

**Three Oaks Public School Academy
General Fund Original Budget (Summary)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Revenues			
Total Local Sources	36,774	30,712	49,744
Total State Sources	3,292,185	3,298,910	3,393,496
Total Federal Sources	315,765	380,581	451,972
Total Incoming Transfers and Other Transactions	50,104	27,460	27,500
Total Revenues	3,694,827	3,737,663	3,922,711
Expenditures			
Total Basic Programs	1,291,497	1,333,212	1,400,984
Total Added Needs	290,583	357,405	505,779
Total Support Services - Pupil	217,126	278,531	346,720
Total Support Services - Instructional Staff	100,209	92,174	122,528
Total Support Services - General Administration	476,165	475,549	501,386
Total Support Services - School Administration	214,900	316,789	344,898
Total Support Services - Business	4,159	208	-
Total Operation and Maintenance of Plant	384,414	294,950	303,648
Total Pupil Transportation Services	268,276	267,169	271,230
Total Support Services - Central	44,242	48,675	60,775
Total Support Services - Athletics	-	838	1,650
Total Fund Modifications	19,994	404,984	54,984
Total Expenditures	3,311,565	3,870,484	3,914,582
Change in Fund Equity	383,262	(132,821)	8,129
Beginning Fund Balance	828,220	1,211,482	1,078,661
Ending Fund Balance	1,211,482	1,078,661	1,086,790
	37%	28%	28%

**Three Oaks Public School Academy
General Fund Original Budget (Detail)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Local Sources			
Interest	104	75	100
Fundraisers	5,963	300	3,500
Miscellaneous Other	5,180	6,500	5,500
Erate Funding	25,527	23,837	40,644
Total Local Sources	36,774	30,712	49,744
State Sources			
Foundation Allowance	2,950,193	2,941,308	3,004,011
Principal Educator Evaluation	350	320	320
31A At-Risk	237,896	238,300	288,153
Special Ed	68,606	90,073	72,103
Headlee Data Collection	10,120	9,998	9,998
Tech. Infrastructure Grant	12,556	4,975	4,975
Early Literacy Targeted Instruction	11,880	13,365	13,365
Financial Analytic Tools	585	571	571
Total State Sources	3,292,185	3,298,910	3,393,496
Federal Sources			
Title I	240,711	294,709	320,009
Title IIA	585	924	33,090
Medicaid	17,261	10,267	8,780
IDEA	57,208	74,681	90,093
Total Federal Sources	315,765	380,581	451,972
Incoming Transfers and Other Transactions			
ACT 18 Special Ed	50,104	25,000	25,000
Bay Mills Grant	-	2,460	2,500
Total Incoming Transfers and Other Transactions	50,104	27,460	27,500
Total Revenues	3,694,827	3,737,663	3,922,711

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General Fund Original Budget (Detail)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Instruction			
Basic Programs			
Elementary			
Teacher Salaries	645,316	638,000	753,074
Substitute Salaries	21,750	29,750	25,000
Teacher Benefits	161,489	163,500	223,451
Outside Substitute Service	10,238	11,000	15,000
EL Aide Salaries	33,598	51,200	48,184
EL Aide Benefits	11,729	19,200	28,388
31A Teacher Salaries	171,783	165,900	70,020
31A Teacher Benefits	38,021	42,000	21,517
Field Trips	7,726	5,500	7,000
Copier Lease & Maintenance	26,069	29,500	29,500
Teaching Supplies	30,552	62,500	40,000
Capital Outlay	-	-	-
Technology Equipment	27,942	32,500	40,000
Technology Non Depreciable	36,780	32,500	40,000
Furniture for classrooms	9,221	-	15,000
Early Literacy Targeted Instruction	-	22,000	13,365
Misc. Expenditures	2,122	3,400	2,500
Total Elementary	1,234,336	1,308,450	1,371,999
Summer School			
GF Summer School Salaries	26,218	-	-
GF Summer School Benefits	1,958	-	-
Title I Summer School Salaries	25,877	22,463	25,877
Title I Summer School Benefits	3,108	2,299	3,108
Total Summer School	57,161	24,762	28,985
Total Basic Programs	1,291,497	1,333,212	1,400,984

