February 10, 2025

OSCODA AREA SCHOOLS

Amended 2024-2025 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

				6/10/2024	2/10/2025	
	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	Budget 2024-25	Amended Budget 2024-25	Change Jun - Feb
Foundation before deducts	8,700	9,150	9,608	9,849	9,608	
Foundation 22c Equity Payment						
Foundation per Pupil	8,700	9,150	9,608	9,849	9,608	
Membership- 10/90 Feb PY/Oct & 90/10 Oct/Feb	1,141.02	1,138.20	1,186.96	1,193.83	1,192.26	-1.57
Membership-3 Year Average	**1,141.64**	**1,138.89**	**N/A**	**N/A**	**N/A**	**N/A**
PUPILS - FEBRUARY	1,104.11	1,128.07	1,132.33	1,162.33	1,170.72	8.39
- OCTOBER	1,145.12	1,143.74	1,193.03	1,197.33	1,194.65	-2.68
Section 25 Adjustment		-4.41				0.00
REVENUE						
FOUNDATION @ Membership 1 Yr Avg	9,926,874	10,414,530	11,404,312	11,758,032	11,455,234	-302,798
Added Foundation-6(4)(y) 3 Yr. Avg.	5,394	6,314	N/A	N/A	N/A	N/A
	9,932,268	**10,420,844**	**11,404,312**	**11,758,032**	**11,455,234**	-302,798
MPSERS 147a & Best Practices	212,773	213,119	355,624	321,425	327,986	6,561
OTHER STATE REVENUE	2,102,497	3,160,173	3,365,050	2,818,654	3,700,405	881,751
LOCAL & OTHER	498,729	633,214	768,436	536,519	675,267	138,748
TITLE I A (Federal Source)	434,468	354,090	538,834	418,005	446,638	28,633
OTHER FEDERAL REVENUE	1,572,055	2,643,138	2,033,784	153,802	260,715	106,913
Revenue from Athletics	46,883	58,123	51,644	56,500	45,251	-11,249
TOTAL REVENUE	**14,799,673**	**17,482,701**	**18,517,684**	**16,062,937**	**16,911,496**	**848,559**
EXPENSE & TRANSFERS						
WAGE & BENEFIT	11,615,883	12,308,189	13,127,495	13,478,466	13,846,054	367,588
OTHER EXPENSES	2,596,924	3,825,158	3,928,370	2,720,218	2,988,938	268,720
RETIREE PAYMENTS	29,550	14,100	0	30,000	30,000	0
Athletic Expenses	354,027	379,656	414,086	411,025	422,822	11,797
TOTAL EXPENSE & TRANSFER	**14,596,384**	**16,527,103**	**17,469,951**	**16,639,709**	**17,287,814**	**648,105**
Revenue - Expense	**203,289**	**955,598**	**1,047,733**	**-576,772**	**-376,318**	**200,454**
Transfer From Food Service Fund	68,741	60,377	73,500	75,000	75,000	0
Other Financing Sources			42,596			0
Transfer To Other Funds	-25,000	0	0	0	0	0
NET	**247,030**	**1,015,975**	**1,163,829**	**-501,772**	**-301,318**	**200,454**
FUND BALANCE						
Beginning Balance	**2,890,332**	**3,137,362**	**4,153,337**	**4,975,155**	**5,317,166**	**342,011**
Beginning Balance - Athletics						
Plus: Revenue-Expense	203,289	955,598	1,047,733	-576,772	-376,318	200,454
Plus: Net Transfers	43,741	60,377	116,096	75,000	75,000	0
Total Ending Fund Balance	**3,137,362**	**4,153,337**	**5,317,166**	**4,473,383**	**5,015,848**	**542,465**

