

June 11, 2018

OSCODA AREA SCHOOLS

Amended 2017-2018 Budgets
Proposed 2018-2019 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									
				6/12/2017	11/13/2017	5/14/2018	6/11/2018		6/11/2018
	ACTUAL	ACTUAL	ACTUAL	Budget	Amended	Amended	Amended		Proposed
	2014-15	2015-16	2016-17	2017-18	Budget	Budget	Budget	Change	Budget
					2017-18	2017-18	2017-18	May - Jun	2018-19
<i>Foundation before deducts</i>	7,126	7,391	7,511	7,611	7,631	7,631	7,631		7,861
<i>Foundation 22c Equity Payment</i>	125								
<i>Foundation per Pupil</i>	7,251	7,391	7,511	7,611	7,631	7,631	7,631		7,861
<i>Membership- 10/90 Feb PY/Oct & 90/10 Oct/Feb</i>	1,206.80	1,176.39	1,150.90	1,120.90	1,153.25	1,150.65	1,155.15	4.50	1,136.28
<i>Membership-3 Year Average</i>	1,238.02	1,206.69	1,178.03	1,149.40	1,160.18	1,159.31	1,160.81	1.50	1,145.94
<i>PUPILS - FEBRUARY</i>	1,185.84	1,161.16	1,135.13	1,105.13	1,135.13	1,135.13	1,135.13	0.00	1,147.83
<i>- OCTOBER</i>	1,209.13	1,178.08	1,152.65	1,122.65	1,155.26	1,152.37	1,157.37	5.00	1,135.00
REVENUE									
<i>FOUNDATION @ Membership 1 Yr Avg</i>	8,750,507	8,694,698	8,644,410	8,531,170	8,800,451	8,780,610	8,814,950	34,340	8,932,297
<i>Added Foundation-6(4)(y) 3 Yr. Avg.</i>	226,376	223,947	203,773	216,914	52,883	66,110	43,191	-22,919	75,937
	8,976,883	8,918,645	8,848,183	8,748,084	8,853,334	8,846,720	8,858,141	11,421	9,008,234
<i>MPSERS 147a & Best Practices</i>	147,491	82,985	84,540	84,540	80,000	117,209	117,209	0	117,209
<i>OTHER STATE REVENUE</i>	1,152,567	1,469,003	1,455,061	1,530,299	1,737,810	1,793,647	1,800,509	6,862	1,817,372
<i>LOCAL & OTHER</i>	579,856	657,322	529,882	469,643	467,363	443,714	532,277	88,563	463,829
<i>TITLE I A (Federal Source)</i>	506,667	550,935	477,382	428,258	423,585	519,128	519,128	0	457,640
<i>OTHER FEDERAL REVENUE</i>	302,365	272,053	170,070	256,270	172,931	229,416	231,973	2,557	193,400
<i>Revenue from Athletics</i>	85,653	93,659	77,542	71,500	74,500	78,830	80,501	1,671	71,830
TOTAL REVENUE	11,751,482	12,044,603	11,642,660	11,588,594	11,809,523	12,028,664	12,139,738	111,074	12,129,514
EXPENSE & TRANSFERS									
<i>WAGE & BENEFIT</i>	9,100,951	9,191,811	9,285,177	9,632,391	9,767,192	9,630,537	9,713,013	82,476	10,083,429
<i>OTHER EXPENSES</i>	2,292,508	2,266,100	2,162,387	1,941,516	2,033,936	2,174,761	2,226,917	52,156	2,007,835
<i>RETIREE PAYMENTS</i>	35,600	31,800	13,456	30,000	30,000	45,000	38,394	-6,606	30,000
<i>Athletic Expenses</i>	259,623	297,204	274,211	260,719	283,036	316,071	308,217	-7,854	342,827
TOTAL EXPENSE & TRANSFER	11,688,682	11,786,915	11,735,231	11,864,626	12,114,164	12,166,369	12,286,541	120,172	12,464,091
Revenue - Expense	62,800	257,688	-92,571	-276,033	-304,641	-137,705	-146,803	-9,098	-334,577
<i>Transfer From Food Service Fund</i>	39,720	51,000	44,248	45,300	49,183	49,183	49,183	0	49,183
NET	102,520	308,688	-48,323	-230,733	-255,458	-88,522	-97,620	-9,098	-285,394
FUND BALANCE									
<i>Beginning Balance</i>	1,931,662	2,034,182	2,342,870	2,112,956	2,294,547	2,294,547	2,294,547	0	2,196,927