**Three Oaks Public School Academy
General Fund Original Budget (Detail)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Added Needs			
Special Education			
Special Ed Teacher Salaries	44,693	47,100	39,337
Special Ed Teacher Benefits	12,312	11,700	13,056
Special Ed Teaching Supplies	35	300	500
IDEA Special Ed Teacher Benefits	8,607	9,300	13,056
IDEA Special Ed Teacher Salaries	31,969	36,200	39,337
Total Special Education	97,616	104,600	105,286
Compensatory Education			
Title I Aide Salaries	42,326	79,500	48,165
Title I Aide Benefits	15,516	27,000	14,614
Title II Aide Salaries	-	-	19,282
Title II Aide Benefits	-	-	9,555
Title I Teacher Salaries	71,755	76,500	95,903
Title I Teacher Benefits	16,211	14,250	28,292
31A Aide Salaries	18,526	20,900	23,299
31A Aide Benefits	9,566	9,500	11,027
31A Accelerated Learning Center Salaries	-	-	78,278
31A Accelerated Learning Center Benefits	-	-	24,259
Title I Bef/Aft Sch Salaries	11,347	6,107	16,400
Title I Bef/Aft Sch Benefits	1,249	726	1,200
Title I Online RAZ Kids	2,150	-	4,520
Title I Subscriptions - Moby Max	699	699	699
Title I Smart Boards	-	-	25,000
PY Title I Computers	-	17,623	-
PY Title I Online RAZ Kids	3,622	-	-
Total Compensatory Education	192,967	252,805	400,494
Total Added Needs	290,583	357,405	505,779
Total Instruction	1,582,080	1,690,617	1,906,763

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Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Supporting Services			
Support Services - Pupil			
Psychological Services	19,719	35,000	35,000
Psychical Therapy Services	-	3,800	5,000
Teacher Consultant Services	15,357	17,000	17,000
Speech Therapy Services	45,602	55,000	47,000
IDEA Speech Therapy Services	16,632	29,181	37,700
Title I Social Worker Salaries	32,405	33,900	34,194
Title I Social Worker Benefits	5,012	5,350	8,366
Social Work Salaries	29,165	30,500	30,775
Social Work Benefits	4,555	4,800	7,933
OT Services	48,678	64,000	64,000
31A Social Worker Salaries	-	-	48,000
31A Social Worker Benefits	-	-	11,752
Total Support Services - Pupil	217,126	278,531	346,720
Support Services - Instructional Staff			
Prof Development	19,525	10,500	15,000
Title IIA Prof Development	585	924	4,253
Engage NY Curriculum Specialist	-	-	16,380
Internet Services	16,052	16,000	16,000
Media Coordinator Salary	51,086	53,500	53,986
Media Coordinator Benefits	11,025	9,500	14,909
SPED Supervision	1,935	1,750	2,000
Total Support Services - Instructional Staff	100,209	92,174	122,528
Support Services - General Administration			
Legal Services	-	-	3,000
Audit Services	12,975	10,900	10,900
Dues & Fees	4,752	2,500	4,500
MI Choice Management Services Fee	359,157	363,182	381,181
BMCC Oversight Services Fee	99,281	98,967	101,805
Total Support Services - General Administration	476,165	475,549	501,386

