	-
TOTAL EXPENDITURES	**$ 14,326,370**	**$ 16,002,455**	**$ 15,828,389**	**$ 15,269,799**	**$ (558,590)**
Operating Surplus (Deficit)	**$ (4,229,323)**	**$ (2,113,537)**	**$ (2,280,617)**	**$ (699,387)**	**$ 1,581,230**

PONTIAC SCHOOL DISTRICT SPECIAL EDUCATION FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 130
2024-2025 Amendment #2

SPECIAL EDUCATION FUND (130) BY FUNCTION		2023-24 Amendment #2	2024-25 Budget	2024-25 Amend #1	2024-25 Amend #2	Variance
122	Special Education	$ 8,812,666	$ 10,324,246	$ 9,679,270	$ 9,300,820	$ (378,450)
1xx	TOTAL INSTRUCTION	$ 8,812,666	$ 10,324,246	$ 9,679,270	$ 9,300,820	$ (378,450)
213	Health Services	$ 541,727	$ 485,000	$ 675,000	$ 690,140	$ 15,140
214	Psychological Services	356,992	355,130	405,130	383,120	(22,010)
215	Speech Services	290,084	279,740	619,740	623,029	3,289
216	Social Work Services	759,733	844,130	851,602	734,248	(117,355)
218	Teacher Consultant	470,207	351,474	350,328	343,902	(6,426)
219	Other Pupil Services	138,633	175,354	176,355	173,487	(2,867)
21x	TOTAL PUPIL SUPPORT	$ 2,557,376	$ 2,490,828	$ 3,078,155	$ 2,947,926	$ (130,229)
221	Improvement of Instruction	$ 7,410	$ 11,609	$ 11,609	$ 11,609	$ -
226	Supervision/Direction of Instr. Staff	747,535	734,183	807,470	764,054	(43,416)
22x	TOTAL INSTRUCTIONAL STAFF SUPPORT	$ 754,945	$ 745,792	$ 819,079	$ 775,663	$ (43,416)
231	Board of Education	$ -	$ -	$ -	$ -	$ -
23x	TOTAL GENERAL ADMINISTRATION	$ -	$ -	$ -	$ -	$ -
241	Office of Principal	$ 86,499	$ 95,477	$ 100,153	$ 90,486	$ (9,668)
249	Other School Administration	-	-	-	-	-
24x	TOTAL SCHOOL ADMINISTRATION	$ 86,499	$ 95,477	$ 100,153	$ 90,486	$ (9,668)
261	Operations & Maintenance	$ 169,997	$ 165,000	$ 166,000	$ 166,000	$ -
26x	TOTAL OPERATIONS & MAINTENANCE	$ 169,997	$ 165,000	$ 166,000	$ 166,000	$ -
27x	TOTAL PUPIL TRANSPORTATION	$ 1,867,903	$ 2,029,381	$ 1,834,000	$ 1,837,173	$ 3,173
283	Staff / Personnel Services	$ 72,989	$ 124,541	$ 124,541	$ 124,541	$ -
284	Data Processing	-	-	-	-	-
28x	TOTAL CENTRAL ADMINISTRATION	$ 72,989	$ 124,541	$ 124,541	$ 124,541	$ -
331	Community Activities	$ -	$ -	$ -	$ -	$ -
371	Non-Public School Pupils	3,995	9,950	9,950	9,950	-
3xx	TOTAL COMMUNITY SERVICES	$ 3,995	$ 9,950	$ 9,950	$ 9,950	$ -
6xx	TOTAL FUND MODIFICATIONS	$ -	$ 17,241	$ 17,241	$ 17,241	$ -
TOTAL SPEC ED FUND (130) BY FUNCTION		**$ 14,326,370**	**$ 16,002,455**	**$ 15,828,389**	**$ 15,269,799**	**$ (558,590)**

PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2024-2025 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
LOCAL SOURCES				
Gate Receipts	$ 14,716	$ 25,004	$ 30,000	$ 4,996
Concessions	515	7,000	17,000	10,000
TOTAL LOCAL SOURCES	$ 15,231	$ 32,004	$ 47,000	$ 14,996
OPERATING TRANSFERS				
Transfer from GEF	$ -	$ 740,564	$ -	$ (740,564)
TOTAL OTHER FINANCING SOURCES	$ -	$ 740,564	$ -	$ (740,564)
TOTAL REVENUE	**$ 15,231**	**$ 772,568**	**$ 47,000**	**$ (725,568)**
EXPENDITURES				
Athletics	$ 677,444	$ 772,568	$ 797,526	$ 24,957
TOTAL EXPENDITURES	**$ 677,444**	**$ 772,568**	**$ 797,526**	**$ 24,957**
Operating Surplus (Deficit)	**$ (662,213)**	**$ (0)**	**$ (750,526)**	**$ (750,525)**

PONTIAC SCHOOL DISTRICT ATHLETICS FUND BUDGET
REVENUE AND EXPENDITURE BUDGET - FUND 150
2024-2025 Amendment #2

ATHLETIC FUND (150) BY FUNCTION	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
259 Other Business Services	$ 20,183	$ 26,495	$ 21,975	$ (4,520)
266 Security	101,283	118,808	116,115	(2,692)
271 Transportation	24,219	40,000	40,000	-
293 Athletic Activities	531,759	587,266	619,435	32,170
ATHLETIC FUND TOTAL	$ 677,444	$ 772,568	$ 797,526	$ 24,957

PONTIAC SCHOOL DISTRICT DEBT FUND (GENERAL FUND DEBT) - FUND 170
REVENUE AND EXPENDITURE BUDGET - FUND 170
2024-2025 BUDGET AMENDMENT #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Transfer from General Fund	$ 18,362,022	$ 1,250,000	$ -	$ -
TOTAL REVENUE	$ 18,362,022	$ 1,250,000	$ -	$ -
EXPENDITURES				
Debt Principal Payments	$ 19,235,000	$ 1,030,000	$ 1,030,000	$ -
Debt Interest Payments	377,075	217,539	217,539	-
Other Costs	-	-	-	-
TOTAL EXPENDITURES	$ 19,612,075	$ 1,247,539	$ 1,247,539	$ -

School District of the City of Pontiac

Food Service Fund Budget Summary by Function
FY 2024-25 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
Revenues				
Local Sources	$ 74,446	$ 17,000	$ 17,000	$ -
State Sources	136,576	281,708	289,446	7,737
Federal Sources	3,284,385	3,359,291	3,689,291	330,000
Other Financing Sources	-	-	-	-
	$ 3,495,407	$ 3,657,999	$ 3,995,737	$ 337,737
Expenditures				
Staff Support Services	$ 1,017	$ 300	$ 300	$ -
School Administration	-	-	-	-
Food Services	3,520,312	3,509,779	3,882,394	372,615
Capital Outlay	-	-	-	-
Transfer to General Fund	-	100,000	100,000	-
	$ 3,521,329	$ 3,610,079	$ 3,982,694	$ 372,615
Net Surplus (Shortfall) - Current Year	$ (25,922)	$ 47,921	$ 13,043	
Beginning Fund Balance	25,922	-	-	
Projected Ending Fund Balance	$ -	$ 47,921	$ 13,043	

School District of the City of Pontiac

Student Activity Fund Budget Summary by Function
FY 2024-25 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 96,258	$ 97,000	$ 97,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 96,258	$ 97,000	$ 97,000	$ -
EXPENDITURES				
Instructional Services				
Basic Programs	$ 98,463	$ 121,750	$ 121,750	$ -
TOTAL EXPENDITURES	$ 98,463	$ 121,750	$ 121,750	$ -
Net Surplus (Shortfall) - Current Year	$ (2,205)	$ (24,750)	$ (24,750)	$ -
Beginning Fund Balance	$ 177,163	$ 174,958	$ 174,958	$ 174,958
Projected Ending Fund Balance	$ 174,958	$ 150,208	$ 150,208	$ 174,958

