

November 14, 2016

## OSCODA AREA SCHOOLS

*Amended 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						
				6/13/2016	11/14/2016	
					<i>Amended</i>	
<i>Retirement FY14 24.79%; FY15 25.78</i>						
<i>Retirement FY15 25.78%; FY16 25.78</i>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
<i>Retirement FY16 25.78%; FY17 24.94</i>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>Jun - Nov</b>
<i>Foundation before deducts</i>	7,026	7,126	7,391	7,511	7,511	
<i>Foundation 22c Equity Payment</i>	50	125				
<i>Foundation Cut -Offset by ARRA</i>						
<i>Foundation Cut -No Federal Offset</i>						
<i>Foundation per Pupil net of deduct</i>	7,076	7,251	7,391	7,511	7,511	
<i>Foundation reduced by ARRA offset</i>	7,076	7,251	7,391	7,511	7,511	
<b>Membership- 10/90 Feb PY/Oct &amp; 90/10 Oct/Feb</b>	1,236.88	1,206.80	1,176.39	1,141.54	1,144.94	3.40
<b>Membership-3 Year Average</b>	<b>1,264.13</b>	<b>1,238.02</b>	<b>1,206.69</b>	<b>1,177.04</b>	<b>1,176.04</b>	<b>-1.00</b>
PUPILS - FEBRUARY	1,204.84	1,185.84	1,161.16	1,121.16	1,125.00	3.84
- OCTOBER	1,240.44	1,209.13	1,178.08	1,138.08	1,147.15	9.07
<b>REVENUE</b>						
FOUNDATION @ Membership 1 Yr Avg	8,752,163	8,750,507	8,694,698	8,574,107	8,599,644	25,537
Added Foundation-6(4)(y) 3 Yr. Avg.	192,821	226,376	223,947	266,641	233,592	-33,048
	<b>8,944,984</b>	<b>8,976,883</b>	<b>8,918,646</b>	<b>8,840,747</b>	<b>8,833,236</b>	<b>-7,511</b>
State - Retirement & Best Practices	146,466	147,491	82,985	80,000	80,000	0
OTHER STATE REVENUE	919,042	1,152,567	1,469,003	1,414,948	1,430,608	15,660
LOCAL & OTHER	464,785	579,856	657,322	445,666	457,999	12,333
TITLE I A (Federal Source)	574,183	506,667	550,935	451,481	461,751	10,270
OTHER FEDERAL REVENUE	261,053	302,365	272,053	223,745	225,896	2,151
DURANT CASH PAYMENT (State)						
<i>Revenue from Athletics</i>	72,692	85,653	93,659	67,500	65,500	-2,000
<b>TOTAL REVENUE</b>	<b>11,383,205</b>	<b>11,751,482</b>	<b>12,044,603</b>	<b>11,524,087</b>	<b>11,554,990</b>	<b>30,903</b>
<b>EXPENSE &amp; TRANSFERS</b>						
WAGE & BENEFIT	8,652,136	9,100,951	9,191,811	9,498,694	9,426,629	-72,065
OTHER EXPENSES	2,108,789	2,292,508	2,266,100	2,130,002	2,273,838	143,836
RETIREE PAYMENTS	43,600	35,600	31,800	30,000	36,800	6,800
<i>Athletic Expenses</i>	252,253	259,623	297,204	255,050	258,824	3,774
<b>TOTAL EXPENSE &amp; TRANSFER</b>	<b>11,056,778</b>	<b>11,688,682</b>	<b>11,786,915</b>	<b>11,913,746</b>	<b>11,996,091</b>	<b>82,345</b>
Revenue - Expense	326,427	62,800	257,688	-389,659	-441,101	-51,442
Transfer From Food Service Fund	33,621	39,720	51,000	51,000	51,000	0
<b>NET</b>	<b>360,048</b>	<b>102,520</b>	<b>308,688</b>	<b>-338,659</b>	<b>-390,101</b>	<b>-51,442</b>
<b>FUND BALANCE</b>						
Beginning Balance	1,571,614	1,931,662	2,034,182	2,222,417	2,342,870	120,453
<i>Beginning Balance - Athletics</i>						
Plus: Revenue-Expense	326,427	62,800	257,688	-389,659	-441,101	-51,442
Plus: Net Transfers	33,621	39,720	51,000	51,000	51,000	0
<b>Total Ending Fund Balance</b>	<b>1,931,662</b>	<b>2,034,182</b>	<b>2,342,870</b>	<b>1,883,758</b>	<b>1,952,769</b>	<b>69,011</b>