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2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Support Services - School Administration			
Principal Salaries	82,598	163,200	164,800
Secretary Salaries	67,508	64,500	70,121
Principal Benefits	18,660	23,500	37,008
Secretary Benefits	17,208	16,500	25,030
Office Supplies & Postage	13,533	27,750	25,000
Capital Outlay Powerschool	2,633	4,600	5,000
Epi Pens	-	-	1,000
SDS Software Annual Maintenance	2,192	1,939	1,939
Infosnap	6,723	2,000	2,000
Personnel Recruitment	2,853	9,300	9,500
Fundraisers	993	3,500	3,500
Total Support Services - School Administration	214,900	316,789	344,898
Support Services - Business			
SAAN Interest	4,159	208	-
Total Support Services - Business	4,159	208	-
Operation and Maintenance of Plant			
Janitor Services	38,325	39,600	40,000
Snow Plowing Services	2,430	2,600	2,600
Custodian Salaries	33,948	38,750	31,751
Custodian Benefits	11,381	9,600	12,097
Telephone	13,660	15,000	20,000
Water and Sewage	4,447	6,000	5,700
Waste & Trash Disposal	2,077	4,000	4,500
Property and Liability-Insurance	35,425	36,000	35,000
Building Maintenance	23,123	61,000	65,000
Equipment Maintenance	-	6,400	7,000
Building Rental	152,508	-	-
Gas	15,398	30,000	30,000
Electricity	42,642	37,000	40,000
Janitor Supplies	9,050	9,000	10,000
Total Operation and Maintenance of Plant	384,414	294,950	303,648

**Three Oaks Public School Academy
General Fund Original Budget (Detail)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Pupil Transportation Services			
Bus Driver Salaries	103,995	116,500	98,066
Bus Driver Benefits	31,819	28,500	41,493
Title I Bef/Aft Schl Transportation Salaries	4,198	2,577	5,850
Title I Bef/Aft Schl Transpotation Benefits	415	296	500
GF Summer School Bus Driver Salaries	-	1,651	-
GF Summer School Bus Driver Benefits	-	226	-
Title I Summer School Bus Driver Sal	4,440	4,301	4,301
Title I Summer School Bus Driver Ben	380	520	520
Title I Gas and Oil	-	598	2,500
Vehicle/Bus Repairs & Maintenance	15,909	8,500	12,000
Bus Rentals	80,467	90,000	90,000
Gas & Oil	8,208	11,000	11,000
Transportation Other	3,820	2,500	5,000
Bus Cameras	14,625	-	-
Total Pupil Transportation Services	268,276	267,169	271,230
Support Services - Central			
Marketing	32,004	30,000	40,000
Communication Salaries	500	-	-
Communication Benefits	76	-	-
Prof Development	4,443	12,000	10,000
Staff Fingerprinting	2,220	1,700	5,800
Tech Infrastructure Grant Supplies	4,998	4,975	4,975
Total Support Services - Central	44,242	48,675	60,775
Support Services - Athletics			
Coaching Salaries	-	750	750
Coaching Benefits	-	88	100
Supplies	-	-	800
Total Support Services - Athletics	-	838	1,650
Total Supporting Services	1,709,491	1,774,883	1,952,835

**Three Oaks Public School Academy
General Fund Original Budget (Detail)
2017/2018**

Fund: General Fund	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Fund Modifications			
Transfer to Capital Projects Fund	-	350,000	-
Transfer to Debt Service Fund	19,994	54,984	54,984
Total Fund Modifications	<u>19,994</u>	<u>404,984</u>	<u>54,984</u>
Total Expenditures	<u>3,311,565</u>	<u>3,870,484</u>	<u>3,914,582</u>
Change in Fund Equity	<u>383,262</u>	<u>(132,821)</u>	<u>8,129</u>
Beginning Fund Balance	828,220	1,211,482	1,078,661
Ending Fund Balance	1,211,482	1,078,661	1,086,790
	37%	28%	28%

