

2023-2024 Proposed Budget



PREPARED FOR PONTIAC SCHOOL
DISTRICT BOARD OF EDUCATION MEMBERS

TABLE OF CONTENTS

BOARD OF EDUCATION	1
ORGANIZATION CHART.....	2
BUDGET NARRATIVE	
ACCOMPLISHMENTS	9
BUDGET ASSUMPTIONS.....	12
REVENUES	14
EXPENDITURES	18
DEBT SERVICE	20
ALL FUND SUMMARY BY FUNCTION / BY OBJECT	21
GENERAL FUND SUMMARY BY FUNCTION / BY OBJECT	23
SUB FUNDS AND LINE ITEM BUDGETS	
GENERAL FUND 110 (GENERAL EDUCATION) SUMMARY	24
GENERAL FUND 110 (GENERAL EDUCATION) LINE ITEM	25
OVERALL GRANT SUMMARY	44
GENERAL FUND 120 (GRANTS) SUMMARY.....	45
GENERAL FUND 120 (GRANTS) LINE ITEM.....	46
GENERAL FUND 130 (SPECIAL EDUCATION) SUMMARY	58
GENERAL FUND 130 (SPECIAL EDUCATION) GRANT LINE ITEM	59
GENERAL FUND 130 (SPECIAL EDUCATION) NON-GRANT LINE ITEM.....	63
GENERAL FUND 150 (ATHLETICS) SUMMARY	71
GENERAL FUND 150 (ATHLETICS) LINE ITEM.....	72
GENERAL FUND 170 (DEBT) SUMMARY	73
GENERAL FUND 170 (DEBT) LINE ITEM.....	74
SPECIAL REVENUE FUNDS	
SPECIAL REVENUE FUND 250 (FOOD SERVICE) SUMMARY	75
SPECIAL REVENUE FUND 250 (FOOD SERVICE) LINE ITEM	76
SPECIAL REVENUE FUND 290 (STUDENT ACTIVITY) SUMMARY	78
SPECIAL REVENUE FUND 290 (STUDENT ACTIVITY) LINE ITEM.....	79
DEBT SERVICE FUNDS	
DEBT SERVICE FUND 320 (BOND 2020 SERIES I) SUMMARY	81
DEBT SERVICE FUND 320 (BOND 2020 SERIES I) LINE ITEM	82
DEBT SERVICE FUND 323 (BOND 2020 SERIES II) SUMMARY	83
DEBT SERVICE FUND 323 (BOND 2020 SERIES II) LINE ITEM.....	84
CAPITAL PROJECT FUNDS	
CAPITAL PROJECT FUND 410 (SINKING FUND) SUMMARY	85
CAPITAL PROJECT FUND 410 (SINKING FUND) LINE ITEM.....	86
CAPITAL PROJECT FUND 420 (BOND 2020 SERIES I) SUMMARY	88
CAPITAL PROJECT FUND 420 (BOND 2020 SERIES I) LINE ITEM.....	89
CAPITAL PROJECT FUND 423 (BOND 2020 SERIES II) SUMMARY	91
CAPITAL PROJECT FUND 423 (BOND 2020 SERIES II) LINE ITEM	92

RISK RELATED FUND

SUB FUNDS AND LINE ITEM BUDGETS

RISK RELATED FUND 810 SUMMARY	93
RISK RELATED FUND 810 LINE ITEM	94

TRUTH IN TAXATION / TAX RATES	95
--	-----------

BUDGET RESOLUTIONS.....	98
--------------------------------	-----------

CHART OF ACCOUNTS.....	103
-------------------------------	------------

Board of Education

Gill Garrett, President

Kenyada Bowman, Vice President

G. Kevin Gross, Secretary

ShaQuana Davis-Smith, Treasurer

Troy F. Craft, Trustee

Anisha Hannah, Trustee

Marcus Terry, Trustee

Superintendent of Schools

Kelley Williams

Assistant Superintendent of Curriculum & Instruction

Dr. Kimberly Leverette

Assistant Superintendent of Human Resources

Y'londa Kellum

Chief Financial Officer

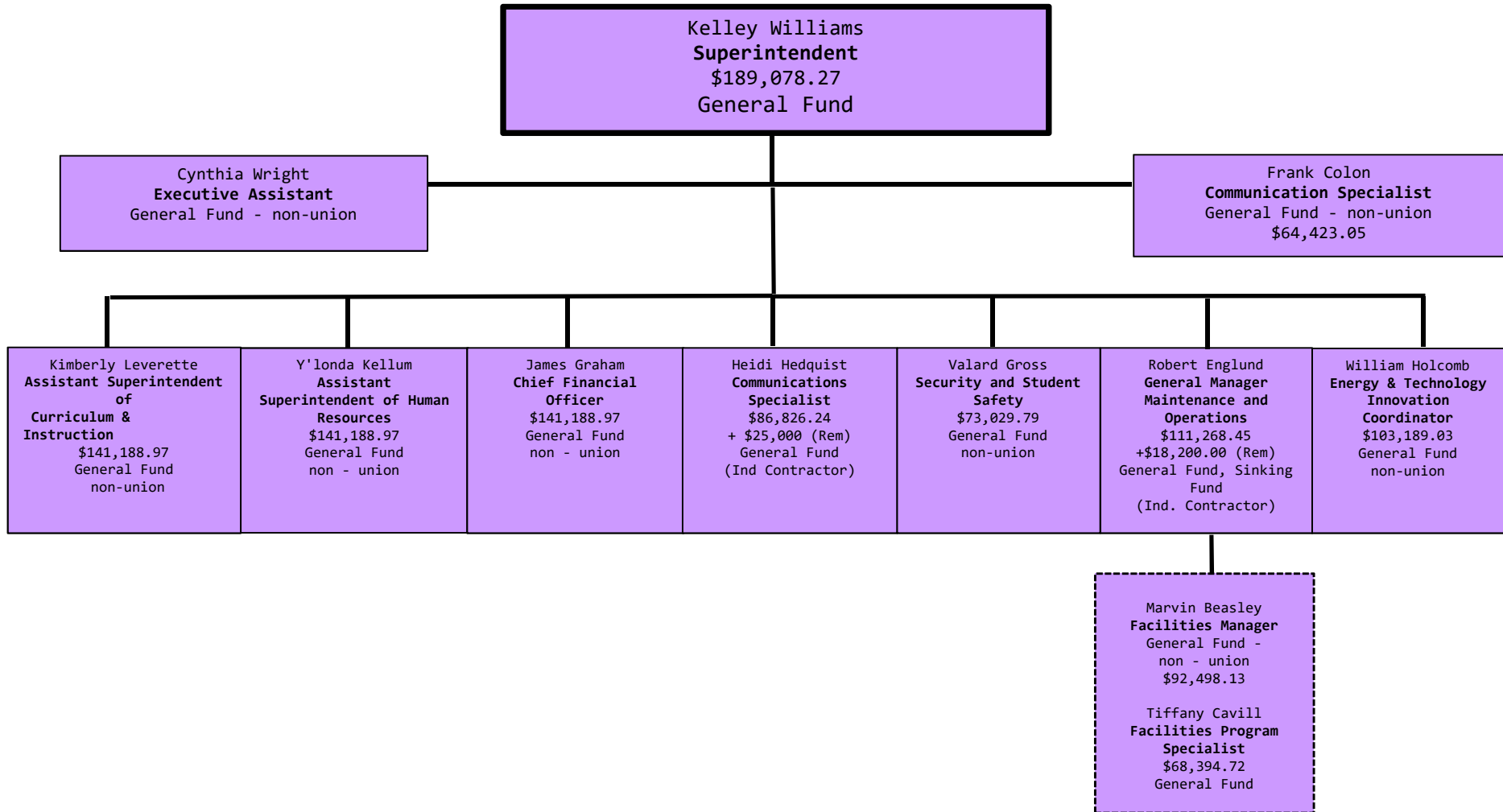
James Graham



The School District of the City of Pontiac

SUPERINTENDENT'S CABINET

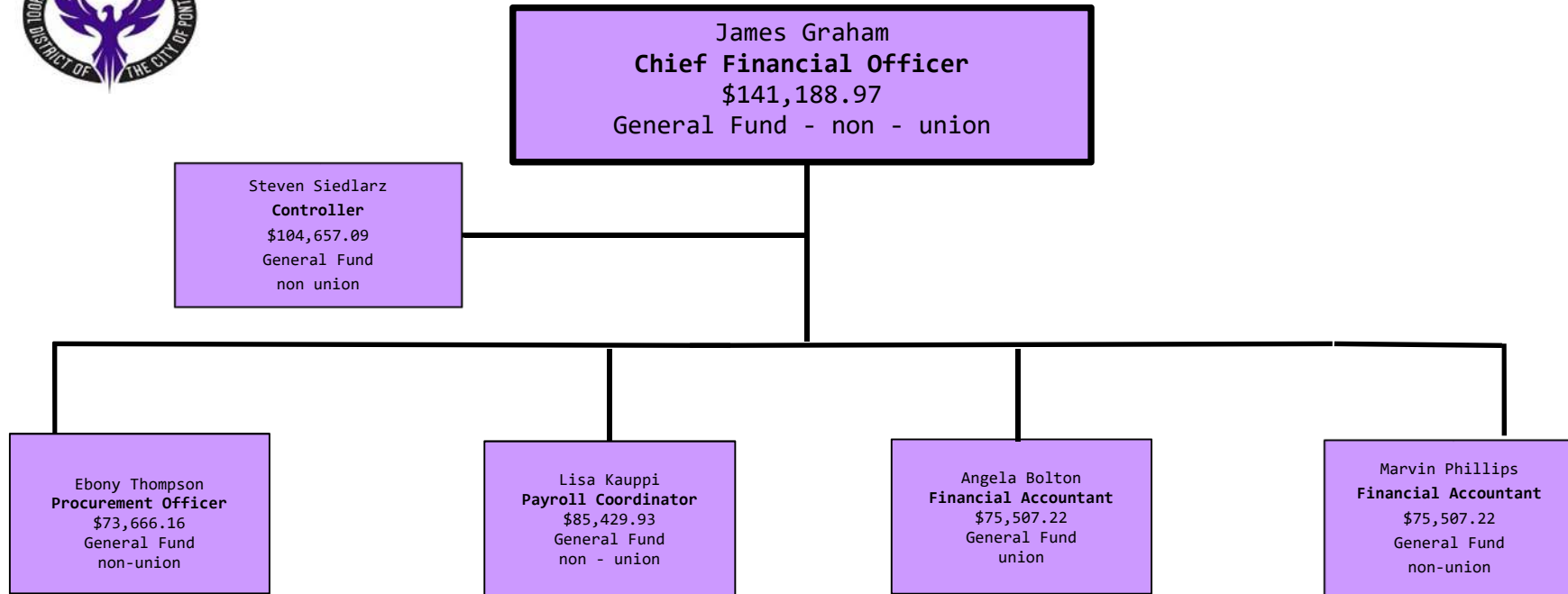
2023 - 2024 Central Administration Organizational Chart



The School District of the City of Pontiac

2023 - 2024 Business Services Organizational Chart

BUSINESS SVCS.



4.12.2023

The School District of the City of Pontiac

2023 - 2024 Curriculum Instruction Organizational Chart

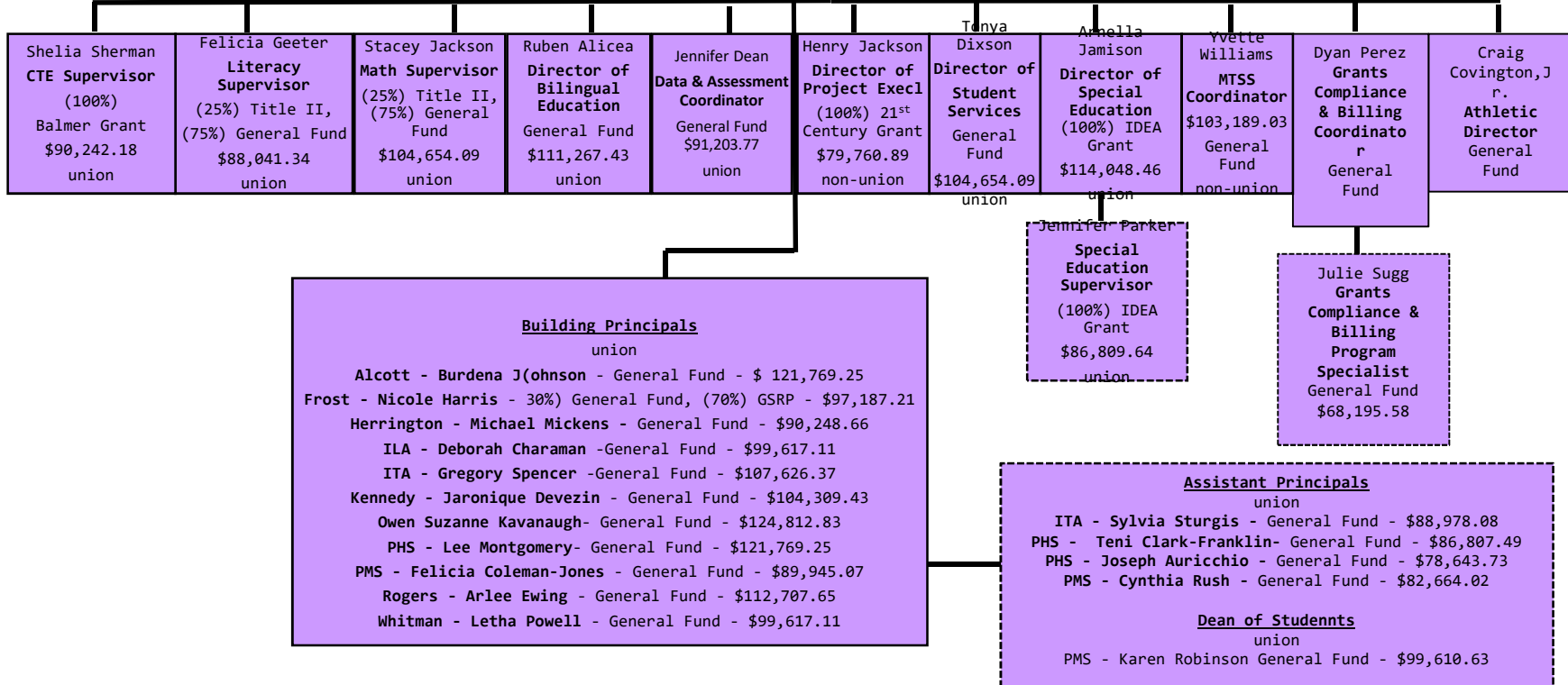


CURRICULUM & INSTRUCTION

Kimberly Leverette
Assistant Superintendent
of Curriculum & Instruction
 \$141,188.97
 General Fund - non-union

Michelle Johnson
Executive Secretary
 \$69,172.06
 General Fund
 union

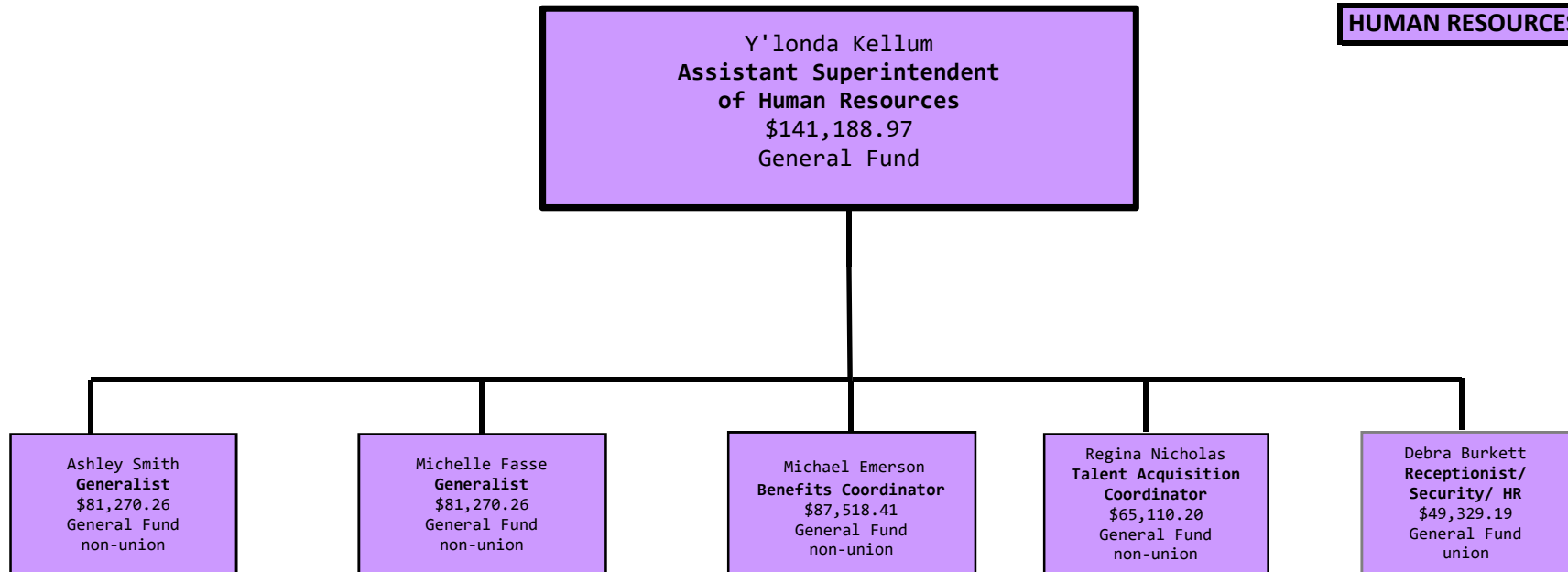
Wilma Bell
Executive Secretary & Homeless Liaison
 \$62,650.43
 General Fund
 union



The School District of the City of Pontiac

2023 - 2024 Human Resources Organizational Chart

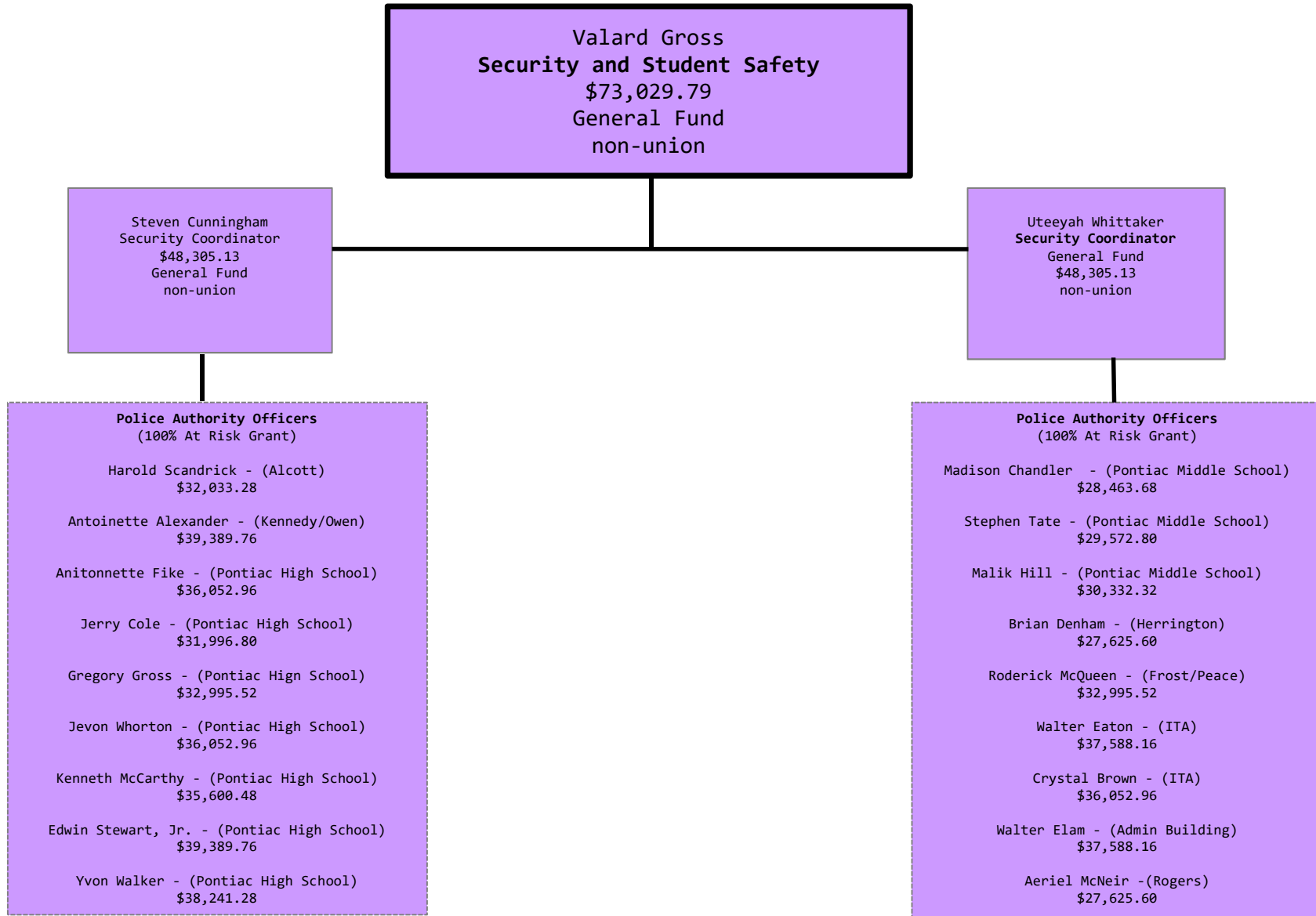
HUMAN RESOURCES



The School District of the City of Pontiac

2023 - 2024 Security Safety Organizational Chart

SEC & SAFETY

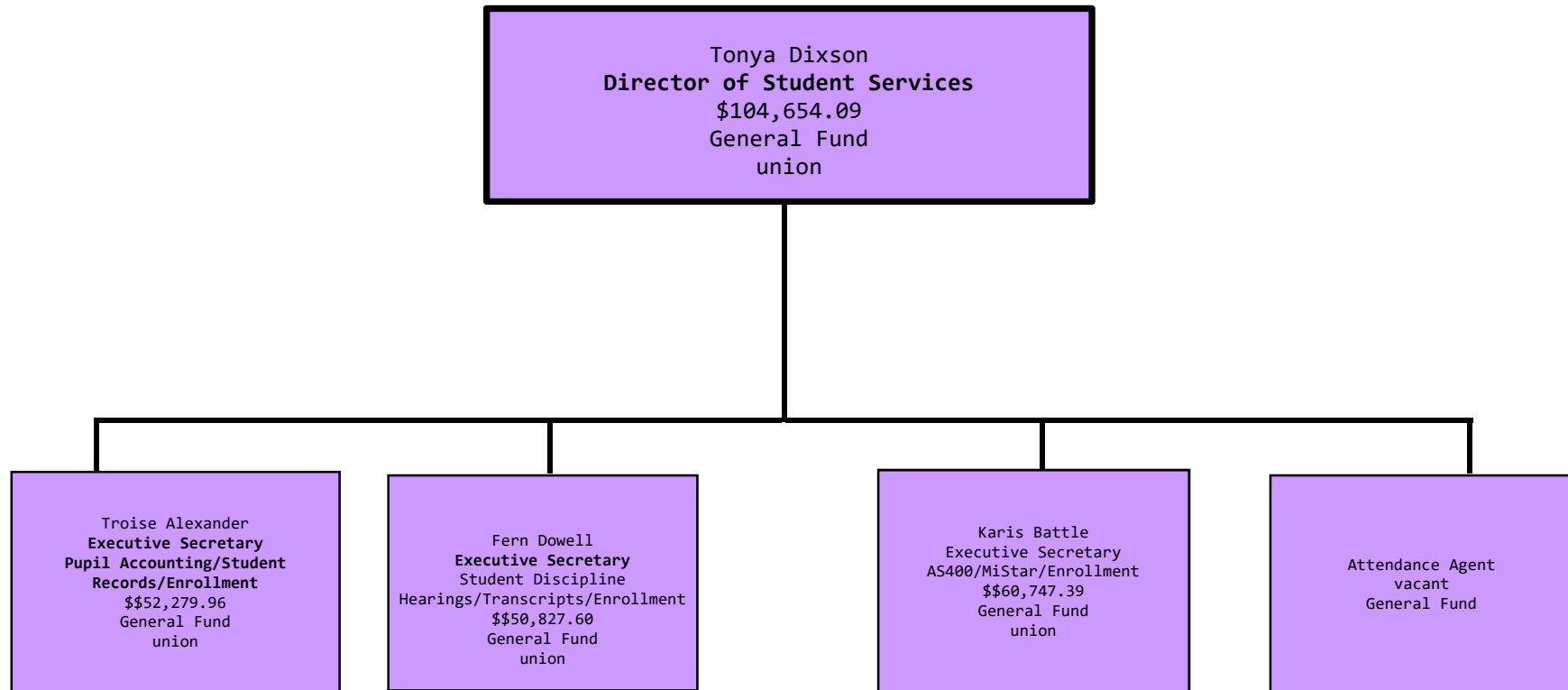


4.12.2023

The School District of the City of Pontiac

2023 - 2024 Student Services Organizational Chart

STUDENT SVCS



The School District of the City of Pontiac

ESSR Funded Positions				
Location	Position	Funded Amt.	FTE	Comment
Elem/Preschool	PAO	\$414,337.00	8	1 at each ELE/Preschool bldg and 2 at ITA
Adminstration	PAO	\$51,795.00	1	
All Schools	Bldg Sub Teach	\$602,470.00	17	1 at each ELE & Preschool, 3 at PHS, 2 at PMS, 3 ITA (6-12)
Elem/MS/High School	Attendance Agent	\$160,464.00	2	Attendance Agents are shared with all schools
Frost/ITA/PHS	Behavior Interventionist	\$350,894.00	4	1 at Frost, 1 at ITA, 1 at PHS
PHS	ESL Counselor	\$81,880.00	1	
PHS/Herrington	ELA/Math Coaches	\$101,809.00	4	2 at PHS, 2 at Herrington

37

May, 2024

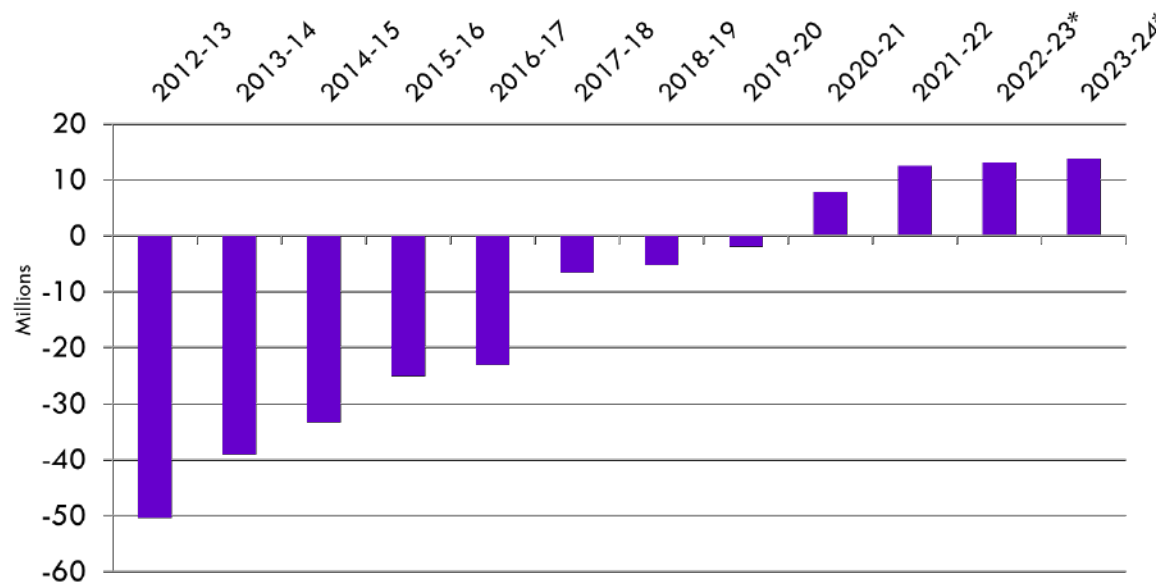
Dear School District of the City of Pontiac Stakeholder:

In the annals of public education in Michigan, you would be hard pressed to find a public school district that was facing a \$51 million financial deficit that not only survived, but eliminated that deficit and did so without financial bailouts. The Pontiac story is simply amazing. This monumental effort was accomplished through hard work, tenacity, faith, solid leadership, help from our community and partners, commitment and sacrifice of employees, and ultimately working all together.

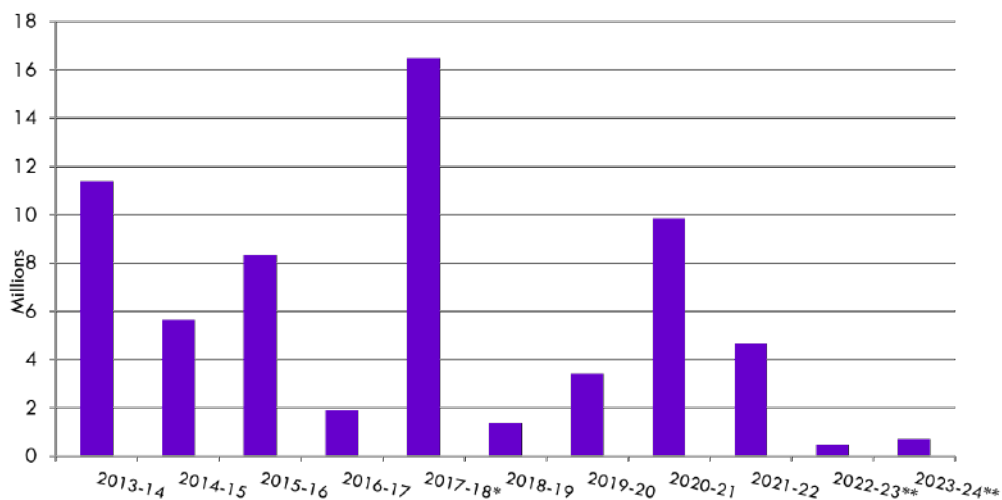
Additionally, in order to assist in the financial stability to the School District of the City of Pontiac, the District entered into a Consent Agreement with the State of Michigan Department of Treasury in October 2013 and has subsequently been released in October 2018. In May, 2017 the District entered into a Partnership Agreement with State of Michigan Department of Education in order to improve the education success of each of our students, and continues to utilize the approved Blue Print Turnaround Model. We also have been fortunate to have bank partners (Huntington Bank and Capital One) that provided much needed capital, as well as emergency loans through the Michigan Department of Treasury.

10 YEAR HISTORICAL TRENDS

Below is a graph that shows the progression of the eliminated General Fund Deficit, and ultimately a budgeted surplus beginning in FY2021:



The reduction in the General Fund Deficit was the result of annual budget surpluses that have occurred every year since FY2014. In other words, Pontiac basically had a “balanced budget” but we had to use any excess dollars annually to reduce the legacy deficit. Below is a chart that shows the annual General Fund surpluses since FY2014:



The Board of Education, Administration, Teachers, Students, Parents and Community Leaders have worked and continue to work tirelessly to shift the District’s momentum into a positive direction and the following are just a few of the successes the District has accomplished over the last few years:

Financial:

- Eliminated the final portion of the financial deficit (as high as \$51 million in 2013) and created a positive fund balance, budgeted to be 13.8% for FY2024
- Realized a financial surplus each year since FY2014
- Obtain two (2) \$20M Emergency Loans in FY2014 & FY2015 – *refinanced in September of 2021, resulting in approximately \$5 million in interest savings.*
- Paid off the \$2 million in the 2018B General Fund Debt with Capital One bank in June of 2021
- Refinanced the \$10.5 million General Fund Debt with Huntington Bank, reducing the principal balance to \$8.66 million and saving interest of approximately \$1 million.
- Paid off the final balance of the MESSA levy utilizing \$243,000 of General Fund dollars, resulting in the elimination of any future MESSA tax levy for the City of Auburn Hills, City of Lake Angelus, City of Pontiac, and Orion Township

Facilities:

- Passed a \$147 million bond issue and 0.80 Sinking Fund millage in March of 2020
- Completed replacement of all school building PA system controllers (started in 2019)
- The 2020 Bond is well under way and the following projects have been completed, or are in progress:
 - District Wide Playgrounds (completed)
 - WHRC/ITA Roof Project (completed)
 - PHS Building Infrastructure Improvements (completion 12/31/2023)
 - PMS Building Infrastructure Improvements (completion 8/18/2023)
 - PHS Gymnasium Renovation (completion 10/12/2023)
 - PHS/PMS/ITA Theatre Renovations (99% complete)
 - PHS/PMS Science Lab Updates (PMS 99% complete, PHS to start summer of 2023)
 - WHRC Building Infrastructure Improvements (completed)
 - Whitman Doors and Window Replacements (completed)
 - New student desks and chairs
 - Various equipment purchases for music, art, theatre, science, athletics, etc.

Curriculum, Instruction & Student Opportunities:

- Continued Art & Music instruction in Elementary Schools – *started in FY2017*
- Expanded the International Language Academy (K-5) – *started in FY2017*
- Continued the International Technology Academy (K-12) – *started in FY2016*
 - Creation of the 6th Grade Preparatory Academy – *started in FY2019*
 - Additional Programs CASA and STEM focus
 - Under the new ESSA designations:
 - All but one of the Pontiac Schools have an overall index score that is above the bottom 5% threshold
- NWEA
 - Students are showing increased proficiency since 2020
- Owen and Whitman elementaries were removed from the Partnership Agreement.
- Focus on Student Attendance
 - Decrease in Student Office Discipline referrals and suspensions
- Expansion of our Patient Care Tech Program
- Increased scholarship opportunities for students
- Expanded partnerships for after school programs, etc.
- Added dollars at each school for after school activities
- Creation of several additional career pathways
 - PHS College and Career Pathway Program – Manufacturing, Engineering, and Info Tech
 - PMS offering Health Science Pathway Program
 - Hospitality and Tourism (CTE Pathway)
 - African American Literature Course
 - Information Technology (CTE Pathway)

- New Elementary ELA Curriculum Resource – Wit and Wisdom
- IREADY – Blended learning data system that connects the students’ assessment to individual on-learning experience and classroom learning environments
- ITA extending orchestra and choir classes to middle school
- ILA advanced to 5th grade
- Lead teachers assigned to each school to help with professional learning and lead professional learning trainings
- Summer School (Pk-12th grade)
- Educlimber – real time student data platform that includes SEL, academic, attendance, interventions, easily accessible by all staff members
- NEW AP Psychology course at ITA
- After school tutoring programs at various schools
- At risk social worker and/or behavior interventionist at every school to address the social emotional needs of students
- New Math Intervention Resource for grades 6-12 (Agile Minds) to address student learning loss
 - Adoption of New ELA Curriculum Resource for grades 6-8 “Wit and Wisdom”
- Communities in Schools at Whitman School
- Additional hours for Bilingual Tutors
- PMS offering Spanish class as an elective for students
- Career Pathway courses and additional secondary elective offerings
- Increased donations and grants to support our care closet that supplies critical items to students in need

Security and Safety:

- Increased Security and Safety Measures for Students and Staff
- Camera enhancements for security district wide
- Added Police Authority Officers (PAO) to all elementary schools
- Added metal detection devices
- Began replacement of doors to enhance security

Human Resources / Staffing:

- Successfully transitioned to remote student learning due to the Covid-19 Virus, including assisting parents and students with computer access, internet access, and instruction through interaction with teachers and support staff, successfully transitioned into remote working environment for all of our staff to be productive and safe during the school shutdown period.
- The Human Resource Department had a successful transition in October 2019, and the Business Office in January of 2020, from a contracted department through Oakland Schools to becoming Pontiac School employees.
- Pontiac School union and non-union wage contracts were revamping in the fall of 2020, resulting in pay increases for all staff and added a formula that ties future wage and step increases to our largest revenue source (18 mills Business Tax, i.e., Non-Homesteads)

- Improved attraction and hiring of staff
- Brought new jobs to the community includes bringing custodial services back in-house for the Pontiac High School, Administration Building and Fell Center

Technology:

- Provided a meal distribution program to ensure all of our students received meals during the school shutdown period
- Expanded technology devices for our students across all grade levels
- InterActive monitors added to PHS, PMS, WHRC, and samples to other buildings

Other:

- Expansion of programming on PSD-TV22
- Significant increase in positive news stories on PSD including positioning of Superintendent Williams and others as subject matter experts
- Creation of new PSD Website
- Increase athletic spending. The Athletic Director and Secretarial position became full time
- Public Electric Vehicle stations added at Admin, PHS, PMS, and Fell Center
- Received the highest grant award in Michigan from the EPA for 25 electric buses, valued at approximately \$9 million

The Proposed **FY 2024 budget** new programs, initiatives, and highlights include the following:

- Budget assumes a full year of normal in-person education and operations
- Continue to fund, implement, and support previous initiatives
- Budget plan results in the 11th year in a row of an operating surplus
- Build upon the FY2023 budget, increasing the budgeted FY 2024 General Fund Surplus (Fund Balance) to \$13,325,541 or 13.6% of operating expenditures
- Increase teacher salaries to be much more competitive with surrounding districts
- Reduce the TAN (Tax anticipation Note) borrowing from the current \$11.0 million to \$8.5 million (previously as high as \$17 million), saving interest expense
- Continue Classroom devices and add 1:1 home technology - all students will receive personal technology devices
- Continue Electronic Locker System at Admin to enhance “touchless” device/package exchanges
- The second of three bond sales associated with the 2020 Bond issue will be sold in June of 2023 and will fund the following projects that are currently being designed:
 - WHRC/ITA New Doors & Windows
 - Rogers Elementary Infrastructure Improvements
 - Herrington Elementary Infrastructure Improvements
 - Various Furniture & Equipment purchases
 - Technology Upgrades
- Continue increases in athletic spending to ensure all sports have adequate uniforms and equipment
- Bringing back Custodial Services In-House for the Pontiac Middle School

BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome of State and Federal Education Budgets and finalization of FY2023 Audit results. This Proposed Budget assumes that the Adopted State Aid Budget will include current proposals that will increase Special Education reimbursements as well as the proposal to pay off the District's two Emergency Loans.

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 Fall 2022 enrollment was 3,349 FTE's (Full Time Equivalents). The FY 2024 General Fund Budget is based upon an estimate increase of 50 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 \$3,695,801 or a 8.59% increase over FY2023.

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 2023 Tax Levy for the Non-Homestead Millage is 1.0000 and the Headlee Rollback Fraction for the 2023 Tax Levy for the Sinking Fund is 1.000. Since the fraction is 1.0000, there is no rollback.

Purpose	Voted Millage	2022 “Rolled Back” Millage	2023 “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 2024 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 2024 General Fund budget reflects total budgeted revenue of \$112.3 million, which represents an increase of 6.4% from FY 2023. The District’s anticipated revenue can be broken down by the source:

\$ 43.5	million in local revenue
20.3	million in state categorical and grants
32.2	million in federal grants
16.3	million in other financing sources
<u>\$ 112.3</u>	

Foundation Allowance:

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

Local Sources:

For FY 2024, local revenue is projected to be \$43.5 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2024 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	\$41.0 million
Local Grants	• Ballmer, United Way, etc.	\$1.3 million
Other Revenue	• E-Rate • Interest on Investments • Facilities Rentals	\$1.2 million

State Sources:

For FY 2024, state revenue is projected to be \$20.3 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2024 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	\$ 0.05 million
State Aid Categorical	• §21h Partnership Model Districts • Marshall Plan • Competitive School Safety • §31a At Risk • §32d Great Start Readiness • §35a(5) Early Literacy Targeted Instruction • §41 Bilingual Education • §51c Special Education Headlee Obligation • § 61a.1 Vocational Education • §99h First Robotics • §147 MPSERS Offset/UAAAL Stabilization	\$20.2 million

	• §152a Headlee Data Collection	
--	---	--

Federal Sources:

For FY 2024, federal revenue is projected to be \$32.2 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2024 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.	\$8.1 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.	\$19.0 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	• Title III • Title IV • 21st Century Community Learning (Excel) • JROTC • Medicaid	\$.9 million

Other Financing Sources:

For FY 2024, other financing sources are projected to be \$16.3 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2024 Amount
PA 18 County Special Education Tax	• A property tax collected by Oakland County to support low incidence special education programs for students countywide.	\$4.7 million
Refinancing and Proceeds of Debt	• Tax Anticipation Note (TAN) is now deemed long-term (maturity greater than 365 days) therefore we show them as proceeds when we draw from it.	\$8.5 million

Other	• Indirect Costs (grants/food service) • Funds transfer (Athletics/GF Debt) • CTE Transportation Costs	\$2.6 million
-------	--	---------------

EXPENDITURES

The FY 2024 General Fund budget reflects total budgeted expenditures of \$111.6 which represents an increase of 6.2% from FY 2023.