<i>Beginning Balance - Athletics</i>									
<i>Plus: Revenue-Expense</i>	62,800	257,688	-92,571	-276,033	-304,641	-137,705	-146,803	-9,098	-334,577
<i>Plus: Net Transfers</i>	39,720	51,000	44,248	45,300	49,183	49,183	49,183	0	49,183
Total Ending Fund Balance	2,034,182	2,342,870	2,294,547	1,882,224	2,039,089	2,206,025	2,196,927	-9,098	1,911,533

				6/12/2017	11/13/2017	5/14/2018	6/11/2018		6/11/2018
OSCODA AREA SCHOOLS REVENUE BUDGET DETAIL	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	Budget 2017-18	Amended Budget 2017-18	Amended Budget 2017-18	Amended Budget 2017-18	Change May - Jun	Proposed Budget 2018-19
Foundation Information									
Property Taxes Received	6,004,310	6,154,279	6,064,839	6,092,498	6,143,806	6,097,133	6,097,133	0	6,097,133
Foundation: State Payment & ARRA	2,972,573	2,764,367	2,783,344	2,655,585	2,709,528	2,749,562	2,761,008	11,447	2,911,101
Total Foundation	8,976,883	8,918,646	8,848,183	8,748,083	8,853,334	8,846,695	8,858,141	11,447	9,008,234
Calculated Membership * Rate	8,976,883	8,918,646	8,848,183	8,748,083	8,853,334	8,846,695	8,858,141	11,447	9,008,234
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									
Other State Aid									
At Risk 31a	440,493	436,386	462,114	570,577	624,172	617,706	618,151	445	626,424
At Risk 31a-carryover/11d Offset		29,866	0	0	0	0	0	0	0
Headlee Obligation - Data Collection 152a	30,933	30,383	29,761	29,043	29,317	29,420	29,458	38	29,420
Hold Harmless-Special Ed	56,050	141,982	124,071	127,159	128,688	159,030	159,031	1	181,817
Isolated District/Rural Transportation	55,064	53,292	52,760	51,482	51,911	53,031	53,110	79	53,031
Performance Based Funding 22j	49,419	0	0	0	0	0	0	0	0
Technology Infrastructure Grant 22i	14,483	21,272	0	0	0	0	0	0	0
MPSERS 147c(1)	490,634	670,245	749,175	749,972	757,571	702,922	702,922	0	723,424
MPSERS 147c(2)					141,971	141,971	141,971	0	143,674
MPSERS 147d	14,261	0	0	0	0	0	0	0	0
MPSERS 147e						11,497	5,748	-5,749	5,749
MSP School Safety Grant		13,945	0	0	0	0	0	0	0
Financial Analytic Tools		1,753	1,316	1,316	1,316	1,108	1,108	0	1,108
Science Olympiad Grant		800	750	750	750	0	0	0	0
Computer Adaptive Testing		6,693	5,003	0	0	4,535	4,535	0	9,000
Early Literacy Grant		5,035	18,860	0	2,114	4,279	15,843	11,564	4,279
HS Per-Pupil Bonus						8,014	8,014	0	8,014
Dual Enrollment Incentives						2,100	2,100	0	2,100
First Robotics						9,000	10,350	1,350	10,350
Prior Year State Aid Adjustments		53,553	10,206	0		49,034	48,168	-866	18,982
Other: FY10 \$6 Per Pupil; CEPI	1,230	3,798	1,045	0				0	
Total -Other State Aid	1,152,567	1,469,003	1,455,061	1,530,299	1,737,810	1,793,647	1,800,509	6,862	1,817,372
Other Federal Revenue									
National Forest Receipts	75,677	74,231	72,264	73,000	73,000	73,000	70,657	-2,343	70,000
Class Size Reduction/TITLE IIA	177,659	170,326	67,160	178,770	95,431	132,168	132,168	0	77,794
Title IV Part A SSAE							6,700	6,700	21,358
Title V Rural & Low Income	0	0	0	0	0	19,748	19,748	0	19,748