**Three Oaks Public School Academy
Special Revenue Fund Budget (Detail)
2017/2018**

	<u>Actual 2015/2016</u>	<u>Proposed 2016/2017</u>	<u>Proposed 2017/2018</u>
Fund: Special Revenue Fund			
Revenues:			
State Sources			
State Lunch Receipts	4,070	9,302	9,302
Total State Sources	<u>4,070</u>	<u>9,302</u>	<u>9,302</u>
Federal Sources			
Free/Lunch Lunch	260,831	270,000	270,000
Fruit and Veggie Grant	-	-	-
Commodities	15,620	15,000	15,000
Total Federal Sources	<u>276,451</u>	<u>285,000</u>	<u>285,000</u>
Total Revenues	<u>280,521</u>	<u>294,302</u>	<u>294,302</u>
Expenditures:			
Food Services			
Food Service Salaries	67,574	64,250	58,344
Food Service Benefits	20,729	19,750	31,620
Summer School Food Service Sal	1,998	2,464	2,000
Summer School Food Service Ben	153	187	200
Equipment Maintenance	929	1,000	3,000
Food	177,531	166,000	165,000
Kitchen Equipment	29,174	15,000	25,000
Miscellaneous Supplies/Other	3,027	1,500	2,000
Total Food Services	<u>301,114</u>	<u>270,151</u>	<u>287,164</u>
Total Expenditures	<u>301,114</u>	<u>270,151</u>	<u>287,164</u>
Change in Fund Equity	<u>(20,593)</u>	<u>24,151</u>	<u>7,138</u>
Beginning Fund Balance	105,581	84,988	109,139
Ending Fund Balance	84,988	109,139	116,277

**Three Oaks Public School Academy
Capital Projects Fund Budget
2017/2018**

Revenues:	Actual 2015/2016	Proposed 2016/2017	Proposed 2017/2018
Other Financing Sources			
Proceeds From Long Term Debt	496,000	-	-
Transfer From General Fund	-	350,000	-
Total Other Financing Sources	496,000	350,000	-
Total Revenue	496,000	350,000	-
Expenditures:			
Facilities Acquisition			
Facility Purchase	750,000.00	-	-
Debt Issuance Cost	21,547.60	-	-
Legal Services	8,238.64	-	-
Appraisal Fees	4,105	-	-
Building Renovations	-	-	-
Security System	-	-	-
Other Fees	-	1,525	-
Roof	-	192,000	-
Total Facilities Acquisition	783,891	193,525	-
Total Expenditures	783,891	193,525	-
Excess Revenue (Expenditures)	(287,891)	156,475	-
Beginning Fund Balance	494,150	206,259	362,734
Ending Fund Balance	206,259	362,734	362,734

**THREE OAKS PUBLIC SCHOOL ACADEMY
STAFFING CHART
2017/2018**

Employee	Staff FTE	Gross Salary	Total Benefits	Total Compensation
		17/18	(Col 6 - 12)	
111 Elementary Teacher	16.00	753,074.00	223,451.00	976,525.00
111 Elementary Aides	2.80	48,184.00	28,388.00	76,572.00
111 31a Teacher	2.00	70,020.00	21,517.00	91,537.00
122 Special Ed Teacher	2.00	78,674.00	26,112.00	104,786.00
125 Title I Teachers	2.00	95,903.00	28,292.00	124,195.00
125 Title I/Title II Aide	3.30	67,447.00	24,169.00	91,616.00
125 31A/GF Aide	1.00	23,299.00	11,027.37	34,326.37
125 Accelerated Learning Center	2.00	78,278.00	24,259.27	102,537.27
216 31A Social Worker	1.00	48,000.00	11,752.00	59,752.00
216 Social Worker	0.45	30,775.00	7,933.00	38,708.00
216 Title I Social Worker	0.50	34,194.00	8,366.00	42,560.00
225 Media Center Assistant	1.00	53,986.00	14,909.00	68,895.00
241 Office Manager & Secretary	2.00	70,121.00	25,030.00	95,151.00
241 Principal	2.00	164,800.00	37,008.00	201,808.00
261 Custodian	1.00	31,751.00	12,097.00	43,848.00
297 Food Service	3.00	58,344.00	31,620.00	89,964.00
271 Transportation	3.60	98,066.00	41,493.00	139,559.00
Total	45.65	1,804,916.00	577,423.64	2,382,339.64

Benefit Costs per FTE	
Retirement Contribution 5% Maximum Match (after 1 year Choice Schools service)	
Employer FICA 7.65%	
Unemployment Compensation	1,300.00 per calendar year
BCBS	502 monthly
Dental & Life Insurance	56 monthly
VSP Vision Insurance	7 monthly