

June 13, 2016

## OSCODA AREA SCHOOLS

*Amended 2015-2016 Budgets*  
*Proposed 2016-2017 Budgets*

GENERAL FUND  
FOOD SERVICE FUND

REVENUE BASED UPON 18 MILL AD VALOREM PROPERTY TAX LEVIED ON NON-HOMESTEAD AND NON-QUALIFIED AGRICULTURAL PROPERTY AND NON-QUALIFIED FOREST PROPERTY

Note: For Tax Years after 2007, Industrial Personal Property is Exempt and Commercial Personal Property is Exempt for 12 of 18 Mills

OSCODA AREA SCHOOLS GENERAL FUND BUDGET									
				6/8/2015	11/16/2015	4/18/2016	6/13/2016		6/13/2016
					Amended	Amended	Amended		Proposed
	ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Budget	Change	Budget
	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16	2015-16	Apr - Jun	2016-17
Retirement FY14 24.79%; FY15 25.78									
Retirement FY15 25.78%; FY16 25.78									
Retirement FY16 25.78%; FY17 24.94									
Foundation before deducts	6,966	7,026	7,126	7,391	7,391	7,391	7,391		7,511
Foundation 22c Equity Payment		50	125						
Foundation Cut -Offset by ARRA									
Foundation Cut -No Federal Offset									
Foundation per Pupil net of deduct	6,966	7,076	7,251	7,391	7,391	7,391	7,391		7,511
Foundation reduced by ARRA offset	6,966	7,076	7,251	7,391	7,391	7,391	7,391		7,511
Membership- 10/90 Feb PY/Oct & 90/10 Oct/Feb	1,270.37	1,236.88	1,206.80	1,176.08	1,176.78	1,175.18	1,176.39	1.21	1,141.54
Membership-3 Year Average	1,293.64	1,264.13	1,238.02	1,206.59	1,206.82	1,206.29	1,206.69	0.40	1,177.04
PUPILS - FEBRUARY	1,249.17	1,204.84	1,185.84	1,160.00	1,185.84	1,161.16	1,161.16	0.00	1,121.16
- OCTOBER	1,272.72	1,240.44	1,209.13	1,175.00	1,175.77	1,173.99	1,178.08	4.09	1,138.08
	1270.37								
<b>REVENUE</b>									
FOUNDATION @ Membership 1 Yr Avg	8,849,397	8,752,163	8,750,507	8,692,407	8,697,581	8,685,755	8,694,698	8,943	8,574,107
Added Foundation-6(4)(y) 3 Yr. Avg.	162,099	192,821	226,376	225,499	222,026	229,934	223,947	-5,987	266,641
	9,011,496	8,944,984	8,976,883	8,917,907	8,919,607	8,915,689	8,918,646	2,956	8,840,747
State - Retirement & Best Practices	200,983	146,466	147,491	80,000	80,000	82,985	82,985	0	80,000
OTHER STATE REVENUE	772,401	919,042	1,152,567	1,227,285	1,350,883	1,448,003	1,462,998	14,995	1,414,948
LOCAL & OTHER	485,979	464,785	579,856	434,203	599,446	641,001	685,655	44,654	445,666