Personnel Costs:

The FY 2024 proposed budget reflects the following changes in personnel costs:

- Per the District's wage formula, a 2.8% wage schedule increase is included in the budget for all employees, as well as step increases.
- Additionally for teachers, steps 6-20 increased 7%, and steps 21-31 increased 11%, to be more competitive with surrounding districts. Para-educators and Teacher aides wages were also increased \$2 per hour.
- The budget includes funding for:
 - 100% of vacant General Education core-teaching positions (20)
 - 50% of open General Education Teachers for Specials (26 x 50% = 13)
 - 50% of the vacant Special Education Teachers (20 x 50% = 10)
 - 2 teaching positions for projected growth of 50 students
- Blended Public Act 152 hard cap (2.7% increase): Single \$7,551, Two Person \$15,792 and Family \$20,594, cap for PEA members is Single \$6,466, Two Person \$12,550 and Family \$16,988. As of January 1, 2024, PEA members (teachers) contribution will be increased to the hard cap also.
- New Staffing as follows:

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		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	

16.57	32.43
-------	-------

- Blended Rate for mandatory fringe benefits:

MPSERS	31.23%
FICA	7.65%
UAAL	16.89%
	<u>55.77%</u>

Non-Personnel Costs (General Fund):

Purchased Services: Budgeted \$17.6M, Projected to increase 4.7%

Supplies: Budgeted \$6.1M, Projected to increase 70.0%

Equipment & Capital: 11.3M, Projected to increase 13.5%

Debt Service: Budgeted at \$10.9M, projected to decrease by \$2.0M (\$2M lower TAN borrowing)

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 the two (2) Emergency Loans (ELN) received in FY2013 and FY2015 (refinanced in FY 2021); 2018A Refunding Bonds (refinanced in FY2022), and 2022 TAN (FY2024) both with a maturity of greater than 365, classifying them as long-term debt instruments.

As can be seen in the chart below, the General Fund debt of the District has been substantially reduced, as well as lowered the interest costs. The budget assumes that the Michigan Senate's proposal of the State paying off the 2014 and 2015 emergency loans will be adopted.

The FY 2024 General Fund Proposed Budget includes Debt Service activity listed below.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
2014 Emergency Loan					
Principal			\$205,000	\$165,000	\$170,000
Interest	\$275,379	\$274,621	\$193,789	\$134,260	\$132,132
Sub Total	\$275,379	\$274,621	\$398,789	\$299,260	\$302,132
2015 Emergency Loan					
Principal		\$5,000	\$220,000	\$170,000	\$175,000
Interest	\$270,372	\$269,628	\$186,772	\$125,720	\$123,510
Sub Total	\$270,372	\$274,628	\$406,772	\$295,720	\$298,510
2018 A (Huntington Bank)					
Principal			\$1,920,000	\$940,000	\$1,000,000
Interest	\$614,250	\$614,250	\$614,250	\$314,878	\$250,128
Sub Total	\$614,250	\$614,250	\$2,534,250	\$1,254,878	\$1,250,128
2018 B (Capital One Bank)					
Principal	\$185,000	\$2,060,000	Paid off		
Interest	\$121,000	\$129,493			
Sub Total	\$306,000	\$2,305,173			
2021 Tax Anticipation Note					
Principal	\$15,545,000	\$15,500,000	\$14,500,000	\$11,000,000	\$8,500,000
Interest	\$267,812	\$138,006	\$75,000	\$75,000	\$75,000
Sub Total	\$15,812,812	\$15,638,006	\$14,575,000	\$11,075,000	\$8,575,000
TOTAL DEBT SERVICE	\$17,278,813	\$19,106,678	\$17,914,811	\$12,924,858	\$9,825,128



School District of the City of Pontiac

All Fund Budget Summary by Function FY 2023-24 Proposed Budget

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bonded Debt Fund 320, 323	Capital Projects Fund 410, 420, 423	Risk Related Fund 810	Totals
REVENUE						
Local	\$ 43,548,658	\$ 110,000	\$ 6,995,000	\$ 3,765,294	\$ 915,000	\$ 55,333,952
State	20,762,670	205,518	-	-	-	20,968,187
Federal	32,159,062	2,992,395	-	-	-	35,151,457
County & Interdistrict	15,253,999	-	-	-	-	15,253,999
TOTAL REVENUE	\$ 111,724,389	\$ 3,307,913	\$ 6,995,000	\$ 3,765,294	\$ 915,000	\$ 126,707,595
EXPENDITURES BY FUNCTION						
Instructional Services	\$ 45,785,589	\$ -	\$ -	\$ -	\$ -	\$ 45,785,589
Supporting Services	41,043,585	3,176,924	-	-	915,000	45,135,509
Community Services	1,112,582	-	-	-	-	1,112,582
Debt Service	1,250,128	-	7,251,750	-	-	8,501,878
Capital / Building Improvements	11,236,534	-	-	23,803,000	-	35,039,534
Other Financing	8,575,000	-	-	-	-	8,575,000
Fund Modifications	2,481,564	100,000	-	-	-	2,581,564
TOTAL EXPENDITURES	\$ 111,484,982	\$ 3,276,924	\$ 7,251,750	\$ 23,803,000	\$ 915,000	\$ 146,731,656
Net Surplus (Shortfall) - Current Year	\$ 239,407	\$ 30,988	\$ (256,750)	\$ (20,037,706)	\$ -	\$ (20,024,061)
Beginning Fund Balance	13,086,134	632,183	782,843	43,134,856	1,003,349	58,639,365
Projected Ending Fund Balance	13,325,541	663,172	526,093	23,097,150	1,003,349	38,615,304

All Fund Budget Summary by Object FY 2023-24 Proposed Budget

	General Fund Funds 110-170	Special Revenue Funds 250, 290	Bonded Debt Fund 320, 323	Capital Projects Fund 410, 420, 423	Risk Related Fund 810	Totals
REVENUE						
Local	\$ 43,548,658	\$ 110,000	\$ 6,995,000	\$ 3,765,294	\$ 915,000	\$ 55,333,952
State	20,762,670	205,518	-	-	-	20,968,187
Federal	32,159,062	2,992,395	-	-	-	35,151,457
County & Interdistrict	15,253,999	-	-	-	-	15,253,999
TOTAL REVENUE	\$ 111,724,389	\$ 3,307,913	\$ 6,995,000	\$ 3,765,294	\$ 915,000	\$ 126,707,595
EXPENDITURES BY OBJECT						
Salaries	\$ 35,602,383	\$ 821,217	\$ -	\$ -	\$ -	\$ 36,423,600
Benefits	26,037,402	514,558	-	-	295,000	26,846,960
Purchased Services	17,651,070	542,745	-	-	620,000	18,813,815
Supplies	6,127,470	1,200,404	-	-	-	7,327,874
Debt	9,825,128	-	7,251,750	-	-	17,076,878
Capital Improvements	11,256,770	-	-	23,803,000	-	35,059,770
Other / Financing	4,984,759	98,000	-	-	-	5,082,759
Fund Modifications	-	100,000	-	-	-	100,000
TOTAL EXPENDITURES	\$ 111,484,982	\$ 3,276,924	\$ 7,251,750	\$ 23,803,000	\$ 915,000	\$ 146,731,656
Net Surplus (Shortfall) - Current Year	\$ 239,407	\$ 30,988	\$ (256,750)	\$ (20,037,706)	\$ -	\$ (20,024,061)
Beginning Fund Balance	13,086,134	632,183	782,843	43,134,856	1,003,349	58,639,365
Projected Ending Fund Balance	13,325,540	663,172	526,093	23,097,150	1,003,349	38,615,304

This page left intentionally blank



School District of the City of Pontiac

General Fund Budget Summary by Function FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
REVENUE				
Local	\$ 35,401,483	\$ 38,978,079	\$ 43,548,658	\$ 4,570,579
State	16,782,437	16,978,561	20,762,670	3,784,109
Federal	19,305,039	30,951,636	32,159,062	1,207,426
County & Interdistrict	-	-	-	
Other Financing Sources	51,151,342	18,683,239	15,253,999	(3,429,240)
TOTAL REVENUE	\$ 122,640,301	\$ 105,591,515	\$ 111,724,389	\$ 6,132,873
EXPENDITURES				
<u>Instructional Services</u>				
Basic Programs	\$ 19,295,943	\$ 22,487,475	\$ 27,719,846	\$ 5,232,371
Added Needs	12,001,546	17,422,053	17,977,787	555,734
Adult & Continuing Education	99,589	107,919	87,956	(19,963)
<u>Supporting Services</u>				
Pupil Services	5,437,857	6,403,223	6,676,535	273,312
Instructional Staff Support Services	3,952,905	5,675,885	5,445,378	(230,507)
General Administration	1,946,001	1,650,168	1,786,682	136,514
School Administration	3,049,597	3,728,805	3,875,890	147,085
Business Support	1,149,756	1,220,748	1,371,367	150,619
Operations/Maintenance & Security	8,718,969	9,198,534	9,654,709	456,175
Transportation	2,681,202	5,330,653	5,966,154	635,501
Central Support	7,919,243	6,873,209	5,573,900	(1,299,308)
Other	333,425	529,779	692,969	163,190
<u>Community Services</u>	252,154	1,243,240	1,112,582	(130,658)
<u>Debt Service</u>	31,071,375	1,849,858	1,250,128	(599,730)
<u>Capital / Building Improvements</u>	1,371,338	7,900,000	11,236,534	3,336,534
<u>Other Financing</u>	14,615,075	11,075,000	8,575,000	(2,500,000)
<u>Fund Modifications</u>	4,072,855	2,419,237	2,481,564	62,327
TOTAL EXPENDITURES	\$ 117,968,830	\$ 105,115,787	\$ 111,484,982	\$ 6,369,195
Net Surplus (Shortfall) - Current Year	\$ 4,671,471	\$ 475,729	\$ 239,407	
Beginning Fund Balance	\$ 7,938,934	\$ 12,610,405	\$ 13,086,134	
Projected Ending Fund Balance	\$ 12,610,405	\$ 13,086,134	\$ 13,325,541	



School District of the City of Pontiac

General Fund Budget Summary by Object FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
REVENUE				
Local	\$ 35,401,483	\$ 38,978,079	\$ 43,548,658	\$ 4,570,579
State	16,782,437	16,978,561	20,762,670	3,784,109
Federal	19,305,039	30,951,636	32,159,062	1,207,426
County & Interdistrict				
Other Financing Sources	51,151,342	18,683,239	15,253,999	(3,429,240)
TOTAL REVENUE	\$ 122,640,301	\$ 105,591,515	\$ 111,724,389	\$ 6,132,873
EXPENDITURES				
Salaries	\$ 28,835,809	\$ 33,710,854	\$ 35,602,383	\$ 1,891,529
Benefits	17,277,733	23,208,925	26,037,402	2,828,477
Purchased Services	15,325,034	16,808,372	17,651,070	842,698
Supplies	3,307,655	3,595,077	6,127,470	2,532,393
Debt Service	45,822,500	12,924,858	9,825,128	(3,099,730)
Capital	2,017,305	9,921,600	11,256,771	1,335,171
Other / Other Financing	5,382,794	4,946,100	4,984,758	38,658
TOTAL EXPENDITURES	\$ 117,968,830	\$ 105,115,786	\$ 111,484,982	\$ 6,369,196
Net Surplus (Shortfall) - Current Year	\$ 4,671,471	\$ 475,729	\$ 239,407	
Beginning Fund Balance	\$ 7,938,934	\$ 12,610,405	\$ 13,086,134	
Projected Ending Fund Balance	\$ 12,610,405	\$ 13,086,134	\$ 13,325,540	



School District of the City of Pontiac
General Fund: Sub Fund 110 Budget Summary by Function
FY 2023-2024 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 34,946,081	\$ 38,265,793	\$ 42,159,793	\$ 461,199
State	6,591,681	5,989,189	6,871,793	882,604
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	15,288,539	11,125,000	8,615,000	(2,510,000)
TOTAL REVENUE	\$ 56,826,301	\$ 55,379,982	\$ 57,646,586	\$ 2,266,604
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ 10,303,949	\$ 16,204,665	\$ 21,449,184	\$ -
Added Needs	98,697	74,047	274,460	200,412
Adult & Continuing Education	-	-	-	-
<u>Supporting Services</u>				
Pupil Services	\$ 920,232	1,013,772	1,145,034	131,262
Instructional Staff Support Services	1,683,055	2,215,923	2,132,759	(83,164)
General Administration	1,324,763	1,650,168	1,786,682	136,514
School Administration	2,754,733	3,417,586	3,771,774	354,188
Business Support	1,149,756	1,217,748	1,368,367	150,619
Operations/Maintenance & Security	7,475,045	7,651,420	8,073,826	422,406
Transportation	1,029,996	2,393,697	2,510,309	116,612
Central Support	2,790,105	3,381,657	3,575,955	194,299
Other	-	-	-	-
<u>Community Services</u>	\$ 2,812	1,000	72,000	71,000
<u>Capital / Building Improvements</u>	\$ 23,583	50,000	50,000	-
<u>Prior Period Adjustments</u>	\$ -	-	-	-
<u>Other Financing</u>	\$ 14,615,075	11,075,000	8,575,000	(2,500,000)
<u>Fund Modifications</u>	\$ 3,834,596	2,352,779	1,915,969	(436,810)
TOTAL EXPENDITURES	\$ 48,006,397	\$ 52,699,462	\$ 56,701,319	\$ 4,001,858

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX

Revenues:

110	000	0000	0000	000	0000	41110000
110	000	0000	0000	000	0000	41190000
110	000	0000	0000	000	0000	41312000
110	000	0000	0000	000	0000	41510000
110	000	0000	0000	000	0000	41910000
110	000	0000	0000	000	0000	41920000
110	000	0000	0000	000	0000	41930000
110	000	0000	0000	000	0000	41940000
110	000	0000	0000	000	0000	41941000
110	000	0000	9601	000	0065	41950000
110	000	0000	0000	000	0000	41990000
110	000	0000	0000	000	0000	41991000
110	000	0000	0000	000	0000	41994000
111	000	0000	0000	000	0000	41911000
110	000	0000	0000	000	0000	41998000

110	000	0000	2352	000	0045	43110010
110	000	0000	1010	000	0000	43110010
110	000	0000	1050	000	0000	43120000
110	000	0000	2080	000	0000	43120000
110	000	0000	2630	000	0000	43120000
110	000	0000	3651	000	0000	43170000
110	000	0000	3700	000	0000	43120000
110	000	0000	9999	000	0000	43120000

110	000	0000	0000	000	0000	45130160
110	000	0000	0000	000	0000	45930000
110	000	0000	0000	000	0000	45990000
110	000	0000	0000	000	0000	46120000
110	000	0000	0000	000	0000	46130000
110	000	0000	0000	000	0000	46250000
110	000	0000	0000	000	0000	46350000

110	110	0000	0000	001	1067	51240000
110	110	0000	0000	001	1067	52130000
110	110	0000	0000	001	1067	52820000
110	110	0000	0000	001	1067	52823000
110	110	0000	0000	001	1067	52830000

110	111	0000	0000	001	0001	53610000
110	111	0000	0000	001	0001	55110000
110	111	0000	0000	001	0001	55111000
110	111	0000	0000	001	0001	55112000
110	111	0000	0000	001	0001	55113000
110	111	0000	0000	001	0001	55114000
110	111	0000	0000	001	0001	51920000
110	111	0000	0000	001	0001	55910000
110	111	0000	0000	001	0001	55990000
110	111	0000	0000	001	0065	53220000
110	111	0000	0000	001	0067	53110000
110	111	0000	0000	001	0067	53111000
110	111	0000	0000	001	0265	55210000
110	111	0000	0000	001	1067	51240000
110	111	0000	0000	001	1067	51631000
110	111	0000	0000	001	1067	51760000
110	111	0000	0000	001	1067	51870000

Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Property Tax Levy	\$ 33,290,532	\$ 37,286,801	\$ 41,067,293
Property Taxes - Delinquent/Other	208,331	373,992	300,000
GED Testing	0	-	-
Earnings on Investment	24,487	250,000	400,000
Facility Rentals	274,317	275,000	50,000
Private Sources Donations	0	-	-
Gain/Loss Sale of Fixed Assets	0	-	-
Lease Interest			15,500
Lease Revenue			242,000
ISD IRRE Reimbursement	0	-	-
Misc Local Revenues	1,148,414	80,000	80,000
Erate	0	-	-
Middle Cities Insur Surplus	0	-	-
Auditorium Rentals			5,000
Waterford MOU	0	-	-
Total Local Sources	\$ 34,946,081	\$ 38,265,793	\$ 42,159,793

Foundation Equity Payment	\$ 547,147	\$ 546,458	\$ 521,000
State Rev-Unrstrt St Aid Hold Harmless	27,420	-	-
State Payments - Renaissance Zone	50,623	84,847	84,847
State Revenue-Restricted Sect 147	5,477,372	5,263,884	6,177,946
State Revenue-One Time Sect 147			
State Revenue-Early Literature Coach	92,650		
State Revenue-Headlee Data Collection	93,942	94,000	88,000
State Revenue-Finance Assistance Program	302,527	-	-
Total State Sources	\$ 6,591,681	\$ 5,989,189	\$ 6,871,793

CFE Transportation	\$ 13,564	\$ 25,000	\$ 15,000
Sale of Property (Land)	750	-	-
Proceeds TAN/SAN	11,000,000	11,000,000	8,500,000
Grant Fund Modification	3,289,443	-	-
SE Non-Ctr Fund Modification	0	-	-
Food Service Fund Modification	0	100,000	100,000
MESSA Levy Fund Modification	984,782	-	-
Total Other Financing Sources	\$ 15,288,539	\$ 11,125,000	\$ 8,615,000

TOTAL REVENUES	\$ 56,826,301	\$ 55,379,982	\$ 57,646,586
-----------------------	----------------------	----------------------	----------------------

SAL Teaching (Open/New)	\$ -	\$ 1,702,602	\$ 4,025,301
Group Health and Accident	-	361,152	920,000
MPSER-District Paid	-	480,645	1,257,102
MPSER-UAAL	-	283,483	679,873
FICA-District Paid	-	130,249	307,936

Total Open Teaching Positions	\$ -	\$ 2,958,131	\$ 7,190,211
--------------------------------------	-------------	---------------------	---------------------

Printing & Binding	\$ 3,819	\$ 5,000	\$ 5,000
Teaching/Testing Supplies	2,358	12,000	8,000
Teaching Supplies	0	-	-
Teaching Supplies-Art	0	1,000	1,000
Teaching Supplies-Music	0	1,000	1,500
Teaching Supplies-Science	0	5,000	1,000
Stipend for School Clubs	0	5,000	5,000
Office Supplies			1,000
Miscellaneous Supplies & Matl			500
Empl Reim (Conference)	0	-	-
Contracted Sub Teachers	62,502	20,000	20,000
Contracted Services Spec	0	-	-
Textbooks	21,014	-	-
SAL Teaching	180,439	320,912	351,603
Paraprofessionals	0	9,000	-
Termination Pay (Severance)	3,452	-	-
SAL Temp Teaching	0	3,060	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	111	0000	0000	001	1067	51920000
110	111	0000	0000	001	1067	51970000
110	111	0000	0000	001	1067	52130000
110	111	0000	0000	001	1067	52820000
110	111	0000	2630	001	1067	52821000
110	111	0000	0000	001	1067	52823000
110	111	0000	0000	001	1067	52830000
110	111	0000	0000	001	1067	52840000
110	111	0000	0000	001	1067	52850000
110	111	0000	0000	001	1067	52920000
110	111	0000	0000	001	1067	52990000
110	111	0000	0000	002	0049	53610000
110	111	0000	0000	002	0049	55110000
110	111	0000	0000	002	0049	55111000
110	111	0000	0000	002	0049	55112000
110	111	0000	0000	002	0049	55113000
110	111	0000	0000	002	0049	55114000
110	111	0000	0000	002	0049	51920000
110	111	0000	0000	002	0049	55910000
110	111	0000	0000	002	0049	55990000
110	111	0000	0000	002	0065	53220000
110	111	0000	0000	002	0067	53110000
110	111	0000	0000	002	0265	55210000
110	111	0000	0000	002	1067	51240000
110	111	0000	0000	002	1067	51760000
110	111	0000	0000	002	1067	51870000
110	111	0000	0000	002	1067	51920000
110	111	0000	0000	002	1067	51970000
110	111	0000	0000	002	1067	52130000
110	111	0000	0000	002	1067	52820000
110	111	0000	2630	002	1067	52821000
110	111	0000	0000	002	1067	52823000
110	111	0000	0000	002	1067	52830000
110	111	0000	0000	002	1067	52920000
110	111	0000	0000	003	0003	53610000
110	111	0000	0000	003	0003	55110000
110	111	0000	0000	003	0003	55112000
110	111	0000	0000	003	0003	55113000
110	111	0000	0000	003	0003	51920000
110	111	0000	0000	003	0003	55910000
110	111	0000	0000	003	0003	55990000
110	111	0000	0000	003	0067	53110000
110	111	0000	0000	003	0265	55210000
110	111	0000	0000	003	1067	51240000
110	111	0000	0000	003	1067	51870000
110	111	0000	0000	003	1067	51920000
110	111	0000	0000	003	1067	51970000
110	111	0000	0000	003	1067	52130000
110	111	0000	0000	003	1067	52820000
110	111	0000	2630	003	1067	52821000
110	111	0000	0000	003	1067	52823000
110	111	0000	0000	003	1067	52830000
110	111	0000	0000	003	1067	52840000
110	111	0000	0000	003	1067	52850000
110	111	0000	0000	003	1067	52920000
110	111	0000	0000	012	0012	53610000
110	111	0000	0000	012	0012	55110000
110	111	0000	0000	012	0012	55111000
110	111	0000	0000	012	0012	55112000
110	111	0000	0000	012	0012	55113000
110	111	0000	0000	012	0012	55114000
110	111	0000	0000	012	0012	51920000
110	111	0000	0000	012	0012	55910000
110	111	0000	0000	012	0012	55990000
110	111	0000	0000	012	0067	53110000
110	111	0000	0000	012	0265	55210000
110	111	0000	0000	012	1067	51240000
110	111	0000	0000	012	1067	51630000

Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
SAL Extra Duty Stipends	1,072	1,020	-
SAL Extra Duty 6 Period	7,888	3,000	10,000
Group Health and Accident	26,642	22,038	48,213
MPSER-District Paid	57,930	95,133	112,929
MPSER-One Time			
MPSER-UAAL	30,637	56,109	61,075
FICA-District Paid	13,239	25,780	27,663
Workmans Compensation	0	-	-
Unemployment Compensation	0	-	-
Cash In Lieu Of Benefits	472	8,000	8,000
Other Benefits	0	-	-
Printing & Binding	1,273	5,000	5,000
Teaching/Testing Supplies	4,409	8,000	8,000
Teaching Supplies	0	-	-
Teaching Supplies-Art	690	1,000	1,000
Teaching Supplies-Music	560	1,000	1,500
Teaching Supplies-Science	0	5,000	1,000
Stipend for School Clubs	0	5,000	5,000
Office Supplies			1,000
Miscellaneous Supplies & Matl			500
Empl Reim (Conference)	0	-	-
Contracted Sub Teachers	99,327	30,000	30,000
Textbooks	18,654	-	-
SAL Teaching	502,632	747,917	845,684
Termination Pay (Severance)			
SAL Temp Teaching	0	2,000	2,000
SAL Extra Duty Stipends	356	1,000	1,000
SAL Extra Duty 6 Period	17,127	5,000	5,000
Group Health and Accident	44,655	45,477	96,280
MPSER-District Paid	153,883	213,395	266,606
MPSER-One Time			
MPSER-UAAL	80,420	125,860	144,187
FICA-District Paid	37,442	57,828	65,307
Cash In Lieu Of Benefits	5,389	6,000	6,000
Printing & Binding	1,925	5,000	5,000
Teaching/Testing Supplies	7,175	8,000	8,000
Teaching Supplies-Art	0	-	1,000
Teaching Supplies-Music			1,500
Stipend for School Clubs	0	5,000	5,000
Office Supplies	1,124	-	1,000
Miscellaneous Supplies & Matl	482	500	500
Contracted Sub Teachers	24,036	5,000	5,000
Textbooks	18,156	-	-
SAL Teaching	465,809	651,457	798,423
SAL Temp Teaching	0	3,060	3,060
SAL Extra Duty Stipends	15,722	1,020	1,020
SAL Extra Duty 6 Period			
Group Health and Accident	72,018	61,803	103,305
MPSER-District Paid	140,452	185,058	250,622
MPSER-One Time			
MPSER-UAAL	72,789	109,147	135,543
FICA-District Paid	32,093	50,149	61,391
Workmans Compensation	0	-	-
Unemployment Compensation	0	-	-
Cash In Lieu Of Benefits	3,306	5,000	5,000
Printing & Binding	4,785	7,000	5,000
Teaching/Testing Supplies	5,255	12,000	12,000
Teaching Supplies	0	-	-
Teaching Supplies-Art	437	1,000	1,000
Teaching Supplies-Music	175	1,000	1,500
Teaching Supplies-Science	494	5,000	1,000
Stipend for School Clubs	0	5,000	5,000
Office Supplies	0	-	1,000
Miscellaneous Supplies & Matl			500
Contracted Sub Teachers	70,428	25,000	25,000
Textbooks	19,795	-	-
SAL Teaching	256,216	409,025	464,957
Aides Salary	0	-	-

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
110	111	0000	0000	012	1067	51760000	Termination Pay (Severance)	3,081		
110	111	0000	0000	012	1067	51840000	SAL Temp Aide	0	-	-
110	111	0000	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	0	-	-
110	111	0000	0000	012	1067	51870000	SAL Temp Teaching	0	-	-
110	111	0000	0000	012	1067	51920000	SAL Extra Duty Stipends	0	-	-
110	111	0000	0000	012	1067	51970000	SAL Extra Duty 6 Period	45,228	15,000	15,000
110	111	0000	0000	012	1067	52130000	Group Health and Accident	43,412	39,297	59,791
110	111	0000	0000	012	1067	52820000	MPSER-District Paid	86,426	119,702	149,891
110	111	0000	2630	012	1067	52821000	MPSER-One Time			
110	111	0000	0000	012	1067	52823000	MPSER-UAAL	45,485	70,600	81,065
110	111	0000	0000	012	1067	52830000	FICA-District Paid	19,731	32,438	36,717
110	111	0000	0000	012	1067	52840000	Workmans Compensation	0	-	-
110	111	0000	0000	012	1067	52850000	Unemployment Compensation	0	-	-
110	111	0000	0000	012	1067	52920000	Cash In Lieu Of Benefits	612	4,000	4,000
110	111	0000	0000	012	1067	52990000	Other Benefits	0	-	-
110	111	0000	0000	019	0019	53610000	Printing & Binding	2,546	6,000	5,000
110	111	0000	0000	019	0019	55110000	Teaching/Testing Supplies	5,951	12,000	12,000
110	111	0000	0000	019	0019	55111000	Teaching Supplies	0	-	-
110	111	0000	0000	019	0019	55112000	Teaching Supplies-Art	268	1,000	1,000
110	111	0000	0000	019	0019	55113000	Teaching Supplies-Music	743	1,000	1,500
110	111	0000	0000	019	0019	55114000	Teaching Supplies-Science	0	5,000	1,000
110	111	0000	0000	019	0019	51920000	Stipend for School Clubs	0	5,000	5,000
110	111	0000	0000	019	0019	55910000	Office Supplies			1,000
110	111	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl			500
110	111	0000	0000	019	0067	53110000	Contracted Sub Teachers	18,451	20,000	20,000
110	111	0000	0000	019	0265	55210000	Textbooks	18,308	-	-
110	111	0000	0000	019	1067	51240000	SAL Teaching	357,036	531,297	475,769
110	111	0000	0000	019	1067	51630000	Aides Salary	0	-	-
110	111	0000	0000	019	1067	51760000	Termination Pay (Severance)	1,320	-	-
110	111	0000	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst			
110	111	0000	0000	019	1067	51870000	SAL Temp Teaching	0	3,060	3,060
110	111	0000	0000	019	1067	51920000	SAL Extra Duty Stipends	-201	1,020	1,020
110	111	0000	0000	019	1067	51970000	SAL Extra Duty 6 Period	11,313	3,000	3,000
110	111	0000	0000	019	1067	52130000	Group Health and Accident	41,397	37,552	58,666
110	111	0000	0000	019	1067	52820000	MPSER-District Paid	105,539	151,984	150,794
110	111	0000	2630	019	1067	52821000	MPSER-One Time			
110	111	0000	0000	019	1067	52823000	MPSER-UAAL	56,285	89,640	81,553
110	111	0000	0000	019	1067	52830000	FICA-District Paid	25,575	41,186	36,938
110	111	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	2,520	2,000	2,000
110	111	0000	0000	019	1067	52990000	Other Benefits	0	-	-
110	111	0000	0000	020	0020	53610000	Printing & Binding	3,819	7,000	5,000
110	111	0000	0000	020	0020	55110000	Teaching/Testing Supplies	7,604	12,000	12,000
110	111	0000	0000	020	0020	55111000	Teaching Supplies	0	-	-
110	111	0000	0000	020	0020	55112000	Teaching Supplies-Art	195	1,000	1,000
110	111	0000	0000	020	0020	55113000	Teaching Supplies-Music	1,085	1,000	1,500
110	111	0000	0000	020	0020	55114000	Teaching Supplies-Science	0	5,000	1,000
110	111	0000	0000	020	0020	51920000	Stipend for School Clubs	0	5,000	5,000
110	111	0000	0000	020	0020	55910000	Office Supplies	0	-	1,000
110	111	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl			500
110	111	0000	0000	020	0067	53110000	Contracted Sub Teachers	23,825	20,000	15,000
110	111	0000	0000	020	0265	55210000	Textbooks	19,534	-	-
110	111	0000	0000	020	1067	51240000	SAL Teaching	331,353	506,966	573,846
110	111	0000	0000	020	1067	51760000	Termination Pay (Severance)	777	-	-
110	111	0000	0000	020	1067	51840000	SAL Temp Aide	2,729	-	-
110	111	0000	0000	020	1067	51870000	SAL Temp Teaching	0	3,060	3,060
110	111	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	-109	1,020	1,020
110	111	0000	0000	020	1067	51970000	SAL Extra Duty 6 Period	17,727	6,000	6,000
110	111	0000	0000	020	1067	52130000	Group Health and Accident	56,358	48,484	87,125
110	111	0000	2630	020	1067	52821000	MPSER-One Time			
110	111	0000	0000	020	1067	52820000	MPSER-District Paid	103,472	145,962	182,360
110	111	0000	0000	020	1067	52823000	MPSER-UAAL	54,437	86,088	98,625
110	111	0000	0000	020	1067	52830000	FICA-District Paid	24,932	39,554	44,670
110	111	0000	0000	020	1067	52920000	Cash In Lieu Of Benefits	-93	3,000	3,000
110	111	0000	2630	020	1067	52990000	Other Benefits	0	-	-
110	111	0000	0000	029	0029	53610000	Printing & Binding	3,819	6,500	5,000
110	111	0000	0000	029	0029	55110000	Teaching/Testing Supplies	2,351	12,000	12,000
110	111	0000	0000	029	0029	55111000	Teaching Supplies	0	-	-
110	111	0000	0000	029	0029	55112000	Teaching Supplies-Art	0	1,000	1,000

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX
110	111	0000	0000	029	0029	55113000
110	111	0000	0000	029	0029	55114000
110	111	0000	0000	029	0029	51920000
110	111	0000	0000	029	0029	55910000
110	111	0000	0000	029	0029	55990000
110	111	0000	0000	029	0065	53220000
110	111	0000	0000	029	0067	53110000
110	111	0000	0000	029	0265	55210000
110	111	0000	0000	029	1067	51240000
110	111	0000	0000	029	1067	51630000
110	111	0000	0000	029	1067	51870000
110	111	0000	0000	029	1067	51920000
110	111	0000	0000	029	1067	51970000
110	111	0000	0000	029	1067	52130000
110	111	0000	0000	029	1067	52820000
110	111	0000	2630	029	1067	52821000
110	111	0000	0000	029	1067	52823000
110	111	0000	0000	029	1067	52830000
110	111	0000	0000	029	1067	52920000

Line Item Description	2021-22 Actual
Teaching Supplies-Music	0
Teaching Supplies-Science	0
Stipend for School Clubs	0
Office Supplies	
Miscellaneous Supplies & Matl	
Empl Reim (Conference)	0
Contracted Sub Teachers	65,595
Textbooks	20,268
SAL Teaching	297,155
SAL Temp Aide	0
SAL Temp Teaching	0
SAL Extra Duty Stipends	0
SAL Extra Duty 6 Period	21,709
Group Health and Accident	48,060
MPSER-District Paid	96,449
MPSER-One Time	
MPSER-UAAL	49,799
FICA-District Paid	22,696
Cash In Lieu Of Benefits	4,315

2022-23 Amendment #1	2023-24 Proposed Budget
1,000	1,500
5,000	1,000
5,000	1,000
	1,000
	500
-	-
10,000	10,000
-	-
474,166	545,562
-	-
1,500	1,500
1,020	1,020
3,000	3,000
47,008	68,014
135,415	172,103
79,868	93,078
36,696	42,158
5,000	5,000

Total Elementary Education	\$ 4,761,840	\$ 6,314,833	\$ 7,262,267
-----------------------------------	---------------------	---------------------	---------------------

110	112	0000	0000	049	0049	53610000
110	112	0000	0000	049	0049	55110000
110	112	0000	0000	049	0049	55111000
110	112	0000	0000	049	0049	55112000
110	112	0000	0000	049	0049	55113000
110	112	0000	0000	049	0049	57410000
110	112	0000	0000	049	0049	55910000
110	112	0000	0000	049	0067	53110000
110	112	0000	0000	049	0265	55210000
110	112	0000	0000	049	1067	51240000
110	112	0000	0000	049	1067	51790000
110	112	0000	0000	049	1067	51690000
110	112	0000	0000	049	1067	51920000
110	112	0000	0000	049	1067	51970000
110	112	0000	0000	049	1067	52130000
110	112	0000	0000	049	1067	52820000
110	112	0000	2630	049	1067	52821000
110	112	0000	0000	049	1067	52823000
110	112	0000	0000	049	1067	52830000
110	112	0000	0000	049	1067	52920000
110	112	0000	0000	054	0054	53610000
110	112	0000	0000	054	0054	55110000
110	112	0000	0000	054	0054	55111000
110	112	0000	0000	054	0054	55112000
110	112	0000	0000	054	0054	55113000
110	112	0000	0000	054	0054	55114000
110	112	0000	0000	054	0054	51920000
110	112	0000	0000	054	0054	55910000
110	112	0000	0000	054	0054	57410000
110	112	0000	0000	054	0065	53220000
110	112	0000	0000	054	0067	53110000
110	112	0000	0000	054	0265	55210000
110	112	0000	0000	054	1067	51240000
110	112	0000	0000	054	1067	51790000
110	112	0000	0000	054	1067	51690000
110	112	0000	0000	054	1067	51920000
110	112	0000	0000	054	1067	51970000
110	112	0000	0000	054	1067	52130000
110	112	0000	0000	054	1067	52820000
110	112	0000	2630	054	1067	52821000
110	112	0000	0000	054	1067	52823000
110	112	0000	0000	054	1067	52830000
110	112	0000	0000	054	1067	52920000

Printing & Binding	\$ 3,819
Teaching/Testing Supplies	3,462
Teaching Supplies	0
Teaching Supplies-Art	988
Teaching Supplies-Music	936
Dues And Fees	0
Office Supplies	
Contracted Sub Teachers	34,963
Textbooks	24,917
SAL Teaching	512,488
SAL Incentive	0
SAL Helper	9,651
SAL Extra Duty Stipends	980
SAL Extra Duty 6 Period	39,249
Group Health and Accident	57,438
MPSER-District Paid	163,673
MPSER-One Time	
MPSER-UAAL	85,786
FICA-District Paid	39,301
Cash In Lieu Of Benefits	2,193
Printing & Binding	9,372
Teaching/Testing Supplies	17,499
Teaching Supplies	421
Teaching Supplies-Art	237
Teaching Supplies-Music	0
Teaching Supplies-Science	
Stipend for School Clubs	0
Office Supplies	0
Dues And Fees	0
Empl Reim (Conference)	0
Contracted Sub Teachers	307,695
Textbooks	9,780
SAL Teaching	560,919
SAL Incentive	1,049
SAL Helper	5,753
SAL Extra Duty Stipends	0
SAL Extra Duty 6 Period	37,180
Group Health and Accident	72,778
MPSER-District Paid	174,264
MPSER-One Time	
MPSER-UAAL	93,361
FICA-District Paid	42,797
Cash In Lieu Of Benefits	3,271

\$ 5,000	\$ 5,000
6,000	8,000
-	-
1,000	1,000
1,000	1,000
400	400
	1,000
10,000	10,000
-	-
711,587	739,792
-	-
2,040	2,040
1,500	1,500
59,302	97,135
201,880	232,142
119,069	125,549
54,707	56,865
5,000	5,000
5,000	12,000
18,000	25,000
2,000	-
1,000	2,000
1,000	3,000
	5,000
10,000	10,000
-	3,000
700	700
-	-
129,575	125,000
-	-
942,166	865,397
-	-
2,040	2,040
4,500	4,500
66,505	96,128
267,820	272,306
157,960	147,270
72,576	66,703
10,000	10,000

Total Middle School Education	\$ 2,316,220	\$ 2,869,326	\$ 2,936,467
--------------------------------------	---------------------	---------------------	---------------------

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX
110	113	0000	0000	057	0049	53610000
110	113	0000	0000	057	0049	55110000
110	113	0000	0000	057	0049	55111000
110	113	0000	0000	057	0049	55112000
110	113	0000	0000	057	0049	55113000
110	113	0000	0000	057	0049	55114000
110	113	0000	0000	057	0049	51920000
110	113	0000	0000	057	0049	55910000
110	113	0000	0000	057	0049	57410000
110	113	0000	0000	057	0067	53110000
110	113	0000	0000	057	0265	55210000
110	113	0000	0000	057	1067	51240000
110	113	0000	0000	057	1067	51790000
110	113	0000	0000	057	1067	51870000
110	113	0000	0000	057	1067	51920000
110	113	0000	0000	057	1067	51970000
110	113	0000	0000	057	1067	52130000
110	113	0000	0000	057	1067	52820000
110	113	0000	2630	057	1067	52821000
110	113	0000	0000	057	1067	52823000
110	113	0000	0000	057	1067	52830000
110	113	0000	0000	057	1067	52920000
110	113	0000	0000	071	0065	53220000
110	113	0000	0000	071	0067	53110000
110	113	0000	0000	071	0071	53610000
110	113	0000	0000	071	0071	53710000
110	113	0000	0000	071	0071	53711000
110	113	0000	0000	071	0071	55110000
110	113	0000	0000	071	0071	55111000
110	113	0000	0000	071	0071	55112000
110	113	0000	0000	071	0071	55113000
110	113	0000	0000	071	0071	55114000
110	113	0000	0000	071	0071	51920000
110	113	0000	0000	071	0071	55910000
110	113	0000	0000	071	0071	57410000
110	113	0000	0000	071	0071	58210000
110	113	0000	0000	071	0265	55210000
110	113	0000	0000	071	0265	55211000
110	113	0000	0000	071	1067	51240000
110	113	0000	0000	071	1067	51760000
110	113	0000	0000	071	1067	51790000
110	113	0000	0000	071	1067	51870000
110	113	0000	0000	071	1067	51920000
110	113	0000	0000	071	1067	51970000
110	113	0000	0000	071	1067	52130000
110	113	0000	0000	071	1067	52820000
110	113	0000	2630	071	1067	52821000
110	113	0000	0000	071	1067	52823000
110	113	0000	0000	071	1067	52830000
110	113	0000	0000	071	1067	52840000
110	113	0000	0000	071	1067	52850000
110	113	0000	0000	071	1067	52920000

