

Pottersville Public Schools Deficit Elimination Plan		2023-24 Budget/Actual	2024-25	Prior Year Difference	2025-26	Prior Year Difference
Beginning Fund Balance		\$815,820.00	\$71,896.00		-\$903,071.00	
Revenue	Code					
Local Revenue	1xx	\$1,518,628.00	\$1,480,219.00	-2.53%	\$1,580,219.00	6.76%
Local Received Through Another Public School	51x	\$1,156,428.00	\$1,240,656.00	7.28%	\$1,389,688.80	12.01%
Other Political Subdivision	2xx	\$0.00	\$0.00	0.00%	\$0.00	0.00%
State Revenue	3xx	\$8,990,581.00	\$8,820,893.00	-1.89%	\$9,121,768.00	3.41%
Federal Revenue	4xx	\$649,233.00	\$293,159.00	-54.85%	\$299,022.18	2.00%
Other Financing Sources	52x-6xx	\$15,087.00	\$0.00	-100.00%	\$19,000.00	100.00%
Total Revenue	xxx	\$12,329,957.00	\$11,834,927.00	-4.01%	\$12,409,697.98	4.86%
Expenditure						
Instruction (1xx)						
Basic Programs	11x	\$5,375,863.00	\$5,672,247.00	5.51%	\$5,437,880.00	-4.13%
Added Needs	12x	\$1,041,897.00	\$1,303,870.00	25.14%	\$1,314,860.00	0.84%
Adult and Continued Education	13x	\$158,419.00	\$0.00	-100.00%	\$0.00	0.00%
Total Instruction	1xx	\$6,576,179.00	\$6,976,117.00	6.08%	\$6,752,740.00	-3.20%
Support Services (2xx)						
Pupil	21x	\$1,129,375.00	\$862,287.00	-23.65%	\$868,385.00	0.71%
Instructional Staff	22x	\$599,429.00	\$604,326.00	0.82%	\$492,488.00	-18.51%
General Administration	23x	\$490,990.00	\$352,358.00	-28.24%	\$353,362.00	0.28%
School Administration	24x	\$657,665.00	\$596,178.00	-9.35%	\$603,810.00	1.28%
Business	25x	\$364,512.00	\$421,835.00	15.73%	\$312,000.00	-26.04%
Operations and Maintenance	26x	\$1,252,311.00	\$1,200,488.00	-4.14%	\$1,208,049.00	0.63%
Transportation	27x	\$564,156.00	\$569,769.00	0.99%	\$586,862.00	3.00%
Central	28x	\$130,978.00	\$268,670.00	105.13%	\$274,480.00	2.16%
Other Support Services	29x	\$431,614.00	\$376,565.00	-12.75%	\$331,286.00	-12.02%
Total Support Services	2xx	\$5,621,030.00	\$5,252,476.00	-6.56%	\$5,030,722.00	-4.22%
Community Services	3xx	\$674,016.00	\$453,993.00	-32.64%	\$431,341.00	-4.99%
Outgoing Transfers & Other Uses	41x-43x	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Building Improvement Services	45x	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Debt Service	51x	\$202,656.00	\$127,308.00	-37.18%	\$133,673.00	5.00%
Fund Modifications	6xx	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Total Expenditure		\$13,073,881.00	\$12,809,894.00	-2.02%	\$12,348,476.00	-3.60%
Revenue less Expenditure		-\$743,924.00	-\$974,967.00	31.06%	\$61,221.98	-106.28%
Ending Fund Balance		\$71,896.00	-\$903,071.00	-1356.08%	-\$841,849.02	-6.78%

Student FTE	-	754.41	100.00%	769.00	1.93%
Foundation Allowance	-	9,608.00	100.00%	9,808.00	2.08%
Total Staff FTE	-	111.00	100.00%	108.00	-2.70%

Pottersville Public Schools Deficit Elimination Plan		2026-27	Prior Year Difference	2027-28	Prior Year Difference
Beginning Fund Balance		-\$841,849.02		-\$451,351.16	
Revenue	Code				
Local Revenue	1xx	\$1,680,219.00	6.33%	\$1,780,219.00	5.95%
Local Received Through Another Public School	51x	\$1,459,173.24	5.00%	\$1,532,131.90	5.00%
Other Political Subdivision	2xx	\$0.00	0.00%	\$0.00	0.00%
State Revenue	3xx	\$9,428,688.00	3.36%	\$9,584,768.00	1.66%
Federal Revenue	4xx	\$305,002.62	2.00%	\$311,102.68	2.00%
Other Financing Sources	52x-6xx	\$19,380.00	2.00%	\$19,767.60	2.00%
Total Revenue	xxx	\$12,892,462.86	3.89%	\$13,227,989.18	2.60%
Expenditure					
Instruction (1xx)					
Basic Programs	11x	\$5,505,483.00	1.24%	\$5,575,113.00	1.26%
Added Needs	12x	\$1,326,180.00	0.86%	\$1,337,839.00	0.88%
Adult and Continued Education	13x	\$0.00	0.00%	\$0.00	0.00%
Total Instruction	1xx	\$6,831,663.00	1.17%	\$6,912,952.00	1.19%
Support Services (2xx)					
Pupil	21x	\$874,667.00	0.72%	\$881,136.00	0.74%
Instructional Staff	22x	\$495,744.00	0.66%	\$499,099.00	0.68%
General Administration	23x	\$354,396.00	0.29%	\$355,461.00	0.30%
School Administration	24x	\$611,671.00	1.30%	\$619,767.00	1.32%
Business	25x	\$320,000.00	2.56%	\$325,000.00	1.56%
Operations and Maintenance	26x	\$1,215,837.00	0.64%	\$1,223,859.00	0.66%
Transportation	27x	\$604,468.00	3.00%	\$622,602.00	3.00%
Central	28x	\$280,465.00	2.18%	\$286,628.00	2.20%
Other Support Services	29x	\$337,694.00	1.93%	\$344,294.00	1.95%
Total Support Services	2xx	\$5,094,942.00	1.28%	\$5,157,846.00	1.23%
Community Services	3xx	\$438,910.00	1.75%	\$446,706.00	1.78%
Outgoing Transfers & Other Uses	41x-43x	\$0.00	0.00%	\$0.00	0.00%
Building Improvement Services	45x	\$0.00	0.00%	\$0.00	0.00%
Debt Service	51x	\$136,450.00	2.08%	\$139,000.00	1.87%
Fund Modifications	6xx	\$0.00	0.00%	\$0.00	0.00%
Total Expenditure		\$12,501,965.00	1.24%	\$12,656,504.00	1.24%
<i>Revenue less Expenditure</i>		\$390,497.86	537.84%	\$571,485.18	46.35%
Ending Fund Balance		-\$451,351.16	-46.39%	\$120,134.02	-126.62%

Student FTE	784.00	1.95%	784.00	0.00%
Foundation Allowance	10,008.00	2.04%	10,208.00	2.00%
Total Staff FTE	108.00	0.00%	108.00	0.00%