TITLE I A (Federal Source)	635,323	574,183	506,667	532,425	580,559	575,176	566,507	-8,669	451,481
OTHER FEDERAL REVENUE	238,590	261,053	302,365	253,805	251,359	248,689	276,309	27,620	223,745
DURANT CASH PAYMENT (State)									
Revenue from Athletics	62,853	72,692	85,653	66,500	81,770	82,500	93,609	11,109	67,500
<b>TOTAL REVENUE</b>	<b>11,407,625</b>	<b>11,383,205</b>	<b>11,751,482</b>	<b>11,512,125</b>	<b>11,863,624</b>	<b>11,994,043</b>	<b>12,086,709</b>	<b>92,665</b>	<b>11,524,088</b>
<b>EXPENSE &amp; TRANSFERS</b>									
WAGE & BENEFIT	9,009,024	8,652,136	9,100,951	9,195,865	9,394,040	9,343,971	9,299,714	-44,257	9,498,694
OTHER EXPENSES	1,882,973	2,108,789	2,292,508	2,190,953	2,288,188	2,394,735	2,316,460	-78,275	2,130,002
RETIREE PAYMENTS	72,596	43,600	35,600	37,320	36,800	31,800	31,800	0	30,000
Athletic Expenses	219,678	252,253	259,623	249,333	262,260	287,804	301,500	13,696	255,050
<b>TOTAL EXPENSE &amp; TRANSFER</b>	<b>11,184,271</b>	<b>11,056,778</b>	<b>11,688,682</b>	<b>11,673,471</b>	<b>11,981,288</b>	<b>12,058,310</b>	<b>11,949,474</b>	<b>-108,836</b>	<b>11,913,746</b>
Revenue - Expense	223,354	326,427	62,800	-161,346	-117,664	-64,267	137,235	201,501	-389,658
Transfer From Food Service Fund	43,512	33,621	39,720	42,400	42,400	42,400	51,000	8,600	51,000
<b>NET</b>	<b>266,866</b>	<b>360,048</b>	<b>102,520</b>	<b>-118,946</b>	<b>-75,264</b>	<b>-21,867</b>	<b>188,235</b>	<b>210,101</b>	<b>-338,658</b>
<b>FUND BALANCE</b>									
Beginning Balance	1,304,748	1,571,614	1,931,662	1,915,856	2,034,182	2,034,182	2,034,182	0	2,222,417
Beginning Balance - Athletics									
Plus: Revenue-Expense	223,354	326,427	62,800	-161,346	-117,664	-64,267	137,235	201,501	-389,658
Plus: Net Transfers	43,512	33,621	39,720	42,400	42,400	42,400	51,000	8,600	51,000
<b>Total Ending Fund Balance</b>	<b>1,571,614</b>	<b>1,931,662</b>	<b>2,034,182</b>	<b>1,796,910</b>	<b>1,958,918</b>	<b>2,012,315</b>	<b>2,222,417</b>	<b>210,101</b>	<b>1,883,758</b>
Blended Pupil Count was determined by the House Plan (most conservative). The Governor's plan would reduce the loss from \$338,658 to \$274,288. \$188,235 of the loss for 20016-17 is due to moving the flooring work at the high school from the 2015-16 fiscal year to the 2016-17 fiscal year.									