Line Item Description	2021-22 Actual
Printing & Binding	\$ 5,119
Teaching/Testing Supplies	4,807
Teaching Supplies	0
Teaching Supplies-Art	993
Teaching Supplies-Music	1,000
Teaching Supplies-Science	
Stipend for School Clubs	0
Office Supplies	
Dues And Fees	0
Contracted Sub Teachers	24,330
Textbooks	10,335
SAL Teaching	509,909
SAL Incentive	653
SAL Temp Teaching	-207
SAL Extra Duty Stipends	2,450
SAL Extra Duty 6 Period	43,818
Group Health and Accident	52,957
MPSER-District Paid	154,464
MPSER-One Time	
MPSER-UAAL	84,838
FICA-District Paid	39,194
Cash In Lieu Of Benefits	2,490
Empl Reim (Conference)	0
Contracted Sub Teachers	275,955
Printing & Binding	13,503
Tuition Reimb Sec	104,730
Tuition Reimb	0
Teaching/Testing Supplies	20,626
Teaching Supplies	0
Teaching Supplies-Art	1,500
Teaching Supplies-Music	2,640
Teaching Supplies-Science	
Stipend for School Clubs	0
Office Supplies	
Dues And Fees	0
Tuition Payments	190,663
Textbooks	1,478
Textbooks	23,266
SAL Teaching	772,645
Termination Pay (Severance)	1,583
SAL Incentive	
SAL Temp Teaching	-2,598
SAL Extra Duty Stipends	539
SAL Extra Duty 6 Period	113,448
Group Health and Accident	95,704
MPSER-District Paid	264,384
MPSER-One Time	
MPSER-UAAL	138,522
FICA-District Paid	65,028
Workmans Compensation	142,259
Unemployment Compensation	44,869
Cash In Lieu Of Benefits	3,993

2022-23 Amendment #1	2023-24 Proposed Budget
\$ 5,000	\$ 12,000
6,000	8,000
-	-
1,000	2,000
1,000	3,000
	7,000
10,000	10,000
	3,000
-	1,000
10,000	10,000
-	-
743,156	806,694
-	-
1,530	1,530
2,040	2,040
50,530	100,999
210,801	253,046
124,330	136,854
57,125	61,985
8,000	8,000
-	-
65,000	65,000
8,000	18,000
128,000	128,000
-	-
19,000	30,000
-	-
1,000	4,000
1,000	6,000
	12,000
10,000	10,000
	5,000
-	1,500
185,000	195,000
-	-
-	-
1,345,807	1,111,516
5,000	5,000
10,200	10,200
25,000	25,000
87,368	134,935
391,270	359,681
230,770	194,525
106,030	88,106
142,259	150,795
44,870	47,562
11,500	11,500

Total High School Education	\$ 3,211,887	\$ 4,047,584	\$ 4,040,467
------------------------------------	---------------------	---------------------	---------------------

110	118	0000	3400	010	1067	51860000
110	118	0000	3400	010	1067	51690000
110	118	0000	3400	010	1067	51970000
110	118	0000	3400	010	1067	52130000
110	118	0000	3400	010	1067	52820000
110	118	0000	3400	010	1067	52823000
110	118	0000	3400	010	1067	52830000
110	118	0000	3400	010	1067	52920000

SAL Sub	\$ 6,771
SAL Helper	
SAL Extra Duty 6 Period	2,443
Group Health and Accident	
MPSER-District Paid	2,714
MPSER-UAAL	1,384
FICA-District Paid	690
Cash In Lieu Of Benefits	0

\$ 6,500	\$ 9,500
3,000	3,000
2,682	3,904
1,582	2,111
727	956
300	300

Total Pre School Education	\$ 14,002	\$ 14,790	\$ 19,771
-----------------------------------	------------------	------------------	------------------

110	125	0000	0000	065	1067	51240000
110	125	0000	0000	065	1067	51632000

SAL Teacher	\$ -
SAL Other	-

\$ -	\$ -
-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	125	0000	0000	065	1067	52130000
110	125	0000	0000	065	1067	52820000
110	125	0000	0000	065	1067	52823000
110	125	0000	0000	065	1067	52830000
110	125	0000	0000	065	1067	52920000
110	125	0000	0000	065	0045	53220000
110	125	0000	0000	065	0065	53220000
110	125	0000	0000	065	0065	53610000
110	125	0000	0000	065	0065	55910000
110	125	0000	0000	065	0065	55990000

Line Item Description	2021-22 Actual
Group Health and Accident	-
MPSER-District Paid	-
MPSER-UAAL	-
FICA-District Paid	-
Cash In Lieu Of Benefits	-
Empl Reim (Conference)	-
Empl Reim (Conference)	\$ -
Printing & Binding	2,818
Office Supplies	493
Miscellaneous Supplies & Matl	105

2022-23 Amendment #1	2023-24 Proposed Budget
-	-
-	-
-	-
-	-
-	-
5,200	5,200
2,000	2,000
2,000	2,000
3,000	3,000

Total Compensatory Education	\$ 3,416	\$ 12,200	\$ 12,200
-------------------------------------	-----------------	------------------	------------------

110	127	0000	0000	071	1067	51240000
110	127	0000	0000	071	1067	52130000
110	127	0000	0000	071	1067	52820000
110	127	0000	2630	071	1067	52821000
110	127	0000	0000	071	1067	52823000
110	127	0000	0000	071	1067	52830000
110	127	0000	0000	071	1067	52840000
110	127	0000	0000	071	1067	52850000

SAL Teacher	\$ 60,456
Group Health and Accident	1,194
MPSER-District Paid	18,776
MPSER-One Time	
MPSER-UAAL	9,929
FICA-District Paid	4,926
Workmans Compensation	0
Unemployment Compensation	0

\$ 39,892	\$ 164,897
1,000	5,399
11,262	51,497
6,642	27,851
3,052	12,615
-	-
-	-

Total Career & Technical	95,281	61,847	262,260
-------------------------------------	---------------	---------------	----------------

110	211	0000	0000	065	0065	58220000
-----	-----	------	------	-----	------	----------

Payments to ISD for Srvs (Truancy)	\$ 47,848
------------------------------------	-----------

\$ 49,956	\$ 51,455
-----------	-----------

Total Attendance Services	\$ 47,848	\$ 49,956	\$ 51,455
----------------------------------	------------------	------------------	------------------

110	212	0000	0000	020	1067	51920000
110	212	0000	0000	049	1067	51220000
110	212	0000	0000	049	1067	51920000
110	212	0000	0000	049	1067	52130000
110	212	0000	0000	049	1067	52820000
110	212	0000	0000	049	1067	52823000
110	212	0000	0000	049	1067	52830000
110	212	0000	0000	049	1067	52920000
110	212	0000	0000	054	1067	51220000
110	212	0000	0000	054	1067	51920000
110	212	0000	0000	054	1067	52130000
110	212	0000	0000	054	1067	52820000
110	212	0000	0000	054	1067	52823000
110	212	0000	0000	054	1067	52830000
110	212	0000	0000	054	1067	52920000
110	212	0000	0000	057	1067	51220000
110	212	0000	0000	057	1067	51920000
110	212	0000	0000	057	1067	52130000
110	212	0000	0000	057	1067	52820000
110	212	0000	0000	057	1067	52823000
110	212	0000	0000	057	1067	52830000
110	212	0000	0000	070	0069	53130000
110	212	0000	0000	071	1067	51220000
110	212	0000	0000	071	1067	51920000
110	212	0000	0000	071	1067	52130000
110	212	0000	0000	071	1067	52820000
110	212	0000	2630	071	1067	52821000
110	212	0000	0000	071	1067	52823000
110	212	0000	0000	071	1067	52830000
110	212	0000	0000	071	1067	52920000

SAL Extra Duty Stipends	\$ -
SAL Counseling/Guidance	90,779
SAL Extra Duty Stipends	
Group Health and Accident	6,930
MPSER-District Paid	26,231
MPSER-UAAL	13,775
FICA-District Paid	6,439
Cash In Lieu Of Benefits	0
SAL Counseling/Guidance	100,076
SAL Extra Duty Stipends	0
Group Health and Accident	3,256
MPSER-District Paid	20,064
MPSER-UAAL	12,651
FICA-District Paid	7,716
Cash In Lieu Of Benefits	1,400
SAL Counseling/Guidance	57,206
SAL Extra Duty Stipends	0
Group Health and Accident	1,993
MPSER-District Paid	16,232
MPSER-UAAL	8,519
FICA-District Paid	4,236
CTE Related Costs	
SAL Counseling/Guidance	216,645
SAL Extra Duty Stipends	0
Group Health and Accident	26,447
MPSER-District Paid	74,453
MPSER-One Time	
MPSER-UAAL	32,316
FICA-District Paid	14,928
Cash In Lieu Of Benefits	1,540

\$ -	\$ -
98,310	96,533
9,000	9,473
27,753	30,147
16,369	16,304
7,521	7,385
-	-
91,785	114,250
-	-
2,643	500
25,911	35,680
15,282	19,297
7,022	8,740
-	-
61,952	118,145
-	-
3,173	5,303
17,489	36,897
10,315	19,955
4,739	9,038
12,000	12,000
234,612	212,133
-	-
23,419	41,206
66,231	66,249
39,063	35,829
17,948	16,228
-	-

Total Guidance Services	\$ 743,832	\$ 792,536	\$ 911,293
--------------------------------	-------------------	-------------------	-------------------

110	219	0000	0000	001	1067	51690000
110	219	0000	0000	001	1067	51691000
110	219	0000	0000	001	1067	52820000
110	219	0000	0000	001	1067	52823000
110	219	0000	0000	001	1067	52830000
110	219	0000	0000	003	1067	51690000

SAL Helper	\$ 8,123
SAL Sub Aides	0
MPSER-District Paid	2,209
MPSER-UAAL	1,218
FICA-District Paid	602
SAL Helper	12,475

\$ 12,240	\$ 12,754
5,100	5,314
4,895	5,643
2,887	3,052
390	407
9,683	10,090

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX
110	219	0000	0000	003	1067	52820000
110	219	0000	0000	003	1067	52823000
110	219	0000	0000	003	1067	52830000
110	219	0000	0000	012	1067	51690000
110	219	0000	0000	012	1067	52820000
110	219	0000	0000	012	1067	52823000
110	219	0000	0000	012	1067	52830000
110	219	0000	0000	019	1067	51690000
110	219	0000	0000	019	1067	52820000
110	219	0000	0000	019	1067	52823000
110	219	0000	0000	019	1067	52830000
110	219	0000	0000	020	1067	51690000
110	219	0000	0000	020	1067	52820000
110	219	0000	0000	020	1067	52823000
110	219	0000	0000	020	1067	52830000
110	219	0000	0000	029	1067	51690000
110	219	0000	0000	029	1067	52820000
110	219	0000	0000	029	1067	52823000
110	219	0000	0000	029	1067	52830000
110	219	0000	0000	049	1067	51690000
110	219	0000	0000	049	1067	52820000
110	219	0000	0000	049	1067	52823000
110	219	0000	0000	049	1067	52830000
110	219	0000	0000	054	1067	51690000
110	219	0000	0000	054	1067	52820000
110	219	0000	0000	054	1067	52823000
110	219	0000	0000	054	1067	52830000
110	219	0000	0000	071	1067	51690000
110	219	0000	0000	071	1067	52820000
110	219	0000	0000	071	1067	52823000
110	219	0000	0000	071	1067	52830000

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		1,252		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		-		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		200				
110	221	0000	0000	054	0054	53120000	Instructional PD - PMS		-		2,000		2,000
110	221	0000	0000	057	0049	53120000	Instructional PD - HS ITA				2,000		2,000
110	221	0000	0000	071	0071	53120000	Instructional PD PHS		-		2,000		2,000
110	221	0000	0000	065	0069	53120000	Employee Train/Development Srv		50,287		31,400		10,000
110	221	0000	0000	065	0069	53220000	Empl Reim (Conference)		8,661		12,000		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		1,574		2,000		2,000
110	221	0000	0000	065	0069	55990000	Miscellaneous Supplies & Matl		25,044		5,000		10,000
110	213	0000	0000	065	0069	53190000	Health Contracted Services		-		-		10,000
110	221	0000	0000	065	0069	51940000	Mentor Teacher Stipend		5,670		45,000		10,000
110	221	0000	0000	065	0069	52820000	MPSER-District Paid		1,611		12,704		3,123
110	221	0000	2630	065	0069	52821000	MPSER-One Time						
110	221	0000	0000	065	0069	52823000	MPSER-UAAL		853		7,493		1,689
110	221	0000	0000	065	0069	52830000	FICA-District Paid		401		3,443		765
110	221	0000	0000	068	0067	53110000	Contracted Sub Teachers		1,369		2,000		2,000
110	221	0000	0000	068	1068	51940000	CS-PD Stipend		1,330		-		-
110	221	0000	0000	068	1068	52820000	MPSER-District Paid		370		-		-
110	221	0000	0000	068	1068	52823000	MPSER-UAAL		177		-		-
110	221	0000	0000	068	1068	52830000	FICA-District Paid		94		-		-
110	221	0000	0000	068	1068	52840000	Workmans Compensation		0				
110	221	0000	0000	068	1068	52850000	Unemployment Compensation		0				
110	221	0000	0000	065	0065	53120000	Employee Train/Development Srv		-		15,000		
110	221	0000	0000	065	0065	53220000	Empl Reim (Conference)		-		10,000		

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX
110	221	0000	0000	065	0065	55910000
110	221	0000	0000	065	0065	55990000
110	221	0000	0000	065	1067	51160000
110	221	0000	0000	065	1067	51250000
110	221	0000	0000	065	1067	51920000
110	221	0000	0000	065	1067	51940000
110	221	0000	0000	065	1067	52130000
110	221	0000	0000	065	1067	52820000
110	221	0000	0000	065	1067	52823000
110	221	0000	0000	065	1067	52830000
110	221	0000	0000	065	1067	52920000
110	221	0000	9601	065	0065	53120000
110	221	0000	0000	065	0069	53225000
110	221	0000	0000	065	0069	55990000
110	221	0000	0000	065	0069	55110000
110	221	0000	0000	071	0065	53191000
110	221	0000	3651	065	1067	51250000
110	221	0000	3651	065	1067	52130000
110	221	0000	3651	065	1067	52820000
110	221	0000	3651	065	1067	52823000
110	221	0000	3651	065	1067	52830000
110	111	0000	0000	065	0069	55110000
110	111	0000	0000	065	0069	55211000
110	111	0000	0000	065	0069	55112000
110	111	0000	0000	065	0069	55113000
110	111	0000	0000	065	0069	55114000
110	112	0000	0000	065	0069	55211000
110	113	0000	0000	065	0069	55211000
110	226	0000	0000	065	0069	55911000
110	227	0000	0000	065	0069	53110000
110	221	0000	0000	071	0071	53120000

Line Item Description	2021-22 Actual
Office Supplies	-
Miscellaneous Supplies & Matl	-
SAL Supervisors	142,068
SAL Instruction Consulting	80,820
SAL Extra Duty Stipends	-
CS-PD Stipend	-
Group Health and Accident	23,062
MPSER-District Paid	65,094
MPSER-UAAL	34,141
FICA-District Paid	15,946
Cash In Lieu Of Benefits	-
Employee Train/Development Srv	-
Employee Train/Development Srv	1,471
PD Materials Non-Instructional	-
PD Registrations Non-Instructional	-
Contract Services	15,000
SAL Instruction Consulting	57,805
Group Health and Accident	11,570
MPSER-District Paid	17,074
MPSER-UAAL	9,013
FICA-District Paid	4,366
Teaching/Testing Supplies	-
Elementary Textbooks	891
Elementary Art Materials	-
Elementary Music Materials	30,688
Elementary PE/Health Materials	-
Middle School Curriculum Materials	1,900
High School Curriculum Materials	32,597
Dept. Office Supplies	-
Data/Assessment Testing Subs	-
Employee Train/Development Srv	904

2022-23 Amendment #1	2023-24 Proposed Budget
2,000	
1,000	
131,909	134,344
85,998	82,630
100	-
29,750	-
30,165	35,274
69,942	67,761
41,252	36,647
18,953	16,598
12,000	12,000
-	-
5,000	5,000
3,000	3,000
5,000	5,000
67,500	67,500
56,535	62,034
8,250	21,730
15,960	19,373
9,413	10,477
4,325	4,746
-	-
126,650	126,650
6,666	-
6,666	-
2,000	2,000
57,805	57,805
97,030	97,030
3,350	3,350
31,360	-
-	-

Total Improvement of Instruction	\$ 643,303	\$ 1,097,367	\$ 947,276
---	-------------------	---------------------	-------------------

110	222	0000	0000	054	0054	55310000
110	222	0000	0000	054	1067	51260000
110	222	0000	0000	054	1067	52130000
110	222	0000	0000	054	1067	52820000
110	222	0000	0000	054	1067	52823000
110	222	0000	0000	054	1067	52830000
110	222	0000	0000	071	0071	55310000
110	222	0000	0000	071	1067	51260000
110	222	0000	0000	071	1067	52130000
110	222	0000	0000	071	1067	52820000
110	222	0000	0000	071	1067	52823000
110	222	0000	0000	071	1067	52830000

Educational Media	\$ -
SAL Librarian Salary	35,042
Group Health and Accident	0
MPSER-District Paid	7,278
MPSER-UAAL	5,252
FICA-District Paid	2,682
Educational Media	0
SAL Librarian Salary	0
Group Health and Accident	0
MPSER-District Paid	0
MPSER-UAAL	0
FICA-District Paid	0

\$ 2,000	\$ 2,000
38,375	44,922
44,189	19,366
10,833	14,029
6,389	7,587
2,936	3,436
1,000	1,000
-	-
-	-
-	-
-	-
-	-
-	-

Total Educational Media Services	\$ 50,254	\$ 105,721	\$ 92,341
---	------------------	-------------------	------------------

110	226	0000	0000	065	0065	53610000
110	226	0000	0000	065	0065	55910000
110	226	0000	0000	065	0065	55990000
110	226	0000	0000	065	1067	51130000
110	226	0000	0000	065	1067	51160000
110	226	0000	0000	065	1067	51620000
110	226	0000	0000	065	1067	51880000
110	226	0000	0000	065	1067	51910000
110	226	0000	0000	065	1067	52130000
110	226	0000	0000	065	1067	52820000
110	226	0000	2630	065	1067	52821000
110	226	0000	0000	065	1067	52823000
110	226	0000	0000	065	1067	52830000
110	226	0000	0000	072	1067	51190000
110	226	0000	0000	072	1067	51920000
110	226	0000	0000	072	1067	52130000
110	226	0000	0000	072	1067	52820000
110	226	0000	0000	072	1067	52823000
110	226	0000	0000	072	1067	52830000

Printing & Binding	\$ 1,910
Office Supplies	220
Miscellaneous Supplies & Matl	824
SAL Grant Billing Specialist	63,936
SAL Grants/MTSS/Bilingual	288,386
SAL Secretarial	184,477
SAL Temp-Clerical Support	1,274
O/T Administration	0
Group Health and Accident	96,148
MPSER-District Paid	155,776
MPSER-One Time	-
MPSER-UAAL	82,294
FICA-District Paid	38,471
SAL Alternative Ed Coordinator	50,568
SAL Extra Duty Stipends	0
Group Health and Accident	147
MPSER-District Paid	12,098
MPSER-UAAL	6,333
FICA-District Paid	3,416

\$ 2,000	\$ 2,000
6,900	6,900
25,000	5,000
70,179	68,196
272,252	322,869
180,147	195,391
-	-
2,000	2,000
147,862	122,564
128,277	162,477
-	-
75,658	87,872
34,762	39,800
38,375	48,399
6,000	-
113	183
12,527	15,115
7,388	8,175
3,395	3,703

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	226	0000	0000	072	1067	52920000

110	231	0000	0000	044	0044	53170000
110	231	0000	0000	044	0044	53175000
110	231	0000	0000	044	0044	53180000
110	231	0000	0000	044	0044	53190000
110	231	0000	0000	044	0044	53220000
110	231	0000	0000	044	0044	53510000
110	231	0000	0000	044	0044	55910000
110	231	0000	0000	044	0044	55990000
110	231	0000	0000	044	0044	57410000
110	231	0000	0000	044	1067	51140000

110	232	0000	0000	044	0044	53150000
110	232	0000	0000	044	0044	53212000
110	232	0000	0000	044	0044	53220000
110	232	0000	0000	044	0044	53610000
110	232	0000	0000	044	0044	55910000
110	232	0000	0000	044	0044	55990000
110	232	0000	0000	044	0044	57410000
110	232	0000	0000	044	1067	51110000
110	232	0000	0000	044	1067	51115000
110	232	0000	0000	044	1067	51620000
110	232	0000	0000	044	1067	51790000
110	232	0000	0000	044	1067	51910000
110	232	0000	0000	044	1067	51980000
110	232	0000	0000	044	1067	52130000
110	232	0000	0000	044	1067	52820000
110	232	0000	2630	044	1067	52821000
110	232	0000	0000	044	1067	52823000
110	232	0000	0000	044	1067	52830000
110	232	0000	0000	044	1067	52920000
110	232	0000	9111	044	0045	55990000
110	232	0000	0000	065	0065	53153000
110	232	0000	0000	065	0065	55910000
110	232	0000	0000	065	0065	55990000
110	232	0000	0000	065	0065	55991000
110	232	0000	0000	065	1067	51120000
110	232	0000	0000	065	1067	51790000
110	232	0000	0000	065	1067	52130000
110	232	0000	0000	065	1067	52820000
110	232	0000	2630	065	1067	52821000
110	232	0000	0000	065	1067	52823000
110	232	0000	0000	065	1067	52830000

110	233	0000	0000	065	0065	53190000
-----	-----	------	------	-----	------	----------

110	241	0000	0000	001	0001	55910000
110	241	0000	0000	001	0001	55990000
110	241	0000	0000	001	1067	51150000
110	241	0000	0000	001	1067	51620000
110	241	0000	0000	001	1067	51810000
110	241	0000	0000	001	1067	51880000
110	241	0000	0000	001	1067	51910000
110	241	0000	0000	001	1067	52130000
110	241	0000	0000	001	1067	52820000
110	241	0000	2630	001	1067	52821000
110	241	0000	0000	001	1067	52823000
110	241	0000	0000	001	1067	52830000
110	241	0000	0000	002	1067	51150000

Line Item Description	2021-22 Actual
Cash In Lieu Of Benefits	3,220

Total Supervision of Instructional Staff	\$ 989,498
---	-------------------

Legal Services	\$ 344,800
Arbitration Fees	7,505
Audit Services	44,500
Contract Service/Real Estate	0
Empl Reim (Conference)	34,165
Advertisement	6,740
Office Supplies	2,669
Miscellaneous Supplies & Matl	3,957
Dues And Fees	27,559
Board Member Compensation	62,250

Total Board of Education	\$ 534,145
---------------------------------	-------------------

Contacted Mgt Svcs	\$ 3,440
Administrative Expd	0
Empl Reim (Conference)	1,763
Printing & Binding	2,546
Office Supplies	777
Miscellaneous Supplies & Matl	1,299
Dues And Fees	1,161
SAL Superintendent	165,000
Supintendent Other Pay / Benefits	43,588
SAL Secretarial	138,188
SAL Incentive	9,450
O/T Administration	0
O/T Clerical Support	3,667
Group Health and Accident	12,101
MPSER-District Paid	98,327
MPSER-One Time	
MPSER-UAAL	51,971
FICA-District Paid	23,695
Cash In Lieu Of Benefits	1,760
Miscellaneous Supplies & Matl	0
Contracted Fiscal Services (Baird)	0
Office Supplies	480
Miscellaneous Supplies & Matl	0
Miscellaneous Supplies	0
SAL Assoc Superintendent	131,985
SAL Incentive	5,577
Group Health and Accident	22,299
MPSER-District Paid	40,262
MPSER-One Time	
MPSER-UAAL	21,268
FICA-District Paid	10,014

Total Executive Administration	\$ 790,618
---------------------------------------	-------------------

Contract Service/Grant	\$ -
------------------------	------

Total Grant Writer	\$ -
---------------------------	-------------

Office Supplies	\$ 222
Miscellaneous Supplies & Matl	3,839
SAL Principal	92,262
SAL Secretarial	28,591
SAL Sub Administrator	2,609
SAL Temp-Clerical Support	0
O/T Administration	0
Group Health and Accident	23,522
MPSER-District Paid	31,129
MPSER-One Time	
MPSER-UAAL	55,033
FICA-District Paid	7,823
SAL Principal	

2022-23 Amendment #1	2023-24 Proposed Budget
-	2,500

\$ 1,012,834	\$ 1,093,143
---------------------	---------------------

\$ 400,000	\$ 400,000
45,000	5,000
75,000	75,000
10,000	10,000
55,000	60,000
10,000	100,000
10,000	10,000
2,000	2,000
30,000	30,000
75,600	75,600

\$ 712,600	\$ 767,600
-------------------	-------------------

\$ 10,000	\$ 10,000
5,000	5,000
15,000	15,000
11,000	11,000
5,000	5,000
9,000	9,000
2,500	2,500
177,708	189,078
44,766	50,986
134,957	151,728
8,250	8,250
15,000	15,000
3,000	3,000
23,768	15,651
108,313	130,555
63,883	70,607
29,352	31,980
	3,650
-	-
25,000	25,000
3,700	3,700
2,000	2,000
-	-
137,343	141,189
2,000	5,306
22,831	27,201
39,337	45,750
23,201	24,743
10,660	11,207

\$ 932,568	\$ 1,014,082
-------------------	---------------------

\$ 5,000	\$ 5,000
----------	----------

\$ 5,000	\$ 5,000
-----------------	-----------------

\$ 1,000	\$ 1,000
2,000	2,000
122,937	121,769
38,307	39,912
2,000	2,000
1,000	1,000
-	-
31,711	27,409
46,366	51,430
27,347	27,815
12,565	12,598
	121,769

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

Fund	Func	Prog	Grant	Loc	Resp	Object	2021-22	2022-23	2023-24
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX	Actual	Amendment #1	Proposed Budget
110	241	0000	0000	002	1067	51620000	SAL Secretarial	6,000	9,283
110	241	0000	0000	002	1067	51810000	SAL Sub Administrator	-	-
110	241	0000	0000	002	1067	52130000	Group Health and Accident		22,689
110	241	0000	0000	002	1067	52820000	MPSER-District Paid	1,694	2,899
110	241	0000	0000	002	1067	52823000	MPSER-UAAL	999	1,568
110	241	0000	0000	002	1067	52830000	FICA-District Paid	459	710
110	241	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits		
110	241	0000	0000	003	1067	51150000	SAL Principal	79,824	99,617
110	241	0000	0000	003	1067	51620000	SAL Secretarial	33,911	38,159
110	241	0000	0000	003	1067	51810000	SAL Sub Administrator	10,000	5,000
110	241	0000	0000	003	1067	52130000	Group Health and Accident	24,753	42,538
110	241	0000	0000	003	1067	52820000	MPSER-District Paid	19,384	26,763
110	241	0000	2630	003	1067	52821000	MPSER-One Time		
110	241	0000	0000	003	1067	52823000	MPSER-UAAL	11,432	14,474
110	241	0000	0000	003	1067	52830000	FICA-District Paid	5,253	6,556
110	241	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits		
110	241	0000	0000	010	1067	51150000	SAL Principal	27,314	29,156
110	241	0000	0000	010	1067	51620000	SAL Secretarial	19,425	20,239
110	241	0000	0000	010	1067	51810000	SAL Sub Administrator	6,200	1,500
110	241	0000	0000	010	1067	51880000	SAL Temp-Clerical Support	-	-
110	241	0000	0000	010	1067	51920000	SAL Extra Duty Stipends	-	-
110	241	0000	0000	010	1067	52130000	Group Health and Accident	26,317	20,764
110	241	0000	0000	010	1067	52820000	MPSER-District Paid	14,945	15,894
110	241	0000	0000	010	1067	52823000	MPSER-UAAL	8,814	8,596
110	241	0000	0000	010	1067	52830000	FICA-District Paid	4,050	3,893
110	241	0000	0000	012	0012	55910000	Office Supplies	1,000	1,000
110	241	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	2,000	4,700
110	241	0000	0000	012	1067	51150000	SAL Principal	105,665	90,249
110	241	0000	0000	012	1067	51620000	SAL Secretarial	37,625	34,743
110	241	0000	0000	012	1067	51760000	Termination Pay (Severance)	-	-
110	241	0000	0000	012	1067	51810000	SAL Sub Administrator	2,000	2,000
110	241	0000	0000	012	1067	51880000	SAL Temp-Clerical Support	1,000	1,000
110	241	0000	0000	012	1067	51910000	O/T Administration		
110	241	0000	0000	012	1067	51980000	O/T Clerical Support		
110	241	0000	0000	012	1067	52130000	Group Health and Accident	31,775	14,798
110	241	0000	0000	012	1067	52820000	MPSER-District Paid	41,298	39,972
110	241	0000	0000	012	1067	52823000	MPSER-UAAL	24,357	21,618
110	241	0000	0000	012	1067	52830000	FICA-District Paid	11,191	9,791
110	241	0000	0000	019	0019	55910000	Office Supplies	1,000	1,000
110	241	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	2,000	2,000
110	241	0000	0000	019	1067	51150000	SAL Principal	93,392	124,813
110	241	0000	0000	019	1067	51620000	SAL Secretarial	46,747	43,467
110	241	0000	0000	019	1067	51810000	SAL Sub Administrator	2,000	2,000
110	241	0000	0000	019	1067	51880000	SAL Temp-Clerical Support	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	31,775	14,145
110	241	0000	0000	019	1067	52820000	MPSER-District Paid	40,408	53,491
110	241	0000	2630	019	1067	52821000	MPSER-One Time		
110	241	0000	0000	019	1067	52823000	MPSER-UAAL	23,833	28,929
110	241	0000	0000	019	1067	52830000	FICA-District Paid	10,950	13,103
110	241	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	2,000	2,000
110	241	0000	0000	020	0020	55910000	Office Supplies	1,000	1,000
110	241	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	2,000	2,000
110	241	0000	0000	020	1067	51150000	SAL Principal	108,306	112,708
110	241	0000	0000	020	1067	51620000	SAL Secretarial	46,747	40,647
110	241	0000	0000	020	1067	51810000	SAL Sub Administrator	-	-
110	241	0000	0000	020	1067	51880000	SAL Temp-Clerical Support	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	31,775	34,825
110	241	0000	0000	020	1067	52820000	MPSER-District Paid	44,054	48,205
110	241	0000	2630	020	1067	52821000	MPSER-One Time		
110	241	0000	0000	020	1067	52823000	MPSER-UAAL	25,983	26,070
110	241	0000	0000	020	1067	52830000	FICA-District Paid	11,938	11,808
110	241	0000	0000	029	0029	55910000	Office Supplies	1,000	1,000
110	241	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	2,000	2,000
110	241	0000	0000	029	1067	51150000	SAL Principal	98,120	99,617
110	241	0000	0000	029	1067	51620000	SAL Secretarial	47,865	40,766

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	241	0000	0000	029	1067	51810000
110	241	0000	0000	029	1067	51880000
110	241	0000	0000	029	1067	51910000
110	241	0000	0000	029	1067	52130000
110	241	0000	0000	029	1067	52820000
110	241	0000	2630	029	1067	52821000
110	241	0000	0000	029	1067	52823000
110	241	0000	0000	029	1067	52830000
110	241	0000	0000	029	1067	52920000
110	241	0000	0000	049	0049	55910000
110	241	0000	0000	049	0049	55990000
110	241	0000	0000	049	1067	51150000
110	241	0000	0000	049	1067	51620000
110	241	0000	0000	049	1067	51810000
110	241	0000	0000	049	1067	51880000
110	241	0000	0000	049	1067	51910000
110	241	0000	0000	049	1067	51980000
110	241	0000	0000	049	1067	52130000
110	241	0000	0000	049	1067	52820000
110	241	0000	0000	049	1067	52823000
110	241	0000	0000	049	1067	52830000
110	241	0000	0000	049	1067	52920000
110	241	0000	0000	050	1067	51150000
110	241	0000	0000	050	1067	51810000
110	241	0000	0000	050	1067	51880000
110	241	0000	0000	050	1067	51910000
110	241	0000	0000	050	1067	52130000
110	241	0000	0000	050	1067	52820000
110	241	0000	0000	050	1067	52823000
110	241	0000	0000	050	1067	52830000
110	241	0000	0000	050	1067	52920000
110	241	0000	0000	054	0054	55910000
110	241	0000	0000	054	0054	55990000
110	241	0000	0000	054	0054	55991000
110	241	0000	0000	054	1067	51150000
110	241	0000	0000	054	1067	51155000
110	241	0000	0000	054	1067	51620000
110	241	0000	0000	054	1067	51760000
110	241	0000	0000	054	1067	51810000
110	241	0000	0000	054	1067	51880000
110	241	0000	0000	054	1067	51910000
110	241	0000	0000	054	1067	51980000
110	241	0000	0000	054	1067	52130000
110	241	0000	0000	054	1067	52820000
110	241	0000	0000	054	1067	52823000
110	241	0000	0000	054	1067	52823000
110	241	0000	0000	054	1067	52830000
110	241	0000	0000	057	1067	51150000
110	241	0000	0000	057	1067	51620000
110	241	0000	0000	057	1067	51810000
110	241	0000	0000	057	1067	51910000
110	241	0000	0000	057	1067	52130000
110	241	0000	0000	057	1067	52820000
110	241	0000	0000	057	1067	52823000
110	241	0000	0000	057	1067	52830000
110	241	0000	0000	057	1067	52920000
110	241	0000	0000	071	0071	55110000
110	241	0000	0000	071	0071	55111000
110	241	0000	0000	071	0071	55910000
110	241	0000	0000	071	0071	55990000
110	241	0000	0000	071	1067	51150000
110	241	0000	0000	071	1067	51620000
110	241	0000	0000	071	1067	51760000
110	241	0000	0000	071	1067	51810000
110	241	0000	0000	071	1067	51880000
110	241	0000	0000	071	1067	51910000
110	241	0000	0000	071	1067	51980000
110	241	0000	0000	071	1067	52130000
110	241	0000	0000	071	1067	52820000

Line Item Description	2021-22 Actual
SAL Sub Administrator	3,174
SAL Temp-Clerical Support	6,142
O/T Administration	0
Group Health and Accident	17,872
MPSER-District Paid	29,312
MPSER-One Time	
MPSER-UAAL	15,250
FICA-District Paid	7,658
Cash In Lieu Of Benefits	875
Office Supplies	720
Miscellaneous Supplies & Matl	0
SAL Principal	153,990
SAL Secretarial	40,011
SAL Sub Administrator	4,563
SAL Temp-Clerical Support	794
O/T Administration	1,971
O/T Clerical Support	0
Group Health and Accident	35,535
MPSER-District Paid	53,460
MPSER-UAAL	28,446
FICA-District Paid	13,673
Cash In Lieu Of Benefits	1,147
SAL Principal	
SAL Sub Administrator	0
SAL Temp-Clerical Support	0
O/T Administration	
Group Health and Accident	
MPSER-District Paid	
MPSER-UAAL	
FICA-District Paid	0
Office Supplies	1,401
Miscellaneous Supplies & Matl	1,957
Miscellaneous Supplies	0
SAL Principal	132,749
SAL Dean of Students	
SAL Secretarial	35,141
Termination Pay (Severance)	0
SAL Sub Administrator	8,428
SAL Temp-Clerical Support	34,789
O/T Administration	0
O/T Clerical Support	79
Group Health and Accident	8,660
MPSER-District Paid	48,330
MPSER-One Time	
MPSER-UAAL	63,949
FICA-District Paid	15,618
SAL Principal	
SAL Secretarial	7,875
SAL Sub Administrator	3,586
O/T Administration	0
Group Health and Accident	2,569
MPSER-District Paid	2,411
MPSER-UAAL	1,310
FICA-District Paid	867
Cash In Lieu Of Benefits	188
Teaching/Testing Supplies	0
Teaching Supplies	0
Office Supplies	715
Miscellaneous Supplies & Matl	1,696
SAL Principals	234,677
SAL Secretarial	112,781
Termination Pay (Severance)	0
SAL Sub Administrator	6,186
SAL Temp-Clerical Support	11,200
O/T Administration	0
O/T Clerical Support	1,500
Group Health and Accident	61,823
MPSER-District Paid	97,586

2022-23 Amendment #1	2023-24 Proposed Budget
-	-
1,000	1,000
-	-
24,226	27,118
41,494	44,154
24,473	23,880
11,244	10,816
1,000	1,000
2,000	2,000
188,259	45,219
75,964	54,684
-	-
1,000	1,000
-	-
-	-
70,818	23,590
74,872	31,512
44,160	17,043
20,290	7,719
1,000	1,900
	104,309
-	-
-	-
-	-
	10,517
	32,576
	17,618
-	7,980
1,000	1,000
2,000	5,000
-	-
162,272	172,609
98,113	99,611
52,591	82,053
-	-
2,000	2,000
1,000	1,000
-	-
-	-
23,235	43,395
89,200	111,576
52,610	60,343
24,172	27,331
	60,947
7,731	9,290
-	-
-	-
-	15,264
2,182	2,901
1,287	1,569
591	711
-	-
-	-
1,000	1,000
2,000	2,000
290,377	287,221
136,116	164,082
-	-
2,000	2,000
1,000	1,000
-	-
-	1,500
75,022	111,455
121,246	142,347

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX
110	241	0000	2630	071	1067	52821000
110	241	0000	0000	071	1067	52823000
110	241	0000	0000	071	1067	52830000
110	241	0000	0000	071	1067	52840000
110	241	0000	0000	071	1067	52850000
110	241	0000	0000	071	1067	52920000

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX
110	241	0000	2630	071	1067	52821000
110	241	0000	0000	071	1067	52823000
110	241	0000	0000	071	1067	52830000
110	241	0000	0000	071	1067	52840000
110	241	0000	0000	071	1067	52850000
110	241	0000	0000	071	1067	52920000

110	249	0000	0000	057	0049	55994000
110	249	0000	0000	065	0065	53220000
110	249	0000	0000	071	0071	55994000

110	252	0000	0000	066	0048	53450000
110	252	0000	0000	066	0066	53120000
110	252	0000	0000	066	0066	53220000
110	252	0000	0000	066	0066	53610000
110	252	0000	0000	066	0066	54120000
110	252	0000	0000	066	0066	55910000
110	252	0000	0000	066	0066	55991000
110	252	0000	0000	066	1067	51160000
110	252	0000	0000	066	1067	51310000
110	252	0000	0000	066	1067	51340000
110	252	0000	0000	066	1067	51310000
110	252	0000	0000	066	1067	51790000
110	252	0000	0000	066	1067	52130000
110	252	0000	0000	066	1067	52820000
110	252	0000	2630	066	1067	52821000
110	252	0000	0000	066	1067	52823000
110	252	0000	0000	066	1067	52830000
110	252	0000	0000	066	1067	52920000
110	252	0000	0000	066	0066	53120000
110	252	0000	0000	066	0066	57910000
110	252	0000	0000	066	0066	57410000

110	259	0000	0000	066	0066	57610000
110	259	0000	0000	066	0066	57611000
110	259	0000	0000	066	0066	57910000
110	259	0000	0000	066	0066	57912000
110	259	0000	0000	097	0810	53920000

110	261	0000	0000	093	1067	51550000
110	261	0000	0000	093	1067	51620000
110	261	0000	0000	093	1067	51640000
110	261	0000	0000	093	1067	51790000
110	261	0000	0000	093	1067	51950000
110	261	0000	0000	093	1067	51960000
110	261	0000	0000	093	1067	51980000
110	261	0000	0000	093	1067	52130000
110	261	0000	0000	093	1067	52820000
110	261	0000	0000	093	1067	52823000
110	261	0000	0000	093	1067	52830000
110	261	0000	0000	093	1067	52920000
110	261	0000	0000	095	1067	51610000
110	261	0000	0000	095	1067	51640000
110	261	0000	0000	095	1067	51960000
110	261	0000	0000	095	1067	52130000
110	261	0000	0000	095	1067	52820000
110	261	0000	2630	095	1067	52821000
110	261	0000	0000	095	1067	52823000
110	261	0000	0000	095	1067	52830000
110	261	0000	0000	095	1067	55997000