OSCODA AREA SCHOOLS REVENUE BUDGET DETAIL	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	6/10/2024 Budget 2024-25	2/10/2025 Amended Budget 2024-25	Change Jun - Feb
Foundation Information						
Property Taxes Received	**6,480,575**	**6,697,799**	**7,163,281**	**7,284,218**	**7,854,129**	569,911
Foundation: State Payment & ARRA	**3,451,693**	**3,723,045**	**4,241,031**	**4,473,814**	**3,601,105**	-872,709
Total Foundation	**9,932,268**	**10,420,844**	**11,404,312**	**11,758,032**	**11,455,234**	-302,798
Calculated Membership * Rate	9,932,268	10,420,844	11,404,312	11,758,032	11,455,234	-302,798
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	575,281	751,295	774,471	766,975	952,808	185,833
At Risk 31a-carryover/11d Offset	190,481	0	0	0	0	0
Per-Pupil Mental Health Grant 31aa			294,893	160,000	138,827	-21,173
Headlee Obligation - Data Collection 152a	30,629	30,672	34,696	34,811	35,047	236
Hold Harmless-Special Ed	81,567	213,320	333,315	333,944	333,944	0
Isolated District/Rural Transportation	59,268	62,889	69,073	69,228	73,656	4,428
MPSERS 147a(4)			0	0	421,037	421,037
MPSERS 147c(1)	1,098,174	1,221,088	1,344,705	1,240,909	774,376	-466,533
MPSERS 147c(2)	0	711,147	0	0	176,019	176,019
MPSERS 147e	48,852	53,136	52,855	49,572	38,468	-11,104
MPSERS 147f			35,007	0	0	0
MSP School Safety Grant	0	80,336	0	0	0	0
Bilingual Education	0	321	4,535	0	33,196	33,196
Special Education Cost Reimbursement	32,828	0	0	0	0	0
Educator Compensation Program 27l			61,117	0	0	0
Literacy Improvement Grant 35j			35,742	0	143,130	143,130
District Transportation Costs			218,107	100,000	218,107	118,107
97 School Safety Per Pupil Grant		72,670	7,383	0	32,615	32,615
97d Critical Mapping Grant		3,098	3,098	0	0	0
ISD Mental Health 31n(6) Flowthrough			8,971		132,625	132,625
Innovative Summer Programs	-775	0	0	0	0	0
Computer Adaptive Testing	10,250	10,388	11,175	11,000	11,175	175
Early Literacy Grant	1,229	43,277	7,580	14,090	10,810	-3,280
CTE Per Puil Incentive	2,661	461	2,425	2,425	2,117	-308
Early Student Behavioral Intervention Tools			1,355	0	0	0
First Robotics	7,880	6,490	5,700	5,700	5,700	0
23g MI Kids Back on Track					129,208	129,208
27k Tuition Reimbursement					7,540	7,540
FAFSA Completion Challenge			1,700	0	0	0
Prior Year State Aid Adjustments	-35,828	-100,415	57,147	30,000	30,000	0
Total -Other State Aid	**2,102,497**	**3,160,173**	**3,365,050**	**2,818,654**	**3,700,405**	**881,751**
Other Federal Revenue						
National Forest Receipts	81,977	73,327	78,955	80,000	80,000	0
Title II Part A Supporting Effective Instruction	66,914	23,864	88,857	42,308	11,154	-31,154
Title IV Part A SSAE	14,882	19,344	48,378	18,434	1,656	-16,778
Title V Rural & Low Income	14,333	11,232	53,245	10,944	10,056	-888
ESSER Formula Funds	1,240,148	2,315,282	1,740,438	0	134,268	134,268
GEER Funds	31,500	0	0	0	0	0
98c Learning Loss Grant		29,657	8,233	0	0	0
Emergency Connectivity Funds	117,122	165,116	11,985	0	0	0
Ican Literacy Project Grant					21,400	21,400
Other: FTL,Outreach,IDEA,Goals, I3 Grant	5,179	5,316	3,693	2,116	2,181	65
Total-Other Federal Revenue	**1,572,055**	**2,643,138**	**2,033,784**	**153,802**	**260,715**	**106,913**
Local & Other Revenue						
Interest & Prop Tax Delinquent Int	39,342	155,255	252,577	110,000	190,000	80,000
Rent/Use of Facilities	47,364	60,989	50,360	45,804	42,558	-3,246
Tuition & Commun Svc Rev	34,850	36,765	26,970	23,700	28,286	4,586
Dues & Fees: Otters, etc	11,477	19,147	16,719	11,000	14,451	3,451
School Store & Mechandise Sales	3,147	4,150	8,601	2,615	8,719	6,104
Transportation Repair Svc	118,409	92,650	52,381	110,000	60,000	-50,000
Transportation Pmts-Field Trips/B4	34,500	27,133	50,198	41,400	41,400	0
Contributions	23,094	30,065	36,441	15,000	36,000	21,000
Activity Funds	71,715	76,032	126,101	70,000	121,872	51,872
Other, Medbill, Sale of Assets	114,831	131,028	148,088	107,000	131,981	24,981
Total -Local & Other Revenue	**498,729**	**633,214**	**768,436**	**536,519**	**675,267**	**138,748**
Athletic Revenue						
Gate Receipts	29119	29638	36243	30000	30000	0
Pay to Participate & Other Fees	16119	14752	12415	16500	12265	-4,235
Contributions, Interest, Other	1645	13733	2986	10000	2986	-7,014
Total	**46,883**	**58,123**	**51,644**	**56,500**	**45,251**	**-11,249**