				6/8/2015	11/16/2015	4/18/2016	6/13/2016		6/13/2016
<b>OSCODA AREA SCHOOLS</b>					Amended	Amended	Amended		Proposed
<b>REVENUE BUDGET DETAIL</b>	ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Budget	Change	Budget
	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16	2015-16	Apr - Jun	2016-17
<b>Foundation Information</b>									
Property Taxes Received	5,983,323	5,983,994	6,004,310	6,038,828	6,187,563	6,186,017	6,154,279	-31,738	6,186,017
Foundation: State Payment & ARRA	3,028,173	2,960,990	2,972,573	2,879,079	2,732,044	2,729,672	2,764,367	34,694	2,654,730
Total Foundation	9,011,496	8,944,984	8,976,883	8,917,907	8,919,607	8,915,689	8,918,646	2,956	8,840,747
Calculated Membership * Rate	9,011,496	8,944,984	8,976,883	8,917,907	8,919,607	8,915,689	8,918,646	2,956	8,840,747
Note: Property Tax Received Excludes Renaissance Zone & Delinquent Personal Property Tax									
Note: For Tax Years after 2007, Industrial PP is Exempt; Commercial PP @ 6 Mill; other Non PRE = 18 Mills									
<b>Other State Aid</b>									
Early Childhood	32,594								
At Risk 31a	395,243	413,626	440,493	350,989	438,620	438,620	437,258	-1,362	462,661
At Risk 31a-carryover/11d Offset				74,432	29,866	29,866	29,866	0	0
Headlee Obligation - Data Collection 152a	31,732	31,273	30,933	30,202	30,361	30,336	30,387	51	30,328
Hold Harmless-Special Ed	94,734	32,360	56,050	66,862	74,984	139,408	141,982	2,574	130,000
Isolated District/Rural Transportation	42,911	54,961	55,064	53,766	100,013	53,203	53,300	97	53,189
Performance Based Funding 22j	38,809	75,737	49,419	0	0	0	0	0	0
Technology Infrastructure Grant 22i	13,000	12,337	14,483	0	12,060	12,060	12,060	0	0
MPSERS 147c	122,838	298,748	490,634	651,034	651,034	670,245	670,245	0	737,270
MPSERS 147d			14,261	0	0	0	0	0	0
MSP School Safety Grant				0	13,945	13,945	13,945	0	0
MI Account Program Revenue	540	0	0	0	0	0	0	0	0
Financial Analytic Tools				0	0	1,756	1,753	-3	1,500
Science Olympiad Grant						800	800	0	0
Computer Adaptive Testing							6,693	6,693	
Early Literacy Grant							12,385	12,385	
Prior Year State Aid Adjustments						57,764	52,324	-5,440	0
Other: FY10 \$6 Per Pupil; CEPI			1,230					0	
Total -Other State Aid	772,401	919,042	1,152,567	1,227,285	1,350,883	1,448,003	1,462,998	14,995	1,414,948
<b>Other Federal Revenue</b>									
National Forest Receipts	77,938	87,542	75,677	75,000	75,000	75,000	74,231	-769	70,000
GSA Computers for Learning									
Class Size Reduction/TITLE IIA	132,262	130,296	177,659	152,755	150,309	147,932	177,270	29,338	130,000
Title VI,B Rural & Low Income	26,472	42,015	46,036	23,050	23,050	22,757	20,508	-2,249	20,745
Title II,D Enhance through Tech								0	
Other: FTL, Outreach, IDEA, Goals, I3 Grant	1,918	1,200	2,993	3,000	3,000	3,000	4,300	1,300	3,000
Total-Other Federal Revenue	238,590	261,053	302,365	253,805	251,359	248,689	276,309	27,620	223,745
<b>Local &amp; Other Revenue</b>									
Interest & Prop Tax Delinquent Int	38,515	54,603	38,666	43,000	38,700	38,300	39,999	1,699	38,500
Rent/Use of Facilities	40,196	61,145	108,240	81,500	99,590	100,224	100,685	461	100,000
Tuition & Commun Svc Rev	5,143	28,616	34,066	29,200	31,800	23,000	22,029	-971	27,500
Garden / GLSI Grant;GSA Computers	19,088	28,660	75,806				4,313	4,313	
Dues & Fees: Otters, etc	15,403	10,360	11,686	10,500	11,000	11,700	11,369	-331	10,500
School Store & Merchandise Sales	1,007	3,019	1,918	1,468	1,830	2,357	2,727	370	1,737
Transportation Repair Svc	118,391	107,875	107,923	107,000	113,000	135,640	157,620	21,980	115,000
Transportation Pmts-Field Trips/B4	51,255	54,859	63,939	62,929	62,929	62,929	62,948	19	62,929
Contributions	18,252	17,138	30,724	15,000	15,000	27,754	41,579	13,825	15,000
Adj for Delinquent pp tax,etc	29,032							0	
E-Rate Reimbursement					149,014	149,014	149,014	0	0
Other, Medbill, Sale of Assets	149,697	98,510	106,888	83,606	76,583	90,083	93,372	3,289	74,500
Total -Local & Other Revenue	485,979	464,785	579,856	434,203	599,446	641,001	685,655	44,654	445,666
<b>Athletic Revenue</b>									
Gate Receipts	44600	51366	54841	49000	50000	45000	49163	4,163	42000
Pay to Participate & Other Fees	15377	17506	17442	14500	16000	17500	19234	1,734	17500
Contributions, Interest, Other	2876	3820	13370	3000	15770	20000	25212	5,212	8000
Total	62,853	72,692	85,653	66,500	81,770	82,500	93,609	11,109	67,500