School District of the City of Pontiac

Debt Service (Bond 2020 Series I) Fund Budget Summary by Function
FY 2024-25 Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 5,777,137	$ 5,980,000	$ 5,980,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 5,777,137	$ 5,980,000	$ 5,980,000	$ -
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ 2,390,000	$ 2,720,000	$ 2,720,000	$ -
Bond and note interest	3,611,750	3,492,250	3,492,250	-
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 6,001,750	$ 6,212,250	$ 6,212,250	$ -
Net Surplus (Shortfall) - Current Year	$ (224,613)	$ (232,250)	$ (232,250)	
Beginning Fund Balance	1,177,089	952,476	952,476	
Projected Ending Fund Balance	$ 952,476	$ 720,226	$ 720,226	

School District of the City of Pontiac

Debt Service (Bond 2020 Series II) Fund Budget Summary by Function
FY 2024-2025 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 1,125,064	$ 1,515,000	$ 1,515,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 1,125,064	$ 1,515,000	$ 1,515,000	$ -
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ -	$ -	$ -	$ -
Bond and note interest	1,042,193	1,136,938	1,136,938	-
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 1,042,193	$ 1,136,938	$ 1,136,938	$ -
Net Surplus (Shortfall) - Current Year	$ 82,871	$ 378,062	$ 378,062	
Beginning Fund Balance	-	82,871	82,871	
Projected Ending Fund Balance	$ 82,871	$ 460,933	$ 460,933	

School District of the City of Pontiac

Capital Projects (Sinking Fund) Fund Budget Summary by Function
FY 2024-25 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 3,242,066	$ 3,340,000	$ 3,340,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,242,066	$ 3,340,000	$ 3,340,000	$ -
EXPENDITURES				
Supporting Services				
Other Business Services	$ 15,183	$ 15,000	$ 15,000	$ -
Professional Services	17,262	4,000	4,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	-	-
Building Improvements	1,559,205	2,052,000	5,200,000	3,148,000
Retainage				-
Debt Service	$ -	$ -	$ -	-
TOTAL EXPENDITURES	$ 1,591,650	$ 2,071,000	$ 5,219,000	$ -
Net Surplus (Shortfall) - Current Year	$ 1,650,416	$ 1,269,000	$ (1,879,000)	
Beginning Fund Balance	5,933,978	7,584,394	7,584,394	
Projected Ending Fund Balance	$ 7,584,394	$ 8,853,394	$ 5,705,394	

School District of the City of Pontiac

Capital Projects (Bond 2020 Series I/II) Fund Budget Summary by Function

FY 2024-25 Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ 876,749	$ 700,004	$ 700,004	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 876,749	$ 700,004	$ 700,004	$ -
EXPENDITURES				
Supporting Services				
Building Improvements	$ 11,904,093	$ 5,000,000	$ 7,398,505	$ 2,398,505
Instructional Technology	629,452	750,000	750,000	-
Furniture & Equipment	697,299	355,000	355,000	-
Site Improvements	-	-	-	-
Professional Fees	1,649,864	2,603,000	2,603,000	-
Other	145,174	-	-	-
TOTAL EXPENDITURES	$ 15,025,882	$ 8,708,000	$ 11,106,505	$ 2,398,505
Net Surplus (Shortfall) - Current Year	$ (14,149,133)	$ (8,007,996)	$ (10,406,501)	
Beginning Fund Balance	24,555,634	10,406,501	10,406,501	
Projected Ending Fund Balance	10,406,501	2,398,505	-	

School District of the City of Pontiac

Capital Projects (Bond 2020 Series III) Fund Budget Summary by Function

FY 2024-25 Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ -	$ -	$ 17,900,000	$ 17,900,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ -	$ -	$ 17,900,000	$ 17,900,000
EXPENDITURES				
Supporting Services				
Building Improvements	$ -	$ -	$ -	$ -
Instructional Technology	-	-	-	-
Furniture & Equipment	-	-	-	-
Site Improvements	-	-	-	-
Professional Fees	-	-	-	-
Other	-	-	138,950	138,950
TOTAL EXPENDITURES	$ -	$ -	$ 138,950	$ 138,950
Net Surplus (Shortfall) - Current Year	$ -	$ -	$ 17,761,050	
Beginning Fund Balance	-	-	-	
Projected Ending Fund Balance	-	-	17,761,050	