OSCODA AREA SCHOOLS GENERAL FUND EXPENSES

Function		ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	6/10/2024 Budget 2024-25	2/10/2025 Amended Budget 2024-25	Change Jun - Feb
111	Elementary Instruction	3,635,400	4,127,004	4,202,027	4,315,067	4,065,685	-249,382
112	Middle School Instruction	841,049	1,070,488	1,096,690	1,148,198	1,129,288	-18,910
113	High School Instruction	2,087,943	2,366,982	2,332,050	2,448,809	2,114,668	-334,141
118	Pre School Instruction	55,149	57,387	87,365	67,000	104,081	37,081
119	Summer School-Basic	148,648	32,970	25,973	24,505	235	-24,270
	Basic Instruction Total	**6,768,189**	**7,654,831**	**7,744,105**	**8,003,579**	**7,413,957**	**-589,622**
122	Special Education Instruction	1,008,250	910,029	1,254,822	1,129,883	1,536,399	406,516
125	Compensatory Ed Instruction(*At Risk,Title*)	764,356	631,498	595,849	572,273	890,244	317,971
	Instruction Added Needs Total	**1,772,606**	**1,541,527**	**1,850,671**	**1,702,156**	**2,426,643**	**724,487**
212	Guidance Services	109,503	225,024	242,612	294,801	197,825	-96,976
213	Health Services	18,910	16,404	20,527	25,503	25,503	0
215	Speech & Audiology	119,095	119,055	113,089	115,260	110,475	-4,785
216	Social Work Services	181,833	196,601	315,065	278,954	264,868	-14,086
218	Teacher Consultant	0	0	62,733	62,118	78,742	16,624
219	Other Pupil Support Services	26,064	49,063	55,031	51,878	68,650	16,772
	Pupil Support Services Total	**455,405**	**606,147**	**809,057**	**828,514**	**746,063**	**-82,451**
221	Improvement of Instruction	85,572	113,899	214,821	128,833	264,678	135,845
225	Computer Assisted Instruction	374,858	354,688	239,215	240,871	232,098	-8,773
226	Supervision/Dir Instructional Staff	87,936	62,939	86,788	109,054	94,707	-14,347
227	Academic Student Assessment	33,727	33,410	40,250	52,011	46,723	-5,288
229	Other Instructional Staff Services	0	0	9,931	0	132,625	132,625
	Instructional Staff Support Services	**582,093**	**564,936**	**591,005**	**530,769**	**770,831**	**240,062**
231	Board of Education	79,720	107,695	83,415	74,053	75,414	1,361
232	Executive Administration	344,116	336,328	371,833	374,810	371,145	-3,665
241	Office of the Principal	1,017,178	1,082,741	1,166,843	1,181,303	1,086,988	-94,315
249	Other School Administration	6,129	4,666	4,590	6,631	6,631	0
	Total General & School Admin Svc	**1,447,143**	**1,531,430**	**1,626,681**	**1,636,797**	**1,540,178**	**-96,619**
252	Fiscal Svc-Payroll,Accounting	226,839	229,558	274,436	277,958	283,711	5,753
259	Other Business Services	46,750	40,867	42,359	46,970	49,567	2,597
261	Operating Building Services	1,434,202	1,502,274	1,461,244	1,295,712	1,405,976	110,264
266	Security Services	0	521,776	438,185	0	21,745	21,745
271	Pupil Transportation	1,086,255	1,321,355	1,407,426	1,323,427	1,491,720	168,293
283	Staff/Personnel Services	31,527	45,086	116,672	112,015	115,920	3,905
284	Support Services Technology	231,291	369,711	426,768	272,713	325,911	53,198
285	Pupil Accounting	28,373	29,668	31,020	30,905	33,300	2,395
291	Activity Funds	49,077	82,486	117,827	71,407	115,000	43,593
293	**Athletic Activities**	354,019	379,656	412,152	411,025	433,326	22,301
321	Community Recreation	76,757	101,711	92,109	83,580	83,580	0
331	Community Activities	5,858	4,084	4,416	11,152	3,533	-7,619
361	Welfare Activities	0	0	15,103	1,030	26,853	25,823
511	Redemption of Long-term Leases			8,715	0	0	0
625	Transfer to Other Funds	25,000	0	0	0	0	0
	Total General Fund Expense & Transfer	**14,621,384**	**16,527,103**	**17,469,951**	**16,639,709**	**17,287,814**	**648,105**