Line Item Description	2021-22 Actual
MPSER-One Time	
MPSER-UAAL	92,043
FICA-District Paid	27,057
Workmans Compensation	26,891
Unemployment Compensation	8,974
Cash In Lieu Of Benefits	2,202

Total Office of Principal	\$ 2,725,893
----------------------------------	---------------------

Graduation Supplies	\$ 3,600
Empl Reim (Conference)	2,000
Graduation Supplies	23,240

Total Other School Administration	\$ 28,840
--	------------------

Copyright Fees/Software License	\$ 12,940
Employee Train/Development Srv	7,097
Empl Reim (Conference)	2,278
Printing & Binding	2,908
Equipment Repair/Maint	0
Office Supplies	5,332
Miscellaneous Supplies	739
SAL-CFO	131,985
SAL-Controller	93,117
SAL-Business Office	277,076
SAL-Temp. Accounting	0
SAL-Incentive	5,208
Group Health and Accident	69,980
MPSER-District Paid	135,852
MPSER-One Time	
MPSER-UAAL	78,584
FICA-District Paid	39,212
Cash In Lieu Of Benefits	3,520
Employee Train/Development Srv	0
Miscellaneous Expenditures	13,693
Dues and Fees	3,176

Total Fiscal Services	\$ 882,697
------------------------------	-------------------

Taxes Abated And Written Off	\$ 86,081
Tax Collection Fees	0
Misc. Expenditures SAN/TAN fees	138,548
Bank Fees	2,430
Insurance - Errors & Omissions	40,000

Total Other Business Services	\$ 267,059
--------------------------------------	-------------------

SAL Crafts/Trades	\$ 81,150
SAL Secretarial	60,856
SAL Custodian	212,284
SAL-Incentive	12,000
O/T Technical Salary	2,164
O/T Operations/Maintenance	9,224
O/T Clerical Support	6,582
Group Health and Accident	77,687
MPSER-District Paid	111,932
MPSER-UAAL	58,346
FICA-District Paid	28,573
Cash In Lieu Of Benefits	0
SAL Warehouse/Driver	
SAL Custodian - Fell Center	
O/T Operations/Maintenance	
Group Health and Accident	
MPSER-District Paid	
MPSER-One Time	
MPSER-UAAL	
FICA-District Paid	
Custodial Supply & Materials	

2022-23 Amendment #1	2023-24 Proposed Budget
71,511	76,985
32,856	34,869
26,890	31,946
8,974	10,661
-	2,700

\$ 3,391,586	\$ 3,738,467
--------------	--------------

\$ -	\$ 6,000
2,000	2,000
24,000	25,307

\$ 26,000	\$ 33,307
-----------	-----------

\$	6,000	\$	16,480
	7,500		7,500
			2,500
	2,000		2,500
	1,000		-
	10,000		10,000
	2,000		1,000
	137,343		141,189
	96,898		104,657
	287,129		310,110
	-		-
			5,000
	78,203		35,274
	147,183		173,625
	86,808		93,901
	39,885		42,531
			5,300
	-		-
	10,000		10,000
	1,800		1,800

\$ 913,748	\$ 963,367
------------	------------

\$ 175,000	\$ 260,000
10,000	10,000
113,000	90,000
6,000	5,000
-	40,000

\$ 304,000	\$ 405,000
------------	------------

\$	86,556	\$	92,498
	64,909		68,395
	20,000		20,000
	8,000		8,000
	8,000		8,000
	40,636		13,823
	52,921		61,490
	31,213		33,255
	14,341		15,062
	-		-
			44,454
			44,073
			3,500
			27,093
			28,740
			15,543
			7,040
			12,000

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
110	261	0000	0000	065	1067	51640000	SAL Custodian - Administration			45,483
110	261	0000	0000	065	1067	51960000	O/T Operations/Maintenance			500
110	261	0000	0000	065	1067	52130000	Group Health and Accident			8,802
110	261	0000	0000	065	1067	52820000	MPSER-District Paid			14,361
110	261	0000	0000	065	1067	52823000	MPSER-UAAL			7,767
110	261	0000	0000	065	1067	52830000	FICA-District Paid			3,518
110	261	0000	0000	065	1067	55997000	Custodial Supply & Materials			12,000
110	261	0000	0000	001	0093	53830000	Water & Sewage	13,231	15,000	15,000
110	261	0000	0000	001	0093	53840000	Waste & Trash Disposal	1,398	5,000	5,000
110	261	0000	0000	001	0093	54110000	Land/Buildings Repair & Maint	20,394	10,000	10,000
110	261	0000	0000	001	0093	54192000	Alarm Monitoring Service	1,920	5,000	5,000
110	261	0000	0000	001	0093	55510000	Natural Gas	16,907	20,000	20,000
110	261	0000	0000	001	0093	55520000	Electricity	20,327	25,000	25,000
110	261	0000	0000	010	0093	53830000	Water & Sewage	11,150	10,000	10,000
110	261	0000	0000	010	0093	53840000	Waste & Trash Disposal	2,265	5,000	5,000
110	261	0000	0000	010	0093	54110000	Land/Buildings Repair & Maint	1,060	20,000	10,000
110	261	0000	0000	010	0093	54192000	Alarm Monitoring Service	3,357	5,000	5,000
110	261	0000	0000	010	0093	55510000	Natural Gas	20,934	20,000	20,000
110	261	0000	0000	010	0093	55520000	Electricity	28,089	25,000	25,000
110	261	0000	0000	012	0093	53830000	Water & Sewage	15,947	10,000	10,000
110	261	0000	0000	012	0093	53840000	Waste & Trash Disposal	1,945	5,000	5,000
110	261	0000	0000	012	0093	54110000	Land/Buildings Repair & Maint	10,307	20,000	10,000
110	261	0000	0000	012	0093	54192000	Alarm Monitoring Service	2,230	5,000	5,000
110	261	0000	0000	012	0093	55510000	Natural Gas	20,507	20,000	20,000
110	261	0000	0000	012	0093	55520000	Electricity	35,120	30,000	30,000
110	261	0000	0000	019	0093	53830000	Water & Sewage	9,902	10,000	10,000
110	261	0000	0000	019	0093	53840000	Waste & Trash Disposal	1,283	5,000	5,000
110	261	0000	0000	019	0093	54110000	Land/Buildings Repair & Maint	916	20,000	20,000
110	261	0000	0000	019	0093	54192000	Alarm Monitoring Service	1,583	5,000	5,000
110	261	0000	0000	019	0093	55510000	Natural Gas	26,219	20,000	20,000
110	261	0000	0000	019	0093	55520000	Electricity	32,341	30,000	30,000
110	261	0000	0000	020	0093	53830000	Water & Sewage	13,269	5,000	5,000
110	261	0000	0000	020	0093	53840000	Waste & Trash Disposal	1,617	5,000	5,000
110	261	0000	0000	020	0093	54110000	Land/Buildings Repair & Maint	18,312	10,000	10,000
110	261	0000	0000	020	0093	54192000	Alarm Monitoring Service	2,711	5,000	5,000
110	261	0000	0000	020	0093	55510000	Natural Gas	17,777	20,000	20,000
110	261	0000	0000	020	0093	55520000	Electricity	35,698	30,000	30,000
110	261	0000	0000	029	0093	53830000	Water & Sewage	16,789	10,000	10,000
110	261	0000	0000	029	0093	53840000	Waste & Trash Disposal	2,485	8,000	8,000
110	261	0000	0000	029	0093	54110000	Land/Buildings Repair & Maint	320	10,000	10,000
110	261	0000	0000	029	0093	54192000	Alarm Monitoring Service	2,075	5,000	5,000
110	261	0000	0000	029	0093	55510000	Natural Gas	21,070	20,000	20,000
110	261	0000	0000	029	0093	55520000	Electricity	56,751	60,000	60,000
110	261	0000	0000	030	0093	53830000	Water & Sewage	21,770	20,000	20,000
110	261	0000	0000	030	0093	53840000	Waste & Trash Disposal	3,172	8,000	8,000
110	261	0000	0000	030	0093	54110000	Land/Buildings Repair & Maint	19,130	50,000	30,000
110	261	0000	0000	030	0093	54192000	Alarm Monitoring Service	3,527	5,000	5,000
110	261	0000	0000	030	0093	55510000	Natural Gas	65,597	40,000	40,000
110	261	0000	0000	030	0093	55520000	Electricity	128,256	120,000	120,000
110	261	0000	0000	054	0093	53830000	Water & Sewage	17,782	20,000	20,000
110	261	0000	0000	054	0093	53840000	Waste & Trash Disposal	2,890	5,000	5,000
110	261	0000	0000	054	0093	54110000	Land/Buildings Repair & Maint	36,141	35,000	20,000
110	261	0000	0000	054	0093	54192000	Alarm Monitoring Service	4,094	5,000	5,000
110	261	0000	0000	054	0093	55510000	Natural Gas	165,683	130,000	130,000
110	261	0000	0000	054	0093	55520000	Electricity	53,832	70,000	70,000
110	261	0000	0000	054	0093	51640000	SAL Custodian	0	-	220,367
110	261	0000	0000	054	0093	52130000	Group Health and Accident	0	-	75,000
110	261	0000	0000	054	0093	52820000	MPSER-District Paid	0	-	68,821
110	261	0000	0000	054	0093	52823000	MPSER-UAAL	0	-	37,220
110	261	0000	0000	054	0093	52830000	FICA-District Paid	0	-	16,858
110	261	0000	0000	054	0093	55997000	Custodial Supply & Materials			55,000
110	261	0000	0000	065	0093	53830000	Water & Sewage	18,890	15,000	15,000
110	261	0000	0000	065	0093	53840000	Waste & Trash Disposal	2,003	5,000	5,000
110	261	0000	0000	065	0093	54110000	Land/Buildings Repair & Maint	12,402	25,000	25,000
110	261	0000	0000	065	0093	54192000	Alarm Monitoring Service	1,920	5,000	5,000
110	261	0000	0000	065	0093	55510000	Natural Gas	20,526	20,000	20,000
110	261	0000	0000	065	0093	55520000	Electricity	32,071	35,000	35,000
110	261	0000	0000	071	1067	51640000	SAL Custodian	3,247	275,000	44,922

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	261	0000	0000	071	1067	51960000
110	261	0000	0000	071	1067	52130000
110	261	0000	0000	071	1067	52820000
110	261	0000	2630	071	1067	52821000
110	261	0000	0000	071	1067	52823000
110	261	0000	0000	071	1067	52830000
110	261	0000	0000	071	0093	53830000
110	261	0000	0000	071	0093	53840000
110	261	0000	0000	071	0093	54110000
110	261	0000	0000	071	0093	54192000
110	261	0000	0000	071	0093	55510000
110	261	0000	0000	071	0093	55520000
110	261	0000	0000	071	0093	55997000
110	261	0000	0000	091	0093	53840000
110	261	0000	0000	093	0093	53190000
110	261	0000	0000	093	0093	53191000
110	261	0000	0000	093	0093	53192000
110	261	0000	0000	093	0093	53220000
110	261	0000	0000	093	0093	53610000
110	261	0000	0000	093	0093	53830000
110	261	0000	0000	093	0093	53840000
110	261	0000	0000	093	0093	54110000
110	261	0000	0000	093	0093	54111000
110	261	0000	0000	093	0093	54112000
110	261	0000	0000	093	0093	54113000
110	261	0000	0000	093	0093	54130000
110	261	0000	0000	093	0093	54192000
110	261	0000	0000	093	0093	55510000
110	261	0000	0000	093	0093	55520000
110	261	0000	0000	093	0093	55710000
110	261	0000	0000	093	0093	55730000
110	261	0000	0000	093	0093	55910000
110	261	0000	0000	093	0093	55990000
110	261	0000	0000	093	0093	55991000
110	261	0000	0000	093	0093	55992000
110	261	0000	0000	093	0093	57410000
110	261	0000	0000	095	0093	51640000
110	261	0000	0000	095	0093	51610000
110	261	0000	0000	095	0093	52130000
110	261	0000	0000	095	0093	52820000
110	261	0000	0000	095	0093	52823000
110	261	0000	0000	095	0093	52830000
110	261	0000	0000	095	0093	52840000
110	261	0000	0000	095	0093	52850000
110	261	0000	0000	095	0093	53830000
110	261	0000	0000	095	0093	54110000
110	261	0000	0000	095	0093	55510000
110	261	0000	0000	095	0093	55520000
110	261	0000	0000	095	0093	55910000
110	261	0000	0000	095	0093	55990000
110	261	0000	0000	093	0093	56550000
110	261	0000	0000	097	0810	53190000
110	261	0000	0000	097	0810	53192000
110	261	0000	0000	097	0810	53910000

Line Item Description	2021-22 Actual
O/T Operations/Maintenance	
Group Health and Accident	0
MPSER-District Paid	577
MPSER-One Time	
MPSER-UAAL	489
FICA-District Paid	248
Water & Sewage	63,769
Waste & Trash Disposal	4,300
Land/Buildings Repair & Maint	112,654
Alarm Monitoring Service	10,339
Natural Gas	104
Electricity	206,559
Custodial Supply & Materials	14,401
Waste & Trash Disposal	41,283
Contract Service/Trades	1,250
Contract Service/Moving /AHERA	98,335
Contract Services Facilities Mgt.	110,097
Empl Reim (Conference)	902
Printing & Binding	2,021
Water & Sewage	10,364
Waste & Trash Disposal	28,131
Land/Buildings Repair & Maint	208,864
Grounds-Snow/Lawn	407,617
Custodial Services	1,494,798
Maintenance Services	1,168,431
Vehicle/Bus Repair & Maint	580
Alarm Monitoring Service	2,097
Natural Gas	33,689
Electricity	0
Motor Fuel, Oil, Grease	378
Vehicle Repair Parts	2,175
Office Supplies	0
Miscellaneous Supplies & Matl	19,653
Miscellaneous Supplies	112,900
Uniforms	0
Dues And Fees	11,072
SAL Custodian	0
SAL Warehouse/Delivery	0
Group Health and Accident	0
MPSER-District Paid	0
MPSER-UAAL	0
FICA-District Paid	0
Workmans Compensation	17,926
Unemployment Compensation	5,983
Water & Sewage	0
Land/Buildings Repair & Maint	22,040
Natural Gas	0
Electricity	27,141
Office Supplies	1,132
District Wide Consumable Supplies	2,755
Vehicle	32,780
Insurance - Vehicle	60,000
Insurance - Student/Athletics	60,000
Insurance - Property & Liability	575,000

2022-23 Amendment #1	2023-24 Proposed Budget
	15,000
80,000	79,614
77,633	14,029
45,788	7,587
21,038	3,436
50,000	50,000
6,000	10,000
120,000	20,000
10,000	10,000
25,000	25,000
155,000	195,000
	91,000
3,000	3,000
-	-
180,000	50,000
108,232	111,262
10,000	10,000
2,500	2,500
-	-
25,000	30,000
200,000	200,000
417,450	429,139
1,711,900	1,517,231
1,085,213	1,128,622
-	-
5,000	5,000
50,000	50,000
-	-
15,000	15,000
10,000	10,000
-	-
190,000	300,000
-	-
1,000	5,000
15,000	10,000
35,942	-
35,942	-
20,000	-
20,293	-
11,969	-
5,499	-
17,927	35,000
5,983	11,000
15,000	15,000
10,000	10,000
30,000	30,000
30,000	30,000
1,000	1,000
115,000	-
-	-
-	65,000
-	-
-	435,000

Total Operations / Maintenance	\$ 6,734,771	\$ 6,721,884	\$ 7,234,004
---------------------------------------	---------------------	---------------------	---------------------

110	266	0000	0000	093	0048	53450000
110	266	0000	0000	080	0080	54192000
110	266	0000	0000	080	0080	55990000
110	266	0000	0000	093	0266	53190000
110	266	0000	0000	093	0266	53220000
110	266	0000	0000	093	0266	54120000
110	266	0000	0000	093	0266	54220000
110	266	0000	0000	093	0266	55910000
110	266	0000	0000	093	0266	55990000
110	266	0000	0000	001	1067	51960000
110	266	0000	0000	001	1067	52130000

Copyright Fees/Software Licens	\$ 30,908
Contracted Services/Security Hosting	10,500
Supplies (Door Hardware, Badges, Supplies)	
Contract Service/Police Liaison and Security	130,000
Empl Reim (Conference)	0
Equipment Repair/Maint	16,717
Equipment Rentals	2,500
Office Supplies	462
Miscellaneous Supplies & Matl	3,027
O/T Security Officer	3,443
Group Health and Accident	8,004

\$ 48,000	\$ 35,000
12,000	12,000
15,000	15,000
244,667	147,676
5,000	1,500
15,000	40,000
17,000	10,000
3,000	500
5,000	3,500
3,000	3,000
-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	266	0000	0000	001	1067	52820000
110	266	0000	0000	001	1067	52823000
110	266	0000	0000	001	1067	52830000
110	266	0000	0000	002	1067	51960000
110	266	0000	0000	002	1067	52130000
110	266	0000	0000	002	1067	52820000
110	266	0000	0000	002	1067	52823000
110	266	0000	0000	002	1067	52830000
110	266	0000	0000	003	1067	51960000
110	266	0000	0000	003	1067	52130000
110	266	0000	0000	003	1067	52820000
110	266	0000	0000	003	1067	52823000
110	266	0000	0000	003	1067	52830000
110	266	0000	0000	010	1067	51960000
110	266	0000	0000	010	1067	52130000
110	266	0000	0000	010	1067	52820000
110	266	0000	0000	010	1067	52823000
110	266	0000	0000	010	1067	52830000
110	266	0000	0000	012	1067	51960000
110	266	0000	0000	012	1067	52130000
110	266	0000	0000	012	1067	52820000
110	266	0000	0000	012	1067	52823000
110	266	0000	0000	012	1067	52830000
110	266	0000	0000	019	1067	51960000
110	266	0000	0000	019	1067	52130000
110	266	0000	0000	019	1067	52820000
110	266	0000	0000	019	1067	52823000
110	266	0000	0000	019	1067	52830000
110	266	0000	0000	020	1067	51960000
110	266	0000	0000	020	1067	52130000
110	266	0000	0000	020	1067	52820000
110	266	0000	0000	020	1067	52823000
110	266	0000	0000	020	1067	52830000
110	266	0000	0000	029	1067	51960000
110	266	0000	0000	029	1067	52820000
110	266	0000	0000	029	1067	52823000
110	266	0000	0000	029	1067	52830000
110	266	0000	0000	049	1067	51960000
110	266	0000	0000	049	1067	52130000
110	266	0000	0000	049	1067	52820000
110	266	0000	0000	049	1067	52823000
110	266	0000	0000	049	1067	52830000
110	266	0000	0000	054	1067	51960000
110	266	0000	0000	054	1067	52130000
110	266	0000	0000	054	1067	52820000
110	266	0000	0000	054	1067	52823000
110	266	0000	0000	054	1067	52830000
110	266	0000	0000	057	1067	51960000
110	266	0000	0000	057	1067	52130000
110	266	0000	0000	057	1067	52820000
110	266	0000	0000	057	1067	52823000
110	266	0000	0000	057	1067	52830000
110	266	0000	0000	065	0266	53120000
110	266	0000	0000	065	1067	51192000
110	266	0000	0000	065	1067	51620000
110	266	0000	0000	065	1067	51660000
110	266	0000	0000	065	1067	51880000
110	266	0000	0000	065	1067	51960000
110	266	0000	0000	065	1067	52130000
110	266	0000	0000	065	1067	52190000
110	266	0000	0000	065	1067	52820000
110	266	0000	2630	065	1067	52821000
110	266	0000	0000	065	1067	52823000
110	266	0000	0000	065	1067	52830000
110	266	0000	0000	065	1067	52920000
110	266	0000	0000	071	1067	51660000
110	266	0000	0000	071	1067	51960000
110	266	0000	0000	071	1067	52130000

Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
MPSER-District Paid	874	2,117	937
MPSER-UAAL	517	500	507
FICA-District Paid	239	230	230
O/T Security Officer	8,331	7,500	2,500
Group Health and Accident	2,163	2,500	1,000
MPSER-District Paid	2,352	2,117	781
MPSER-UAAL	1,251	1,249	422
FICA-District Paid	608	574	191
O/T Security Officer	7,616	7,500	1,500
Group Health and Accident	2,163	2,500	1,000
MPSER-District Paid	2,150	2,117	781
MPSER-UAAL	1,207	1,249	253
FICA-District Paid	493	574	115
O/T Security Officer	7,113	7,500	7,500
Group Health and Accident	-	-	-
MPSER-District Paid	1,953	2,117	781
MPSER-UAAL	1,070	1,249	1,267
FICA-District Paid	544	574	574
O/T Security Officer	5,155	7,500	7,500
Group Health and Accident	-	-	-
MPSER-District Paid	1,544	2,117	781
MPSER-UAAL	775	1,249	1,267
FICA-District Paid	394	574	574
O/T Security Officer	6,722	7,500	13,500
Group Health and Accident	-	-	-
MPSER-District Paid	1,885	2,117	4,216
MPSER-UAAL	1,008	1,249	2,280
FICA-District Paid	514	574	1,033
O/T Security Officer	1,615	2,500	2,500
Group Health and Accident	5,397	-	-
MPSER-District Paid	497	706	781
MPSER-UAAL	238	416	422
FICA-District Paid	122	191	191
O/T Security Officer	3,974	5,500	11,500
MPSER-District Paid	1,191	1,553	3,591
MPSER-UAAL	597	916	1,942
FICA-District Paid	304	421	880
O/T Security Officer	10,208	7,500	1,500
Group Health and Accident	6,211	2,750	750
MPSER-District Paid	2,912	2,117	468
MPSER-UAAL	1,531	1,249	253
FICA-District Paid	751	574	115
O/T Operations/Maintenance	5,196	3,000	6,000
Group Health and Accident	2,108	-	-
MPSER-District Paid	1,371	847	1,874
MPSER-UAAL	688	500	1,013
FICA-District Paid	350	230	459
O/T Security Officer	7,616	7,500	1,200
Group Health and Accident	2,163	2,500	750
MPSER-District Paid	2,150	2,117	781
MPSER-UAAL	1,144	1,249	203
FICA-District Paid	556	574	92
Employee Train/Development Srv	7,950	8,000	10,000
SAL Other Admn Security	63,530	73,652	73,030
SAL Secretarial	24,644	25,638	26,712
SAL Security Officer	10,574	-	-
SAL Temp-Clerical Support	4,270	1,000	1,000
O/T Operations/Maintenance	17,818	20,000	20,000
Group Health and Accident	9,920	13,303	13,702
Other Employee Benefit-Uniform	0	1,000	1,000
MPSER-District Paid	35,273	33,958	37,708
MPSER-One Time	-	-	-
MPSER-UAAL	17,717	20,028	20,393
FICA-District Paid	9,396	10,220	10,285
Cash In Lieu Of Benefits	1,600	2,200	2,200
SAL Security Officer	90,320	128,408	133,673
O/T Operations/Maintenance	23,578	22,000	15,000
Group Health and Accident	40,952	13,500	35,274

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX
110	266	0000	0000	071	1067	52820000
110	266	0000	2630	071	1067	52821000
110	266	0000	0000	071	1067	52823000
110	266	0000	0000	071	1067	52830000

Line Item Description	2021-22 Actual
MPSER-District Paid	33,508
MPSER-One Time	
MPSER-UAAL	17,449
FICA-District Paid	8,683

2022-23 Amendment #1	2023-24 Proposed Budget
42,460	46,430
25,043	25,111
11,506	11,373

Total Building Security Services	\$ 740,274	\$ 929,536	\$ 839,822
---	-------------------	-------------------	-------------------

110	271	0000	0000	092	0092	53310000
110	271	0000	0000	092	0092	53313000
110	271	0000	0000	092	0092	55710000
110	271	0000	0000	092	1067	51190000
110	271	0000	0000	092	1067	52130000
110	271	0000	0000	092	1067	52820000
110	271	0000	0000	092	1067	52823000
110	271	0000	0000	092	1067	52830000
110	271	0000	0000	001	0001	53310000
110	271	0000	0000	002	0049	53310000
110	271	0000	0000	003	0003	53310000
110	271	0000	0000	012	0012	53310000
110	271	0000	0000	019	0019	53310000
110	271	0000	0000	020	0020	53310000
110	271	0000	0000	029	0029	53310000
110	271	0000	0000	049	0049	53310000
110	271	0000	0000	054	0054	53310000
110	271	0000	0000	057	0049	53310000
110	271	0000	0000	071	0071	53310000
110	271	0000	0000	044	0044	56550000
110	271	0000	0000	089	0089	53313000
110	271	0000	0000	089	0089	53330000

Field Trips	\$ -
Cont Transportation	880,903
Motor Fuel, Oil, Grease	0
SAL District Coordinator	27,935
Group Health and Accident	6,690
MPSER-District Paid	8,196
MPSER-UAAL	4,330
FICA-District Paid	1,857
Field Trips	0
Field Trips	211
Field Trips	0
Field Trips	211
Field Trips	0
Field Trips	0
Field Trips	1,138
Field Trips	593
Field Trips	1,427
Field Trips	1,933
Field Trips	2,159
Vehicles	0
Cont Transportation Homeless	92,413
Pupil Trans-Private Automobile	0

\$ 5,000	\$ -
1,989,246	2,144,244
-	165,000
31,405	31,396
6,951	7,160
8,866	9,805
5,229	5,303
2,403	2,402
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
2,000	4,000
221,598	-
100,000	100,000
1,000	1,000

Total Pupil Transportation	\$ 1,029,996	\$ 2,393,697	\$ 2,510,309
-----------------------------------	---------------------	---------------------	---------------------

110	281	0000	0000	065	0065	53120000
110	281	0000	0000	065	1067	51180000
110	281	0000	0000	065	1067	52130000
110	281	0000	0000	065	1067	52820000
110	281	0000	0000	065	1067	52823000
110	281	0000	0000	065	1067	52830000

Employee Train/Development Srv	\$ -
Research Salary	81,150
Group Health and Accident	22,299
MPSER-District Paid	23,810
MPSER-UAAL	12,578
FICA-District Paid	5,810

\$ 10,000	\$ -
95,634	91,204
23,195	23,891
26,997	28,483
15,923	15,404
7,316	6,977

Total Planning, Research & Development	\$ 145,647	\$ 179,065	\$ 165,959
---	-------------------	-------------------	-------------------

110	282	0000	0000	080	0048	53450000
110	282	0000	0000	080	0080	53190000
110	282	0000	0000	080	0080	53191000
110	282	0000	0000	080	0080	53510000
110	282	0000	0000	080	0080	53610000
110	282	0000	0000	080	0080	55990000

Copyright Fees/Software Licens	\$ -
Contract Service/Communication	95,166
Contract Service/Content Media Coordinator	
Advertisement	12,727
Printing & Binding	12,826
Miscellaneous Supplies & Matl	57,695

\$ 1,000	\$ -
131,166	111,826
	50,000
30,000	30,000
26,200	50,000
12,000	22,000

Total Information Services	\$ 178,414	\$ 200,366	\$ 263,826
-----------------------------------	-------------------	-------------------	-------------------

110	283	0000	0000	067	0066	58220000
110	283	0000	0000	067	0067	53110000
110	283	0000	0000	067	0067	53190000
110	283	0000	0000	067	0067	53191000
110	283	0000	0000	067	0067	53220000
110	283	0000	0000	067	0067	53510000
110	283	0000	0000	067	0067	53610000
110	283	0000	0000	067	0067	55910000
110	283	0000	0000	067	0067	55991000
110	283	0000	0000	067	0067	57910000
110	283	0000	0000	068	0068	53120000
110	283	0000	0000	067	1067	51120000
110	283	0000	0000	067	1067	51340000
110	283	0000	0000	067	1067	51620000
110	283	0000	0000	067	1067	51790000
110	283	0000	0000	067	1067	51791000
110	283	0000	0000	067	1067	51880000
110	283	0000	0000	067	1067	51960000

Payments to ISD (IGA for HR)/FP	4,119
Contracted Sub Teachers	0
Contract Service/Drug Testing, First Aid	22,062
Contract Services	0
Empl Reim (Conference)	15,956
Advertising	9,515
Printing & Binding	2,000
Office Supplies	3,668
Miscellaneous Supplies	0
Miscellaneous Expenditures	4,798
Employee Train/Development Srv	0
SAL Assoc Superintendent	128,765
Personnel Salaries	278,417
SAL Secretarial	24,644
SAL Incentive	5,577
Recruitment Incentive	
SAL Temp-Clerical Support	0
SAL OT	15,910

5,500	5,000
1,000	1,000
48,000	48,000
5,000	5,000
16,000	16,000
20,000	20,000
2,000	2,000
4,000	4,000
2,000	2,000
6,000	6,000
5,000	5,000
137,343	141,189
289,721	315,168
24,809	25,848
	5,000
	5,000
1,000	1,000

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXXXX
110	283	0000	0000	067	1067	52130000
110	283	0000	0000	067	1067	52490000
110	283	0000	0000	067	1067	52820000
110	283	0000	2630	067	1067	52821000
110	283	0000	0000	067	1067	52823000
110	283	0000	0000	067	1067	52830000

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXXXX
110	283	0000	0000	067	1067	52130000
110	283	0000	0000	067	1067	52490000
110	283	0000	0000	067	1067	52820000
110	283	0000	2630	067	1067	52821000
110	283	0000	0000	067	1067	52823000
110	283	0000	0000	067	1067	52830000

Line Item Description	2021-22 Actual
Group Health and Accident	68,628
Reimb For Moving Expenses	11,314
MPSER-District Paid	130,798
MPSER-One Time	
MPSER-UAAL	70,012
FICA-District Paid	32,417

2022-23 Amendment #1
71,329
13,000
129,257
76,236
35,027

2023-24 Proposed Budget	
	73,469
	13,000
	154,028
	83,302
	37,730

Total Staff / Personnel Services	\$ 828,600
---	-------------------

\$	897,222
----	---------

\$	968,735
----	---------

110	284	0000	0000	048	0048	53190000
110	284	0000	0000	048	0048	53410000
110	284	0000	0000	048	0048	53430000
110	284	0000	0000	048	0048	53490000
110	284	0000	0000	048	0048	53610000
110	284	0000	0000	048	0048	54120000
110	284	0000	0000	048	0048	54140000
110	284	0000	0000	048	0048	54190000
110	284	0000	0000	048	0048	54220000
110	284	0000	0000	048	0048	54270000
110	284	0000	0000	048	0048	54272000
110	284	0000	0000	048	0048	55910000
110	284	0000	0000	048	0048	55990000
110	284	0000	0000	048	0048	56410000
110	284	0000	0000	048	0048	58220000
110	284	0000	0000	065	1067	51160000
110	284	0000	0000	065	1067	51510000
110	284	0000	0000	065	1067	52130000
110	284	0000	0000	065	1067	52820000
110	284	0000	2630	065	1067	52821000
110	284	0000	0000	065	1067	52823000
110	284	0000	0000	065	1067	52830000
110	284	0000	0000	071	0048	53490000
110	284	0000	0000	071	0048	56420000
110	284	0000	0000	095	0047	53190000
110	284	0000	0000	095	0047	53220000
110	284	0000	0000	095	0047	53410000
110	284	0000	0000	095	0047	53450000
110	284	0000	0000	095	0047	54190000
110	284	0000	0000	095	0047	55910000

Contract Service/Service Repairs	\$	28,478
Telephone		73,033
Mail/Postage		25,842
Other Misc Communication		11,389
Printing & Binding		318
Equipment Repair/Maint		2,636
Software Maintenance Agreement		88,216
Other Repairs and Maintenance		1,818
Equipment Rentals		3,720
Repairs WAN		17,790
Repairs/Maint Chromebooks		54,585
Office Supplies		11,945
Miscellaneous Supplies & Matl		15,679
New Equip/Furniture-Depr		24,318
Payments to ISD (IGA, Illuminate, Software)		748,920
SAL Inovation and Tech Inovation Specialist		
SAL Technology Technician		57,321
Group Health and Accident		16,777
MPSER-District Paid		16,818
MPSER-One Time		
MPSER-UAAL		8,884
FICA-District Paid		3,636
Other Misc Communication		3,201
New Equip/Furniture-Non Depr		0
Contract Service		
Empl Reim (Conference)		
Telephone		
Copyright Fees/Software Licens		
Other Repairs and Maintenance		
Office Supplies		

\$	65,000
	67,000
	25,000
	51,500
	1,000
	20,000
	229,452
	2,500
	5,000
	92,000
	80,000
	7,000
	40,000
	-
	768,800
	65,282
	67,517
	17,128
	37,489
	22,111
	10,159
	-
	-

\$	65,000
	64,500
	20,000
	28,000
	1,000
	10,000
	180,800
	17,500
	5,000
	70,000
	60,000
	5,000
	40,000
	-
	860,000
	103,189
	64,423
	28,347
	52,345
	28,310
	12,822
	-
	-
	5,000
	3,000
	1,200
	3,600
	2,500
	2,500

Total Data Processing	\$ 1,215,324
------------------------------	---------------------

\$	1,673,938
----	-----------

\$	1,734,036
----	-----------

110	285	0000	0000	088	0088	53220000
110	285	0000	0000	088	0088	53610000
110	285	0000	0000	088	0088	55910000
110	285	0000	0000	088	0088	55915000
110	285	0000	0000	088	0088	55990000
110	285	0000	0000	088	0093	54121000
110	285	0000	0000	088	1067	51170000
110	285	0000	0000	088	1067	51620000
110	285	0000	0000	088	1067	51760000
110	285	0000	0000	088	1067	51880000
110	285	0000	0000	088	1067	52130000
110	285	0000	0000	088	1067	52820000
110	285	0000	2630	088	1067	52821000
110	285	0000	0000	088	1067	52823000
110	285	0000	0000	088	1067	52830000

Empl Reim (Conference)	\$ 1,164
Printing & Binding	20,135
Office Supplies	3,029
Supt Office Maint/Oper	449
Miscellaneous Supplies & Matl	212
Building Alarm Repair	0
SAL Supervisor	65,182
SAL Secretarial	162,315
Termination Pay (Severance)	0
SAL Temp-Clerical Support	6,758
Group Health and Accident	42,081
MPSER-District Paid	65,248
MPSER-One Time	
MPSER-UAAL	34,460
FICA-District Paid	16,179

\$	-
	10,000
	800
	300
	2,000
	1,000
	71,502
	157,945
	-
	12,000
	43,857
	68,161
	40,201
	23,300

\$	-
	10,000
	800
	300
	2,000
	-
	73,258
	164,563
	-
	7,000
	48,941
	76,458
	-
	41,350
	18,729

Total Pupil Accounting	\$ 422,120
-------------------------------	-------------------

\$	431,065
----	---------

\$	443,399
----	---------

110	311	0000	0000	071	1067	51590000
110	311	0000	0000	071	1067	52130000
110	311	0000	0000	071	1067	52820000
110	311	0000	0000	071	1067	52823000
110	311	0000	0000	071	1067	52830000
110	311	0000	0000	071	0047	53610000
110	311	0000	0000	071	0047	54120000
110	311	0000	0000	071	0047	54140000

SAL Auditorium Tech	\$ -
Group Health and Accident	-
MPSER-District Paid	-
MPSER-UAAL	-
FICA-District Paid	-
Printing & Binding	
Equipment Repair	
Software	

\$	-
	-
	-
	-
	-

\$	26,000
	15,000
	8,120
	4,391
	1,989
	1,000
	2,500
	2,000

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
110	311	0000	0000	071	0047	55990000
110	331	0000	0000	030	0044	55990000

110	452	0000	0000	071	0066	56310000
-----	-----	------	------	-----	------	----------

110	456	0000	0000	001	0066	56410000
110	456	0000	0000	012	0066	56410000
110	456	0000	0000	019	0066	56410000
110	456	0000	0000	020	0066	56410000
110	456	0000	0000	029	0066	56410000
110	456	0000	0000	030	0066	56410000
110	456	0000	0000	048	0048	56410000
110	456	0000	0000	049	0066	56410000
110	456	0000	0000	050	0093	56410000
110	456	0000	0000	054	0066	56410000
110	456	0000	0000	065	0066	56410000
110	456	0000	0000	071	0066	56410000
110	456	0000	0000	065	0066	56410000
110	456	0000	0000	093	0066	56420000
110	456	0000	0000	093	0093	56242000

110	511	0000	0000	066	0066	57120000
110	511	0000	0000	066	0066	57150000
110	511	0000	0000	066	0066	57210000
110	511	0000	0000	066	0066	57280000
110	511	0000	0000	066	0066	57290000
110	511	0000	0000	066	0066	57910000

110	617	0000	0000	094	0066	58110000
110	613	0000	0000	094	0066	58110000
110	615	0000	0000	094	0066	58110000

Line Item Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Miscellaneous Supplies & Matl			10,000
Miscellaneous Supplies & Matl	2,812	1,000	1,000
Total Community Services	\$ 2,812	\$ 1,000	\$ 72,000
Non-Bldg Improvements-Depr	0	-	-
Total Site & Building Improvements	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	\$ 11,148	\$ 50,000	\$ 50,000
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	12,435	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Depr	0	-	-
New Equip/Furniture-Non Depr	0	-	-
A/E Consulting Fees	0	-	-
Total Capital Improvements	\$ 23,583	\$ 50,000	\$ 50,000
Principal on Long Term Debt - TAN	\$ 14,500,000	\$ 11,000,000	\$ 8,500,000
Capital Lease Redemption	36,774	-	-
Interest Notes and Loans	1,605	-	-
Interest on Long Term Loans - TAN	76,696	-	-
Interest on Long Term Loans - TAN	0	75,000	75,000
Miscellaneous Expenditures	0	-	-
Total Long Term Debt Service	\$ 14,615,075	\$ 11,075,000	\$ 8,575,000
Fund Modification (Transfer to Debt Fund)	\$ 3,450,000	\$ 1,855,000	\$ 1,255,000
Fund Modification (Fund 120 Cost Shift)	-	-	-
Fund Modification (Transfer to Athletics)	384,596	497,779	660,969
Total Fund Modification	\$ 3,834,596	\$ 2,352,779	\$ 1,915,969
TOTAL EXPENDITURES	48,006,397	52,699,462	56,701,319

BY GRANT NAME

Row Labels	Sum of AMOUNT
120	39,299,461.00
2232 - Section 61d CTE High Quality Degrees/Credentials	25,000.00
2233 - Section 61d CTE High Quality Degrees/Credentials	9,284.00
2234 - Section 61d CTE High Quality Degrees/Credentials	9,284.00
2493 - Section 31aa - Mental Health	393,924.00
2553 - Section 97c Safety and Security Assessment	18,000.00
3064 - Section 31a At-Risk	3,046,263.00
3073 - Section 41 Bilingual Ed.	20,000.00
3074 - Section 41 Bilingual Ed.	381,204.00
3270 - Marshall Plan for Talent	38,000.00
3313 - Section 107 Adult Education	14,874.00
3314 - Section 107 Adult Education	69,453.00
3403 - Section 32d GSRP	200,000.00
3404 - Section 32d GSRP	2,664,000.00
3444 - Section 61a1 Vocational Education (Added Cost)	10,915.00
3662 - Section 35a5 Early Literacy	62,433.00
3663 - Section 35a5 Early Literacy	59,515.00
4352 - ESSER III	19,000,000.00
6014 - Title I	8,061,988.00
6363 - ARP Homeless	100,000.00
6844 - Title III	159,326.00
7444 - ROTC	50,000.00
7534 - Title IV	628,992.00
7631 - MiCLSD	608,000.00
7644 - Title II	1,412,141.00
7760 - 21st Century Community Learning Centers 1	450,000.00
7761 - 21st Century Community Learning Centers 2	450,000.00
9127 - NFL Foundation Digital Divide - SPED	21,131.00
9128 - Ballmer Group - PHS	900,000.00
9133 - GM - ITA	30,000.00
9134 - United Way Community Schools - HER/PHS	200,000.00
9135 - Community Foundation of SE MI	100,000.00
9141 - PLTW - CTE PHS	5,000.00
9234 - Career Development/CTE	100,734.00
130	1,238,615.00
8014 - IDEA Preschool	1,202,543.00
8054 - IDEA Preschool	36,072.00
Grand Total	40,538,076.00