				6/13/2016	11/14/2016	
<b>OSCODA AREA SCHOOLS</b>					<b>Amended</b>	
<b>REVENUE BUDGET DETAIL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>Jun - Nov</b>
<b>Foundation Information</b>						
Property Taxes Received	5,983,994	6,004,310	6,154,279	6,186,017	6,123,079	-62,938
Foundation: State Payment & ARRA	2,960,990	2,972,573	2,764,367	2,654,730	2,710,157	55,427
Total Foundation	8,944,984	8,976,883	8,918,646	8,840,747	8,833,236	-7,511
Calculated Membership * Rate	8,944,984	8,976,883	8,918,646	8,840,747	8,833,236	-7,511
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>						
<b>Early Childhood</b>						
At Risk 31a	413,626	440,493	436,386	462,661	464,261	1,600
At Risk 31a-carryover/11d Offset			29,866	0	0	0
Headlee Obligation - Data Collection 152a	31,273	30,933	30,383	30,328	29,624	-704
Hold Harmless-Special Ed	32,360	56,050	141,982	130,000	134,320	4,320
Isolated District/Rural Transportation	54,961	55,064	53,292	53,189	52,663	-526
Performance Based Funding 22j	75,737	49,419	0	0	0	0
Technology Infrastructure Grant 22i	12,337	14,483	21,272	0	0	0
MPSERS 147c	298,748	490,634	670,245	737,270	737,270	0
MPSERS 147d		14,261	0	0	0	0
MSP School Safety Grant			13,945	0	0	0
MI Account Program Revenue	0	0	0	0	0	0
Financial Analytic Tools			1,753	1,500	1,500	0
Science Olympiad Grant			800	0		0
Computer Adaptive Testing			6,693			0
Early Literacy Grant			5,035		10,970	10,970
Prior Year State Aid Adjustments			53,553	0		0
Other: FY10 \$6 Per Pupil; CEPI		1,230	3,798			0
Total -Other State Aid	919,042	1,152,567	1,469,003	1,414,948	1,430,608	15,660
<b>Other Federal Revenue</b>						
National Forest Receipts	87,542	75,677	74,231	70,000	73,000	3,000
GSA Computers for Learning						
Class Size Reduction/TITLE IIA	130,296	177,659	170,326	130,000	129,151	-849
Title VI,B Rural & Low Income	42,015	46,036	20,508	20,745	20,745	0
Title II,D Enhance through Tech						0
Other: FTL,Outreach,IDEA,Goals, I3 Grant	1,200	2,993	6,988	3,000	3,000	0
Total-Other Federal Revenue	261,053	302,365	272,053	223,745	225,896	2,151
<b>Local &amp; Other Revenue</b>						
Interest & Prop Tax Delinquent Int	54,603	38,666	40,020	38,500	43,000	4,500
Rent/Use of Facilities	61,145	108,240	100,440	100,000	88,850	-11,150
Tuition & Commun Svc Rev	28,616	34,066	23,406	27,500	27,500	0
Garden / GLSI Grant;GSA Computers	28,660	75,806	4,313			0
Dues & Fees: Otters, etc	10,360	11,686	11,634	10,500	11,000	500
School Store & Merchandise Sales	3,019	1,918	2,685	1,737	1,737	0
Transportation Repair Svc	107,875	107,923	155,458	115,000	115,000	0
Transportation Pmts-Field Trips/B4	54,859	63,939	47,423	62,929	78,454	15,525
Contributions	17,138	30,724	42,026	15,000	20,000	5,000
Adj for Delinquent pp tax,etc						0
E-Rate Reimbursement			149,014	0	0	0
Other, Medbill, Sale of Assets	98,510	106,888	80,903	74,500	72,458	-2,042
Total -Local & Other Revenue	464,785	579,856	657,322	445,666	457,999	12,333
<b>Athletic Revenue</b>						
Gate Receipts	51366	54841	49163	42000	39000	-3,000
Pay to Participate & Other Fees	17506	17442	19284	17500	18500	1,000
Contributions, Interest, Other	3820	13370	25212	8000	8000	0
Total	72,692	85,653	93,659	67,500	65,500	-2,000