OSCODA AREA SCHOOLS GENERAL FUND EXPENSES												
Function	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	6/8/2015 Budget 2015-16	11/16/2015 Amended Budget 2015-16	4/18/2016 Amended Budget 2015-16	6/13/2016 Amended Budget 2015-16	Change Apr - Jun 2016-17	6/13/2016 Proposed Budget 2016-17			
111 Elementary Instruction	2,607,103	2,522,202	2,727,082	2,751,336	2,754,186	2,689,639	2,673,234	-16,405	2,929,712			
112 Middle School Instruction	1,697,079	1,569,275	1,481,488	1,487,484	1,671,165	1,620,772	1,597,787	2,973	606,646			
118 High School Instruction	14,653	20,388	25,977	25,921	13,403	9,640	9,493	-147	14,183			
119 Summer School-Basic	2,863	7,973	20,695	36,221	39,775	44,808	47,358	2,550	5,033			
<b>Basic Instruction Total</b>	<b>5,056,251</b>	<b>4,831,558</b>	<b>4,989,262</b>	<b>5,080,417</b>	<b>5,107,483</b>	<b>4,982,959</b>	<b>4,948,945</b>	<b>-34,014</b>	<b>5,072,820</b>			
122 Special Education Instruction	869,409	816,756	768,678	860,982	959,279	964,684	959,109	-5,575	980,201			
125 Compensatory Ed Instruction(AT Risk, Title)	218,230	202,940	219,620	220,000	213,000	189,040	189,040	0	170,000			
127 Career & Technical	<b>1,869,105</b>	<b>1,818,933</b>	<b>1,851,782</b>	<b>1,959,177</b>	<b>2,061,703</b>	<b>2,041,153</b>	<b>2,037,313</b>	<b>-3,840</b>	<b>2,043,436</b>			
<b>Instruction Added Needs Total</b>	<b>136,895</b>	<b>159,079</b>	<b>183,228</b>	<b>97,172</b>	<b>117,544</b>	<b>117,594</b>	<b>117,596</b>	<b>2</b>	<b>115,727</b>			
212 Guidance Services	7,520	5,151	9,901	7,600	10,000	10,000	10,000	0	10,000			
213 Health Services	4,740	5,834	19,673	6,000	19,000	19,000	7,000	-12,000	8,000			
214 Psychological Services	191,986	138,093	144,064	114,714	124,875	124,875	122,725	-2,150	102,625			
215 Speech & Audiology	38,948	30,285	57,074	80,434	59,457	60,872	59,452	-1,420	60,879			
216 Social Work Services	38,276	58,842	65,887	54,711	64,460	64,460	64,460	0	65,175			
218 Teacher Consultant	<b>418,365</b>	<b>397,284</b>	<b>479,827</b>	<b>360,631</b>	<b>395,336</b>	<b>396,801</b>	<b>381,233</b>	<b>-15,568</b>	<b>362,406</b>			
<b>Pupil Support Services Total</b>	<b>139,169</b>	<b>132,851</b>	<b>187,560</b>	<b>170,906</b>	<b>169,772</b>	<b>172,011</b>	<b>194,253</b>	<b>22,242</b>	<b>111,220</b>			
221 Improvement of Instruction	3,707	1,337	1,110	1,412	722	722	722	0	1,446			
222 Educational Media	133,661	155,990	446,958	143,615	146,062	160,074	162,635	2,561	161,456			
225 Computer Assisted Instruction	186,965	94,365	94,715	99,832	102,307	104,202	103,591	-611	97,405			