BY FUNCTION CODE

Row Labels	Sum of AMOUNT
120	39,299,461.00
111 - Elementary Education	937,212.00
112 - Middle School	531,781.00
113 - High School	660,802.00
118 - Pre-School	2,445,243.00
119 - Summer School	1,695,624.00
125 - Compensatory Education	8,016,457.00
127 - Vocational Education	1,203,953.00
131 - Adult/Continuing Education - Basic	38,385.00
132 - Adult/Continuing Education - Secondary	32,266.00
135 - Occupational Training	17,305.00
211 - Truancy/Absenteeism Services	260,269.00
212 - Guidance Services	211,393.00
213 - Health Services	482,247.00
216 - Social Work Services	2,668,410.00
221 - Improvement of Instruction	1,613,162.00
225 - Computer Assisted Instruction	510.00
226 - Supervision and Direction of Instructional Staff	899,281.00
227 - Academic Student Assessment	100,890.00
257 - Internal Services	3,000.00
266 - Building Security Services	1,415,883.00
271 - Pupil Transportation	1,426,464.00
281 - Planning, Research, Development, and Evaluation	42,900.00
282 - Communication Services	173.00
283 - Staff/Personnel Services	1,626,739.00
284 - Data Processing	195,349.00
285 - Pupil Accounting	8,243.00
311 - Community Services Direction	4,000.00
331 - Community Activities	632,136.00
351 - Custody & Care of Children	1,620.00
361 - Welfare Activities	2,000.00
371 - Non-Public School Pupils	390,876.00
452 - Site Improvement Services	9,336,534.00
459 - Other Facilities Acquisition and Construction Services	1,850,000.00
612 - Fund Modifications	548,354.00
130	1,238,615.00
122 - Special Education - Instructional	82,609.00
214 - Psychological Services	5,130.00
215 - Speech Pathology and Audiology Services	19,740.00
216 - Social Work Services	267,803.00
218 - Teacher Consultant	321,188.00
219 - Other Pupil Support Services	80,673.00
221 - Improvement of Instruction	11,609.00
226 - Supervision and Direction of Instructional Staff	298,131.00
281 - Planning, Research, Development, and Evaluation	111,330.00
283 - Staff/Personnel Services	13,211.00
371 - Non-Public School Pupils	9,950.00
613 - Fund Modifications	17,241.00
Grand Total	40,538,076.00

BY LOCATION

Row Labels	Sum of AMOUNT
120	39,299,461.00
001 - Alcott	1,107,640.00
002 - ITA ELE	124,952.00
003 - ILA	28,916.00
010 - Frost	2,991,602.00
012 - Herrington	1,744,405.00
019 - Owen	1,302,222.00
020 - Rogers	1,145,142.00
029 - Whitman	1,213,643.00
045 - Grants/Districtwide	22,747,069.00
049 - ITA MS	173,602.00
050 - Kennedy	93,400.00
054 - Pontiac Middle School	2,308,366.00
057 - ITA HS	147,082.00
071 - PHS	3,451,517.00
072 - Tier III	204,192.00
073 - Adult Ed	84,327.00
089 - Homeless	431,384.00
130	1,238,615.00
010 - Frost	36,072.00
045 - Grants/Districtwide	1,202,543.00
Grand Total	40,538,076.00

BY OBJECT

Row Labels	Sum of AMOUNT
120	39,299,461.00
1 - Salaries	11,048,652.00
2 - Benefits	8,175,647.00
3 - Purchased Services	4,647,422.00
4 - Purchased Services	20,160.00
5 - Supplies	3,354,153.00
6 - Capital Outlay	11,186,534.00
7 - Dues & Fees	4,620.00
8 - Payments to ISDs	313,919.00
9 - Indirect Cost Recovery	548,354.00
130	1,238,615.00
1 - Salaries	741,384.00
2 - Benefits	445,855.00
3 - Purchased Services	34,135.00
9 - Indirect Cost Recovery	17,241.00
Grand Total	40,538,076.00



School District of the City of Pontiac
General Fund: Sub Fund 120 Grant Budget Summary by Function
FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 443,429	\$ 680,286	\$ 1,356,865	\$ 676,579
State	6,314,264	5,433,060	7,022,149	1,589,089
Federal	17,698,188	29,352,536	30,920,447	1,567,911
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 24,455,881	\$ 35,465,882	\$ 39,299,461	\$ 3,833,579
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ 8,991,994	\$ 6,282,810	\$ 6,270,662	\$ (12,148)
Added Needs	4,825,502	8,257,587	9,220,410	962,823
Adult & Continuing Education	99,589	107,919	87,956	(19,963)
<u>Supporting Services</u>				
Pupil Services	\$ 2,054,138	\$ 2,951,252	\$ 3,622,319	671,067
Instructional Staff Support Services	1,661,503	2,825,318	2,613,843	(211,475)
General Administration	621,238	-	-	-
School Administration	-	-	-	-
Business Support	-	3,000	3,000	-
Operations/Maintenance & Security	1,083,403	1,382,114	1,415,883	33,769
Transportation	388,120	1,117,414	1,426,464	309,050
Central Support	5,117,302	3,464,410	1,873,404	(1,591,006)
Other	-	-	-	-
<u>Community Services</u>	\$ 247,187	\$ 1,224,058	\$ 1,030,632	(193,426)
<u>Capital / Building Improvements</u>	\$ 1,347,755	\$ 7,850,000	\$ 11,186,534	3,336,534
<u>Prior Period Adjustments</u>	\$ -	\$ -	\$ -	-
<u>Other Financing</u>	\$ -	\$ -	\$ -	-
<u>Fund Modifications</u>	\$ 242,593	\$ -	\$ 548,354	548,354
TOTAL EXPENDITURES	\$ 26,680,324	\$ 35,465,882	\$ 39,299,461	\$ 3,833,579

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxxx

46

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864
120	111	0000	7761	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724
120	111	0000	7761	001	0776	54910000	Purchased Services			2,000
120	111	0000	7761	001	0776	55990000	Supplies			2,900
120	111	0000	7761	019	0045	51291000	Wages			35,910
120	111	0000	7761	019	0045	51632000	Wages			12,800
120	111	0000	7761	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864
120	111	0000	7761	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724
120	111	0000	7761	019	0776	54910000	Purchased Services			2,000
120	111	0000	7761	019	0776	55990000	Supplies			2,900
120	111	0000	7761	020	0045	51291000	Wages			35,910
120	111	0000	7761	020	0045	51632000	Wages			12,800
120	111	0000	7761	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864
120	111	0000	7761	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724
120	111	0000	7761	020	0776	54910000	Purchased Services			2,000
120	111	0000	7761	020	0776	55990000	Supplies			2,900
120	111	0000	7761	045	0776	53111000	Purchased Services			6,000
TOTAL Elementary Education								-	-	937,212
120	112	0000	4352	045	0045	51870000	SAL Temp Teaching			90,000
120	112	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			24,614
120	112	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			47,277
120	112	0000	4352	045	0045	53450000	Purchased Services			6,024
120	112	0000	4352	045	0045	55111000	Supplies			234,400
120	112	0000	7631	054	0045	55990000	Supplies			30,581
120	112	0000	7631	054	0045	55990000	Supplies			915
120	112	0000	7760	054	0045	51291000	Wages			35,910
120	112	0000	7760	054	0045	51632000	Wages			12,800
120	112	0000	7760	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			18,772
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			18,864
120	112	0000	7760	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,724
120	112	0000	7760	054	0776	54910000	Purchased Services			2,000
120	112	0000	7760	054	0776	55990000	Supplies			2,900
TOTAL Middle School								-	-	531,781
120	113	0000	3064	072	0045	51971000	Wages			77,869
120	113	0000	3064	072	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			40,905
120	113	0000	4352	045	0045	51870000	Wages			90,000
120	113	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			24,614
120	113	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			47,277
120	113	0000	4352	045	0045	53450000	Purchased Services			6,000
120	113	0000	4352	045	0045	55111000	Supplies			234,400
120	113	0000	7533	071	0045	51240000	Wages			62,500
120	113	0000	7533	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			10,809
120	113	0000	7533	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,832
120	113	0000	7533	071	0045	53110000	Purchased Services			2,100
120	113	0000	7631	071	0045	55990000	Supplies			915
120	113	0000	7631	071	0045	55990000	Supplies			30,581
TOTAL High School								-	-	660,802
120	118	0000	3403	010	0045	51240000	Wages			124,415
120	118	0000	3403	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			10,229
120	118	0000	3403	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			65,356
120	118	0000	3404	010	0045	51240000	Wages			830,423
120	118	0000	3404	010	0045	51630000	Wages			374,727
120	118	0000	3404	010	0045	51690000	Wages			58,463
120	118	0000	3404	010	0045	51860000	Wages			18,219
120	118	0000	3404	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			68,283
120	118	0000	3404	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			140,963
120	118	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			436,222
120	118	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			196,845
120	118	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			30,711
120	118	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			9,570
120	118	0000	3404	010	0340	53110000	Purchased Services			20,471
120	118	0000	3404	010	0340	53111000	Purchased Services			5,000
120	118	0000	3404	010	0340	53210000	Purchased Services			2,423
120	118	0000	3404	010	0340	54910000	Purchased Services			8,160
120	118	0000	3404	010	0340	55110000	Supplies			5,225
120	118	0000	3404	010	0340	55111000	Supplies			3,500

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx
120	118	0000	3404	010	0340	55112000
120	118	0000	7631	010	0045	55990000
120	118	0000	7631	010	0045	55990000

48

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	125	0000	3064	002	0045	55111000	Supplies			5,197
120	125	0000	3064	003	0045	55111000	Supplies			5,197
120	125	0000	3064	012	0045	51632000	Wages			264,335
120	125	0000	3064	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			138,856
120	125	0000	3064	012	0045	55111000	Supplies			10,393
120	125	0000	3064	019	0045	51632000	Wages			11,776
120	125	0000	3064	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,186
120	125	0000	3064	019	0045	55111000	Supplies			10,393
120	125	0000	3064	020	0045	55111000	Supplies			10,393
120	125	0000	3064	029	0045	55111000	Supplies			10,393
120	125	0000	3064	050	0045	53111000	Purchased Services			93,400
120	125	0000	3064	054	0045	51632000	Wages			171,577
120	125	0000	3064	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			180,211
120	125	0000	3064	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			90,130
120	125	0000	3064	054	0045	53111000	Purchased Services			3,000
120	125	0000	3064	071	0045	53111000	Purchased Services			3,000
120	125	0000	3064	072	0045	53450000	Purchased Services			5,723
120	125	0000	3064	089	0045	55990000	Supplies			5,000
120	125	0000	3073	045	0045	55110000	Supplies			20,000
120	125	0000	3074	001	0045	51632000	Wages			77,746
120	125	0000	3074	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			42,567
120	125	0000	3074	003	0045	51632000	Wages			15,550
120	125	0000	3074	003	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			8,169
120	125	0000	3074	019	0045	51632000	Wages			77,746
120	125	0000	3074	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			40,840
120	125	0000	3074	020	0045	51632000	Wages			77,746
120	125	0000	3074	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			40,840
120	125	0000	3270	071	0045	53111000	Purchased Services			1,000
120	125	0000	3270	071	0045	53111000	Purchased Services			10,000
120	125	0000	4352	045	0045	51920000	Wages			426,586
120	125	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			224,086
120	125	0000	4352	045	0045	55990000	Supplies			600,000
120	125	0000	4352	045	0045	55990000	Supplies			36,000
120	125	0000	4352	045	0045	55990000	Supplies			54,265
120	125	0000	6014	001	0045	51240000	Wages			136,000
120	125	0000	6014	001	0045	51240000	Wages			31,000
120	125	0000	6014	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			47,169
120	125	0000	6014	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			9,827
120	125	0000	6014	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			71,441
120	125	0000	6014	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			16,285
120	125	0000	6014	001	0045	53110000	Purchased Services			15,600
120	125	0000	6014	001	0045	53110000	Purchased Services			3,250
120	125	0000	6014	001	0045	53111000	Purchased Services			143,100
120	125	0000	6014	001	0045	53450000	Purchased Services			17,301
120	125	0000	6014	012	0045	51240000	Wages			170,000
120	125	0000	6014	012	0045	51240000	Wages			93,000
120	125	0000	6014	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			58,961
120	125	0000	6014	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			29,481
120	125	0000	6014	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			89,301
120	125	0000	6014	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			48,853
120	125	0000	6014	012	0045	53110000	Purchased Services			19,500
120	125	0000	6014	012	0045	53110000	Purchased Services			9,750
120	125	0000	6014	012	0045	53111000	Purchased Services			143,100
120	125	0000	6014	012	0045	53450000	Purchased Services			19,736
120	125	0000	6014	019	0045	51240000	Wages			136,000
120	125	0000	6014	019	0045	51240000	Wages			62,000
120	125	0000	6014	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			47,169
120	125	0000	6014	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			19,654
120	125	0000	6014	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			71,441
120	125	0000	6014	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569
120	125	0000	6014	019	0045	53110000	Purchased Services			15,600
120	125	0000	6014	019	0045	53110000	Purchased Services			6,500
120	125	0000	6014	019	0045	53111000	Purchased Services			190,800
120	125	0000	6014	019	0045	53450000	Purchased Services			17,301
120	125	0000	6014	020	0045	51240000	Wages			187,000
120	125	0000	6014	020	0045	51240000	Wages			62,000
120	125	0000	6014	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			64,857
120	125	0000	6014	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			19,654
120	125	0000	6014	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			98,232
120	125	0000	6014	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569
120	125	0000	6014	020	0045	53110000	Purchased Services			21,450
120	125	0000	6014	020	0045	53110000	Purchased Services			6,500
120	125	0000	6014	020	0045	53111000	Purchased Services			143,100
120	125	0000	6014	020	0045	53450000	Purchased Services			17,301

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	125	0000	6014	029	0045	51240000	Wages			187,000
120	125	0000	6014	029	0045	51240000	Wages			62,000
120	125	0000	6014	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			64,857
120	125	0000	6014	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			19,654
120	125	0000	6014	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			98,232
120	125	0000	6014	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,569
120	125	0000	6014	029	0045	53110000	Purchased Services			21,450
120	125	0000	6014	029	0045	53110000	Purchased Services			6,500
120	125	0000	6014	029	0045	53111000	Purchased Services			143,100
120	125	0000	6014	029	0045	53450000	Purchased Services			21,526
120	125	0000	6014	054	0045	51240000	Wages			209,000
120	125	0000	6014	054	0045	51240000	Wages			244,000
120	125	0000	6014	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			52,279
120	125	0000	6014	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			64,853
120	125	0000	6014	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			109,788
120	125	0000	6014	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			128,174
120	125	0000	6014	054	0045	53110000	Purchased Services			17,290
120	125	0000	6014	054	0045	53110000	Purchased Services			26,000
120	125	0000	6014	054	0045	53450000	Purchased Services			23,960
120	125	0000	6014	071	0045	51240000	Wages			244,000
120	125	0000	6014	071	0045	51240000	Wages			122,000
120	125	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			78,615
120	125	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			39,307
120	125	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			128,174
120	125	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			64,087
120	125	0000	6014	071	0045	53110000	Purchased Services			26,000
120	125	0000	6014	071	0045	53110000	Purchased Services			13,000
120	125	0000	6014	071	0045	53450000	Purchased Services			17,325
120	125	0000	6014	071	0045	53450000	Purchased Services			10,213
120	125	0000	6363	089	0045	53190000	Purchased Services			4,000
120	125	0000	6363	089	0045	53220000	Purchased Services			20,000
120	125	0000	6363	089	0045	55990000	Supplies			20,000
120	125	0000	6363	089	0045	55990000	Supplies			4,000
120	125	0000	6363	089	0045	55990000	Supplies			4,000
120	125	0000	6363	089	0045	55990000	Supplies			10,000
120	125	0000	6363	089	0045	55990000	Supplies			10,000
120	125	0000	6363	089	0045	55990000	Supplies			20,000
120	125	0099	6844	045	0045	55110000	Supplies			11,739
120	125	0000	6844	049	0045	51632000	Wages			15,634
120	125	0000	6844	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			8,213
120	125	0000	6844	054	0045	51632000	Wages			46,901
120	125	0000	6844	054	0045	51632000	Wages			25,913
120	125	0000	6844	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			10,346
120	125	0000	6844	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			24,638
120	125	0000	6844	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			13,613
120	125	0000	7533	045	0045	53220000	Purchased Services			20,546
120	125	0000	7533	045	0045	53220000	Purchased Services			14,322
120	125	0000	7631	010	0045	51290000	Wages			53,650
120	125	0000	7631	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			14,731
120	125	0000	7631	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			28,183
120	125	0000	9127	045	0045	55110000	Supplies			21,131
120	125	0000	9133	049	0045	51920000	Wages			15,600
120	125	0000	9133	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			8,289
120	125	0000	9133	049	0045	55990000	Supplies			6,111
120	125	0000	9134	012	0045	55990000	Supplies			14,000
120	125	0000	9134	012	0045	55991000	Supplies			4,000
120	125	0000	9134	012	0045	55992000	Supplies			25,000
120	125	0000	9134	012	0045	55993000	Supplies			14,282
120	125	0000	9234	001	0045	55990000	Supplies			2,458
120	125	0000	9234	012	0045	55990000	Supplies			2,458
120	125	0000	9234	019	0045	55990000	Supplies			2,458
120	125	0000	9234	020	0045	55990000	Supplies			2,458
120	125	0000	9234	029	0045	55990000	Supplies			2,458
120	125	0000	9234	054	0045	55990000	Supplies			2,364
120	125	0000	9234	057	0045	53220000	Purchased Services			7,000
TOTAL Compensatory Education								-	-	8,016,457
120	127	0000	2232	071	0045	55110000	Supplies			25,000
120	127	0000	2233	071	0045	55110000	Supplies			9,284
120	127	0000	2234	071	0045	55110000	Supplies			9,284
120	127	0000	3064	071	0045	51632000	Wages			147,600
120	127	0000	3064	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			67,579
120	127	0000	3064	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			77,535

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	127	0000	3444	071	0045	53450000	Purchased Services			5,080
120	127	0000	3444	071	0045	55110000	Supplies			506
120	127	0000	7444	071	0045	51240000	Wages			30,000
120	127	0000	7444	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,241
120	127	0000	7444	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			15,759
120	127	0000	9128	071	0045	55991000	Supplies			237,505
120	127	0000	9128	071	0045	55992000	Supplies			292,500
120	127	0000	9128	071	0045	55993000	Supplies			215,000
120	127	0000	9141	071	0045	55110000	Supplies			5,000
120	127	0000	9234	045	0045	51630000	Wages			8,764
120	127	0000	9234	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			5,232
120	127	0000	9234	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,604
120	127	0000	9234	054	0045	51630000	Wages			8,764
120	127	0000	9234	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			5,232
120	127	0000	9234	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,604
120	127	0000	9234	071	0045	51630000	Wages			11,737
120	127	0000	9234	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,976
120	127	0000	9234	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,167
TOTAL Vocational Education								-	-	1,203,953
120	131	0000	3313	073	0045	51960000	Wages			3,307
120	131	0000	3313	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,746
120	131	0000	3313	073	0045	53450000	Purchased Services			2,990
120	131	0000	3313	073	0045	55110000	Supplies			806
120	131	0000	3314	073	0045	51920000	Wages			3,838
120	131	0000	3314	073	0045	51920000	Wages			5,140
120	131	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,016
120	131	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,700
120	131	0000	3314	073	0045	55110000	Supplies			2,645
120	131	0000	4352	045	0045	51920000	Wages			5,796
120	131	0000	4352	045	0045	51960000	Wages			2,856
120	131	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,045
120	131	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,500
TOTAL Adult/Continuing Education - Basic								-	-	38,385
120	132	0000	3313	073	0045	53450000	Purchased Services			3,237
120	132	0000	3313	073	0045	53450000	Purchased Services			1,459
120	132	0000	3313	073	0045	55110000	Supplies			806
120	132	0000	3314	073	0045	51920000	Wages			3,838
120	132	0000	3314	073	0045	51920000	Wages			5,542
120	132	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,016
120	132	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,911
120	132	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			971
120	132	0000	3314	073	0045	55110000	Supplies			2,645
120	132	0000	4352	045	0045	51920000	Wages			5,796
120	132	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,045
TOTAL 132 - Adult/Continuing Education - Secondary								-	-	32,266
120	135	0000	3270	071	0045	53111000	Purchased Services			10,000
120	135	0000	3270	071	0045	53112000	Purchased Services			7,305
TOTAL Occupational Training								-	-	17,305
120	211	0000	4352	045	0045	51680000	Wages			49,003
120	211	0000	4352	045	0045	51680000	Wages			49,003
120	211	0000	4352	045	0045	51680000	Wages			49,003
120	211	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,154
120	211	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,154
120	211	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			6,154
120	211	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			25,742
120	211	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			25,742
120	211	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			25,742
120	211	0000	9134	012	0045	51680000	Wages			11,520
120	211	0000	9134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,052
TOTAL Truancy/Absenteeism Services								-	-	260,269
120	212	0000	3064	072	0045	51920000	Wages			19,468
120	212	0000	3064	072	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			10,227
120	212	0000	3314	073	0045	51920000	Wages			1,848
120	212	0000	4352	045	0045	51920000	Wages			9,338

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	212	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,906
120	212	0000	6014	071	0045	51220000	Wages			57,000
120	212	0000	6014	071	0045	51632000	Wages			29,025
120	212	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			16,570
120	212	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	212	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			15,247
120	212	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			29,943
TOTAL Guidance Services								-	-	211,393
120	213	0000	2493	045	0045	53190000	Purchased Services			243,924
120	213	0000	2493	045	0045	55990000	Supplies			150,000
120	213	0000	4352	045	0045	51490000	Wages			43,772
120	213	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			21,557
120	213	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,994
TOTAL Health Services								-	-	482,247
120	216	0000	4352	045	0045	51920000	Wages			131,316
120	216	0000	4352	045	0045	51960000	Wages			6,525
120	216	0000	4352	045	0045	51960000	Wages			9,135
120	216	0000	4352	045	0045	51960000	Wages			5,800
120	216	0000	4352	045	0045	51960000	Wages			8,120
120	216	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			64,671
120	216	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			68,981
120	216	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,428
120	216	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,799
120	216	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,047
120	216	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,266
120	216	0000	6014	001	0045	51440000	Wages			61,000
120	216	0000	6014	001	0045	51441000	Wages			43,000
120	216	0000	6014	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	001	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,588
120	216	0000	6014	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	001	0045	55990000	Supplies			3,500
120	216	0000	6014	012	0045	51440000	Wages			61,000
120	216	0000	6014	012	0045	51441000	Wages			86,000
120	216	0000	6014	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			35,641
120	216	0000	6014	012	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176
120	216	0000	6014	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	012	0045	55990000	Supplies			3,500
120	216	0000	6014	019	0045	51440000	Wages			61,000
120	216	0000	6014	019	0045	51441000	Wages			86,000
120	216	0000	6014	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			35,641
120	216	0000	6014	019	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176
120	216	0000	6014	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	019	0045	55990000	Supplies			3,500
120	216	0000	6014	020	0045	51440000	Wages			61,000
120	216	0000	6014	020	0045	51441000	Wages			43,000
120	216	0000	6014	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	020	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			22,588
120	216	0000	6014	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	020	0045	55990000	Supplies			3,500
120	216	0000	6014	029	0045	51440000	Wages			61,000
120	216	0000	6014	029	0045	51441000	Wages			86,000
120	216	0000	6014	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			35,641
120	216	0000	6014	029	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176
120	216	0000	6014	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	029	0045	55990000	Supplies			3,500
120	216	0000	6014	054	0045	51440000	Wages			61,000
120	216	0000	6014	054	0045	51441000	Wages			86,000
120	216	0000	6014	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			35,641
120	216	0000	6014	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,821
120	216	0000	6014	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			45,176
120	216	0000	6014	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,044
120	216	0000	6014	054	0045	55990000	Supplies			3,500
120	216	0000	6014	071	0045	51440000	Wages			122,000
120	216	0000	6014	071	0045	51441000	Wages			129,000
120	216	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			53,462

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	216	0000	6014	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			35,641
120	216	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			67,764
120	216	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			64,087
120	216	0000	6014	071	0045	55990000	Supplies			3,500
120	216	0000	7533	002	0045	51440000	Wages			60,390
120	216	0000	7533	002	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			27,642
120	216	0000	7533	002	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			31,723
120	216	0000	7533	049	0045	51440000	Wages			60,390
120	216	0000	7533	049	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			27,642
120	216	0000	7533	049	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			31,723
120	216	0000	7533	057	0045	51440000	Wages			62,220
120	216	0000	7533	057	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			28,177
120	216	0000	7533	057	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,685
TOTAL Social Work Services								-	-	2,668,410
120	221	0000	3404	010	0340	53120000	Purchased Services			3,000
120	221	0000	3404	010	0340	53190000	Purchased Services			1,000
120	221	0000	3404	010	0340	53220000	Purchased Services			2,000
120	221	0000	3404	010	0340	53221000	Purchased Services			5,000
120	221	0000	3404	010	0340	57410000	Dues & Fees			3,000
120	221	0000	3444	071	0045	53220000	Purchased Services			4,529
120	221	0000	4352	045	0045	58220000	Payments to ISDs			118,570
120	221	0000	6014	001	0045	51940000	Wages			10,500
120	221	0000	6014	001	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	012	0045	51940000	Wages			10,500
120	221	0000	6014	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	019	0045	51940000	Wages			10,500
120	221	0000	6014	019	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	020	0045	51940000	Wages			10,500
120	221	0000	6014	020	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	029	0045	51940000	Wages			10,500
120	221	0000	6014	029	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	054	0045	51940000	Wages			10,500
120	221	0000	6014	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	6014	071	0045	51940000	Wages			10,500
120	221	0000	6014	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	7631	045	0045	51940000	Wages			43,855
120	221	0000	7631	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			23,038
120	221	0000	7631	054	0045	51160000	Wages			40,963
120	221	0000	7631	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			7,366
120	221	0000	7631	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			21,518
120	221	0000	7631	071	0045	51160000	Wages			40,963
120	221	0000	7631	071	0045	51940000	Wages			7,000
120	221	0000	7631	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			7,366
120	221	0000	7631	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,656
120	221	0000	7631	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			21,518
120	221	0000	7631	071	0045	53120000	Purchased Services			22,551
120	221	0000	7644	045	0045	51940000	Wages			75,000
120	221	0000	7644	045	0045	51940000	Wages			21,000
120	221	0000	7644	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			39,398
120	221	0000	7644	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,032
120	221	0000	7644	045	0045	53120000	Purchased Services			815,161
120	221	0000	7644	045	0045	53210000	Purchased Services			3,312
120	221	0000	7644	045	0045	53220000	Purchased Services			4,000
120	221	0000	7644	045	0045	53220000	Purchased Services			19,732
120	221	0000	7760	045	0776	53220000	Purchased Services			7,188
120	221	0000	7761	045	0776	53220000	Purchased Services			7,188
120	221	0000	9134	012	0045	51940000	Wages			10,500
120	221	0000	9134	012	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,516
120	221	0000	9134	012	0045	53120000	Purchased Services			20,042
120	221	0000	9134	012	0045	53220000	Purchased Services			25,088
120	221	0000	9135	045	0045	53220000	Purchased Services			60,000
TOTAL Improvement of Instruction								-	-	1,613,162
120	225	0000	3404	010	0340	53450000	Purchased Services			510
TOTAL Computer Assisted Instruction								-	-	510
120	226	0000	3313	073	0045	55910000	Supplies			350
120	226	0000	3314	073	0045	51910000	Wages			14,580
120	226	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			7,696
120	226	0000	3314	073	0045	55910000	Supplies			499

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	226	0000	3404	010	0045	51160000	Wages			62,045
120	226	0000	3404	010	0045	51620000	Wages			18,382
120	226	0000	3404	010	0045	51810000	Wages			1,500
120	226	0000	3404	010	0045	51880000	Wages			1,687
120	226	0000	3404	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			15,302
120	226	0000	3404	010	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			10,964
120	226	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			32,593
120	226	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			9,657
120	226	0000	3404	010	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,675
120	226	0000	3404	010	0340	55910000	Supplies			1,000
120	226	0000	4352	045	0045	51910000	Wages			138,240
120	226	0000	4352	045	0045	51910000	Wages			9,360
120	226	0000	4352	045	0045	51910000	Wages			11,310
120	226	0000	4352	045	0045	51910000	Wages			11,310
120	226	0000	4352	045	0045	51910000	Wages			15,080
120	226	0000	4352	045	0045	51960000	Wages			6,720
120	226	0000	4352	045	0045	51960000	Wages			3,360
120	226	0000	4352	045	0045	51980000	Wages			69,120
120	226	0000	4352	045	0045	51980000	Wages			6,960
120	226	0000	4352	045	0045	51980000	Wages			6,960
120	226	0000	4352	045	0045	51980000	Wages			9,280
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,531
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			72,618
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			36,309
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,917
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			1,766
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,942
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			5,942
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,657
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			3,657
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			7,922
120	226	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			4,875
120	226	0000	7760	045	0045	51160000	Wages			37,623
120	226	0000	7760	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,873
120	226	0000	7760	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,764
120	226	0000	7760	045	0776	53610000	Purchased Services			500
120	226	0000	7760	045	0776	55910000	Supplies			1,000
120	226	0000	7761	045	0045	51160000	Wages			37,623
120	226	0000	7761	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,873
120	226	0000	7761	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			19,764
120	226	0000	7761	045	0776	53610000	Purchased Services			500
120	226	0000	7761	045	0776	55910000	Supplies			1,000
120	226	0000	9128	045	0045	51160000	Wages			90,182
120	226	0000	9128	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			17,440
120	226	0000	9128	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			47,373
TOTAL Supervision and Direction of Instructional Staff								-	-	899,281
120	227	0000	3064	071	0045	53450000	Purchased Services			14,000
120	227	0000	6014	001	0045	53450000	Purchased Services			11,436
120	227	0000	6014	012	0045	53450000	Purchased Services			13,004
120	227	0000	6014	019	0045	53450000	Purchased Services			11,436
120	227	0000	6014	020	0045	53450000	Purchased Services			11,436
120	227	0000	6014	029	0045	53450000	Purchased Services			11,436
120	227	0000	6014	054	0045	53450000	Purchased Services			13,004
120	227	0000	6014	071	0045	53450000	Purchased Services			3,750
120	227	0000	6014	071	0045	53450000	Purchased Services			11,388
TOTAL Academic Student Assessment								-	-	100,890
120	257	0000	3404	010	0340	53610000	Purchased Services			3,000
TOTAL Internal Services								-	-	3,000
120	266	0000	2553	045	0045	53190000	Purchased Services			18,000
120	266	0000	3064	054	0045	51660000	Wages			137,088
120	266	0000	3064	054	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			90,106
120	266	0000	3064	054	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			72,013
120	266	0000	3064	071	0045	51660000	Wages			205,632
120	266	0000	3064	071	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			135,159
120	266	0000	3064	071	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			108,019
120	266	0000	4352	045	0045	51920000	Wages			271,728
120	266	0000	4352	045	0045	51960000	Wages			45,056
120	266	0000	4352	045	0045	51960000	Wages			12,876

School District of the City of Pontiac
General Fund - Grants 120

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
120	266	0000	4352	045	0045	51960000	Wages			60,088
120	266	0000	4352	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			55,382
120	266	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			142,739
120	266	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			23,668
120	266	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			6,764
120	266	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			31,565
TOTAL Building Security Services								-	-	1,415,883
120	271	0000	3064	072	0045	53310000	Purchased Services			50,000
120	271	0000	3064	089	0045	53310000	Purchased Services			324,384
120	271	0000	3270	071	0045	53310000	Purchased Services			9,695
120	271	0000	3314	073	0045	53310000	Purchased Services			2,000
120	271	0000	3404	010	0340	53310000	Purchased Services			5,000
120	271	0099	3404	010	0340	53310000	Purchased Services			264,000
120	271	0000	3444	071	0045	53310000	Purchased Services			800
120	271	0000	4352	045	0045	53310000	Purchased Services			409,600
120	271	0000	4352	045	0045	53310000	Purchased Services			100,000
120	271	0000	6014	045	0045	53310000	Purchased Services			200,000
120	271	0000	6363	089	0045	53310000	Purchased Services			2,985
120	271	0000	7760	012	0776	53310000	Purchased Services			1,000
120	271	0000	7760	029	0776	53310000	Purchased Services			1,000
120	271	0000	7760	045	0776	53310000	Purchased Services			15,000
120	271	0000	7760	054	0776	53310000	Purchased Services			1,000
120	271	0000	7761	001	0776	53310000	Purchased Services			1,000
120	271	0000	7761	019	0776	53310000	Purchased Services			1,000
120	271	0000	7761	020	0776	53310000	Purchased Services			1,000
120	271	0000	7761	045	0776	53310000	Purchased Services			15,000
120	271	0000	9134	012	0045	53310000	Purchased Services			5,000
120	271	0000	9234	057	0045	53310000	Purchased Services			17,000
TOTAL Pupil Transportation								-	-	1,426,464
120	281	0000	4352	045	0045	53450000	Purchased Services			30,000
120	281	0000	7760	045	0776	53190000	Purchased Services			4,200
120	281	0000	7760	045	0776	53450000	Purchased Services			2,250
120	281	0000	7761	045	0776	53190000	Purchased Services			4,200
120	281	0000	7761	045	0776	53450000	Purchased Services			2,250
TOTAL Planning, Research, Development, and Evaluation										42,900
120	282	0000	3313	073	0045	53510000	Purchased Services			173
TOTAL Communications Services										173
120	283	0000	3314	073	0045	53510000	Purchased Services			325
120	283	0000	3404	010	0340	53110000	Purchased Services			3,480
120	283	0000	3404	010	0340	53140000	Purchased Services			1,000
120	283	0000	4352	045	0045	51790000	Wages			604,000
120	283	0000	4352	045	0045	51790000	Wages			246,000
120	283	0000	4352	045	0045	51790000	Wages			123,000
120	283	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			317,282
120	283	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			129,224
120	283	0000	4352	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			64,612
120	283	0000	7644	045	0045	51250000	Wages			22,200
120	283	0000	7644	045	0045	51250000	Wages			22,200
120	283	0000	7644	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			2,160
120	283	0000	7644	045	0045	52130000	Benefits (Fringes, Insurance, Cash In Lieu)			4,200
120	283	0000	7644	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,662
120	283	0000	7644	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			11,662
120	283	0000	7644	045	0045	53220000	Purchased Services			4,000
120	283	0000	7644	045	0045	53220000	Purchased Services			19,732
120	283	0000	9135	045	0045	51790000	Wages			37,500
120	283	0000	9135	045	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,500
TOTAL Staff/Personnel Services								-	-	1,626,739
120	284	0000	4352	045	0045	58220000	Payments to ISDs			195,349
TOTAL Data Processing								-	-	195,349
120	285	0000	3314	073	0045	51980000	Wages			5,404
120	285	0000	3314	073	0045	52820000	Benefits (Fringes, Insurance, Cash In Lieu)			2,839

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx

120	311	0000	3404	010	0340	53190000
120	311	0000	3404	010	0340	55990000

120	331	0000	3064	001	0045	51291000
120	331	0000	3064	001	0045	52130000
120	331	0000	3064	001	0045	52820000
120	331	0000	3064	001	0045	55990000
120	331	0000	3064	019	0045	51291000
120	331	0000	3064	019	0045	52130000
120	331	0000	3064	019	0045	52820000
120	331	0000	3064	019	0045	55990000
120	331	0000	3064	029	0045	51291000
120	331	0000	3064	029	0045	52130000
120	331	0000	3064	029	0045	52820000
120	331	0000	3064	071	0045	51291000
120	331	0000	3064	071	0045	52130000
120	331	0000	3064	071	0045	52820000
120	331	0000	6014	001	0045	51920000
120	331	0000	6014	001	0045	51962000
120	331	0000	6014	001	0045	52820000
120	331	0000	6014	001	0045	55990000
120	331	0000	6014	012	0045	51920000
120	331	0000	6014	012	0045	51962000
120	331	0000	6014	012	0045	52820000
120	331	0000	6014	012	0045	52820000
120	331	0000	6014	012	0045	55990000
120	331	0000	6014	019	0045	51920000
120	331	0000	6014	019	0045	51962000
120	331	0000	6014	019	0045	52820000
120	331	0000	6014	019	0045	55990000
120	331	0000	6014	020	0045	51920000
120	331	0000	6014	020	0045	51962000
120	331	0000	6014	020	0045	52820000
120	331	0000	6014	020	0045	52820000
120	331	0000	6014	020	0045	55990000
120	331	0000	6014	029	0045	51920000
120	331	0000	6014	029	0045	51962000
120	331	0000	6014	029	0045	52820000
120	331	0000	6014	029	0045	52820000
120	331	0000	6014	029	0045	55990000
120	331	0000	6014	045	0045	55990000
120	331	0000	6014	054	0045	51920000
120	331	0000	6014	054	0045	51962000
120	331	0000	6014	054	0045	52820000
120	331	0000	6014	054	0045	52820000
120	331	0000	6014	054	0045	55990000
120	331	0000	6014	071	0045	51920000
120	331	0000	6014	071	0045	51962000
120	331	0000	6014	071	0045	52820000
120	331	0000	6014	071	0045	52820000
120	331	0000	6014	071	0045	55990000
120	331	0000	7631	045	0045	55990000
120	331	0000	7760	045	0776	53190000
120	331	0000	7761	045	0776	53190000
120	331	0000	9134	012	0045	51291000
120	331	0000	9134	012	0045	55990000
120	331	0000	9134	012	0045	55991000

Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
TOTAL Pupil Accounting	-	-	8,243
Purchased Services			2,000
Supplies			2,000
TOTAL Community Services Direction	-	-	4,000
Wages			50,000
Benefits (Fringes, Insurance, Cash In Lieu)			22,526
Benefits (Fringes, Insurance, Cash In Lieu)			26,265
Supplies			10,000
Wages			50,000
Benefits (Fringes, Insurance, Cash In Lieu)			22,526
Benefits (Fringes, Insurance, Cash In Lieu)			26,265
Supplies			10,000
Wages			50,000
Benefits (Fringes, Insurance, Cash In Lieu)			22,526
Benefits (Fringes, Insurance, Cash In Lieu)			26,265
Wages			50,000
Benefits (Fringes, Insurance, Cash In Lieu)			22,526
Benefits (Fringes, Insurance, Cash In Lieu)			26,265
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			11,930
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			1,314
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			15,571
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			16,770
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			1,314
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			14,908
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			1,314
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			15,571
Supplies			16,809
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			1,314
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			14,069
Wages			2,500
Wages			216
Benefits (Fringes, Insurance, Cash In Lieu)			1,314
Benefits (Fringes, Insurance, Cash In Lieu)			114
Supplies			14,964
Supplies			10,000
Purchased Services			500
Purchased Services			500
Wages			40,000
Supplies			14,000
Supplies			5,000
TOTAL Community Activities	-	-	632,136
Dues & Fees			810
Dues & Fees			810
TOTAL Custody & Care of Children	-	-	1,620
Supplies			2,000
TOTAL Welfare Activities	-	-	2,000
Purchased Services			36,334

School District of the City of Pontiac
General Fund - Grants 120

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2022-23 Actual	2022-23 Amendment # 1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
120	371	0000	7533	045	0045	53222000	Purchased Services			46,114
120	371	0000	7533	045	0045	53223000	Purchased Services			14,293
120	371	0000	7533	045	0045	53224000	Purchased Services			14,218
120	371	0000	7644	045	0045	53221000	Purchased Services			25,601
120	371	0000	7644	045	0045	53221000	Purchased Services			58,687
120	371	0000	7644	045	0045	53222000	Purchased Services			54,786
120	371	0000	7644	045	0045	53222000	Purchased Services			74,482
120	371	0000	7644	045	0045	53223000	Purchased Services			8,467
120	371	0000	7644	045	0045	53223000	Purchased Services			23,086
120	371	0000	7644	045	0045	53224000	Purchased Services			11,844
120	371	0000	7644	045	0045	53224000	Purchased Services			22,964
TOTAL Non-Public School Pupils								-	-	390,876
120	452	0000	4352	045	0045	56220000	Capital Outlay			9,336,534
TOTAL Site Improvement Services								-	-	9,336,534
120	459	0000	4352	045	0045	56410000	Capital Outlay			1,850,000
TOTAL Other Facilities Acquisition and Construction Services								-	-	1,850,000
120	612	0000	4352	045	0045	59990000	Indirect Cost Recovery			200,000
120	612	0000	6014	045	0045	59990000	Indirect Cost Recovery			261,321
120	612	0000	6363	089	0045	59990000	Indirect Cost Recovery			5,015
120	612	0000	6844	045	0045	59990000	Indirect Cost Recovery			2,329
120	612	0000	7533	045	0045	59990000	Indirect Cost Recovery			12,332
120	612	0000	7631	045	0045	59990000	Indirect Cost Recovery			21,584
120	612	0000	7644	045	0045	59990000	Indirect Cost Recovery			45,773
TOTAL Fund Modifications								-	-	548,354
TOTAL FUND 120								-	-	39,299,461