OSCODA AREA SCHOOLS GENERAL FUND EXPENSES										
Function	ACTUAL 2013-14 2,522,202	ACTUAL 2014-15 2,727,082	ACTUAL 2015-16 2,652,256	Budget 2016-17 2,929,712	Amended Budget 2016-17 2,857,943	Change Apr - Jun -77,769				
111 Elementary Instruction							Decreased one teaching position (\$90,994), another teacher left and the position was filled with a new teacher at a lower cost (\$11,167) and another vacant position was filled with a higher paid high school teacher \$25,668			
112 Middle School Instruction	711,720	734,020	613,631	606,646	615,648	9,002	Teacher moved to the elementary (\$94,000), dual enrollment/middle college tuition costs increased \$32,000 and teaching supplies increased \$10,000			
113 High School Instruction	1,569,275	1,481,488	1,574,411	1,517,246	1,477,029	-40,217				
118 Pre School Instruction	20,388	25,977	9,352	14,183	14,183	0				
119 Summer School-Basic	7,973	20,695	41,218	5,033	11,778	6,745				
<b>Basic Instruction Total</b>	<b>4,831,558</b>	<b>4,989,262</b>	<b>4,890,868</b>	<b>5,072,820</b>	<b>4,970,581</b>	<b>-102,239</b>				
122 Special Education Instruction	799,237	863,484	928,237	893,235	991,368	98,133	Para time went from At Risk to Special Education \$42,973, \$34,000 increase for school of choice student			
125 Compensatory Ed Instruction(At Risk, Title)	816,756	768,678	961,653	980,201	941,828	-38,373	Para time went from At Risk to Special Education \$42,973			
127 Career & Technical	202,940	219,620	189,040	170,000	150,000	-20,000	Decrease in career tech students			
<b>Instruction Added Needs Total</b>	<b>1,818,933</b>	<b>1,851,782</b>	<b>2,078,930</b>	<b>2,043,436</b>	<b>2,083,196</b>	<b>39,760</b>				
212 Guidance Services	159,079	183,228	117,000	115,727	115,426	-301				
213 Health Services	5,151	9,901	17,015	10,000	15,000	5,000				
214 Psychological Services	5,834	19,673	7,769	8,000	8,000	0				
215 Speech & Audiology	138,093	144,064	116,292	102,625	103,886	1,261				
216 Social Work Services	30,285	67,074	66,950	60,879	58,689	-2,190				
218 Teacher Consultant	58,842	65,887	51,027	65,175	65,265	90				
<b>Pupil Support Services Total</b>	<b>397,284</b>	<b>479,827</b>	<b>366,053</b>	<b>362,406</b>	<b>366,266</b>	<b>3,860</b>				
221 Improvement of Instruction	132,851	187,560	189,391	111,220	98,295	-12,925				
222 Educational Media	1,337	1,110	0	1,446	734	-712				
225 Computer Assisted Instruction	155,990	446,958	136,962	161,456	160,304	-1,152				
226 Supervision/Dir Instructional Staff	94,365	94,715	94,609	97,405	116,555	19,150	Increased due to sub costs \$8,726 and addition retirement costs for retirees \$5,659			
227 Academic Student Assessment	25,948	42,324	39,488	33,915	53,382	19,467	Increased \$11,634 due to adding an assessment coordinator			
<b>Instructional Staff Support Services</b>	<b>410,491</b>	<b>772,667</b>	<b>440,450</b>	<b>405,442</b>	<b>429,270</b>	<b>23,828</b>				
231 Board of Education	69,189	62,321	62,574	67,610	62,910	-4,700				
232 Executive Administration	277,596	280,064	281,957	293,161	292,280	-887				
241 Office of the Principal	743,016	770,668	729,591	756,135	729,761	-26,374	Decrease in para time that moved to instructional			
249 Other School Administration	2,048	1,351	1,845	3,060	2,000	-1,060				
<b>Total General &amp; School Admin Svc</b>	<b>1,091,849</b>	<b>1,114,404</b>	<b>1,075,967</b>	<b>1,119,966</b>	<b>1,086,951</b>	<b>-33,015</b>				
252 Fiscal Svc-Payroll,Accounting	156,105	170,261	173,860	178,741	178,888	147				
259 Other Business Services	42,318	43,956	40,748	45,478	45,478	0				
261 Operating Building Services	991,809	947,069	1,114,015	1,227,333	1,370,973	143,640	Additional \$43,000 for copiers, \$48,000 for ceiling project, classroom lighting and soccer dugouts, \$15,000 concrete bleacher pad, RES and OHS sidewalk repairs, \$4,540 for workout equipment			
271 Pupil Transportation	776,720	799,245	848,950	930,105	912,607	-17,498	Decrease in diesel costs			
283 Staff/Personnel Services	28,040	25,930	28,259	35,063	37,242	2,179				
284 Support Services Technology	111,852	107,270	328,961	137,444	150,282	12,838				
285 Pupil Accounting	64,500	23,163	22,756	23,718	23,761	33				
<b>293 Athletic Activities</b>	<b>252,253</b>	<b>259,623</b>	<b>297,204</b>	<b>255,050</b>	<b>258,824</b>	<b>3,774</b>				
321 Community Recreation	59,062	80,323	66,158	66,659	66,734	75				
331 Community Activities	23,139	23,111	12,669	7,686	12,648	4,963				
625 Transfer to Food Service	865	789	1,067	2,400	2,400	0				
<b>Total General Fund Expense &amp; Transfer</b>	<b>11,056,778</b>	<b>11,688,682</b>	<b>11,786,915</b>	<b>11,913,746</b>	<b>11,996,091</b>	<b>82,345</b>				
Note: The Michigan Public School Accounting Manual may be found under State Aid & School Finance at <a href="http://www.michigan.gov/imde">www.michigan.gov/imde</a>										