School District of the City of Pontiac

Risk Related Fund Budget Summary by Function
FY 2024-25 Budget Amendment #2

	2023-24 Actual	2024-25 Amendment #1	2024-25 Amendment #2	Variance
REVENUE				
Local	$ -	$ 1,061,406	$ 1,161,406	$ 100,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ -	$ 1,061,406	$ 1,161,406	$ 100,000
EXPENDITURES				
Insurance Program				
Workers Compensation	$ 72,047	$ 335,000	$ 335,000	$ -
Unemployment	-	50,000	50,000	-
Property & Casualty Insurance	576,330	720,000	720,000	-
TOTAL EXPENDITURES	$ 648,377	$ 1,105,000	$ 1,105,000	$ -
Net Surplus (Shortfall) - Current Year	$ (648,377)	$ (43,594)	$ 56,406	
Beginning Fund Balance	856,409	208,032	208,032	
Projected Ending Fund Balance	$ 208,032	$ 164,438	$ 264,438	

SCHOOL DISTRICT FOR THE CITY OF PONTIAC

AMENDED GENERAL APPROPRIATIONS RESOLUTION FOR 2024-2025 SCHOOL YEAR

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

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

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

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

GENERAL FUND	**Adopted Budget**	**Amended Budget #1**	**Amended Budget #2**	**Recommended Amendments**
REVENUE				
Local	$ 46,708,371	$ 46,543,939	$ 46,535,086	$ (8,853)
State	31,876,420	31,990,597	33,585,737	1,595,140
Federal	29,436,105	29,436,105	32,136,105	2,700,000
Other Financing Sources	14,650,035	14,741,185	19,473,722	4,732,537
TOTAL REVENUE	$ 122,670,930	$ 122,711,826	$ 131,730,650	$ 9,018,824
FUND BALANCE 7/1/2024	$ 16,724,971	$ 16,724,971	$ 16,724,971	
TOTAL AVAILABLE TO APPROPRIATE	$ 139,395,902	$ 139,436,797	$ 148,455,621	

BE IT FURTHER RESOLVED, THAT $148,455,621 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

GENERAL FUND

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
EXPENDITURES				
Instructional Services				
Basic Programs	$ 31,325,534	$ 30,241,130	$ 31,247,511	$ 1,006,381
Added Needs	$ 19,182,181	18,617,957	18,226,130	(391,827)
Adult & Continuing Education	$ 51,334	51,334	51,334	-
	-	-	-	
Support Services	-	-	-	
Pupil Services	$ 9,763,845	$ 10,216,651	$ 9,822,802	(393,848)
Instructional Staff Support	$ 5,959,179	$ 6,042,140	$ 6,001,958	(40,181)
General Administration	$ 2,127,703	$ 2,704,767	$ 2,762,080	57,314
School Administration	$ 4,533,085	$ 4,543,734	$ 4,350,569	(193,165)
Business Support	$ 1,509,872	$ 1,423,856	$ 1,356,032	(67,824)
Operations/Maintenance	$ 12,670,730	$ 12,614,315	$ 12,674,485	60,170
Transportation	$ 12,453,095	$ 12,260,739	$ 20,859,503	8,598,765
Central Support	$ 4,305,267	$ 4,430,026	$ 4,277,944	(152,082)
Other-Athletics	$ 742,272	$ 772,568	$ 797,526	24,957
Community Services	942,518	$ 942,518	$ 927,018	(15,500)
Debt Service	1,247,728	$ 1,247,539	$ 1,247,539	-
Capital/Building Improvements	9,325,004	$ 9,325,004	$ 9,325,000	(4)
Other Financing	7,083,094	$ 7,083,094	$ 7,083,094	-
Fund Mod - Indirect Costs	2,379,483	2,409,779	419,215	(1,990,564)
TOTAL EXPENDITURES	$ 125,601,924	$ 124,927,149	$ 131,429,740	$ 6,502,591
FUND BALANCE 6/30/2025	$ 13,793,977	$ 14,509,648	$ 17,025,881	

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

FOOD SERVICE FUND REVENUE	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
Local	$ 17,000	$ 17,000	$ 17,000	$ -
State	281,708	281,708	289,446	7,738
Federal	3,359,291	3,359,291	3,984,291	625,000
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,657,999	$ 3,657,999	$ 4,290,737	$ 632,738
FUND BALANCE 7/1/2024	$ -	$ -	$ -	
TOTAL AVAILABLE TO APPROPRIATE	$ 3,657,999	$ 3,657,999	$ 4,290,737	

