

**Oxford Community Schools
Fiscal Year 2019-20
General Fund First Amended Budget
February 11, 2020**

*RESOLVED, that the Appropriation Act of Oxford Community Schools
General Fund for the fiscal year 2019-20 be adapted as follows:*

Revenue & Expense Functional (High level) Legend

Revenue
Local = Non-Homestead Operating Millage Levy (18 mills) & Local (6 mills) collected directly by State;
State = Foundation allowance per pupil; all categorical revenue (At Risk revenue; Vocational Education; etc.)
Federal = Title I, II, III; IDEA; CTE
Other = Special Education Center Program PA 18; Medicaid; indirect costs from other funds (e.g.. Food Service)

Expenses
Basic Programs = General Ed teachers and paraprofessional salaries and benefits; stipends, sub costs; textbooks; teaching supplies; OVA dual enrollment fees; OVA tuition costs, etc.
Added Needs = Special Ed & Federal grant funded teachers and paraprofessional salaries and benefits; ; stipends, sub costs; textbooks; teaching supplies; etc.
Pupil = IDEA (salaries and benefits for Speech Pathologists; Psychologists; Counselors; Dean of students, etc.)
Instructional Staff = IB Coordinators; Literacy coach; math coach; instructional technology consultant; school improvement expenses; Curriculum(Frameworks) budget; Curriculum & Special Ed/Student Services Admin salaries and benefits, etc.
General Administration = Board of Education expenses; legal fees; Superintendent & Secretary salaries and benefits, etc..
School Administration = Salaries and benefits for all school building principals, assistant principals, secretaries
Business = All business office staff salaries and benefits and all other department expenditures
Operations & Maintenance = Salaries and benefits for all department staff; ABM Custodial contract; snow removal and grounds contracts; custodial supplies; utility costs for all buildings; building maintenance costs; etc.
Transportation = Salaries and benefits for all department staff; bus purchases; bus supplies; gas and oil; etc.
Central = All Technology & HR Departmental expenses; Marketing/Adv. expenditures; etc.
Athletics = All Athletic administration and coaching salaries & benefits; athletic supplies and equipment; etc.
Other = Oxford International Program (OIP) expenses; OHS new equipment; etc.
Community Services = Custodial facilities rental expenses

Variance Legend

Variance larger than +10%	
Variance between +5 - 10%	
Variance between +2 - 5%	
Variance less than +2%	

	Audited	2019-20	2019-20	2019-20	2019-20	Key Factors
	June 30, 2019	Original Budget June 30, 2020	1st Amended Budget June 30, 2020	Amended vs. Original Variance	Amended vs. Original Variance %	
Enrollment FTE (Blended Count)	6,491	6,635	6,790	155	2.64%	Increase in FTE attributed to Fusion, shared time, and virtual students
REVENUES						
Local	6,166,343	5,836,827	5,830,182	(6,645)	-0.11%	
State	54,921,691	56,678,439	58,604,538	1,926,099	3.40%	Assume \$180 pp/foundation allowance increase & increased enrollment (144 FTE) due to Fusion program, OVA, & Shared time
Federal	1,460,124	1,710,427	1,579,734	(130,693)	-7.64%	Title I funding decrease
Other	2,498,249	2,355,006	2,977,236	622,230	26.42%	Special Education ACT 18 Funding Increase
TOTAL REVENUES	65,046,407	66,580,699	68,991,690	2,410,991	3.62%	
EXPENDITURES						
Instruction						
Basic Programs	32,024,336	34,576,493	35,464,310	887,817	2.57%	Staffing adds: 1 FTE Instructional Coach; 1 FTE OVA Assistant Principal (annualized from mid-year); 1 FTE Math/Science Coach; 1 FTE K-8 Mentor/teacher for Fusion growth; Bargaining unit contractual salary increases & benefits
Added Needs	6,034,894	6,763,121	6,462,871	(300,250)	-4.44%	
Support Services						
Pupil	4,079,366	4,011,209	4,401,568	390,359	9.73%	
Instructional Staff	3,042,447	3,105,890	3,548,233	442,343	14.24%	Increases to various accounts within Frameworks budget (Curriculum & Instruction)
General Administration	497,381	501,436	596,720	95,284	19.00%	Bargaining unit contractual salary increases & benefits - spread across various account
School Administration	3,782,713	4,288,479	4,514,092	225,613	5.26%	Bargaining unit contractual salary increases & benefits - spread across various account
Business	737,055	771,123	796,680	25,557	3.31%	
Operations and Maintenance	4,516,946	4,155,111	4,198,626	43,515	1.05%	
Transportation	2,489,501	2,797,837	3,322,160	524,323	18.74%	Bargaining unit contractual salary increases & benefits; purchase of two electric school buses added along with five gas buses
Central	3,328,116	3,378,993	3,428,031	49,038	1.45%	
Athletics	1,019,873	1,141,110	1,100,000	(41,110)	-3.60%	
Other - OIP, OHS Equipment, Auditorium Expenses	59,121	80,483	65,221	(15,262)	-18.96%	
Community Services	33,609	60,903	33,050	(27,853)	-45.73%	
Outgoing Transfers and Other (Incl Debt & Cap Outlay)	1,687,683	422,325	406,401	(15,924)	-3.77%	
TOTAL APPROPRIATED GENERAL FUND	63,333,041	66,054,513	68,337,963	2,283,450	3.46%	
Excess Revenues over Expenditures	1,713,366	526,186	653,727	127,541	24.24%	
Transfer to Capital Projects Fund	1,650,000	500,000	600,000	100,000	20.00%	
Transfer to Healthcare Account	100,000	-	-	-	0.00%	
Addition to fund balance	120,641	26,186	53,727			
Beginning Fund Balance	10,521,610	10,521,610	10,600,282	78,672	0.75%	
Projected Ending Fund Balance - June 30	10,642,251	10,600,282	10,654,009	53,727	0.51%	
Projected Fund Balance % - June 30	16.80%	16.05%	15.59%		-0.46%	