Title VI,B Rural & Low Income	46,036	20,508	26,087	0	0	0	0	0	0
Other: FTL, Outreach, IDEA, Goals, I3 Grant	2,993	6,988	4,559	4,500	4,500	4,500	2,700	-1,800	4,500
Total-Other Federal Revenue	302,365	272,053	170,070	256,270	172,931	229,416	231,973	2,557	193,400
Local & Other Revenue									
Interest & Prop Tax Delinquent Int	38,666	40,020	48,181	50,000	50,000	65,000	71,818	6,818	80,000
Rent/Use of Facilities	108,240	100,440	91,535	92,901	84,901	68,401	81,573	13,172	60,401
Tuition & Commun Svc Rev	34,066	23,406	18,203	17,500	22,500	16,973	30,680	13,707	29,263
Garden / GLSI Grant;GSA Computers	75,806	4,313	25,300	0	0	0	0	0	0
Dues & Fees: Otters, etc	11,686	11,634	12,008	12,300	12,300	14,880	14,880	0	14,880
School Store & Merchandise Sales	1,918	2,685	1,630	2,442	2,442	3,063	3,063	0	3,063
Transportation Repair Svc	107,923	155,458	137,787	135,000	135,000	130,000	130,000	0	130,000
Transportation Pmts-Field Trips/B4	63,939	47,423	78,846	63,000	63,000	63,000	63,000	0	64,800
Contributions	30,724	42,026	51,051	25,000	25,000	20,000	36,631	16,631	22,000
E-Rate Reimbursement		149,014	0	0	0	0	0	0	0
Other, Medbill, Sale of Assets	106,888	80,903	65,341	71,500	72,220	62,397	100,632	38,235	59,422
Total -Local & Other Revenue	579,856	657,322	529,882	469,643	467,363	443,714	532,277	88,563	463,829
Athletic Revenue									
Gate Receipts	54841	49163	46460	47000	46000	40000	37000	-3,000	40000
Pay to Participate & Other Fees	17442	19284	17827	16500	16500	16500	16654	154	16500
Contributions, Interest, Other	13370	25212	13255	8000	12000	22330	26847	4,517	15330
Total	85,653	93,659	77,542	71,500	74,500	78,830	80,501	1,671	71,830

OSCODA AREA SCHOOLS GENERAL FUND EXPENSES												
Function	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2016-17	6/12/2017 Budget 2017-18	11/13/2017 Amended Budget 2017-18	5/14/2018 Amended Budget 2017-18	6/11/2018 Amended Budget 2017-18	Change May - Jun 2018-19	Proposed Budget 2018-19	
111 Elementary Instruction	2,522,202	2,727,082	2,652,256	2,772,359	2,862,987	2,789,982	2,954,106	2,970,303	16,197	3,157,940		
112 Middle School Instruction	711,720	734,020	613,631	614,826	567,764	705,076	673,199	673,199	0	682,114		
113 High School Instruction	1,589,275	1,481,488	1,574,411	1,447,768	1,527,761	1,604,243	1,573,978	1,599,359	25,381	1,695,946		
118 Pre School Instruction	20,388	25,977	9,352	12,490	12,647	28,198	33,439	34,390	951	39,140		
119 Summer School-Basic	7,973	20,695	41,218	9,038	14,847	15,405	14,370	14,370	0	14,370		
Basic Instruction Total	4,831,558	4,989,262	4,890,868	4,856,481	4,986,006	5,142,904	5,249,092	5,291,621	42,529	5,569,510		
122 Special Education Instruction	799,237	863,484	928,237	969,970	1,029,078	992,523	1,009,763	1,008,987	-776	1,017,340		
125 Compensatory Ed Instruction(At Risk, Title)	816,756	768,678	961,653	950,213	1,081,290	1,048,077	895,342	895,627	285	784,418		
127 Career & Technical	202,940	219,620	189,040	145,488	145,488	145,488	146,900	146,900	0	0		