BE IT FURTHER RESOLVED, THAT $4,290,737 of the total available to appropriate in the **SPECIAL REVENUE SCHOOL LUNCH FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
FOOD SERVICE FUND EXPENDITURES				
Staff Support Services	$ 300	$ 300	$ 300	$ -
School Administration	-	-	-	-
Food Services	3,509,779	3,509,779	4,177,464	667,685
Capital Outlay	-	-	-	-
Transfer to General Fund	100,000	100,000	100,000	-
TOTAL EXPENDITURES	$ 3,610,079	$ 3,610,079	$ 4,277,764	667,685
FUND BALANCE 6/30/2025	$ 47,920	$ 47,920	$ 12,973	

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

STUDENT ACTIVITY FUND	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
REVENUE				
Local	$ 97,000	$ 97,000	$ 97,000	$ -
State	-			-
Federal	-			-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 97,000	$ 97,000	$ 97,000	$ -
FUND BALANCE 7/1/2024	$ 174,958	$ 174,958	$ 174,958	
TOTAL AVAILABLE TO APPROPRIATE	$ 271,958	$ 271,958	$ 271,958	

BE IT FURTHER RESOLVED, THAT $271,958 of the total available to appropriate in the **SPECIAL REVENUE STUDENT ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
STUDENT ACTIVITY FUND EXPENDITURES				
Basic Programs	$ 121,750	$ 121,750	$ 121,750	$ -
				-
TOTAL EXPENDITURES	$ 121,750	$ 121,750	$ 121,750	$ -
FUND BALANCE 6/30/2025	$ 150,208	$ 150,208	$ 150,208	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **DEBT SERVICE (BOND 2020 SERIES I) FUND** of the School District of the City of Pontiac for the fiscal year 2024-2025 is as follows:

DEBT SERVICE FUND (BOND 2020 SERIES I)

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
REVENUE				
Local	$ 5,980,000	$ 5,980,000	$ 5,980,000	$ -
State	-			-
Federal	-			-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 5,980,000	$ 5,980,000	$ 5,980,000	$ -
FUND BALANCE 7/1/2024	$ 952,476	$ 952,476	$ 952,476	
TOTAL AVAILABLE TO APPROPRIATE	$ 6,932,476	$ 6,932,476	$ 6,932,476	

BE IT FURTHER RESOLVED, THAT $6,932,476 of the total available to appropriate in the **DEBT SERVICE (BOND 2020 SERIES I) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ 2,720,000	$ 2,720,000	$ 2,720,000	$ -
Bond and note interest	3,492,250	3,492,250	3,492,250	-
Debt Defeasement / Other	-	-	-	-
				-
TOTAL EXPENDITURES	$ 6,212,250	$ 6,212,250	$ 6,212,250	-
FUND BALANCE 6/30/2025	$ 720,226	$ 720,226	$ 720,226	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **DEBT SERVICE (BOND 2020 SERIES II) FUND** of the School District of the City of Pontiac for the fiscal year 2024-2025 is as follows:

DEBT SERVICE FUND (BOND 2020 SERIES II)

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
REVENUE				
Local	$ 1,515,000	$ 1,515,000	$ 1,515,000	$ -
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 1,515,000	$ 1,515,000	$ 1,515,000	$ -
FUND BALANCE 7/1/2024	$ 82,871	$ 82,871	$ 82,871	$ -
TOTAL AVAILABLE TO APPROPRIATE	$ 1,597,871	$ 1,597,871	$ 1,597,871	

BE IT FURTHER RESOLVED, THAT $1,597,871 of the total available to appropriate in the **DEBT SERVICE (BOND 2020 SERIES II) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ -	$ -	$ -	$ -
Bond and note interest	1,136,938	1,136,938	1,136,938	-
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 1,136,938	$ 1,136,938	$ 1,136,938	-
FUND BALANCE 6/30/2025	$ 460,933	$ 460,933	$ 460,933	