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

OSCODA AREA SCHOOLS FOOD SERVICE BUDGET

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	6/10/2024 Budget 2024-25	2/10/2025 Amended Budget 2024-25	Change Jun - Feb
REVENUE						
Cash Food Sales-Meals	22,134	29,459	20,013	19,520	20,520	1,000
State Sources	57,496	24,322	33,413	30,139	30,139	0
Federal Reimbursement	886,734	905,671	937,957	914,000	924,000	10,000
Commodity Market Value	64,113	67,830	56,871	58,000	58,000	0
Interest, Catering & Other	40,684	48,461	78,089	53,300	78,300	25,000
TOTAL REVENUE	**1,071,161**	**1,075,743**	**1,126,343**	**1,074,959**	**1,110,959**	**36,000**
At Risk Revenue Transfer-State	750	750	758	1,000	1,000	0
TOTAL	**1,071,911**	**1,076,493**	**1,127,101**	**1,075,959**	**1,111,959**	**36,000**
EXPENSES						
Wage & Benefits - Food Services	344,399	321,857	460,710	480,172	472,545	-7,627
Pupil Support-Lunchroom Para/Subs	74,067	35,545	30,816	32,518	43,225	10,707
Operation of Plant-Custodian/Subs	4,760	4,298	4,711	4,997	6,125	1,128
Transportation Costs	0	0	0	0	0	0
Food Costs	327,182	365,178	444,326	404,500	438,700	34,200
Commodity Market Value	64,113	67,831	56,871	58,000	58,000	0
Purchased Services #	48,412	60,099	20,862	26,407	21,825	-4,582
Equipment & Supplies,Other	37,269	100,241	65,074	83,400	101,819	18,419
TOTAL EXPENSES	**900,202**	**955,049**	**1,083,370**	**1,089,994**	**1,142,239**	**52,245**
REVENUE-EXPENSES	**171,709**	**121,444**	**43,731**	**-14,035**	**-30,280**	**-16,245**
Transfer from General Fund	0	0	0	0	0	0
Transfer for Indirect Costs**	-68,741	-60,377	-73,500	-75,000	-75,000	0
Net Income (Loss)	**102,968**	**61,067**	**-29,769**	**-89,035**	**-105,280**	**-16,245**
FUND BALANCE						
BEGINNING	**243,721**	**346,689**	**407,756**	**407,756**	**377,987**	**-29,769**
Plus: Revenue-Expense	171,709	121,444	43,731	-14,035	-30,280	-16,245
Plus: Transfer from Gen Fund						
Less: Transfer to Gen Fund	-68,741	-60,377	-73,500	-75,000	-75,000	0
ENDING BALANCE	**346,689**	**407,756**	**377,987**	**318,721**	**272,707**	**-46,014**

***Payment to general fund for indirect costs (e.g. building insurance,utilities,maintenance).*

MDE FY24 OAS rate = 12.98% of allowable expense (exclude food,contracts,capital outlay).

MDE FY25 OAS rate = 13.33% of allowable expense (exclude food,contracts,capital outlay).