226 Supervision/Dir Instructional Staff	24,659	25,948	42,324	40,982	41,169	38,627	42,041	3,414	33,915			
227 Academic Student Assessment	<b>488,161</b>	<b>410,491</b>	<b>772,667</b>	<b>456,747</b>	<b>460,032</b>	<b>475,636</b>	<b>503,242</b>	<b>27,606</b>	<b>405,442</b>			
<b>Instructional Staff Support Services</b>	<b>62,681</b>	<b>69,189</b>	<b>62,321</b>	<b>67,380</b>	<b>67,810</b>	<b>69,795</b>	<b>67,295</b>	<b>-2,500</b>	<b>67,610</b>			
231 Board of Education	276,770	277,596	280,064	290,722	284,937	291,189	287,134	-4,055	293,161			
232 Executive Administration	700,334	743,016	770,668	804,389	759,352	759,819	746,244	-13,575	756,135			
241 Office of the Principal	1,687	2,048	1,351	3,060	3,060	3,060	2,000	-1,060	3,060			
249 Other School Administration	<b>1,041,472</b>	<b>1,091,849</b>	<b>1,114,404</b>	<b>1,165,551</b>	<b>1,115,159</b>	<b>1,123,863</b>	<b>1,102,673</b>	<b>-21,190</b>	<b>1,119,966</b>			
<b>Total General &amp; School Admin Svc</b>	<b>145,110</b>	<b>156,105</b>	<b>170,261</b>	<b>174,691</b>	<b>174,294</b>	<b>174,888</b>	<b>175,548</b>	<b>660</b>	<b>178,741</b>			
252 Fiscal Svc-Payroll,Accounting	46,238	42,318	43,956	46,090	45,612	42,912	41,334	-1,578	45,478			
259 Other Business Services	883,132	991,809	947,069	948,633	1,003,718	1,178,517	1,127,229	-51,288	1,227,333			
261 Operating Building Services	810,884	776,720	799,245	907,672	878,439	872,770	860,362	-12,408	930,105			
271 Pupil Transportation	29,277	28,040	25,930	38,406	33,231	35,360	30,803	-4,557	35,063			
283 Staff/Personnel Services	104,394	111,852	107,270	169,352	343,447	341,517	331,943	-9,574	137,444			
284 Support Services Technology	20,586	64,500	23,163	23,644	23,128	23,128	22,885	-243	23,718			
285 Pupil Accounting	219,676	252,253	259,623	249,333	262,260	287,804	301,500	13,696	255,050			
<b>293 Athletic Activities</b>	<b>37,957</b>	<b>59,062</b>	<b>80,323</b>	<b>70,687</b>	<b>61,459</b>	<b>64,879</b>	<b>65,723</b>	<b>844</b>	<b>66,659</b>			
321 Community Recreation	12,847	23,139	23,111	21,540	15,087	15,223	16,341	1,118	7,685			
331 Community Activities												
391 Other Community Services												
441 Pmts to Other Government-Subgrantee												
511 Debt Service Long Term												
621 Transfer to Athletics												
625 Transfer to Food Service	816	865	789	900	900	900	2,400	1,500	2,400			
<b>Total General Fund Expense &amp; Transfer</b>	<b>11,184,271</b>	<b>11,056,778</b>	<b>11,688,682</b>	<b>11,673,471</b>	<b>11,981,288</b>	<b>12,058,310</b>	<b>11,949,474</b>	<b>-108,836</b>	<b>11,913,746</b>			