School District of the City of Pontiac
General Fund: Sub Fund 130 Special Education Budget Summary by Function
FY 2023-2024 Proposed Budget

	2021-22 Amendment #1	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ -	\$ -	-	\$ -
State	3,876,492	5,556,312	6,868,728	963,368
Federal	1,606,851	1,599,100	1,238,615	-
County & Interdistrict				
Other Financing Sources	4,373,207	5,205,460	4,723,030	(290,716)
TOTAL REVENUE	\$ 9,856,550	\$ 12,360,872	12,830,373	\$ 672,652
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ -	\$ -	-	\$ -
Added Needs	7,077,347	9,090,419	8,482,918	1,345,837
Adult & Continuing Education	-	-	-	-
<u>Supporting Services</u>				
Pupil Services	\$ 2,463,487	\$ 2,438,199	1,909,182	(142,175)
Instructional Staff Support Services	608,347	634,644	698,776	298
General Administration	-	-	-	-
School Administration	294,864	311,219	104,116	(10,697)
Business Support	-	-	-	-
Operations/Maintenance & Security	160,521	165,000	165,000	4,479
Transportation	1,263,086	1,819,542	2,029,381	556,456
Central Support	11,836	27,142	124,541	15,306
Other	-	-	-	-
<u>Community Services</u>	\$ 2,155	\$ 18,182	9,950	16,027
<u>Fund Modifications</u>	\$ (4,334)	\$ 66,458	17,241	70,792
TOTAL EXPENDITURES	\$ 11,877,309	\$ 14,570,806	13,541,105	\$ 1,856,324

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Special Education Fund Revenues (Non-Federal Grants)										
130	000	0000	2020	000	0000	43120120	State Rev-Restr SpEd Grants	3,876,492	5,556,312	6,868,728
Total State Sources								3,876,492	5,556,312	6,868,728
130	000	0000	0000	000	0000	45113000	Avondale Co-Op	-	-	-
130	000	0000	0000	000	0000	45130120	PA18 County Special Ed Tax	4,186,545	5,015,460	4,573,030
130	000	0000	0000	000	0000	45199000	Medicaid rcvd thru ISD	186,662	190,000	150,000
130	000	0000	0000	000	0000	46110000	General Fund Modification	-	-	-
Total Other Sources								\$ 4,373,207	\$ 5,205,460	4,723,030
TOTAL REVENUES								\$ 9,853,974	\$ 10,761,772	11,591,758
Special Education Fund Expend. (Non-Federal Grants)										
130	122	0000	0000	001	1067	51240000	SAL Teaching (Open/New/IDEA loss)	\$ -	\$ -	750,000
130	122	0000	0000	001	1067	52130000	Group Health and Accident	-	-	200,000
130	122	0000	0000	001	1067	52820000	MPSER-District Paid	-	-	234,225
130	122	0000	0000	001	1067	52823000	MPSER-UAAL	-	-	126,675
130	122	0000	0000	001	1067	52830000	FICA-District Paid	-	-	57,375
Total Open Teaching Positions								\$ -	\$ -	1,368,275
130	122	0194	0000	001	1067	51240000	SAL Teaching	\$ 47,785	\$ 51,748	28,936
130	122	0194	0000	001	1067	51631000	Paraprofessionals	-	540	608
130	122	0194	0000	001	1067	51920000	SAL Extra Duty Stipends	490	-	-
130	122	0194	0000	001	1067	51970000	SAL Extra Duty 6 Period	170	500	500
130	122	0194	0000	001	1067	52130000	Group Health and Accident	6,266	7,060	9,175
130	122	0194	0000	001	1067	52820000	MPSER-District Paid	14,737	14,902	9,383
130	122	0194	0000	001	1067	52823000	MPSER-UAAL	7,197	8,789	5,074
130	122	0194	0000	001	1067	52830000	FICA-District Paid	3,573	4,038	2,298
130	122	0194	0000	001	0067	53110000	Contracted Sub Teachers	-	5,000	5,000
130	122	0193	0000	003	1067	51240000	SAL Teaching	103,793	112,174	113,718
130	122	0193	0000	003	1067	51631000	Paraprofessionals	112,911	123,508	98,981
130	122	0193	0000	003	1067	51920000	SAL Extra Duty Stipends	245	-	-
130	122	0193	0000	003	1067	51970000	SAL Extra Duty 6 Period	1,500	-	-
130	122	0193	0000	003	1067	51860000	SAL Sub Ops/Teaching Asst	-	3,500	3,500
130	122	0193	0000	003	1067	52130000	Group Health and Accident	70,444	63,133	29,951
130	122	0193	0000	003	1067	52820000	MPSER-District Paid	61,690	85,343	76,873
130	122	0193	2630	003	1067	52821000	MPSER-One Time	-	-	-
130	122	0193	0000	003	1067	52823000	MPSER-UAAL	32,569	50,335	41,575
130	122	0193	0000	003	1067	52830000	FICA-District Paid	15,754	23,127	18,830
130	122	0194	0000	003	1067	51631000	Paraprofessionals	24,457	24,626	25,000
130	122	0194	0000	003	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0194	0000	003	1067	52130000	Group Health and Accident	562	-	-
130	122	0194	0000	003	1067	52820000	MPSER-District Paid	6,800	6,952	7,808
130	122	0194	0000	003	1067	52823000	MPSER-UAAL	3,668	4,100	4,223
130	122	0194	0000	003	1067	52830000	FICA-District Paid	1,845	1,884	1,913
130	122	0191	0000	010	1067	51240000	SAL Teaching	32,250	71,596	123,413
130	122	0191	0000	010	1067	51630000	Aides Salary	-	-	-
130	122	0191	0000	010	1067	51631000	Paraprofessionals	71,200	113,759	120,000
130	122	0191	0000	010	1067	51840000	SAL Temp Aide	-	-	-
130	122	0191	0000	010	1067	51860000	SAL Sub Ops/Teaching Asst	25,549	15,000	15,000
130	122	0191	0000	010	1067	51970000	SAL Extra Duty 6 Period	12,303	3,000	3,000
130	122	0191	0000	010	1067	52130000	Group Health and Accident	13,711	15,879	17,810
130	122	0191	0000	010	1067	52820000	MPSER-District Paid	39,449	57,407	81,639
130	122	0191	2630	010	1067	52821000	MPSER-One Time	-	-	-
130	122	0191	0000	010	1067	52823000	MPSER-UAAL	20,380	33,859	44,153
130	122	0191	0000	010	1067	52830000	FICA-District Paid	20,380	15,557	19,998
130	122	0191	0000	010	1067	52920000	Cash In Lieu Of Benefits	1,600	-	-
130	122	0191	0000	010	0033	55110000	Teaching/Testing Supplies	-	1,000	1,000
130	122	0191	0000	010	0067	53110000	Contracted Sub Teachers	20,907	-	-
130	122	0110	0000	012	1067	51631000	Paraprofessionals	19,577	22,878	23,837
130	122	0110	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	16,521	18,000	18,000
130	122	0110	0000	012	1067	51970000	SAL Extra Duty 6 Period	-	2,500	2,500
130	122	0110	0000	012	1067	52130000	Group Health and Accident	3,215	18,012	7,499
130	122	0110	0000	012	1067	52820000	MPSER-District Paid	10,560	12,246	13,846
130	122	0110	0000	012	1067	52823000	MPSER-UAAL	5,580	7,222	7,488

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0110	0000	012	1067	52830000	FICA-District Paid	2,758	3,318	3,392
130	122	0110	0000	012	1067	52920000	Cash In Lieu Of Benefits	1,200		
130	122	0110	0000	012	0067	53110000	Contracted Sub Teachers	82	1,000	1,000
130	122	0140	0000	012	1067	51240000	SAL Teaching	52,015	56,438	57,733
130	122	0140	0000	012	1067	51630000	Aides Salary	47,560	70,560	60,430
130	122	0140	0000	012	1067	51631000	Paraprofessionals	48,295	51,794	53,964
130	122	0140	0000	012	1067	52130000	Group Health and Accident	33,250	32,491	41,267
130	122	0140	0000	012	1067	52820000	MPSER-District Paid	41,142	50,473	53,755
130	122	0140	2630	012	1067	52821000	MPSER-One Time			
130	122	0140	0000	012	1067	52823000	MPSER-UAAL	22,084	29,769	29,072
130	122	0140	0000	012	1067	52830000	FICA-District Paid	10,081	13,677	13,168
130	122	0140	0000	012	1067	52920000	Cash In Lieu Of Benefits	2,400	-	-
130	122	0140	0000	012	0067	53110000	Contracted Sub Teachers	-	500	500
130	122	0193	0000	012	1067	51631000	Paraprofessionals	44,250	47,489	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	30,828	10,000	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	1,389	1,500	1,500
130	122	0193	0000	012	1067	52130000	Group Health and Accident	10,021	10,793	1,710
130	122	0193	0000	012	1067	52820000	MPSER-District Paid	22,802	16,653	8,276
130	122	0193	0000	012	1067	52823000	MPSER-UAAL	1,158	9,822	4,476
130	122	0193	0000	012	1067	52830000	FICA-District Paid	5,754	4,513	2,027
130	122	0193	0000	012	1067	52920000	Cash In Lieu Of Benefits	600		
130	122	0193	0000	012	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0194	0000	012	1067	51240000	SAL Teaching	117,665	127,425	103,218
130	122	0194	0000	012	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	012	1067	51631000	Paraprofessionals	28,258	31,613	32,938
130	122	0194	0000	012	1067	51840000	SAL Temp Aide	-	-	-
130	122	0194	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	2,000	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	28	1,000	1,000
130	122	0194	0000	012	1067	52130000	Group Health and Accident	24,893	19,594	9,175
130	122	0194	0000	012	1067	52820000	MPSER-District Paid	42,906	45,743	43,458
130	122	0194	2630	012	1067	52821000	MPSER-One Time			
130	122	0194	0000	012	1067	52823000	MPSER-UAAL	21,883	26,979	23,503
130	122	0194	0000	012	1067	52830000	FICA-District Paid	9,881	12,396	10,645
130	122	0194	0000	012	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0194	0000	012	0067	53110000	Contracted Sub Teachers	336	1,000	1,000
130	122	0150	0000	019	1067	51970000	SAL Extra Duty 6 Period	85		
130	122	0150	0000	019	1067	52820000	MPSER-District Paid	24		
130	122	0150	0000	019	1067	52823000	MPSER-UAAL	12		
130	122	0150	0000	019	1067	52830000	FICA-District Paid	6		
130	122	0110	0000	019	1067	51240000	SAL Teaching	31,175	46,435	47,226
130	122	0110	0000	019	1067	51631000	Paraprofessionals	89,056	58,752	61,214
130	122	0110	0000	019	1067	51840000	SAL Temp Aide	-	-	-
130	122	0110	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	7,808	5,000	5,000
130	122	0110	0000	019	1067	51870000	SAL Temp Teaching	-	500	500
130	122	0110	0000	019	1067	51970000	SAL Extra Duty 6 Period	2,522	1,500	1,500
130	122	0110	0000	019	1067	52130000	Group Health and Accident	41,506	41,392	27,241
130	122	0110	0000	019	1067	52820000	MPSER-District Paid	39,974	31,670	36,052
130	122	0110	2630	019	1067	52821000	MPSER-One Time			
130	122	0110	0000	019	1067	52823000	MPSER-UAAL	19,558	18,679	19,498
130	122	0110	0000	019	1067	52830000	FICA-District Paid	9,782	8,582	8,831
130	122	0110	0000	019	0067	53110000	Contracted Sub Teachers	86,361	27,000	35,425
130	122	0120	0000	019	1067	51240000	SAL Teaching	-	47,153	-
130	122	0120	0000	019	1067	51630000	Aides Salary	-	-	-
130	122	0120	0000	019	1067	51631000	Paraprofessionals	53,219	56,928	10,419
130	122	0120	0000	019	1067	51840000	SAL Temp Aide	(2,500)	-	-
130	122	0120	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	12,705	5,000	5,000
130	122	0120	0000	019	1067	51970000	SAL Extra Duty 6 Period	2,911	1,000	1,000
130	122	0120	0000	019	1067	52130000	Group Health and Accident	14,912	16,568	3,300
130	122	0120	0000	019	1067	52820000	MPSER-District Paid	19,705	31,076	5,128
130	122	0120	0000	019	1067	52823000	MPSER-UAAL	10,251	18,328	2,773
130	122	0120	0000	019	1067	52830000	FICA-District Paid	4,726	8,421	1,256
130	122	0120	0000	019	0033	55990000	Miscellaneous Supplies & Matl	-	500	500
130	122	0120	0000	019	0067	53110000	Contracted Sub Teachers	7,816	8,000	12,000
130	122	0140	0000	019	1067	51970000	SAL Extra Duty 6 Period	855	-	-
130	122	0140	0000	019	1067	52820000	MPSER-District Paid	239	-	-

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0140	0000	019	1067	52823000	MPSER-UAAL	125	-	-
130	122	0140	0000	019	1067	52830000	FICA-District Paid	53	-	-
130	122	0193	0000	019	1067	51631000	Paraprofessionals	15,660	45,721	26,048
130	122	0193	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0193	0000	019	1067	51970000	SAL Extra Duty 6 Period	213	2,500	2,500
130	122	0193	0000	019	1067	52130000	Group Health and Accident	13,006	10,793	21,773
130	122	0193	0000	019	1067	52820000	MPSER-District Paid	4,261	13,613	8,915
130	122	0193	0000	019	1067	52823000	MPSER-UAAL	2,363	8,029	4,822
130	122	0193	0000	019	1067	52830000	FICA-District Paid	1,048	3,689	2,184
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	82,939	93,707	95,102
130	122	0194	0000	019	1067	51630000	Aides Salary	2,140	24,121	-
130	122	0194	0000	019	1067	51631000	Paraprofessionals	15,819	16,849	22,922
130	122	0194	0000	019	1067	51970000	SAL Extra Duty 6 Period	3,603	1,500	1,500
130	122	0194	0000	019	1067	52130000	Group Health and Accident	30,683	34,738	35,079
130	122	0194	0000	019	1067	52820000	MPSER-District Paid	27,995	38,443	37,327
130	122	0194	0000	019	1067	52823000	MPSER-UAAL	14,939	22,673	20,187
130	122	0194	0000	019	1067	52830000	FICA-District Paid	7,044	10,418	9,144
130	122	0194	0000	019	1067	52840000	Workmans Compensation	224	-	-
130	122	0194	0000	019	1067	52850000	Unemployment Compensation	36	-	-
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	1,268	2,700	521
130	122	0191	0000	020	1067	51860000	SAL Sub Ops/Teaching Asst	816	-	-
130	122	0191	0000	020	1067	51970000	SAL Extra Duty 6 Period	1,737	-	-
130	122	0191	0000	020	1067	52820000	MPSER-District Paid	721	-	-
130	122	0191	0000	020	1067	52823000	MPSER-UAAL	384	-	-
130	122	0191	0000	020	1067	52830000	FICA-District Paid	180	-	-
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0194	0000	020	1067	51240000	SAL Teaching	35,934	45,451	42,877
130	122	0194	0000	020	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	020	1067	51920000	SAL Extra Duty Stipends	875	-	-
130	122	0194	0000	020	1067	51970000	SAL Extra Duty 6 Period	1,886	1,000	1,000
130	122	0194	0000	020	1067	52130000	Group Health and Accident	3,133	3,253	4,436
130	122	0194	0000	020	1067	52820000	MPSER-District Paid	11,076	13,113	13,703
130	122	0194	0000	020	1067	52823000	MPSER-UAAL	5,651	7,734	7,411
130	122	0194	0000	020	1067	52830000	FICA-District Paid	2,589	3,553	3,357
130	122	0194	0000	020	1067	53110000	Contracted Sub Teachers	168	-	-
130	122	0140	0000	029	1067	51240000	SAL Teaching	65,790	71,247	-
130	122	0140	0000	029	1067	51630000	Aides Salary	24,567	26,853	-
130	122	0140	0000	029	1067	51631000	Paraprofessionals	25,172	27,424	63,495
130	122	0140	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	110	-	-
130	122	0140	0000	029	1067	51970000	SAL Extra Duty 6 Period	48	-	-
130	122	0140	0000	029	1067	52130000	Group Health and Accident	33,319	35,520	19,019
130	122	0140	0000	029	1067	52820000	MPSER-District Paid	32,802	35,435	19,830
130	122	0140	0000	029	1067	52823000	MPSER-UAAL	17,269	20,900	10,724
130	122	0140	0000	029	1067	52830000	FICA-District Paid	7,753	9,603	4,857
130	122	0193	0000	029	1067	51240000	SAL Teaching	49,125	53,198	54,449
130	122	0193	0000	029	1067	51631000	Paraprofessionals	23,434	22,912	51,988
130	122	0193	0000	029	1067	51861000	SAL Sub-Paraprofessional	25,809	27,721	7,293
130	122	0193	0000	029	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	029	1067	51970000	SAL Extra Duty 6 Period	85	-	-
130	122	0193	0000	029	1067	52130000	Group Health and Accident	24,910	29,056	20,856
130	122	0193	0000	029	1067	52820000	MPSER-District Paid	27,553	29,312	35,518
130	122	0193	0000	029	1067	52823000	MPSER-UAAL	14,725	17,288	19,209
130	122	0193	0000	029	1067	52830000	FICA-District Paid	7,244	7,943	8,700
130	122	0193	0000	029	1067	53110000	Contracted Sub Teachers	-	5,400	-
130	122	0194	0000	029	1067	51240000	SAL Teaching	64,770	68,041	69,031
130	122	0194	0000	029	1067	51920000	SAL Extra Duty Stipends	554	-	-
130	122	0194	0000	029	1067	52130000	Group Health and Accident	6,269	6,467	8,878
130	122	0194	0000	029	1067	52820000	MPSER-District Paid	18,508	19,208	21,558
130	122	0194	0000	029	1067	52823000	MPSER-UAAL	9,709	11,329	11,659
130	122	0194	0000	029	1067	52830000	FICA-District Paid	4,555	5,205	5,281
130	122	0194	0000	029	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0110	0000	030	0067	53110000	Contracted Sub Teachers	1,100	10,800	-
130	122	0140	0000	030	1067	51631000	Paraprofessionals	28,121	30,389	7,293
130	122	0140	0000	030	1067	51840000	SAL Temp Aide	-	-	-
130	122	0140	0000	030	1067	52130000	Group Health and Accident	25,489	28,306	3,298
130	122	0140	0000	030	1067	52820000	MPSER-District Paid	8,268	8,579	2,278
130	122	0140	0000	030	1067	52823000	MPSER-UAAL	4,211	5,060	1,232
130	122	0140	0000	030	1067	52830000	FICA-District Paid	1,609	2,325	558

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0190	0000	030	1067	51860000	SAL Sub Ops/Teaching Asst	1,598		
130	122	0190	0000	030	1067	52820000	MPSER-District Paid	451		
130	122	0190	0000	030	1067	52823000	MPSER-UAAL	240		
130	122	0190	0000	030	1067	52830000	FICA-District Paid	119		
130	122	0191	0000	030	1067	51630000	Aides Salary	1,626	-	-
130	122	0191	0000	030	1067	52820000	MPSER-District Paid	459	-	-
130	122	0191	0000	030	1067	52823000	MPSER-UAAL	241	-	-
130	122	0191	0000	030	1067	52830000	FICA-District Paid	166	-	-
130	122	0191	0000	030	1067	52840000	Workmans Compensation	9	-	-
130	122	0191	0000	030	1067	52850000	Unemployment Compensation	4	-	-
130	122	0191	0000	030	1067	52920000	Cash In Lieu Of Benefits	600		
130	122	0193	0000	030	1067	51240000	SAL Teaching	15,685	90,750	-
130	122	0193	0000	030	1067	51631000	Paraprofessionals	-	-	75,000
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	37,861	1,000	50,000
130	122	0193	0000	030	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	030	1067	51920000	SAL Extra Duty Stipends	1,365	-	-
130	122	0193	0000	030	1067	51970000	SAL Extra Duty 6 Period	1,800	1,500	1,500
130	122	0193	0000	030	1067	52130000	Group Health and Accident	2,488	31,343	5,220
130	122	0193	0000	030	1067	52820000	MPSER-District Paid	15,156	26,325	39,506
130	122	0193	0000	030	1067	52823000	MPSER-UAAL	8,430	15,526	21,366
130	122	0193	0000	030	1067	52830000	FICA-District Paid	4,111	7,134	9,677
130	122	0193	0000	030	1067	52920000	Cash In Lieu Of Benefits	3,600	-	-
130	122	0193	0000	030	0067	53110000	Contracted Sub Teachers	81,381	59,400	61,889
130	122	0194	0000	030	1067	51240000	SAL Teaching	-	62,415	-
130	122	0194	0000	030	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	030	1067	51970000	SAL Extra Duty 6 Period	-	1,000	1,000
130	122	0194	0000	030	1067	52130000	Group Health and Accident	-	29,539	4,302
130	122	0194	0000	030	1067	52820000	MPSER-District Paid	-	17,902	312
130	122	0194	0000	030	1067	52823000	MPSER-UAAL	-	10,559	169
130	122	0194	0000	030	1067	52830000	FICA-District Paid	-	6,119	77
130	122	0194	0000	030	0067	53110000	Contracted Sub Teachers	448	-	-
130	122	0191	0000	033	0033	55110000	Teaching/Testing Supplies	487	800	800
130	122	0191	0000	033	0033	55910000	Office Supplies	163	1,500	1,500
130	122	0191	0000	033	0033	55991000	Miscellaneous Supplies	-	125	125
130	122	0193	0000	049	1067	51240000	SAL Teaching	38,500	42,314	41,210
130	122	0193	0000	049	1067	51920000	SAL Extra Duty Stipends	1,777		
130	122	0193	0000	049	1067	52130000	Group Health and Accident	3,133	4,002	4,436
130	122	0193	0000	049	1067	52820000	MPSER-District Paid	11,386	11,945	12,870
130	122	0193	0000	049	1067	52823000	MPSER-UAAL	5,977	666	749
130	122	0193	0000	049	1067	52830000	FICA-District Paid	2,869	914	985
130	122	0000	0000	050	0050	53610000	Printing & Binding	-	1,500	1,500
130	122	0120	0000	050	0050	53610000	Printing & Binding	-	-	-
130	122	0120	0000	050	0050	55110000	Teaching/Testing Supplies	4,895	6,000	6,000
130	122	0120	0000	050	0050	55111000	Teaching Supplies	2,035	-	-
130	122	0120	0000	050	0050	55910000	Office Supplies	-	-	-
130	122	0120	0000	050	0050	55915000	Supt Office Maint/Oper	317	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	101,682	96,083	58,154
130	122	0120	0000	050	1067	51631000	Paraprofessionals	136,545	145,991	156,587
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	7,065	1,500	1,500
130	122	0120	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0120	0000	050	1067	51970000	SAL Extra Duty 6 Period	2,184	1,500	1,500
130	122	0120	0000	050	1067	52130000	Group Health and Accident	82,814	88,236	57,981
130	122	0120	0000	050	1067	52820000	MPSER-District Paid	52,292	69,185	68,000
130	122	0120	0000	050	1067	52823000	MPSER-UAAL	29,631	40,805	36,776
130	122	0120	0000	050	1067	52830000	FICA-District Paid	14,015	18,748	16,657
130	122	0120	0000	050	0067	53110000	Contracted Sub Teachers	41,291	10,800	10,000
130	122	0130	0000	050	0050	55110000	Teaching/Testing Supplies	1,094	400	400
130	122	0130	0000	050	0050	55111000	Teaching Supplies	134	350	350
130	122	0130	0000	050	1067	51240000	SAL Teaching	(11,364)	62,520	-
130	122	0130	0000	050	1067	51631000	Paraprofessionals	157,157	167,761	140,829
130	122	0130	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0130	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	23,155	8,500	25,000
130	122	0130	0000	050	1067	51970000	SAL Extra Duty 6 Period	4,044	2,500	2,500
130	122	0130	0000	050	1067	52130000	Group Health and Accident	74,689	81,780	9,175

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0130	0000	050	1067	52820000	MPSER-District Paid	51,306	67,408	51,788
130	122	0130	2630	050	1067	52821000	MPSER-One Time			
130	122	0130	0000	050	1067	52823000	MPSER-UAAL	28,158	39,757	28,009
130	122	0130	0000	050	1067	52830000	FICA-District Paid	13,032	18,267	12,686
130	122	0130	0000	050	1067	52840000	Workmans Compensation	450	-	-
130	122	0130	0000	050	1067	52850000	Unemployment Compensation	172	-	-
130	122	0190	0000	050	0050	55110000	Teaching/Testing Supplies	927	500	500
130	122	0190	0000	050	0050	55111000	Teaching Supplies	1,456	800	800
130	122	0190	0000	050	1067	51240000	SAL Teaching	136,163	145,588	133,135
130	122	0190	0000	050	1067	51631000	Paraprofessionals	187,060	193,913	200,000
130	122	0190	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0190	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	20,504	9,288	10,000
130	122	0190	0000	050	1067	51970000	SAL Extra Duty 6 Period	636	1,500	1,500
130	122	0190	0000	050	1067	52130000	Group Health and Accident	88,124	91,607	117,607
130	122	0190	0000	050	1067	52820000	MPSER-District Paid	90,307	98,887	107,630
130	122	0190	2630	050	1067	52821000	MPSER-One Time			
130	122	0190	0000	050	1067	52823000	MPSER-UAAL	51,346	58,323	58,209
130	122	0190	0000	050	1067	52830000	FICA-District Paid	24,181	26,797	26,365
130	122	0190	0000	050	0033	53210000	Mileage Reimbursement	-	100	100
130	122	0190	0000	050	0067	53110000	Contracted Sub Teachers	5,500	8,100	10,000
130	122	0193	0000	050	0050	55110000	Teaching/Testing Supplies	2,463	1,200	1,200
130	122	0193	0000	050	0050	55111000	Teaching Supplies	180	-	-
130	122	0193	0000	050	1067	51240000	SAL Teaching	51,219	54,575	66,431
130	122	0193	0000	050	1067	51631000	Paraprofessionals	157,180	174,712	125,000
130	122	0193	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	36,253	10,800	30,000
130	122	0193	0000	050	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	050	1067	51920000	SAL Extra Duty Stipends	-	350	350
130	122	0193	0000	050	1067	51970000	SAL Extra Duty 6 Period	5,376	6,500	6,500
130	122	0193	0000	050	1067	52130000	Group Health and Accident	47,683	49,775	29,130
130	122	0193	0000	050	1067	52820000	MPSER-District Paid	71,459	69,710	71,292
130	122	0193	2630	050	1067	52821000	MPSER-One Time			
130	122	0193	0000	050	1067	52823000	MPSER-UAAL	37,419	41,115	38,557
130	122	0193	0000	050	1067	52830000	FICA-District Paid	18,232	18,891	17,463
130	122	0193	0000	050	1067	52920000	Cash In Lieu Of Benefits	2,600	500	500
130	122	0193	0000	050	1067	53110000	Contracted Sub Teachers	23,759	93,990	25,000
130	122	0194	0000	050	1067	51240000	SAL Teaching	-	-	-
130	122	0194	0000	050	1067	51631000	Paraprofessionals	3,940	27,491	-
130	122	0194	0000	050	1067	52130000	Group Health and Accident	675	3,431	-
130	122	0194	0000	050	1067	52820000	MPSER-District Paid	1,113	7,761	7,808
130	122	0194	0000	050	1067	52823000	MPSER-UAAL	568	4,577	4,223
130	122	0194	0000	050	1067	52830000	FICA-District Paid	291	2,103	1,913
130	122	0110	0000	054	1067	51240000	SAL Teaching	-	69,315	-
130	122	0110	0000	054	1067	51631000	Paraprofessionals	51,138	51,310	54,179
130	122	0110	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0110	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	6,315	2,700	2,700
130	122	0110	0000	054	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0110	0000	054	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0110	0000	054	1067	51970000	SAL Extra Duty 6 Period	1,975	-	-
130	122	0110	0000	054	1067	52130000	Group Health and Accident	28,345	26,649	23,324
130	122	0110	0000	054	1067	52820000	MPSER-District Paid	16,153	34,815	17,763
130	122	0110	0000	054	1067	52823000	MPSER-UAAL	8,892	20,534	9,607
130	122	0110	0000	054	1067	52830000	FICA-District Paid	3,547	9,434	4,351
130	122	0110	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0110	0000	054	1067	53110000	Contracted Sub Teachers	40,478	1,000	1,000
130	122	0110	0000	054	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0120	0000	054	1067	51240000	SAL Teaching	-	73,387	-
130	122	0120	0000	054	1067	51631000	Paraprofessionals	87,662	93,230	72,334
130	122	0120	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0120	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	26,069	1,500	29,313
130	122	0120	0000	054	1067	51970000	SAL Extra Duty 6 Period	2,386	-	-
130	122	0120	0000	054	1067	52130000	Group Health and Accident	10,181	29,432	9,175
130	122	0120	0000	054	1067	52820000	MPSER-District Paid	32,950	47,459	31,744
130	122	0120	0000	054	1067	52823000	MPSER-UAAL	17,481	27,991	17,168
130	122	0120	0000	054	1067	52830000	FICA-District Paid	8,569	12,861	7,776
130	122	0120	0000	054	1067	52920000	Cash In Lieu Of Benefits	1,200	-	-
130	122	0140	0000	054	1067	51631000	Paraprofessionals	84,817	91,071	90,000
130	122	0140	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0140	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	13,725	1,000	15,000
130	122	0140	0000	054	1067	51970000	SAL Extra Duty 6 Period	6,598	3,000	3,000

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0140	0000	054	1067	52130000	Group Health and Accident	30,428	29,005	39,959
130	122	0140	0000	054	1067	52820000	MPSER-District Paid	29,303	26,839	33,728
130	122	0140	2630	054	1067	52821000	MPSER-One Time			
130	122	0140	0000	054	1067	52823000	MPSER-UAAL	15,753	15,829	18,241
130	122	0140	0000	054	1067	52830000	FICA-District Paid	7,464	7,273	8,262
130	122	0193	0000	054	1067	51240000	SAL Teaching	-	-	-
130	122	0193	0000	054	1067	51631000	Paraprofessionals	91,928	99,518	110,000
130	122	0193	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	16,494	8,100	23,135
130	122	0193	0000	054	1067	51970000	SAL Extra Duty 6 Period	1,074	3,500	3,500
130	122	0193	0000	054	1067	52130000	Group Health and Accident	27,966	28,999	42,326
130	122	0193	0000	054	1067	52820000	MPSER-District Paid	31,614	31,369	42,671
130	122	0193	2630	054	1067	52821000	MPSER-One Time			
130	122	0193	0000	054	1067	52823000	MPSER-UAAL	16,782	18,501	23,078
130	122	0193	0000	054	1067	52830000	FICA-District Paid	7,812	8,501	10,453
130	122	0193	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0193	0000	054	0067	53110000	Contracted Sub Teachers	-	750	750
130	122	0194	0000	054	1067	51240000	SAL Teaching	131,930	136,683	145,027
130	122	0194	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	51	-	-
130	122	0194	0000	054	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	054	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0194	0000	054	1067	51970000	SAL Extra Duty 6 Period	6,134	6,500	6,500
130	122	0194	0000	054	1067	52130000	Group Health and Accident	17,001	16,356	24,618
130	122	0194	0000	054	1067	52820000	MPSER-District Paid	39,136	40,420	47,322
130	122	0194	2630	054	1067	52821000	MPSER-One Time			
130	122	0194	0000	054	1067	52823000	MPSER-UAAL	20,487	23,840	25,593
130	122	0194	0000	054	1067	52830000	FICA-District Paid	9,027	10,953	11,592
130	122	0194	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0194	0000	054	0067	53110000	Contracted Sub Teachers	61,377	64,800	65,000
130	122	0110	0000	071	1067	51240000	SAL Teaching	71,271	76,206	70,200
130	122	0110	0000	071	1067	51630000	Aides Salary	-	-	-
130	122	0110	0000	071	1067	51631000	Paraprofessionals	107,252	105,300	46,886
130	122	0110	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	4,185	1,500	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	3,800
130	122	0110	0000	071	1067	51970000	SAL Extra Duty 6 Period	1,729	-	-
130	122	0110	0000	071	1067	52130000	Group Health and Accident	45,184	45,687	26,698
130	122	0110	0000	071	1067	52820000	MPSER-District Paid	52,108	52,735	38,221
130	122	0110	0000	071	1067	52823000	MPSER-UAAL	27,540	31,103	20,671
130	122	0110	0000	071	1067	52830000	FICA-District Paid	11,747	14,291	9,362
130	122	0110	0000	071	1067	52840000	Workmans Compensation	360	71,515	74,519
130	122	0110	0000	071	1067	52850000	Unemployment Compensation	61	24,457	25,484
130	122	0110	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0120	0000	071	0067	53110000	Contracted Sub Teachers	220	1,000	1,000
130	122	0120	0000	071	1067	51240000	SAL Teaching	80,605	82,864	85,635
130	122	0120	0000	071	1067	51631000	Paraprofessionals	63,752	68,495	73,775
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	1,839	1,500	1,500
130	122	0120	0000	071	1067	52130000	Group Health and Accident	19,308	19,592	23,560
130	122	0120	0000	071	1067	52820000	MPSER-District Paid	42,660	43,152	50,252
130	122	0120	0000	071	1067	52823000	MPSER-UAAL	22,511	25,451	27,178
130	122	0120	0000	071	1067	52830000	FICA-District Paid	10,712	11,694	12,310
130	122	0130	0000	071	1067	51970000	SAL Extra Duty 6 Period	1,045		
130	122	0130	0000	071	1067	52820000	MPSER-District Paid	295		
130	122	0130	0000	071	1067	52823000	MPSER-UAAL	157		
130	122	0130	0000	071	1067	52830000	FICA-District Paid	72		
130	122	0140	0000	071	1067	51631000	Paraprofessionals	40,756	47,368	19,868
130	122	0140	0000	071	0067	51860000	SAL Sub Ops/Teaching Asst	16,555	16,706	10,000
130	122	0140	0000	071	1067	51970000	SAL Extra Duty 6 Period	351	-	-
130	122	0140	0000	071	1067	52130000	Group Health and Accident	10,801	8,197	11,120
130	122	0140	0000	071	1067	52820000	MPSER-District Paid	17,291	18,088	9,328
130	122	0140	0000	071	1067	52823000	MPSER-UAAL	8,650	10,668	5,045
130	122	0140	0000	071	1067	52830000	FICA-District Paid	4,339	4,902	2,285
130	122	0140	0000	071	0067	53110000	Contracted Sub Teachers	4,491	8,100	-
130	122	0193	0000	071	1067	51240000	SAL Teaching	-	-	-
130	122	0193	0000	071	1067	51631000	Paraprofessionals	21,962	22,829	31,204
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst			
130	122	0193	0000	071	1067	51861000	Sub Paraprofessionals			
130	122	0193	0000	071	1067	51840000	SAL Temp Aide	-	-	-

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
130	122	0193	0000	071	1067	51860000
130	122	0193	0000	071	1067	51870000
130	122	0193	0000	071	1067	51970000
130	122	0193	0000	071	1067	52130000
130	122	0193	0000	071	1067	52820000
130	122	0193	0000	071	1067	52823000
130	122	0193	0000	071	1067	52830000
130	122	0193	0000	071	1067	52920000
130	122	0193	0000	071	0033	57410000
130	122	0193	0000	071	0067	53110000
130	122	0194	0000	071	1067	51240000
130	122	0194	0000	071	1067	51630000
130	122	0194	0000	071	1067	51631000
130	122	0194	0000	071	1067	51920000
130	122	0194	0000	071	1067	51970000
130	122	0194	0000	071	1067	52130000
130	122	0194	0000	071	1067	52820000
130	122	0194	2630	071	1067	52821000
130	122	0194	0000	071	1067	52823000
130	122	0194	0000	071	1067	52830000
130	122	0194	0000	071	1067	52920000
130	122	0194	0000	071	0067	53110000
130	122	0000	0000	033	0033	53310000
130	122	0000	0000	033	0033	53330000
130	122	0000	0000	033	0033	55110000
130	122	0000	0000	033	0033	58210000

Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
SAL Sub Ops/Teaching Asst	50,217	5,940	26,857
SAL Temp Teaching	-	-	-
SAL Extra Duty 6 Period	3,049	-	-
Group Health and Accident	8,327	8,212	21,448
MPSER-District Paid	18,376	8,121	18,132
MPSER-UAAL	9,793	4,790	9,806
FICA-District Paid	4,793	2,201	4,442
Cash In Lieu Of Benefits	2,400	-	-
Dues And Fees	-	300	300
Contracted Sub Teachers	36,743	200	40,000
SAL Teaching	125,605	137,476	159,721
Aides Salary	-	-	-
Paraprofessionals	419	16,200	29,636
SAL Extra Duty Stipends	875	-	-
SAL Extra Duty 6 Period	15,142	9,500	9,500
Group Health and Accident	7,646	8,115	35,996
MPSER-District Paid	39,349	46,065	62,103
MPSER-One Time	-	-	-
MPSER-UAAL	23,265	27,169	33,587
FICA-District Paid	11,358	12,483	15,213
Cash In Lieu Of Benefits	-	-	-
Contracted Sub Teachers	55,992	48,600	43,351
Field Trips	-	1,000	1,000
Pupil Trans-Private Automobile	-	-	-
Teaching/Testing Supplies	-	150	150
Tuition Payments	-	741,600	-
Total Special Education	6,993,796	8,755,815	7,032,034

130	213	0011	0000	033	0033	53111000
130	213	0012	0000	033	0033	53112000
130	213	0013	0000	033	0033	53113000
130	213	0014	0000	033	0033	53130000
130	213	0015	0000	033	0033	53113000

Contracted Services Spec	279,013	245,311	232,061
In District PD Subs	75,963	70,200	33,508
In District PD Subs	74,371	102,600	78,841
Staff Development/PMRM	18,320	17,901	17,901
In District PD Subs	93,903	102,600	115,000
Total Health Services	541,570	538,612	477,311

130	214	0000	0000	899	0045	59999000
130	214	0021	0000	033	0033	53130000
130	214	0021	0000	033	1067	51430000
130	214	0021	0000	033	1067	51920000
130	214	0021	0000	033	1067	51970000
130	214	0021	0000	033	1067	52130000
130	214	0021	0000	033	1067	52820000
130	214	0021	0000	033	1067	52823000
130	214	0021	0000	033	1067	52830000

Authorized & Unallocated	-	-	-
Staff Development/PMRM	288,053	246,374	325,000
SAL Psychological	61,014	115,938	-
SAL Extra Duty Stipends	-	-	-
SAL Extra Duty 6 Period	-	-	-
Group Health and Accident	-	2,373	-
MPSER-District Paid	9,530	32,729	-
MPSER-UAAL	7,228	19,304	-
FICA-District Paid	3,733	8,869	-
Total Psychological Services	369,680	425,587	325,000

130	215	0000	0000	899	0045	59999000
130	215	0032	0000	033	0033	53130000
130	215	0032	0000	033	0033	53133000
130	215	0032	0000	033	0033	53190000
130	215	0032	0000	033	0033	53210000

Authorized & Unallocated	-	-	-
Staff Development/PMRM	41,590	55,000	20,000
Contracted Services Spec	-	-	-
Contract Service/Trans EDK	-	-	-
Mileage Reimbursement	-	2,000	-
Total Speech Services	41,590	57,000	20,000