**OSCODA AREA SCHOOLS FOOD SERVICE BUDGET**

				6/13/2016	11/14/2016	
					<i>Amended</i>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>Jun - Nov</b>
<b>REVENUE</b>						
Cash Food Sales-Meals	78,535	69,780	59,954	95,500	101,500	6,000
State Sources	42,043	45,943	28,964	25,000	27,872	2,872
Federal Reimbursement	548,180	596,422	616,692	526,000	517,000	-9,000
Federal Summer Feeding Program			7,774	0	0	0
ARRA Federal Equipment Grant						
Federal Fruit & Vegetable Grant						
Commodity Market Value	36,672	37,331	44,035	38,000	46,764	8,764
Interest, Catering & Other	39,331	42,117	41,655	36,800	36,800	0
<b>TOTAL REVENUE</b>	<b>744,761</b>	<b>791,593</b>	<b>799,074</b>	<b>721,300</b>	<b>729,936</b>	<b>8,636</b>
At Risk Revenue Transfer-State	865	789	1,067	2,400	1,500	-900
<b>TOTAL</b>	<b>745,626</b>	<b>792,382</b>	<b>800,141</b>	<b>723,700</b>	<b>731,436</b>	<b>7,736</b>
<b>EXPENSES</b>						
Wage & Benefits - Food Services	260,503	268,843	275,003	265,799	270,420	4,621
Pupil Support-Lunchroom Para/Subs	38,532	38,895	37,576	45,234	41,241	-3,993
Operation of Plant-Custodian/Subs	3,060	3,612	3,326	4,091	3,658	-433
Food Costs	288,191	288,106	302,123	299,000	299,000	0
Commodity Market Value	36,672	37,331	44,035	38,000	46,764	8,764
Purchased Services #	45,500	49,162	44,870	46,728	46,028	-700
Equipment & Supplies, Other	21,774	24,365	26,452	28,184	33,184	5,000
<b>TOTAL EXPENSES</b>	<b>694,232</b>	<b>710,314</b>	<b>733,385</b>	<b>727,036</b>	<b>740,295</b>	<b>13,259</b>
<b>REVENUE-EXPENSES</b>	<b>51,394</b>	<b>82,068</b>	<b>66,756</b>	<b>-3,336</b>	<b>-8,859</b>	<b>-5,523</b>
Transfer for Indirect Costs**	-33,621	-39,720	-51,000	-51,000	-51,000	0
<b>Net Income (Loss)</b>	<b>17,773</b>	<b>42,348</b>	<b>15,756</b>	<b>-54,336</b>	<b>-59,859</b>	<b>-5,523</b>
<b>FUND BALANCE</b>						
BEGINNING	115,197	132,970	175,318	174,344	191,074	16,730
<i>Plus: Revenue-Expense</i>	51,394	82,068	66,756	-3,336	-8,859	-5,523
<i>Less: Transfer to Gen Fund</i>	-33,621	-39,720	-51,000	-51,000	-51,000	0
<b>ENDING BALANCE</b>	<b>132,970</b>	<b>175,318</b>	<b>191,074</b>	<b>120,008</b>	<b>131,215</b>	<b>11,207</b>
<b>**Payment to general fund for indirect costs (e.g. building insurance, utilities, maintenance).</b>						
<b>MDE FY17 OAS rate = 12.16% of allowable expense (exclude food, contracts, capital outlay).</b>						