Instruction Added Needs Total	1,818,933	1,851,782	2,078,930	2,065,671	2,255,856	2,186,088	2,052,005	2,051,514	-491	1,801,758		
212 Guidance Services	159,079	183,228	117,000	118,202	115,304	94,365	93,685	93,755	70	99,065		
213 Health Services	5,151	9,901	17,015	18,105	15,000	18,000	18,000	18,000	0	18,000		
214 Psychological Services	5,834	19,673	7,769	11,570	11,000	12,000	12,165	12,165	0	12,165		
215 Speech & Audiology	138,093	144,064	116,292	103,280	106,920	108,444	108,444	108,444	0	111,240		
216 Social Work Services	30,285	57,074	56,950	57,136	58,485	58,605	61,185	61,765	580	61,185		
218 Teacher Consultant	58,842	65,887	51,027	54,079	66,575	67,995	67,995	67,995	0	0		
Pupil Support Services Total	397,284	479,827	366,053	362,372	373,284	359,409	361,474	362,124	650	307,655		
221 Improvement of Instruction	132,851	187,560	169,391	76,482	83,837	79,962	106,539	102,192	-4,347	57,931		
222 Educational Media	1,337	1,110	0	734	0	0	0	0	0	0		
225 Computer Assisted Instruction	155,990	446,958	136,962	167,061	156,381	177,806	217,625	239,141	21,516	222,395		
226 Supervision/Dir Instructional Staff	94,365	94,715	94,609	81,398	71,739	73,037	84,184	83,684	-500	83,353		
227 Academic Student Assessment	25,948	42,324	39,488	48,659	48,590	59,403	60,704	58,545	-2,159	59,204		
Instructional Staff Support Services	410,491	772,567	440,450	374,334	360,547	390,208	469,052	463,562	14,510	422,883		
231 Board of Education	69,189	62,321	62,574	64,708	64,453	61,298	66,798	67,918	1,120	64,603		
232 Executive Administration	277,596	280,064	281,957	292,161	295,311	309,648	302,088	313,937	11,849	321,414		
241 Office of the Principal	743,016	770,568	729,591	718,839	747,931	783,591	767,360	765,360	-2,000	927,503		
249 Other School Administration	2,048	1,351	1,845	847	2,000	2,000	2,000	2,000	0	2,000		
Total General & School Admin Svc	1,091,849	1,114,404	1,075,967	1,076,555	1,109,695	1,156,537	1,138,246	1,149,215	10,969	1,315,520		
252 Fiscal Svc-Payroll/Accounting	156,105	170,261	173,860	181,514	180,239	182,728	182,828	194,670	11,842	202,259		
259 Other Business Services	42,318	43,956	40,748	51,195	51,252	50,962	49,162	49,162	0	49,500		
261 Operating Building Services	991,809	947,069	1,114,015	1,395,272	1,113,784	1,140,968	1,131,713	1,163,623	31,910	1,145,195		
271 Pupil Transportation	776,720	799,245	846,950	835,065	904,580	951,156	934,019	939,278	5,259	949,879		
283 Staff/Personnel Services	28,040	29,930	28,259	26,677	32,355	30,872	31,487	31,487	0	34,218		
284 Support Services Technology	111,852	107,270	328,961	126,346	125,293	131,638	123,668	124,641	973	184,827		
285 Pupil Accounting	64,500	23,163	22,756	23,408	24,933	25,035	25,035	25,035	0	27,687		
293 Athletic Activities	252,253	259,623	297,204	274,211	260,719	283,036	316,071	308,217	-7,854	335,827		
321 Community Recreation	59,062	80,323	66,158	72,665	70,383	70,594	90,073	100,461	10,388	91,429		
331 Community Activities	23,139	23,111	12,669	13,465	14,700	9,329	10,944	11,059	115	10,944		
361 Welfare Activities						1,700	500	500	0	500		