130	216	0000	0000	899	0045	59999000
130	216	0041	0000	033	0033	53130000
130	216	0041	0000	033	1067	51440000
130	216	0041	0000	033	1067	51840000
130	216	0041	0000	033	1067	51920000
130	216	0041	0000	033	1067	51970000
130	216	0041	0000	033	1067	52130000
130	216	0041	0000	033	1067	52820000
130	216	0041	0000	033	1067	52823000
130	216	0041	0000	033	1067	52830000
130	216	0041	0000	033	1067	52920000

Authorized & Unallocated	-	-	-
Staff Development/PMRM	142,244	222,504	175,000
SAL Social Worker	53,364	55,214	62,130
SAL Temp Aide	-	-	-
SAL Extra Duty Stipends	-	-	-
SAL Extra Duty 6 Period	767	-	-
Group Health and Accident	7,366	7,091	9,175
MPSER-District Paid	15,299	15,587	19,403
MPSER-UAAL	8,041	9,193	10,494
FICA-District Paid	3,815	4,224	4,753
Cash In Lieu Of Benefits	77	100	100
Total Social Work Services	231,076	313,913	281,054

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX

130	218	0000	0000	899	0045	59999000
130	218	0271	0000	001	1067	51250000
130	218	0271	0000	001	1067	51970000
130	218	0271	0000	001	1067	52130000
130	218	0271	0000	001	1067	52820000
130	218	0271	0000	001	1067	52823000
130	218	0271	0000	001	1067	52830000
130	218	0063	0000	033	0033	53210000
130	218	0063	0000	033	0033	53220000
130	218	0063	0000	033	0067	53110000
130	218	0063	0000	033	1067	51250000
130	218	0063	0000	033	1067	51920000
130	218	0063	0000	033	1067	51970000
130	218	0063	0000	033	1067	51971000
130	218	0063	0000	033	1067	52130000
130	218	0063	0000	033	1067	52820000
130	218	0063	0000	033	1067	52823000
130	218	0063	0000	033	1067	52830000
130	218	0081	0000	033	1067	51920000
130	218	0271	0000	001	0033	53210000

Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Authorized & Unallocated	-	-	-
SAL Instruction Consulting	2,543	87,511	-
SAL Extra Duty 6 Period	-	-	-
Group Health and Accident	850	11,576	-
MPSER-District Paid	872	24,704	-
MPSER-UAAL	298	14,571	-
FICA-District Paid	23	6,695	-
Mileage Reimbursement	-	200	200
Empl Reim (Conference)	150	200	200
Contracted Sub Teachers	-	-	-
SAL Instruction Consulting	11,404	11,346	12,000
SAL Extra Duty Stipends	875	1,000	1,000
SAL Extra Duty 6 Period	5,363	3,000	3,000
SAL Extra Duty 6 Period	-	200	200
Group Health and Accident	1,334	912	2,100
MPSER-District Paid	4,983	4,389	5,059
MPSER-UAAL	2,645	2,588	2,736
FICA-District Paid	1,216	1,189	1,239
SAL Extra Duty Stipends	-	-	-
Mileage Reimbursement	-	1,200	1,200

Total Teacher Consultant Services	32,618	171,282	28,935
--	---------------	----------------	---------------

130	219	0075	0000	050	0067	53110000
130	219	0075	0000	050	1067	51240000
130	219	0075	0000	050	1067	51920000
130	219	0075	0000	050	1067	52130000
130	219	0075	0000	050	1067	52820000
130	219	0075	0000	050	1067	52823000
130	219	0075	0000	050	1067	52830000

Contracted Sub Teachers	-	-	-
SAL Teaching	45,171	46,833	49,448
SAL Extra Duty Stipends	-	-	-
Group Health and Accident	3,760	2,679	5,324
MPSER-District Paid	12,769	13,221	15,442
MPSER-UAAL	6,703	7,798	8,352
FICA-District Paid	3,116	3,583	3,783

Total Other Pupil Services	71,605	74,113	82,348
-----------------------------------	---------------	---------------	---------------

130	221	0000	0000	068	1068	51940000
130	221	0000	0000	899	0045	59999000

CS-PD Stipend	-	-	-
Authorized & Unallocated	-	-	-

Total Improvement of Instruction	-	-	-
---	----------	----------	----------

130	226	0000	0000	899	0045	59999000
130	226	0081	0000	033	1067	51220000
130	226	0081	0000	033	1067	51620000
130	226	0081	0000	033	1067	51810000
130	226	0081	0000	033	1067	51880000
130	226	0081	0000	033	1067	51920000
130	226	0081	0000	033	1067	52130000
130	226	0081	0000	033	1067	52820000
130	226	0081	2630	033	1067	52821000
130	226	0081	0000	033	1067	52823000
130	226	0081	0000	033	1067	52830000
130	226	0081	0000	033	0033	53210000
130	226	0081	0000	033	0033	53610000
130	226	0081	0000	033	0033	55910000
130	226	0081	0000	033	0033	55990000
130	226	0081	0000	033	0048	53410000
130	226	0081	0000	033	0048	53450000

Authorized & Unallocated	-	-	-
SAL Counselor/Guidance	22,885	23,313	42,059
SAL Secretarial	137,157	151,428	157,429
SAL Sub Administrator	-	5,000	5,000
SAL Temp-Clerical Support	589	1,500	1,500
SAL Extra Duty Stipends	-	-	-
Group Health and Accident	27,719	29,010	54,668
MPSER-District Paid	43,842	51,164	64,330
MPSER-One Time	-	-	-
MPSER-UAAL	23,698	30,177	34,791
FICA-District Paid	11,483	13,865	15,758
Mileage Reimbursement	-	500	500
Printing & Binding	3,183	2,000	2,000
Office Supplies	806	3,000	3,000
Miscellaneous Supplies & Matl	704	2,000	2,000
Telephone	-	1,000	1,000
Copyright Fees/Software Licens	-	5,000	5,000

Total Supv / Direction of Instr. Staff	272,629	318,957	389,036
---	----------------	----------------	----------------

130	241	0081	0000	050	0050	53610000
130	241	0081	0000	050	0050	55910000
130	241	0081	0000	050	1067	51160000
130	241	0081	0000	050	1067	51620000
130	241	0081	0000	050	1067	51810000
130	241	0081	0000	050	1067	51880000
130	241	0081	0000	050	1067	51910000
130	241	0081	0000	050	1067	51920000
130	241	0081	0000	050	1067	52130000
130	241	0081	0000	050	1067	52820000
130	241	0081	2630	050	1067	52821000
130	241	0081	0000	050	1067	52823000

Printing and Binding	1,566	-	-
Office Supplies	85	-	-
SAL Principal	129,023	137,586	-
SAL Secretarial	45,511	50,057	47,613
SAL Sub Administrator	-	-	-
SAL Temp-Clerical Support	-	-	-
O/T Administration	4,186	-	5,000
SAL Extra Duty Stipends	-	-	-
Group Health and Accident	26,668	25,008	22,161
MPSER-District Paid	49,695	52,971	16,431
MPSER-One Time	-	-	-
MPSER-UAAL	25,707	31,242	8,886

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	241	0081	0000	050	1067	52830000	FICA-District Paid	11,836	14,355	4,025
130	241	0081	0000	050	1067	52920000	Cash In Lieu Of Benefits	-	-	-
Total Office of Principal								294,864	311,219	104,116
130	261	0000	0000	050	0093	54110000	Land/Buildings Repair & Maint	7,282	-	-
130	261	0000	0000	050	0093	54192000	Alarm Monitoring Service	-	-	-
130	261	0000	9998	050	0093	53830000	Water & Sewage	9,902	12,000	12,000
130	261	0000	9998	050	0093	53840000	Waste & Trash Disposal	1,283	5,000	5,000
130	261	0000	9998	050	0093	54110000	Land/Buildings Repair & Maint	81,293	66,000	66,000
130	261	0000	9998	050	0093	54192000	Alarm Monitoring Service	2,201	15,000	15,000
130	261	0000	9998	050	0093	55510000	Natural Gas	26,219	32,000	32,000
130	261	0000	9998	050	0093	55520000	Electricity	32,341	35,000	35,000
Total Operations & Maintenance								160,521	165,000	165,000
130	271	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	271	0099	0000	033	0033	53310000	Field Trips	1,529	-	10,000
130	271	0099	0000	033	0033	53313000	Cont Transportation - Out of District	116,629	120,000	125,000
130	271	0000	0000	033	0033	53313000	Cont Transportation In District	1,144,031	1,694,542	1,754,381
130	271	0000	0000	033	0033	55710000	Motor Fuel, Oil, Grease	-	-	135,000
130	271	0099	0000	033	0033	53330000	Pupil Trans-Private Automobile	897	5,000	5,000
Total Pupil Transportation								1,263,086	1,819,542	2,029,381
130	371	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
TOTAL NONFED EXPENDITURES								10,273,035	12,951,041	12,302,490
Surplus (Shortfall)								(2,020,759)	(2,209,934)	(710,732)
Special Education Fund Revenues (Federal Grants)										
130	000	0000	4362	000	0045	44170120	IDEA Flowthrough C/O	-	303,150	-
130	000	0000	4372	000	0045	44170120	IDEA Preschool C/O	-	29,645	-
130	000	0000	8053	000	0045	44170120	IDEA Preschool	47,697	50,272	36,072
130	000	0000	8014	000	0045	44170120	IDEA Flowthrough	1,223,065	1,307,624	1,202,543
130	000	0000	8013	000	0045	44170120				
130	000	0000	8012	000	0045	44170120	IDEA Flowthrough	333,513	359,395	-
Total Federal Revenue Sources								1,604,275	2,050,086	1,238,615
Special Education Fund Expend. (Federal Grants)										
130	122	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	122	0075	8012	045	0045	51920000	SAL Extra Duty Stipends	253	3,450	
130	122	0075	8012	045	0045	52820000	MPSER-District Paid	71	1,757	
130	122	0075	8012	045	0045	52823000	MPSER-UAAL	38		
130	122	0075	8012	045	0045	52830000	FICA-District Paid	6		
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends			5,002
130	122	0075	8014	045	0045	52820000	MPSER-District Paid			2,628
130	122	0075	8014	045	0045	51920000	SAL Extra Duty Stipends			4,635
130	122	0075	8014	045	0045	51960000	O/T Operations/Maintenance			2,933
130	122	0075	8014	045	0045	52820000	MPSER-District Paid			3,976
130	122	0140	8012	045	0045	51920000	SAL Extra Duty Stipends	345		
130	122	0140	8012	045	0045	51960000	O/T Operations/Maintenance			
130	122	0140	8012	045	0045	52820000	MPSER-District Paid	97		
130	122	0140	8012	045	0045	52823000	MPSER-UAAL	52		
130	122	0140	8012	045	0045	52830000	FICA-District Paid	22		
130	122	0140	8011	045	0045	51920000	SAL Extra Duty Stipends	3,082		
130	122	0140	8011	045	0045	51960000	O/T Operations/Maintenance	2,244		
130	122	0140	8011	045	0045	52820000	MPSER-District Paid	1,502		
130	122	0140	8011	045	0045	52823000	MPSER-UAAL	773		
130	122	0140	8011	045	0045	52830000	FICA-District Paid	429		
130	122	0191	4372	010	0045	51240000	SAL Teaching	-	19,039	-
130	122	0191	4372	010	0045	52130000	Group Health and Accident	-	761	-
130	122	0191	4372	010	0045	52820000	MPSER-District Paid	-	9,357	-
130	122	0191	4372	010	0805	53110000	Contracted Sub Teachers	-	488	-
130	122	0191	8052	010	0045	51240000	SAL Teaching	33,865		-
130	122	0191	8052	010	0045	52130000	Group Health and Accident	1,567		-

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	122	0191	8052	010	0045	52820000	MPSER-District Paid	8,575		-
130	122	0191	8052	010	0045	52823000	MPSER-UAAL	4,307		-
130	122	0191	8052	010	0045	52830000	FICA-District Paid	2,189		-
130	122	0191	8053	010	0045	51240000	SAL Teaching	-	31,512	-
130	122	0191	8053	010	0045	52130000	Group Health and Accident	-	1,273	-
130	122	0191	8053	010	0045	52820000	MPSER-District Paid	-	16,680	-
130	122	0191	8053	010	0850	53110000	Contracted Sub Teachers	-	807	-
130	122	0191	8053	010	0045	51240000	SAL Teaching			22,978
130	122	0191	8053	010	0045	52130000	Group Health and Accident			1,023
130	122	0191	8053	010	0045	52820000	MPSER-District Paid			12,071
130	122	0193	8019	045	0045	52850000	Unemployment Compensation	-	-	-
130	122	0193	8011	045	0045	51920000	SAL Extra Duty Stipends	2,852		-
130	122	0193	8011	045	0045	51960000	O/T Operations/Maintenance	2,074		
130	122	0193	8011	045	0045	52820000	MPSER-District Paid	1,390		
130	122	0193	8011	045	0045	52823000	MPSER-UAAL	415		
130	122	0193	8011	045	0045	52830000	FICA-District Paid	411		
130	122	0193	8012	045	0045	51920000	SAL Extra Duty Stipends	1,058		
130	122	0193	8012	045	0045	51960000	O/T Operations/Maintenance	391		
130	122	0193	8012	045	0045	52820000	MPSER-District Paid	409		
130	122	0193	8012	045	0045	52823000	MPSER-UAAL	218		
130	122	0193	8012	045	0045	52830000	FICA-District Paid	104		
130	122	0193	8012	045	0801	53130000	Staff Development/PMRM			
130	122	0193	8014	045	0045	51920000	SAL Extra Duty Stipends			9,039
130	122	0193	8014	045	0045	51960000	O/T Operations/Maintenance			5,449
130	122	0193	8014	045	0045	52820000	MPSER-District Paid			7,610
130	122	0193	8010	045	0045	51920000	SAL Extra Duty Stipends	-	3,450	
130	122	0193	8010	045	0045	51960000	O/T Operations/Maintenance	-	1,275	
130	122	0193	8010	045	0045	52820000	MPSER-District Paid	-	2,406	
130	122	0194	8011	045	0045	51920000	SAL Extra Duty Stipends	3,312		
130	122	0194	8011	045	0045	52820000	MPSER-District Paid	934		
130	122	0194	8011	045	0045	52823000	MPSER-UAAL	481		
130	122	0194	8011	045	0045	52830000	FICA-District Paid	270		
130	122	0194	8012	045	0045	51920000	SAL Extra Duty Stipends		3,450	
130	122	0194	8012	045	0045	51960000	O/T Operations/Maintenance	9,814	1,275	-
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	-	2,406	-
130	122	0199	8014	045	0045	53130000	Staff Development/PMRM			5,265
130	122	0194	8013	045	0801	55110000	Teaching/Testing Supplies	-	9,800	-
							Total Special Education	83,550	109,186	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	8014	045	0801	53130000	Staff Development/PMRM	-	-	5,130
130	214	0021	8012	045	0801	53130000	Staff Development/PMRM			
130	214	0021	8013	045	0801	55110000	Teaching/Testing Supplies	2,992	5,000	-
							Total Psychological Services	2,992	5,000	5,130
							-	-	-	-
130	215	0032	8013	045	0801	53110000	Staff Development/PMRM	-	410,358	-
130	215	0032	8013	045	0801	55110000	Teaching/Testing Supplies	-	5,000	-
130	215	0032	8014	045	0045	53130000	Staff Development/PMRM			19,740
130	215	0032	4362	045	0045	53130000	Staff Development/PMRM	9,534	303,150	
130	215	0032	8012	045	0801	53130000	Staff Development/PMRM	428,489		
130	215	0032	8013	045	0801	53130000	Staff Development/PMRM	-	-	-
							Total Speech Services	438,023	718,508	19,740
							-	-	-	-
130	216	0041	8012	045	0045	51440000	SAL Social Worker	49,365	61,423	-
130	216	0041	8012	045	0045	51920000	SAL Extra Duty Stipends	6,026	6,900	-
130	216	0041	8012	045	0045	52130000	Group Health and Accident	4,976	6,635	-
130	216	0041	8012	045	0045	52820000	MPSER-District Paid	12,711	3,514	-
130	216	0041	8012	045	0045	52823000	MPSER-UAAL	6,397	-	-
130	216	0041	8012	045	0045	52830000	FICA-District Paid	3,146	-	-
130	216	0041	8012	045	0045	52840000	Workmans Compensation	421	-	-

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
130	216	0041	8012	045	0045	52850000	Unemployment Compensation	31	-	-
130	216	0041	8012	045	0045	52920000	Cash In Lieu Of Benefits	524	-	-
130	216	0041	8010	045	0801	55110000	Teaching/Testing Supplies	1,779	-	-
130	216	0041	8014	045	0045	51440000	SAL Social Worker			158,433
130	216	0041	8014	045	0045	51920000	SAL Extra Duty Stipends			8,441
130	216	0041	8014	045	0045	52130000	Group Health and Accident			13,270
130	216	0041	8014	045	0045	52820000	MPSER-District Paid			87,659
130	216	0041	8013	045	0045	51440000	SAL Social Worker	148,980	136,715	-
130	216	0041	8013	045	0045	51920000	SAL Extra Duty Stipends	840	-	-
130	216	0041	8013	045	0045	52130000	Group Health and Accident	15,920	13,270	-
130	216	0041	8013	045	0045	52820000	MPSER-District Paid	45,264	100,912	-
130	216	0041	8013	045	0045	52823000	MPSER-UAAL	24,131	-	-
130	216	0041	8013	045	0045	52830000	FICA-District Paid	11,461	-	-
130	216	0041	8013	045	0045	52840000	Workmans Compensation	941	-	-
130	216	0041	8013	045	0045	52850000	Unemployment Compensation	-	-	-
130	216	0041	8013	045	0045	52920000	Cash In Lieu Of Benefits			-
130	216	0041	8013	045	0850	55110000	Teaching/Testing Supplies	-	5,000	-
Total Social Work Services								332,913	334,369	267,803
130	218	0063	8012	045	0045	51440000	SAL Social Worker	57,519	65,141	-
130	218	0063	8012	045	0045	52130000	Group Health and Accident	6,262	8,350	-
130	218	0063	8012	045	0045	52820000	MPSER-District Paid	13,505	33,176	-
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	8014	045	0045	51250000	SAL Instruction Consulting			199,625
130	218	0063	8014	045	0045	52130000	Group Health and Accident			16,700
130	218	0063	8014	045	0045	52820000	MPSER-District Paid			104,863
130	218	0063	8013	045	0045	51250000	SAL Instruction Consulting	159,147	144,991	-
130	218	0063	8013	045	0045	51970000	SAL Extra Duty 6 Period	-	-	-
130	218	0063	8013	045	0045	52130000	Group Health and Accident	19,083	16,700	-
130	218	0063	8013	045	0045	52820000	MPSER-District Paid	47,716	73,844	-
130	218	0063	8019	045	0045	52823000	MPSER-UAAL	25,439	-	-
130	218	0063	8019	045	0045	52830000	FICA-District Paid	11,482	-	-
Total Teacher Consultant Services								350,834	342,202	321,188
130	219	0076	8012	045	0045	51490000	Other Professional Salaries	356	16,396	-
130	219	0076	8012	045	0045	52130000	Group Health and Accident	141	2,371	-
130	219	0076	8012	045	0045	52820000	MPSER-District Paid	28	8,350	-
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
130	219	0076	8014	045	0045	52820000	MPSER-District Paid			27,783
130	219	0076	8011	045	0045	52823000	MPSER-UAAL	20		-
130	219	0076	8011	045	0045	52830000	FICA-District Paid	10		-
130	219	0076	8013	045	0045	51490000	Other Professional Salaries	33,944	36,495	-
130	219	0076	8013	045	0045	52820000	MPSER-District Paid	7,724	18,587	-
130	219	0076	8013	045	0045	52823000	MPSER-UAAL	5,546		-
130	219	0076	8013	045	0045	52830000	FICA-District Paid	2,817		-
130	219	0079	8013	045	0801	53450000	Copyright Fees/Software Licens	-	-	-
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								50,586	82,199	80,673
130	221	0000	8013	045	0045	51940000	CS-PD Stipend	2,581	12,600	-
130	221	0000	8014	045	0045	51940000	CS-PD Stipend			6,300
130	221	0000	8014	045	0801	53220000	Contracted Sub Teachers			2,000
130	221	0000	8014	045	0045	52820000	MPSER-District Paid			3,309
130	221	0000	8013	045	0045	52823000	MPSER-UAAL			-
130	221	0000	8013	045	0045	52830000	FICA-District Paid			-
130	221	0000	8013	045	0850	53220000	Contracted Sub Teachers	1,801	6,000	-
130	221	0000	8013	045	0850	53110000	Empl Reim (Conference)	1,404	1,120	-
Total Improvement of Instruction								5,934	19,720	11,609

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX

130	226	0081	8012	045	0045	51160000
130	226	0081	8012	045	0045	52130000
130	226	0081	8012	045	0045	52820000
130	226	0081	8012	045	0045	52823000
130	226	0081	8012	045	0045	52830000
130	226	0081	8011	045	0045	52850000
130	226	0081	8014	045	0045	51160000
130	226	0081	8014	045	0045	52130000
130	226	0081	8014	045	0045	52820000
130	226	0081	8013	045	0045	51160000
130	226	0081	8013	045	0045	52130000
130	226	0081	8013	045	0045	52820000
130	226	0081	8013	045	0045	52823000
130	226	0081	8013	045	0045	52830000
130	226	0076	8013	045	0045	51490000

Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
SAL Director/Coordinator	72,900	55,403	-
Group Health and Accident	15,959	12,767	-
MPSER-District Paid	21,458	28,217	-
MPSER-UAAL	11,896	-	-
FICA-District Paid	5,528	-	-
Unemployment Compensation	805	-	-
SAL Director/Coordinator			178,717
Group Health and Accident			25,534
MPSER-District Paid			93,880
SAL Director/Coordinator	120,117	123,315	-
Group Health and Accident	23,118	25,534	
MPSER-District Paid	32,324	62,804	
MPSER-UAAL	17,749		
FICA-District Paid	7,930		
Other Professional Salaries	-	72,989	-

Total Supv / Direction of Instr. Staff	329,784	381,029	298,131
---	----------------	----------------	----------------

130	281	0076	8013	045	0045	51940000
130	281	0076	8013	045	0045	52823000
130	281	0000	8012	045	0045	52830000
130	281	0000	8012	045	0801	53220000
130	283	0000	8013	045	0801	53220000
130	284	0000	8013	045	0801	53450000
130	283	0000	8014	045	0045	51940000
130	281	0076	8014	045	0045	52820000
130	283	0000	8014	045	0850	53220000
130	283	0076	8014	045	0045	51940000
130	281	0076	8014	045	0045	52820000
130	283	0000	8013	045	0850	53220000

CS-PD Stipend	4,832	14,700	-
MPSER-UAAL	1,360	37,173	-
FICA-District Paid			
Empl Reim (Conference)			
Empl Reim (Conference)			
Copyright Fees/Software Licens			
CS-PD Stipend			7,350
MPSER-District Paid			3,861
Empl Reim (Conference)			2,000
CS-PD Stipend			72,989
MPSER-District Paid			38,341
Empl Reim (Conference)	4,579	6,000	-

Total Staff/Personnel Services	11,836	57,873	124,541
---------------------------------------	---------------	---------------	----------------

130	371	0041	8011	045	0045	51440000
130	371	0041	8011	045	0045	52820000
130	371	0041	8011	045	0045	52823000
130	371	0041	8011	045	0045	52830000
130	371	0032	8014	045	0045	51280000
130	371	0032	8014	045	0045	52820000
130	371	0041	8014	045	0045	51440000
130	371	0041	8014	045	0045	52820000
130	371	0041	8011	045	0045	52840000
130	371	0041	8011	045	0045	52850000
130	371	0032	8011	045	0045	51280000
130	371	0032	8011	045	0045	52820000
130	371	0032	8011	045	0045	52823000
130	371	0032	8011	045	0045	52830000
130	371	0032	8011	045	0045	52840000
130	371	0032	8011	045	0045	52850000

SAL Social Worker	56	-	-
Group Health and Accident	15	-	-
MPSER-District Paid	22	-	-
MPSER-UAAL	12	-	-
Unemployment Compensation			5,003
MPSER-District Paid			2,506
SAL Social Worker			1,600
Group Health and Accident			841
FICA-District Paid	6	-	-
Workmans Compensation	-	-	-
Unemployment Compensation	-	-	-
SAL Social Worker	1,287	-	-
Group Health and Accident	142	-	-
MPSER-District Paid	348	-	-
MPSER-UAAL	185	-	-
FICA-District Paid	84	-	-

Total Non-Public School Pupils	2,157	-	9,950
---------------------------------------	--------------	----------	--------------

130	613	0000	0000	899	0045	59999000
130	371	0000	8014	045	0801	59999000
130	613	0000	8011	045	0045	59999000
130	613	0000	8010	045	0045	59999000

Authorized & Unallocated	-	-	-
Authorized & Unallocated			17,241
Authorized & Unallocated	-	-	-
Authorized & Unallocated	(4,334)	-	-

Total Fund Modifications	(4,334)	-	17,241
---------------------------------	----------------	----------	---------------

TOTAL FED GRANT EXPENDITURES	1,604,275	2,050,086	1,238,615
-------------------------------------	------------------	------------------	------------------

Grant Surplus (Shortfall)	-	-	-
---------------------------	---	---	---

TOTAL SPECIAL ED EXPENDITURES	11,877,310	15,001,127	13,541,105
--------------------------------------	-------------------	-------------------	-------------------



School District of the City of Pontiac
General Fund: Sub Fund 150 Athletic Budget Summary by Function
FY 2023-24 Proposed Budget

	<u>2021-22</u> <u>Amendment #1</u>	<u>2022-23</u> <u>Amendment #2</u>	<u>2023-24</u> <u>Proposed Budget</u>	<u>Variance</u>
<u>REVENUE</u>				
Local	\$ 11,975	\$ 32,000	\$ 32,000	\$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	384,596	497,779	640,969	143,190
TOTAL REVENUE	<u>\$ 396,571</u>	<u>\$ 529,779</u>	<u>\$ 672,969</u>	<u>\$ 143,190</u>
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Athletics	\$ 333,425	\$ 529,730	\$ 672,969	\$ 143,239
TOTAL EXPENDITURES	<u>\$ 333,425</u>	<u>\$ 529,730</u>	<u>\$ 672,969</u>	<u>\$ 143,239</u>

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
150	000	0000	0000	071	0150	41711000
150	000	0000	0000	071	0150	41712000
150	000	0000	0000	071	0150	46110000

Revenues:

150	000	0000	0000	071	0150	41711000
150	000	0000	0000	071	0150	41712000
150	000	0000	0000	071	0150	46110000

Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Admissions	11,975	25,000	25,000
Concessions	-	7,000	7,000
General Fund Modification	384,596	497,779	660,969
TOTAL REVENUES	396,571	529,779	692,969

Expenditures:

150	259	0000	0000	071	0150	53990000
-----	-----	------	------	-----	------	----------

Other Insrnce & Bond Premium	20,613	23,390	24,973
Total	20,613	23,390	24,973

150	266	0000	0000	054	1067	51960000
150	266	0000	0000	054	1067	52820000
150	266	0000	0000	054	1067	52823000
150	266	0000	0000	054	1067	52830000
150	266	0000	0000	054	1067	52840000
150	266	0000	0000	054	1067	52850000
150	266	0000	0000	071	0266	53190000
150	266	0000	0000	071	1067	51960000
150	266	0000	0000	071	1067	52820000
150	266	0000	0000	071	1067	52823000
150	266	0000	0000	071	1067	52830000

O/T Operations/Maintenance	-	-	2,000
MPSER-District Paid	-	-	565
MPSER-UAAL	-	-	333
FICA-District Paid	-	-	152
Workmans Compensation	-	-	-
Unemployment Compensation	-	-	-
Contract Service/Trans EDK	-	-	-
O/T Operations/Maintenance	21,993	15,500	35,000
MPSER-District Paid	6,497	4,200	9,881
MPSER-UAAL	3,303	1,200	5,828
FICA-District Paid	1,695	1,900	2,678
Total	33,488	22,800	56,437

150	271	0000	0000	071	0150	53310000
-----	-----	------	------	-----	------	----------

Field Trips	22,738	40,000	40,000
Total	22,738	40,000	40,000

150	293	0000	0000	071	0150	53192000
150	293	0000	0000	071	0150	53193000
150	293	0000	0000	071	0150	53194000
150	293	0000	0000	071	0150	53194000
150	293	0000	0000	071	0150	53196000
150	293	0000	0000	071	0150	53196000
150	293	0000	0000	071	0150	53220000
150	293	0000	0000	071	0150	53450000
150	293	0000	0000	071	0150	53610000
150	293	0000	0000	071	0150	54120000
150	293	0000	0000	071	0150	54910000
150	293	0000	0000	071	0150	55910000
150	293	0000	0000	071	0150	55990000
150	293	0000	0000	071	0150	55991000
150	293	0000	0000	071	0150	55992000
150	293	0000	0000	071	0150	55993000
150	293	0000	0000	071	0150	56420000
150	293	0000	0000	071	0150	56550000
150	293	0000	0000	071	0150	57410000
150	293	0000	0000	071	0150	57910000
150	293	0000	0000	071	1067	51162000
150	293	0000	0000	071	1067	51560000
150	293	0000	0000	071	1067	51620000
150	293	0000	0000	071	1067	51690000
150	293	0000	0000	071	1067	51690000
150	293	0000	0000	071	1067	52130000
150	293	0000	0000	071	1067	52820000
150	293	0000	2630	071	1067	52821000
150	293	0000	0000	071	1067	52823000
150	293	0000	0000	071	1067	52830000

Contract Services Other (Officials)	11,065	5,000	-
Contract Services Other (EMS)	(340)	5,000	2,000
Contract Services Other (Police)	14,825	30,000	15,090
Contract Services Other (Trainer)			45,000
Contracted Coaches	94,450	115,000	141,020
Contracted Asst. AD			16,000
Empl Reim (Conference)	981	3,000	1,500
Copyright Fees/Software Licens	5,000		
Printing & Binding	164	750	500
Equipment Repair/Maint	1,288	1,000	600
Game Crew HS	3,095	5,500	5,500
Office Supplies	905	750	750
Miscellaneous Supplies & Matl	607	3,000	3,000
Miscellaneous Supplies	1,328	500	700
Awards	1,313	1,200	1,800
Athletic Uniforms			40,200
New Equip/Furniture-Non Depr	816	32,500	20,237
Vehicle			
Dues And Fees	5,627	5,500	6,500
Miscellaneous Expenditures	23,680	35,000	7,500
SAL Athletic Director	27,637	74,000	94,535
SAL Athletic Coaches PHS	13,000	11,000	-
SAL Secretarial	18,075	36,000	46,218
SAL Secretarial Subs			3,500
SAL Helper	155	1,500	1,500
Group Health and Accident		15,000	41,608
MPSER-District Paid	7,299	34,582	41,102
MPSER-One Time			
MPSER-UAAL	3,878	18,436	24,049
FICA-District Paid	3,585	9,371	11,150
Total	256,586	443,589	571,559
TOTAL EXPENDITURES	333,425	529,779	692,969



School District of the City of Pontiac

Debt Service (General Fund Debt) Fund Budget Summary by Object

FY 2022-23 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local				
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	\$ 31,105,000	\$ 1,855,000	\$ 1,255,000	\$ (600,000)
TOTAL REVENUE	\$ 31,105,000	\$ 1,855,000	\$ 1,255,000	\$ (600,000)
<u>EXPENDITURES</u>				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Debt	31,071,375	1,849,858	1,250,128	(599,730)
Capital Improvements	-	-	-	-
Other / Financing	-	-	-	-
<u>Fund Modifications</u>	-	-	-	-
TOTAL EXPENDITURES	\$ 31,071,375	\$ 1,849,858	\$ 1,250,128	\$ (599,730)

School District of the City of Pontiac
Debt Fund (General Fund Obligations) 170

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
170	000	0000	0000	000	0000	45960000	Proceeds from Refinancing	27,655,000	-	-
170	000	0000	0000	000	0000	46110000	Transfer from General Fund	3,450,000	1,855,000	1,255,000
TOTAL REVENUES								31,105,000	1,855,000	1,255,000
170	511	2022	0000	066	0066	57120000	Bond Principal	-	940,000	1,000,000
170	511	2022	0000	066	0066	57210000	Bond Interest	306,969	314,878	250,128
170	511	2022	0000	066	0066	57320000	Escrow Payment	30,950,967	-	-
170	511	2022	0000	066	0066	57910000	Other Expenditures	(1,072,607)		
TOTAL 2018A Refunding Bond Debt								30,185,329	1,254,878	1,250,128
170	511	2014	0000	066	0066	57120000	Bond Principal	205,000	165,000	-
170	511	2014	0000	066	0066	57210000	Bond Interest	193,789	134,260	-
170	511	2014	0000	066	0066	57320000	Escrow Payment			
170	511	2014	0000	066	0066	57910000	Other Expenditures	40,243		
TOTAL 2014 Emergency Loan Debt								439,032	299,260	-
170	511	2015	0000	066	0066	57120000	Bond Principal	220,000	170,000	-
170	511	2015	0000	066	0066	57210000	Bond Interest	186,772	125,720	-
170	511	2015	0000	066	0066	57320000	Escrow Payment			
170	511	2015	0000	066	0066	57910000	Other Expenditures	40,242		
TOTAL 2015 Emergency Loan Debt								447,014	295,720	-
TOTAL EXPENDITURES								31,071,375	1,849,858	1,250,128



School District of the City of Pontiac

Food Service Fund Budget Summary by Function FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>Revenue</u>				
Local Sources	\$ 2,584	\$ 36,000	\$ 17,000	\$ (19,000)
State Sources	176,749	103,000	205,518	102,518
Federal Sources	2,740,353	3,192,280	2,992,395	(199,885)
Other Financing Sources	-	-	-	-
	<u>\$ 2,919,686</u>	<u>\$ 3,331,280</u>	<u>\$ 3,214,913</u>	<u>\$ (116,367)</u>
<u>Expenditures</u>				
Staff Support Services	271	2,000	300	\$ (1,700)
School Administration	-	-	-	-
Food Services	2,921,024	3,167,505	3,083,624	(83,880)
Capital Outlay	-	-	-	-
Transfer to General Fund	\$ -	\$ 100,000	\$ 100,000	\$ -
	<u>\$ 2,921,295</u>	<u>\$ 3,269,505</u>	<u>\$ 3,183,924</u>	<u>\$ (85,580)</u>
Net Surplus (Shortfall) - Current Year	\$ (1,609)	\$ 61,775	\$ 30,988	
Beginning Fund Balance	387,955	386,346	448,121	
Projected Ending Fund Balance	\$ 386,346	\$ 448,121	\$ 479,110	

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	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
250	000	0000	0000	000	0000	41510000	Earnings on Investment	-	-	-
250	000	0000	0000	000	0074	41510000	Earnings on Investment	-	1,000	1,000
250	000	0000	0000	000	0074	41620110	Adult Meals	-	-	-
250	000	0000	0000	000	0074	41640000	A-La-Carte Sales	1,384	35,000	16,000
250	000	0000	0000	000	0074	41650000	Catering Revenue	1,200	-	-
250	000	0000	0000	000	0074	41990000	Misc Local Revenues	-	-	-
Total Local Sources								\$ 2,584	\$ 36,000	\$ 17,000
110	000	0000	2080	000	0000	43120000	State Revenue-Restricted Sect 147	\$ -	\$ -	\$ 123,518
250	000	0000	3100	000	0074	43120110	State Rev-Restr Lunch	176,749	103,000	82,000
Total State Sources								176,749	103,000	205,518
250	000	0000	8500	000	0074	44140110	Rstr Fed thru St Breakfast Program	\$ 819,429	\$ 968,169	\$ 794,330
250	000	0000	8510	000	0074	44140110	Rstr Fed thru St Lunch Program	1,618,650	1,998,665	1,925,774
250	000	0000	8530	000	0074	44140110	Rstr Fed thru St Child Care Food Program	69,131	7,446	20,677
250	000	0000	8560	000	0074	44140110	Rstr Fed thru St Fresh Fruit/Veg.	17,180	21,000	72,800
250	000	0000	8580	000	0074	44140110	Rstr Fed thru St Summer Lunch	28,626	35,000	16,813
250	000	0000	8610	000	0074	44140110	Rstr Fed thru St Lunch	-	-	-
250	000	0000	7810	000	0074	44810110	USDA Commodities	187,337	162,000	162,000
Total Federal Sources								\$ 2,740,353	\$ 3,192,280	\$ 2,992,395
TOTAL REVENUES								\$ 2,919,686	\$ 3,331,280	\$ 3,214,913
								-		
250	283	0000	0000	074	0074	51940000	CS-PD Stipend	-	-	-
250	283	0000	0000	074	0074	52490000	Reimb For Moving Expenses	-	-	-
250	283	0000	0000	074	0074	58220000	Payments to ISD for Srvs	271	2,000	300
Total Staff Services								\$ 271	\$ 2,000	\$ 300
250	297	0000	8581	045	0045	51960000	O/T Operations/Maintenance	\$ 65,563	\$ -	\$ -
250	297	0000	8581	045	0045	52820000	MPSER-District Paid	18,566	-	-
250	297	0000	8581	045	0045	52823000	MPSER-UAAL	9,427	-	-
250	297	0000	8581	045	0045	52830000	FICA-District Paid	4,902	-	-
250	297	0000	8581	045	0045	52840000	Workmans Compensation	497	-	-
250	297	0000	8581	045	0045	52850000	Unemployment Compensation	158	-	-
250	297	0000	0000	074	0048	53410000	Telephone	-	-	-
250	297	0000	0000	074	0048	54140000	Software Maintenance Agreement	7,512	15,000	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	579,757	677,891	724,843
250	297	0000	0000	074	0074	51690000	SAL Helper	45,168	79,158	81,374
250	297	0000	0000	074	0074	51790000	SAL Incentive	71,228	5,000	5,000
250	297	0000	0000	074	0074	51860000	SAL Sub Ops/Teaching Asst	30,179	9,500	9,500
250	297	0000	0000	074	0074	51960000	O/T Operations/Maintenance	3,026	500	500
250	297	0000	0000	074	0074	52130000	Group Health and Accident	73,328	77,818	80,153
250	297	0000	0000	074	0074	52820000	MPSER-District Paid	179,734	217,808	231,688
250	297	0000	0000	074	0074	52823000	MPSER-UAAL	91,030	116,118	123,518
250	297	0000	0000	074	0074	52830000	FICA-District Paid	54,457	59,023	62,785
250	297	0000	0000	074	0074	52840000	Workmans Compensation	1,097	11,573	12,311
250	297	0000	0000	074	0074	52850000	Unemployment Compensation	247	3,858	4,104
250	297	0000	0000	074	0074	52990000	Other Benefits	-	-	-
250	297	0000	0000	074	0074	53150000	Contacted Mgt Svcs	622,571	478,534	491,745
250	297	0000	0000	074	0074	53190000	Contract Service/Trans EDK	-	4,500	-
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	-	500	-
250	297	0000	0000	074	0074	53610000	Printing & Binding	1,273	1,000	1,000
250	297	0000	0000	074	0074	53840000	Waste & Trash Disposal	19,757	15,000	25,000
250	297	0000	0000	074	0074	54110000	Land/Buildings Repair & Maint			
250	297	0000	0000	074	0074	54120000	Equipment Repair/Maint	20,130	10,000	10,000

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx				
250	297	0000	0000	074	0074	55640000	Non Food Items	(2,606)	2,000	2,000
250	297	0000	0000	074	0074	55910000	Office Supplies	471	500	500
250	297	0000	0000	074	0074	55990000	Miscellaneous Supplies & Matl	22,447	10,000	10,000
250	297	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	297	0000	0000	074	0074	57410000	Dues And Fees	436	1,000	1,000
250	297	0000	0000	074	0074	57910000	Miscellaneous Expenditures	8,722	3,700	3,700
250	297	0000	7810	074	0074	55650000	USDA Commodity Usage	187,337	172,700	172,700
250	297	0000	8569	012	0074	55640000	Non Food Items	-	-	-
250	297	0000	9996	074	0074	55990000	Miscellaneous Supplies & Matl	-	-	-
250	297	0000	9996	074	0074	57410000	Dues And Fees	-	-	-
Total Food Services								2,921,024	3,167,505	3,167,505
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	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	100,000
TOTAL EXPENDITURES								2,921,295	3,269,505	3,269,505