Note: The Michigan Public School Accounting Manual may be found under State Aid & School Finance at [www.michigan.gov/mde](http://www.michigan.gov/mde)

**OSCODA AREA SCHOOLS FOOD SERVICE BUDGET**

					6/8/2015	11/16/2015	4/18/2016	6/13/2016		6/13/2016
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Budget	Amended	Amended	Amended	Change	Proposed
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2015-16	2015-16	Apr - Jun	2016-17
<b>REVENUE</b>										
Cash Food Sales-Meals	136,057	69,633	78,535	69,780	70,000	70,000	65,900	60,700	-5,200	95,500
State Sources	23,049	31,576	42,043	45,943	25,000	25,500	25,703	28,305	2,602	25,000
Federal Reimbursement	513,826	515,232	548,180	596,422	590,000	590,000	613,000	606,000	-7,000	526,000
Federal Summer Feeding Program					10,930	7,775	7,775	7,775	0	0
ARRA Federal Equipment Grant										
Federal Fruit & Vegetable Grant										
Commodity Market Value	44,740	29,136	36,672	37,331	33,628	35,910	38,011	38,011	0	38,000
Interest, Catering & Other	25,850	33,628	39,331	42,117	41,080	41,080	39,160	36,725	-2,435	36,800
<b>TOTAL REVENUE</b>	<b>743,522</b>	<b>679,205</b>	<b>744,761</b>	<b>791,593</b>	<b>770,638</b>	<b>770,265</b>	<b>789,549</b>	<b>777,516</b>	<b>-12,033</b>	<b>721,300</b>
At Risk Revenue Transfer-State	824	816	865	789	900	900	900	2,400	1,500	2,400
<b>TOTAL</b>	<b>744,346</b>	<b>680,021</b>	<b>745,626</b>	<b>792,382</b>	<b>771,538</b>	<b>771,165</b>	<b>790,449</b>	<b>779,916</b>	<b>-10,533</b>	<b>723,700</b>
<b>EXPENSES</b>										
Wage & Benefits - Food Services	274,512	259,395	260,503	268,843	288,090	280,927	286,703	278,913	-7,790	265,799
Pupil Support-Lunchroom Para/Subs	46,116	34,974	38,532	38,895	41,750	41,775	41,775	39,180	-2,595	45,234
Operation of Plant-Custodian/Subs	0	2,760	3,060	3,612	4,383	3,700	3,700	3,337	-363	4,091
Food Costs	248,800	263,114	288,191	288,106	304,400	301,644	303,994	299,294	-4,700	299,000
Commodity Market Value	44,915	29,136	36,672	37,331	34,000	35,910	38,011	38,011	0	38,000
Purchased Services #	50,524	39,627	45,500	49,162	53,435	53,085	49,585	45,828	-3,757	46,728
Equipment & Supplies, Other	28,685	24,789	21,774	24,365	23,237	24,237	24,237	25,327	1,090	28,184
<b>TOTAL EXPENSES</b>	<b>693,552</b>	<b>653,795</b>	<b>694,232</b>	<b>710,314</b>	<b>749,295</b>	<b>741,278</b>	<b>748,005</b>	<b>729,890</b>	<b>-18,115</b>	<b>727,036</b>
<b>REVENUE-EXPENSES</b>	<b>50,794</b>	<b>26,226</b>	<b>51,394</b>	<b>82,068</b>	<b>22,243</b>	<b>29,887</b>	<b>42,444</b>	<b>50,026</b>	<b>7,582</b>	<b>-3,336</b>
Transfer for Indirect Costs**	-57,000	-43,512	-33,621	-39,720	-42,400	-42,400	-42,400	-51,000	-8,600	-51,000
<b>Net Income (Loss)</b>	<b>-6,206</b>	<b>-17,286</b>	<b>17,773</b>	<b>42,348</b>	<b>-20,157</b>	<b>-12,513</b>	<b>44</b>	<b>-974</b>	<b>-1,018</b>	<b>-54,336</b>
<b>FUND BALANCE</b>										
BEGINNING	138,689	132,483	115,197	132,970	154,989	175,318	175,318	175,318	0	174,344
Plus: Revenue-Expense	50,794	26,226	51,394	82,068	22,243	29,887	42,444	50,026	7,582	-3,336
Less: Transfer to Gen Fund	-57,000	-43,512	-33,621	-39,720	-42,400	-42,400	-42,400	-51,000	-8,600	-51,000
<b>ENDING BALANCE</b>	<b>132,483</b>	<b>115,197</b>	<b>132,970</b>	<b>175,318</b>	<b>134,832</b>	<b>162,805</b>	<b>175,362</b>	<b>174,344</b>	<b>-1,018</b>	<b>120,008</b>
**Payment to general fund for indirect costs (e.g. building insurance, utilities, maintenance).										
MDE FY16 OAS rate = 13.54% of allowable expense (exclude food, contracts, capital outlay).										