625 Transfer to Food Service	865	789	1,067	0	1,000	1,000	1,000	372	-628	500		
Total General Fund Expense & Transfer	11,056,778	11,688,682	11,786,915	11,735,231	11,864,626	12,114,164	12,166,369	12,286,541	120,172	12,464,091		
Note: The Michigan Public School Accounting Manual may be found under State Aid & School Finance at www.michigan.gov/imde												

OSCODA AREA SCHOOLS FOOD SERVICE BUDGET

				6/12/2017	11/13/2017	5/14/2018	6/11/2018		6/11/2018
	ACTUAL	ACTUAL	ACTUAL	Budget	Amended	Amended	Amended	Change	Proposed
	2014-15	2015-16	2016-17	2017-18	2017-18	2017-18	2017-18	May - Jun	2018-19
REVENUE									
Cash Food Sales-Meals	69,780	59,954	95,814	100,000	100,000	91,500	89,500	-2,000	60,500
State Sources	45,943	28,964	26,818	27,718	26,895	23,695	23,695	0	25,295
Federal Reimbursement	596,422	616,692	509,093	510,000	535,000	555,000	600,000	45,000	615,000
Federal Summer Feeding Program		7,774	0	0	0	0	0	0	0
ARRA Federal Equipment Grant									
Federal Fruit & Vegetable Grant									
Commodity Market Value	37,331	44,035	40,701	46,764	46,764	43,309	43,309	0	43,309
Interest, Catering & Other	42,117	41,655	32,673	31,700	32,300	33,000	32,472	-528	32,800
TOTAL REVENUE	791,593	799,074	705,099	716,182	740,959	746,504	788,976	42,472	776,904
At Risk Revenue Transfer-State	789	1,067	681	1,000	1,000	1,000	1,000	0	1,000
TOTAL	792,382	800,141	705,780	717,182	741,959	747,504	789,976	42,472	777,904
EXPENSES									
Wage & Benefits - Food Services	268,843	275,003	266,381	262,685	268,789	257,451	262,478	5,027	261,769
Pupil Support-Lunchroom Para/Subs	38,895	37,576	32,606	33,839	38,263	37,327	36,812	-515	37,267
Operation of Plant-Custodian/Subs	3,612	3,326	3,659	3,720	3,686	4,358	4,440	82	4,358
Food Costs	288,106	302,123	274,605	270,928	282,750	283,000	274,600	-8,400	295,500
Commodity Market Value	37,331	44,035	40,701	46,764	46,764	43,309	43,309	0	43,309
Purchased Services #	49,162	44,870	43,561	45,055	47,984	54,984	54,436	-548	53,303
Equipment & Supplies, Other	24,365	26,452	31,522	25,050	26,200	26,200	24,672	-1,528	24,800
TOTAL EXPENSES	710,314	733,385	693,035	688,041	714,436	706,629	700,747	-5,882	720,306
REVENUE-EXPENSES	82,068	66,756	12,745	29,141	27,523	40,875	89,229	48,354	57,598
Transfer for Indirect Costs**	-39,720	-51,000	-44,248	-45,300	-49,183	-49,183	-49,183	0	-49,183
Net Income (Loss)	42,348	15,756	-31,503	-16,159	-21,660	-8,308	40,046	48,354	8,415
FUND BALANCE									
BEGINNING	132,970	175,318	191,074	150,401	159,571	159,571	159,571	0	199,617
Plus: Revenue-Expense	82,068	66,756	12,745	29,141	27,523	40,875	89,229	48,354	57,598
Less: Transfer to Gen Fund	-39,720	-51,000	-44,248	-45,300	-49,183	-49,183	-49,183	0	-49,183
ENDING BALANCE	175,318	191,074	159,571	134,242	137,911	151,263	199,617	48,354	208,032
**Payment to general fund for indirect costs (e.g. building insurance, utilities, maintenance).									
MDE FY18 OAS rate = 13.01% of allowable expense (exclude food, contracts, capital outlay).									