School District of the City of Pontiac

Student Activity Fund Budget Summary by Function FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 70,120	\$ 76,500	\$ 93,000	\$ 16,500
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 70,120	\$ 76,500	\$ 93,000	\$ 16,500
<u>EXPENDITURES</u>				
<u>Instructional Services</u>				
Basic Programs	\$ 55,776	\$ 76,500	\$ 93,000	\$ 16,500
TOTAL EXPENDITURES	\$ 55,776	\$ 76,500	\$ 93,000	\$ 16,500
Net Surplus (Shortfall) - Current Year	\$ 14,344	\$ -	\$ -	
Beginning Fund Balance	169,718	\$ 184,062	\$ 184,062	
Projected Ending Fund Balance	\$ 184,062	\$ 184,062	\$ 184,062	

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

Fund XXX	Func XXX	Prog XXXX	Grant XXXX	Loc XXX	Resp XXXX	Object XXXXXXXX	Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
290	000	4311	0000	000	0010	41790000	Student Activity Revenue - Frost	792	500	1,500
290	000	4312	0000	000	0012	41790000	Student Activity Revenue - Herrington	400	500	1,000
290	000	4314	0000	000	0019	41790000	Student Activity Revenue - Owen	-	1,000	2,000
290	000	4315	0000	000	0054	41790000	Student Activity Revenue - PMS	-	3,000	3,000
290	000	4316	0000	000	0029	41790000	Student Activity Revenue - Whitman	1,250	1,500	1,500
290	000	4317	0000	000	0001	41790000	Student Activity Revenue - Alcott	-	1,000	1,000
290	000	4323	0000	000	0020	41790000	Student Activity Revenue - Rogers	137	3,000	3,000
290	000	4330	0000	000	0030	41790000	Student Activity Revenue - WHRC	-	1,000	1,000
290	000	4334	0000	000	0050	41790000	Student Activity Revenue - Kennedy	1,888	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	7,170	5,000	6,000
290	000	4369	0000	000	0150	41790000	Student Activity Revenue - Athletics	13,904	5,000	13,000
290	000	4398	0000	000	0065	41790000	Student Activity Revenue - Admin	-	500	1,000
290	000	4400	0000	000	0049	41790000	Student Activity Revenue - ITA	15,099	20,000	10,000
290	000	4401	0000	000	0049	41790000	Student Activity Revenue - ITA Robotics	29,480	25,000	32,000
290	000	4402	0000	000	0080	41790000	Student Activity Revenue - Care Closet	-	-	7,500
TOTAL REVENUES								70,120	76,500	93,000
290	296	4311	0000	000	0010	57920000	Student Activity Expenditure - Frost	148	500	1,250
290	296	4312	0000	000	0012	57920000	Student Activity Expenditure - Herrington	773	500	1,250
290	296	4314	0000	000	0019	57920000	Student Activity Expenditure - Owen	-	1,000	1,000
290	296	4315	0000	000	0054	57920000	Student Activity Expenditure - PMS	574	3,000	3,000
290	296	4316	0000	000	0029	57920000	Student Activity Expenditure - Whitman	838	1,500	1,500
290	296	4317	0000	000	0001	57920000	Student Activity Expenditure - Alcott	146	1,000	1,000
290	296	4323	0000	000	0020	57920000	Student Activity Expenditure - Rogers	2,335	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	3,189	3,000	3,000
290	296	4365	0000	000	0071	57920000	Student Activity Expenditure - PHS B/Bands	-	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	10,552	5,000	7,500
290	296	4369	0000	000	0150	57920000	Student Activity Expenditure - Athletics	4,000	5,000	13,000
290	296	4398	0000	000	0065	57920000	Student Activity Expenditure - Admin	-	500	500
290	296	4400	0000	000	0049	57920000	Student Activity Expenditure - ITA	8,015	20,000	10,000
290	296	4401	0000	000	0049	57920000	Student Activity Expenditure - ITA Robotics	25,206	25,000	32,000
290	296	4402	0000	000	0080	57920000	Student Activity Revenue - Care Closet	-	-	7,500
TOTAL EXPENDITURES								55,776	76,500	93,000

This page left intentionally blank



School District of the City of Pontiac
Debt Service (Bond 2020 Series I) Fund Budget Summary by Function
FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 5,914,593	\$ 6,270,000	\$ 5,650,000	\$ (620,000)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 5,914,593	\$ 6,270,000	\$ 5,650,000	\$ (620,000)
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Bond and note redemption	\$ 1,795,000	\$ 2,085,000	\$ 2,390,000	\$ 305,000
Bond and note interest	3,805,750	3,716,000	3,611,750	(104,250)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ 5,600,750	\$ 5,801,000	\$ 6,001,750	\$ 200,750
Net Surplus (Shortfall) - Current Year	\$ 313,843	\$ 469,000	\$ (351,750)	
Beginning Fund Balance	-	313,843	782,843	
Projected Ending Fund Balance	\$ 313,843	\$ 782,843	\$ 431,093	

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

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx

320	000	0000	0000	000	0000	41110000
320	000	0000	0000	000	0000	41510000
320	000	0000	0000	000	0000	46110000

320	511	0000	0000	066	0066	57120000
320	511	0000	0000	066	0066	57210000
320	511	0000	0000	066	0066	57320000
320	511	0000	0000	066	0066	57910000

Description	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget
Property Taxes	5,914,593	6,270,000	5,600,000
Interest Earnings			50,000
Fund Modification	-	-	-
TOTAL REVENUES	5,914,593	6,270,000	5,650,000
Bond Principal	1,795,000	2,085,000	2,390,000
Bond Interest	3,805,750	3,716,000	3,611,750
Escrow Payment	-	-	-
Other Expenditures			
TOTAL EXPENDITURES	5,600,750	5,801,000	6,001,750



School District of the City of Pontiac
Debt Service (Bond 2020 Series I) Fund Budget Summary by Function
FY 2023-24 Proposed Budget

	2022-23 <u>Amendment #1</u>	2022-23 <u>Amendment #2</u>	2023-24 <u>Proposed Budget</u>	<u>Variance</u>
<u>REVENUE</u>				
Local	\$ -	\$ -	\$ 1,345,000	\$ 1,345,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 1,345,000	\$ 1,345,000
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Bond and note redemption	\$ -	\$ -	\$ -	\$ -
Bond and note interest	-	-	1,250,000	1,250,000
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
Net Surplus (Shortfall) - Current Year	\$ -	\$ -	\$ 95,000	
Beginning Fund Balance	-	-	-	
Projected Ending Fund Balance	\$ -	\$ -	\$ 95,000	

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

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2022-23 Amendment #1	2022-23 Amendment #2	2023-24 Proposed Budget
323	000	0000	0000	000	0000	41110000	Property Taxes	-	-	1,325,000
323	000	0000	0000	000	0000	41510000	Interest Earnings			20,000
323	000	0000	0000	000	0000	46110000	Fund Modification	-	-	-
							TOTAL REVENUES	-	-	1,345,000
323	511	0000	0000	066	0066	57120000	Bond Principal	-	-	-
323	511	0000	0000	066	0066	57210000	Bond Interest	-	-	1,250,000
323	511	0000	0000	066	0066	57320000	Escrow Payment	-	-	-
323	511	0000	0000	066	0066	57910000	Other Expenditures			
							TOTAL EXPENDITURES	-	-	1,250,000



School District of the City of Pontiac

Capital Projects (Sinking) Fund Budget Summary by Function

FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 2,303,770	\$ 2,750,000	\$ 2,840,000	\$ 90,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 2,303,770	\$ 2,750,000	\$ 2,840,000	\$ 90,000
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Other Business Services	\$ -	\$ 30,000	\$ 30,000	\$ -
Professional Services	20,802	38,000	38,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	-	-
Building Improvements	542,719	1,800,000	2,100,000	300,000
				-
<u>Debt Service</u>	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 563,521	\$ 1,868,000	\$ 2,168,000	\$ 300,000
Net Surplus (Shortfall) - Current Year	\$ 1,740,249	\$ 882,000	\$ 672,000	
Beginning Fund Balance	3,350,830	5,091,079	5,973,079	
Projected Ending Fund Balance	\$ 5,091,079	\$ 5,973,079	\$ 6,645,079	

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

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx

Description	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget
-------------	-------------------	-------------------------	----------------------------

REVENUES:

410	000	0000	0000	000	0410	41110000	Property Taxes	\$ 2,258,669	\$ 2,585,000	\$ 2,725,000
410	000	0000	0000	000	0410	41190000	Delinquent/Other Taxes	44,738	15,000	15,000
410	000	0000	0000	000	0000	41510000	Interest Earnings	363	150,000	100,000
TOTAL REVENUES								\$ 2,303,770	\$ 2,750,000	\$ 2,840,000

EXPENDITURES:

410	259	0000	0000	099	0410	57610000	Tax Abatement & Write Off	\$ -	\$ 30,000	\$ 30,000
410	261	0000	0000	099	0410	53910000	Property & Liability Insurance	-	-	-
410	456	0000	0000	099	0410	53170000	Legal Services	-	4,000	4,000
410	456	0000	0000	099	0410	53190000	Professional Services	20,802	34,000	34,000
410	456	0000	0000	099	0410	56220000	Building Improvements	322,185	250,000	600,000
410	511	0000	0000	099	0410	57120000	Principal on Debt	-	-	-
410	511	0000	0000	099	0410	57210000	Interest on Debt	-	-	-
TOTAL DISTRICT WIDE								\$ 342,987	\$ 318,000	\$ 668,000

ALCOTT

410	456	0000	0000	001	0066	56220000	Building Improvements	\$ 25,174	\$ -	\$ -
410	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	001	0066	56242000	Professional Services	-	-	-
TOTAL ALCOTT ELEMENTARY								\$ 25,174	\$ -	\$ -

FROST/PEACE

410	456	0000	0000	010	0066	56220000	Building Improvements	\$ 3,097	\$ -	\$ -
410	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	010	0066	56242000	Professional Services	-	-	-
TOTAL FROST (PEACE) ELEMENTARY								\$ 3,097	\$ -	\$ -

HERRINGTON

410	456	0000	0000	012	0066	56220000	Building Improvements	\$ 6,300	\$ -	\$ -
410	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	012	0066	56242000	Professional Services	-	-	-
TOTAL HERRINGTON ELEMENTARY								\$ 6,300	\$ -	\$ -

OWEN

410	456	0000	0000	019	0066	56220000	Building Improvements	\$ -	\$ -	\$ -
410	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	019	0066	56242000	Professional Services	-	-	-
TOTAL OWEN ELEMENTARY								\$ -	\$ -	\$ -

ROGERS

410	456	0000	0000	020	0066	56220000	Building Improvements	\$ -	\$ -	\$ -
410	452	0000	0000	020	0066	56220000	Site Improvements	-	-	-
410	456	0000	0000	020	0066	56242000	Professional Services	-	-	-
TOTAL ROGERS ELEMENTARY								\$ -	\$ -	\$ -

WHITMAN

410	456	0000	0000	029	0066	56220000	Building Improvements	\$ -	\$ -	\$ -
410	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	029	0066	56242000	Professional Services	-	-	-
TOTAL WHITMAN ELEMENTARY								\$ -	\$ -	\$ -

WHRC/ITA

410	456	0000	0000	030	0066	56220000	Building Improvements	\$ 29,065	\$ -	\$ -
410	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-

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

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx
410	456	0000	0000	030	0066	56242000

Description	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget
Professional Services	-	-	-
TOTAL WHRC/ITA BUILDING	\$ 29,065	\$ -	\$ -

KENNEDY

410	456	0000	0000	050	0066	56220000
410	452	0000	0000	050	0066	56310000
410	456	0000	0000	050	0066	56242000

Building Improvements	\$ 5,709	\$ 400,000	\$ -
Site Improvements	-	-	-
Professional Services	-	-	-
TOTAL KENNEDY PROPERTY	\$ 5,709	\$ 400,000	\$ -

PONTIAC MIDDLE SCHOOL

410	456	0000	0000	054	0066	56220000
410	452	0000	0000	054	0066	56310000
410	456	0000	0000	054	0066	56242000

Building Improvements	\$ -	\$ 650,000	\$ -
Site Improvements	-	-	-
Professional Services	-	-	-
TOTAL PMS	\$ -	\$ 650,000	\$ -

ODELL NAILS ADMINISTRATION

410	456	0000	0000	065	0066	56220000
410	452	0000	0000	065	0066	56310000
410	456	0000	0000	065	0066	56242000

Building Improvements	\$ -	\$ -	\$ -
Site Improvements	-	-	-
Professional Services	-	-	-
TOTAL ODELL NAILS ADMIN BLDG	\$ -	\$ -	\$ -

PONTIAC HIGH SCHOOL

410	456	0000	0000	071	0066	56220000
410	452	0000	0000	071	0066	56310000
410	456	0000	0000	071	0066	56242000

Building Improvements	\$ 143,810	\$ 500,000	\$ 1,500,000
Site Improvements	-	-	-
Professional Services	-	-	-
TOTAL PHS	\$ 143,810	\$ 500,000	\$ 1,500,000

FELL CENTER

410	456	0000	0000	095	0066	56220000
410	452	0000	0000	095	0066	56310000
410	456	0000	0000	095	0066	56242000

Building Improvements	\$ 7,379	\$ -	\$ -
Site Improvements	-	-	-
Professional Services	-	-	-
TOTAL FELL CENTER	\$ 7,379	\$ -	\$ -

TOTAL EXPENDITURES	\$ 563,521	\$ 1,868,000	\$ 2,168,000
---------------------------	-------------------	---------------------	---------------------



School District of the City of Pontiac
Capital Projects (Bond 2020) Fund Budget Summary by Function
FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ (258,635)	\$ 1,594,000	\$ 425,294	\$ (1,168,706)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ (258,635)	\$ 1,594,000	\$ 425,294	\$ (1,168,706)
<u>EXPENDITURES</u>				
<u>Supporting Services</u>				
Building Improvements	\$ 22,057,761	\$ 39,310,000	\$ 12,000,000	\$ (27,310,000)
Instructional Technology	184,806	680,000	-	(680,000)
Furniture & Equipment	973,379	1,690,000	50,000	(1,640,000)
Site Improvements	69,684	-	-	-
Professional Fees	3,755,856	5,845,000	820,000	(5,025,000)
Bond Issuance Costs	2,375,608	-	-	-
TOTAL EXPENDITURES	\$ 29,417,094	\$ 47,525,000	\$ 12,870,000	\$ (34,655,000)
Net Surplus (Shortfall) - Current Year	\$ (29,675,729)	\$ (45,931,000)	\$ (12,444,706)	
Beginning Fund Balance	88,118,506	58,442,777	12,511,777	
Projected Ending Fund Balance	58,442,777	12,511,777	67,071	

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
420	000	0000	0000	000	0000	41510000
420	000	0000	0000	000	0000	41510000
420	000	0000	0000	000	0000	41510000
420	000	0000	0000	000	0000	41510000
420	000	0000	0000	000	0066	45950000

Description	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget
Earnings on Investment	\$ (258,635)	\$ 750,000	\$ 425,294
Misc. Local Revenues		20,000	
E-Rate		355,000	
Insurance Reimbursements		469,000	
Bond Proceeds	-	-	-
TOTAL REVENUES	\$ (258,635)	\$ 1,594,000	\$ 425,294

ALCOTT ELEMENTARY

420	456	0000	0000	001	0066	56220000
420	456	0000	0000	001	0066	56311000
420	284	0000	0000	001	0066	56405000
420	456	0000	0000	001	0066	56410000
420	455	0000	0000	001	0066	53155000
420	455	0000	0000	001	0066	53156000
420	455	0000	0000	001	0066	53190000

Building Improvements	\$ 67,697	\$ 90,000	\$ -
Contingency		-	-
Instructional Technology	18,098	35,000	-
Furniture & Equipment	74,451	120,000	-
Architect	14,008	-	-
CM	5,402	-	-
Professional Services		-	-
TOTAL ALCOTT ELEMENTARY	\$ 179,656	\$ 245,000	\$ -

FROST (PEACE) ELEMENTARY

420	456	0000	0000	010	0066	56220000
420	456	0000	0000	010	0066	56311000
420	284	0000	0000	010	0066	56405000
420	456	0000	0000	010	0066	56410000
420	455	0000	0000	010	0066	53155000
420	455	0000	0000	010	0066	53156000
420	455	0000	0000	010	0066	53190000

Building Improvements	\$ 81,196	\$ -	\$ -
Contingency		-	-
Instructional Technology	15,103	10,000	-
Furniture & Equipment	87,931	20,000	-
Architect	11,895	-	-
CM	5,575	-	-
Professional Services		-	-
TOTAL FROST (PEACE) ELEMENTARY	\$ 201,700	\$ 30,000	\$ -

HERRINGTON ELEMENTARY

420	456	0000	0000	012	0066	56220000
420	456	0000	0000	012	0066	56311000
420	284	0000	0000	012	0066	56405000
420	456	0000	0000	012	0066	56410000
420	455	0000	0000	012	0066	53155000
420	455	0000	0000	012	0066	53156000
420	455	0000	0000	012	0066	53190000

Building Improvements	\$ 63,196	\$ -	\$ -
Contingency		-	-
Instructional Technology	10,145	40,000	-
Furniture & Equipment	70,028	200,000	-
Architect	11,895	-	-
CM	4,558	-	-
Professional Services	23,584	-	-
TOTAL HERRINGTON ELEMENTARY	\$ 183,406	\$ 240,000	\$ -

OWEN ELEMENTARY

420	456	0000	0000	019	0066	56220000
420	456	0000	0000	019	0066	56311000
420	284	0000	0000	019	0066	56405000
420	456	0000	0000	019	0066	56410000
420	455	0000	0000	019	0066	53155000
420	455	0000	0000	019	0066	53156000
420	455	0000	0000	019	0066	53190000

Building Improvements	\$ 95,596	\$ -	\$ -
Contingency		-	-
Instructional Technology	22,343	40,000	-
Furniture & Equipment	49,581	150,000	-
Architect	12,313	-	-
CM	7,442	-	-
Professional Services	10,946	-	-
TOTAL OWEN ELEMENTARY	\$ 198,221	\$ 190,000	\$ -

ROGERS ELEMENTARY

420	456	0000	0000	020	0066	56220000
420	456	0000	0000	020	0066	56311000
420	284	0000	0000	020	0066	56405000
420	456	0000	0000	020	0066	56410000
420	455	0000	0000	020	0066	53155000
420	455	0000	0000	020	0066	53156000
420	455	0000	0000	020	0066	53190000

Building Improvements	\$ 63,196	\$ -	\$ -
Contingency		-	-
Instructional Technology	14,524	40,000	-
Furniture & Equipment	78,586	135,000	-
Architect	12,313	-	-
CM	4,552	-	-
Professional Services	23,584	-	-
TOTAL ROGERS ELEMENTARY	\$ 196,755	\$ 175,000	\$ -

WHITMAN ELEMENTARY

420	456	0000	0000	029	0066	56220000
420	456	0000	0000	029	0066	56311000
420	284	0000	0000	029	0066	56405000
420	456	0000	0000	029	0066	56410000
420	455	0000	0000	029	0066	53155000
420	455	0000	0000	029	0066	53156000
420	455	0000	0000	029	0066	53190000

Building Improvements	\$ 419,740	\$ 300,000	\$ -
Contingency		-	-
Instructional Technology	9,140	35,000	-
Furniture & Equipment	48,457	65,000	-
Architect	40,425	15,000	-
CM	26,822	10,000	-
Professional Services	16,451	120,000	-
TOTAL WHITMAN ELEMENTARY	\$ 561,035	\$ 545,000	\$ -

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

Fund	Func	Prog	Grant	Loc	Resp	Object
xxx	xxx	xxxx	xxxx	xxx	xxxx	xxxxxxxx

WHRC/ITA BUILDING

420	456	0000	0000	030	0066	56220000
420	456	0000	0000	030	0066	56311000
420	284	0000	0000	030	0066	56405000
420	456	0000	0000	030	0066	56410000
420	455	0000	0000	030	0066	53155000
420	455	0000	0000	030	0066	53156000
420	455	0000	0000	030	0066	53190000

Building Improvements
Contingency
Instructional Technology
Furniture & Equipment
Architect
CM
Professional Services

2021-22 Actual
\$ 14,682,616
-
22,593
218,503
57,431
985,258
152,429

2022-23 Amendment #2
\$ 11,500,000
-
70,000
450,000
80,000
500,000
1,300,000

2023-24 Proposed Budget
\$ -
-
-
-
-
-
-

TOTAL WHRC/ITA BUILDING

\$ 16,129,540

\$ 13,900,000

\$ -

PONTIAC MIDDLE SCHOOL

420	456	0000	0000	054	0066	56220000
420	456	0000	0000	054	0066	56311000
420	284	0000	0000	054	0066	56405000
420	456	0000	0000	054	0066	56410000
420	452	0000	0000	054	0066	56310000
420	455	0000	0000	054	0066	53155000
420	455	0000	0000	054	0066	53156000
420	455	0000	0000	054	0066	53190000

Building Improvements
Contingency
Instructional Technology
Furniture & Equipment
Site Improvements
Architect
CM
Professional Services

\$ 1,176,192
-
16,475
36,486
-
520,479
88,913
32,211

\$ 8,500,000
-
350,000
250,000
-
85,000
700,000
375,000

\$ 2,000,000
-
-
50,000
-
-
50,000
50,000

TOTAL PMS

\$ 1,870,756

\$ 10,260,000

\$ 2,150,000

ODELL NAILS ADMIN BUILDING

420	456	0000	0000	065	0066	56220000
420	456	0000	0000	065	0066	56311000
420	284	0000	0000	065	0066	56405000
420	456	0000	0000	065	0066	56410000
420	452	0000	0000	065	0066	56310000
420	455	0000	0000	065	0066	53155000
420	455	0000	0000	065	0066	53156000
420	455	0000	0000	065	0066	53190000

Building Improvements
Contingency
Instructional Technology
Furniture & Equipment
Site Improvements
Architect
CM
Professional Services

\$ 4,715
-
-
54,097
6,499
8,273
-
1,934

\$ -
-
60,000
-
-
-
-
-

\$ -
-
-
-
-
-
-
-

TOTAL ODELL NAILS ADMIN BLDG

\$ 75,518

\$ 60,000

\$ -

PONTIAC HIGH SCHOOL

420	456	0000	0000	071	0066	56220000
420	456	0000	0000	071	0066	56311000
420	284	0000	0000	071	0066	56405000
420	456	0000	0000	071	0066	56410000
420	452	0000	0000	071	0066	56310000
420	455	0000	0000	071	0066	53155000
420	455	0000	0000	071	0066	53156000
420	455	0000	0000	071	0066	53190000

Building Improvements
Contingency
Instructional Technology
Furniture & Equipment
Site Improvements
Architect
CM
Professional Services

\$ 5,173,120
-
55,685
220,913
28,890
1,068,353
452,380
105,704

\$ 18,900,000
-
-
250,000
-
1,000,000
1,000,000
600,000

\$ 10,000,000
-
-
-
-
110,000
400,000
150,000

TOTAL PHS

\$ 7,105,045

\$ 21,750,000

\$ 10,660,000

FELL CENTER

420	456	0000	0000	095	0066	56220000
420	456	0000	0000	095	0066	56311000
420	284	0000	0000	095	0066	56405000
420	456	0000	0000	095	0066	56410000
420	452	0000	0000	095	0066	56310000
420	455	0000	0000	095	0066	53155000
420	455	0000	0000	095	0066	53156000
420	455	0000	0000	095	0066	53190000

Building Improvements
Contingency
Instructional Technology
Furniture & Equipment
Site Improvements
Architect
CM
Professional Services

\$ 230,497
-
700
34,346
-
47,122
11,770
15,418

\$ 20,000
-
-
50,000
-
-
-
-

\$ -
-
-
-
-
-
-
-

TOTAL FELL CENTER

\$ 339,853

\$ 70,000

\$ -

OTHER COSTS

420	456	0000	0000	099	0066	57310000
420	259	0000	0000	066	0066	57912000
420	261	0000	0000	099	0066	53910000
420	456	0000	0000	099	0066	53510000
420	456	0000	0000	099	0066	53610000
420	456	0000	0000	099	0066	56225000
420	456	0000	0000	099	0066	58110000

Bond Issuance Costs
Bank Fees
Builders' Risk Insurance
Advertising
Printing & Binding
Retainage
Capitalized Interest

\$ -
500
14,456
133
-
2,360,519
-

\$ -
-
35,000
25,000
-
-
-

\$ -
-
35,000
25,000
-
-
-

TOTAL OTHER COSTS

\$ 2,375,608

\$ 60,000

\$ 60,000

TOTAL EXPENDITURES

\$ 29,417,093

\$ 47,525,000

\$ 12,870,000



School District of the City of Pontiac
Capital Projects (Bond 2020 Series II) Fund Budget Summary by Function
FY 2023-24 Proposed Budget

	2022-23 Adopted Budget	2022-23 Amendment #2	2023-24 Proposed Budget	Variance
REVENUE				
Local	\$ -	\$ 25,000,000	\$ 500,000	\$ (24,500,000)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict	-	-	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ -	\$ 25,000,000	\$ 500,000	\$ (24,500,000)
EXPENDITURES				
<u>Supporting Services</u>				
Building Improvements	\$ -	\$ -	\$ 7,500,000	\$ 7,500,000
Instructional Technology	-	-	-	-
Furniture & Equipment	-	-	200,000	200,000
Site Improvements	-	-	-	-
Professional Fees	-	-	1,065,000	1,065,000
Bond Issuance Costs	-	350,000	-	-
TOTAL EXPENDITURES	\$ -	\$ 350,000	\$ 8,765,000	\$ 8,765,000
Net Surplus (Shortfall) - Current Year	\$ -	\$ 24,650,000	\$ (8,265,000)	
Beginning Fund Balance	-	-	24,650,000	
Projected Ending Fund Balance	-	24,650,000	16,385,000	

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

Fund	Func	Prog	Grant	Loc	Resp	Object
XXX	XXX	XXXX	XXXX	XXX	XXXX	XXXXXXXX
423	000	0000	0000	000	0066	41510000
423	000	0000	0000	000	0066	45950000

Description	2021-22 Actual	2022-23 Amendment #2	2023-24 Proposed Budget
Earnings on Investment	\$ -	\$ -	\$ 500,000
Bond Proceeds	-	25,000,000	-
TOTAL REVENUES	\$ -	\$ 25,000,000	\$ 500,000

HERRINGTON ELEMENTARY

423	456	0000	0000	012	0066	56220000
423	456	0000	0000	012	0066	56225000
423	284	0000	0000	012	0066	56405000
423	456	0000	0000	012	0066	56410000
423	452	0000	0000	012	0066	56310000
423	455	0000	0000	012	0066	53155000
423	455	0000	0000	012	0066	53156000
423	455	0000	0000	012	0066	53190000

Building Improvements	-	-	3,000,000
Retainage	-	-	-
Instructional Technology	-	-	-
Furniture & Equipment	-	-	-
Site Improvements	-	-	-
Architect	-	-	-
CM	-	-	240,000
Professional Services	-	-	120,000
TOTAL HERRINGTON ELEMENTARY	-	-	3,360,000

ROGERS ELEMENTARY

423	456	0000	0000	020	0066	56220000
423	456	0000	0000	020	0066	56225000
423	284	0000	0000	020	0066	56405000
423	456	0000	0000	020	0066	56410000
423	452	0000	0000	020	0066	56310000
423	455	0000	0000	020	0066	53155000
423	455	0000	0000	020	0066	53156000
423	455	0000	0000	020	0066	53190000

Building Improvements	-	-	3,000,000
Retainage	-	-	-
Instructional Technology	-	-	-
Furniture & Equipment	-	-	-
Site Improvements	-	-	-
Architect	-	-	-
CM	-	-	240,000
Professional Services	-	-	25,000
TOTAL ROGERS ELEMENTARY	-	-	3,265,000

WHRC/ITA BUILDING

423	456	0000	0000	030	0066	56220000
423	456	0000	0000	030	0066	56225000
423	284	0000	0000	030	0066	56405000
423	456	0000	0000	030	0066	56410000
423	452	0000	0000	030	0066	56310000
423	455	0000	0000	030	0066	53155000
423	455	0000	0000	030	0066	53156000
423	455	0000	0000	030	0066	53190000

Building Improvements	-	-	1,500,000
Retainage	-	-	-
Instructional Technology	-	-	-
Furniture & Equipment	-	-	200,000
Site Improvements	-	-	-
Architect	-	-	120,000
CM	-	-	60,000
Professional Services	-	-	200,000
TOTAL WHRC/ITA BUILDING	-	-	2,080,000

OTHER COSTS

423	456	0000	0000	099	0066	57310000
423	259	0000	0000	066	0066	57912000
423	261	0000	0000	099	0066	53910000
423	456	0000	0000	099	0066	53510000
423	456	0000	0000	099	0066	53610000
423	456	0000	0000	099	0066	56225000
423	456	0000	0000	099	0066	58110000

Bond Issuance Costs	-	350,000	-
Bank Fees	-	-	-
Builders' Risk Insurance	-	-	35,000
Advertising	-	-	25,000
Printing & Binding	-	-	-
Retainage	-	-	-
Capitalized Interest	-	-	-
TOTAL OTHER COSTS	-	350,000	60,000
TOTAL EXPENDITURES	-	350,000	8,765,000



School District of the City of Pontiac

Risk Related Fund Budget Summary by Function FY 2023-24 Proposed Budget

	2021-22 Actual	2022-23 Amendment #1	2023-24 Proposed Budget	Variance
<u>REVENUE</u>				
Local	\$ 1,079,854	\$ 360,000	\$ 915,000	\$ 555,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	\$ 1,079,854	\$ 360,000	\$ 915,000	\$ 555,000
<u>EXPENDITURES</u>				
<u>Insurance Program</u>				
Workers Compensation	\$ 104,107	\$ 290,000	\$ 260,000	\$ (30,000)
Unemployment	9,750	75,000	35,000	(40,000)
Property & Casualty Insurance	605,326	520,000	620,000	100,000
TOTAL EXPENDITURES	\$ 719,183	\$ 885,000	\$ 915,000	\$ 30,000
Net Surplus (Shortfall) - Current Year	\$ 360,671	\$ (525,000)	\$ -	
Beginning Fund Balance	1,167,678	1,528,349	1,003,349	
Projected Ending Fund Balance	\$ 1,528,349	\$ 1,003,349	\$ 1,003,349	

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

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2021-22 Actual	2022-23 Amendment #1	2023-24 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	735,000	-	540,000
810	000	0000	0000	097	0810	41978000	Workers Comp	249,247	275,000	275,000
810	000	0000	0000	097	0810	41979000	Unemployment	95,607	85,000	100,000
TOTAL REVENUES								1,079,854	360,000	915,000
810	261	0000	0000	097	0810	53910000	Property & Liability	465,484	520,000	520,000
810	261	0000	0000	097	0810	53912000	Uninsured P/C Claims	139,842	-	100,000
810	283	0000	0000	097	0810	52840000	Workmans Compensation Insurance	71,005	90,000	75,000
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	9,602	175,000	160,000
810	283	0000	0000	097	0810	52850000	Unemployment Compensation	9,750	75,000	35,000
810	283	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	-	-
TOTAL EXPENDITURES								719,183	885,000	915,000



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 2024 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 of July 1, 2023. Levy with the estimated tax revenue is:

a. General Fund Revenue estimate:	18.0000 mills	\$41,067,293
b. Sinking Fund Revenue estimate:	0.7980 mills	\$ 2,725,000
c. Bond 2020 Debt	2.0000 mills	\$ 6,925,000
5. 1 mill of tax levy on a parcel of property with a taxable value of \$100,000 will produce \$100 of tax revenue.

School District of the City of Pontiac

County of Oakland State of Michigan

Estimated Tax Levy for FY2024

Local Unit	2023 Taxable Value (1)		
	2023 Non-Pre	2022 Comm PP	Total
C - Auburn Hills	\$1,240,188,710	\$93,586,940	\$1,333,775,650
C- Lake Angelus	10,026,040	25,870	10,051,910
C - Pontiac	739,914,390	185,494,750	925,409,140
C - Sylvan Lake	24,253,270	770,580	25,023,850
T - Bloomfield	156,379,810	14,988,850	171,368,660
T - Orion	29,768,430	4,827,440	34,595,870
T - Waterford	35,649,710	420,640	36,070,350
T- West Bloomfield	15,743,709	348,630	16,092,339
	\$2,251,924,069	\$300,463,700	\$2,552,387,769

2023 Operating Tax Levy (Non-Pre Property)

	Calculation	FY24 Max
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
	FY24 Max	19.8892
	FY24 Request	18.0000
Remaining to cover future Headlee Rollbacks		<u>1.8892</u>

Estimated 2023 Operating Tax Levy		
2023 Non-Pre	2022 Comm PP	Total
\$22,323,397	\$561,522	\$22,884,918
180,469	155	180,624
13,318,459	1,112,969	14,431,428
436,559	4,623	441,182
2,814,837	89,933	2,904,770
535,832	28,965	564,796
641,695	2,524	644,219
283,387	2,092	285,479
\$40,534,633	\$1,802,782	\$42,337,415

Commercial PP TV
July 1, 2023 Tax Levy
Operating - Voted 6.0000

(1) Source: 2023 L-4028 Oakland County Equalization Department
2022 Comm PP MDE Website

Sinking Fund - Voted (0.80) 0.7980 0.798000
MRF Headlee Rollback (round down) 1.0000 0.7980
0.9985 0.7980

Bond Voted Series I 1.6200
Series II 0.3800
2.0000

Estimated 2023 Sinking Fund / Bond Debt Tax Levy		
2023 ALL	Sinking Fund	Bond
1,612,994,710	\$ 1,287,170	\$ 3,225,989
57,442,790	\$ 45,839	\$ 114,886
1,196,376,580	\$ 954,709	\$ 2,392,753
103,434,510	\$ 82,541	\$ 206,869
327,245,430	\$ 261,142	\$ 654,491
37,680,260	\$ 30,069	\$ 75,361
70,644,060	\$ 56,374	\$ 141,288
80,601,630	\$ 64,320	\$ 161,203
3,486,419,970	\$ 2,782,163	\$ 6,972,840

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

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

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Oakland	2023 Taxable Value of ALL Properties in the Unit as of 5-22-2023 \$3,486,419,970
Local Government Unit Requesting Millage Levy School District of the City of Pontiac	For LOCAL School Districts: 2023 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$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 James Graham	Telephone Number (248) 541-6836	Title of Preparer Chief Financial Officer	Date 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).

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

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

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

RESOLUTION FOR ANNUAL BUDGET ADOPTION

**RESOLUTION FOR ADOPTION BY
School District of the City of Pontiac
Fiscal Year 2024 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 2023-2024: 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 2023-2024; 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	42,159,793	1,356,865	-	32,000	-	43,548,658
State	6,871,793	7,022,149	6,868,728	-	-	20,762,670
Federal	-	30,920,447	1,238,615	-	-	32,159,062
County & InterDistrict and Other Transfers	8,615,000	-	4,723,030	660,969	1,255,000	15,253,999
TOTAL REVENUE	57,646,586	39,299,461	12,830,373	692,969	1,255,000	111,724,389
Projected Fund Balance as of 6/30/2023	-	-	-	-	-	13,086,134
Total Available to Appropriate	-	-	-	-	-	124,810,523

BE IT FURTHER RESOLVED, that \$124,810,523 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	21,449,184	6,270,662	-	-	-	27,719,846
Added Needs	274,460	9,220,410	8,482,918	-	-	17,977,788
Adult & Continuing Education	-	87,956	-	-	-	87,956
SUPPORT SERVICES						
Pupil Support	1,145,034	3,622,319	1,909,182	-	-	6,676,535
Instructional Support	2,132,759	2,613,843	698,776	-	-	5,445,378
General Administration	1,786,682	-	-	-	-	1,786,682
School Administration	3,771,774	-	104,116	-	-	3,875,890
Business Support	1,368,367	3,000	-	-	-	1,371,367

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
Operations/Maint. & Security	8,073,826	1,415,883	165,000	-	-	9,654,709
Transportation	2,510,309	1,426,464	2,029,381	-	-	5,966,154
Central Support	3,575,955	1,873,404	124,541	-	-	5,573,900
Other	-	-	-	692,969	-	692,969
COMMUNITY SERVICES	72,000	1,030,632	9,950	-	-	1,112,582
CAPITAL/BLDG IMPROVEMENTS	50,000	11,186,534	-	-	-	11,236,534
LONG TERM DEBT	8,575,000	-	-	-	1,250,126	9,825,126
FUND MODIFICATIONS						
Transfers/ Indirect Costs	1,915,969	548,354	17,241	-	-	2,481,566
TOTAL EXPENDITURES	56,701,319	39,299,461	13,541,105	692,819	1,250,126	111,484,982
Projected Fund Balance as of 6/30/2024	-	-	-	-	-	13,325,541

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 2023-2024 be adopted as follows:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
REVENUE			
Local	17,000	93,000	110,000
State	205,518		205,518
Federal	2,992,395		2,992,395
Transfers	-		-
TOTAL REVENUE	3,214,913	93,000	3,307,913
Projected Fund Balance as of 6/30/2023	448,121	169,718	617,839
Total Available to Appropriate	3,663,034	262,718	3,925,752

BE IT FURTHER RESOLVED, that \$3,925,752 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	-	93,000	93,000
Support Services Other	3,183,924		3,183,924
Capital Expenditures	-		-
TOTAL EXPENDITURES	3,183,924	93,000	3,276,924
Projected Fund Balance as of 6/30/2024	479,110	169,718	648,828

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 District of the City of Pontiac for the fiscal year 2023-2024 be adopted as follows:

	FUND 320 BOND 2020	FUND 323 BOND 2020	TOTAL by FUND
REVENUE			
Local	5,650,000	1,345,000	6,995,000
Other Financing Sources	-	-	-
TOTAL REVENUE	5,650,000	1,345,000	6,995,000
Projected Fund Balance as of 6/30/2023	782,843	-	782,843
Total Available to Appropriate	6,432,843	1,345,000	7,777,843

BE IT FURTHER RESOLVED, that \$7,777,843 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	2,390,000	-	2,390,000
Interest Payments	3,611,750	1,250,000	4,861,750
Debt Defeasement / Other	-	-	0
TOTAL EXPENDITURES	6,001,750	1,250,000	7,251,750
Projected Fund Balance as of 6/30/2024	431,093	95,000	526,093

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 District of the City of Pontiac for the fiscal year 2023-2024 be adopted as follows:

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

REVENUE

Local	2,840,000	425,294	500,000	3,765,294
Other Financing Sources	0	-	-	-
TOTAL REVENUE	2,840,000	425,294	500,000	3,765,294
Projected Fund Balance as of 6/30/2023	5,973,079	12,511,777	24,650,000	43,134,856
Total Available to Appropriate	8,813,079	12,937,071	25,150,000	46,900,150

BE IT FURTHER RESOLVED, that \$46,900,150 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	30,000			30,000
Building Improvements	2,100,000	12,000,000	7,500,000	21,600,000
Instructional Technology		-	-	0
Furniture & Equipment		50,000	200,000	250,000
Professional Fees	38,000	820,000	1,065,000	1,103,000
TOTAL EXPENDITURES	2,168,000	12,870,000	8,765,000	21,635,000
Projected Fund Balance as of 6/30/2024	6,645,079	67,071	16,385,000	23,097,150

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 2023-2024 be adopted as follows:

REVENUES

Local	915,000
Transfers	0
TOTAL REVENUE	915,000
Projected Fund Balance as of 6/30/2023	1,003,349
Total Available to Appropriate	1,918,349

BE IT FURTHER RESOLVED, that \$1,918,349 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	915,000
TOTAL EXPENDITURES	915,000

Projected Fund Balance
as of 6/30/2024

1,003,349

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 2024 Adopted Budget Resolution

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

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

G. Kevin Gross
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 19, 2023, 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.

G. Kevin Gross
Secretary, Board of Education

Table of Contents

<u>CATEGORY</u>	<u>PAGE NUMBER</u>
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 X X- 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 <i>Food Scoop</i> publication of the Michigan Department of Education.
482	25	USDA <u>bonus</u> commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the <i>Food Scoop</i> 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 <i>Durant</i> 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 or 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 (<u>EXCEPT</u> Interest) that have a specific termination date and that result in the acquisition of existing buildings. <u>DO NOT</u> 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	<i>Durant II</i>
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