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

SINKING FUND	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
REVENUE				
Local	$ 3,340,000	$ 3,340,000	$ 3,340,000	$ -
State	-	-	-	-
Federal	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,340,000	$ 3,340,000	$ 3,340,000	$ -
FUND BALANCE 7/1/2024	$ 7,584,394	$ 7,584,394	$ 7,584,394	
TOTAL AVAILABLE TO APPROPRIATE	$ 10,924,394	$ 10,924,394	$ 10,924,394	

BE IT FURTHER RESOLVED, THAT $10,924,394 of the total available to appropriate in the **CAPITAL PROJECTS (SINKING) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	Amended Budget #1	Amended Budget #2	Recommended Amendments
EXPENDITURES				
Other Business Services	$ 15,000	$ 15,000	$ 15,000	$ -
Professional Services	4,000	4,000	4,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	-	-
Building Improvements	2,052,000	2,052,000	5,200,000	3,148,000
Debt Service	-	-	-	-
TOTAL EXPENDITURES	$ 2,071,000	$ 2,071,000	$ 5,219,000	$ 3,148,000
FUND BALANCE 6/30/2025	$ 8,853,394	$ 8,853,394	$ 5,705,394	

BE IT FURTHER RESOLVED, that the total revenue to be available for appropriation in the **CAPITAL PROJECTS (BOND 2020 SERIES I/II) FUND** of the School District of the City of Pontiac for the fiscal year 2024-2025 is as follows:

BOND 2020 SERIES I/II	**Adopted Budget**	**Amended Budget #1**	**Amended Budget #2**	**Recommended Amendments**
REVENUE				
Local	$ 700,004	$ 700,004	$ 700,004	$ -
State		-	-	-
Federal	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 700,004	$ 700,004	$ 700,004	$ -
FUND BALANCE 7/1/2024	$ 10,406,501	$ 10,406,501	$ 10,406,501	
TOTAL AVAILABLE TO APPROPRIATE	$ 11,106,505	$ 11,106,505	$ 11,106,505	

BE IT FURTHER RESOLVED, THAT $11,106,505 of the total available to appropriate in the **CAPITAL PROJECTS (BOND 2020 SERIES I/II) FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	**Amended Budget #1**	**Amended Budget #2**	**Recommended Amendments**
EXPENDITURES				
Building Improvements	$ 5,000,000	$ 5,000,000	$ 7,398,505	$ 2,398,505
Instructional Technology	750,000	750,000	750,000	-
Furniture & Equipment	355,000	355,000	355,000	-
Site Improvements	-	-	-	-
Professional Fees	2,603,000	2,603,000	2,603,000	-
Bond Issuance Costs	-	-	-	-
TOTAL EXPENDITURES	$ 8,708,000	$ 8,708,000	$ 11,106,505	$ 2,398,505
FUND BALANCE 6/30/2025	$ 2,398,505	$ 2,398,505	$ -	

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

RISK RELATED	**Adopted Budget**	**Amended Budget #1**	**Amended Budget #2**	**Recommended Amendments**
REVENUE				
Local	$ 1,061,406	$ 1,061,406	$ 1,161,406	$ 100,000
State	-	-	-	-
Federal	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 1,061,406	$ 1,061,406	$ 1,161,406	$ 100,000
NET POSITION 7/1/2024	$ 208,032	$ 208,032	$ 208,032	
TOTAL AVAILABLE TO APPROPRIATE	$ 1,269,438	$ 1,269,438	$ 1,369,438	

BE IT FURTHER RESOLVED, THAT $1,369,438 of the total available to appropriate in the **INTERNAL SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted Budget	**Amended Budget #1**	**Amended Budget #2**	**Recommended Amendments**
EXPENDITURES				
Insurance Programs	$ 1,105,000	$ 1,105,000	$ 1,105,000	$ -
TOTAL EXPENDITURES	$ 1,105,000	$ 1,105,000	$ 1,105,000	$ -
NET POSITION 6/30/2025	$ 164,438	$ 164,438	$ 264,438	

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

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Assistant Superintendents, Directors, Assistant Directors and Managers responsible for performance of their

responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget. This act is to take effect in fiscal year 2024-2025.

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ShaQuana Davis-Smith
Secretary, Board of Education