June 8, 2026

OSCODA AREA SCHOOLS

Amended 2025-2026 Budgets
Proposed 2026-2027 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

				6/9/2025	4/13/2026	6/8/2026		6/8/2026
					Amended	Amended		Proposed
	ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Change	Budget
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	Apr - Jun	2026-27
Foundation before deducts	9,150	9,608	9,608	10,000	10,050	10,050		10,300
Foundation 22c Equity Payment								
Foundation per Pupil	9,150	9,608	9,608	10,000	10,050	10,050		10,300
Membership- 10/90 Feb PY/Oct & 90/10 Oct/Feb	1,138.20	1,186.96	1,189.27	1,189.27	1,169.58	1,168.71	-0.87	1,168.71
Membership-3 Year Average	**1,138.89**	**N/A**	**N/A**	**N/A**	**1,181.94**	**1,181.65**	**-0.29**	**1,175.56**
PUPILS - FEBRUARY	1,128.07	1,132.33	1,170.72	1,170.72	1,159.25	1,159.25	0.00	1,159.25
- OCTOBER	1,143.74	1,193.03	1,191.33	1,191.33	1,170.73	1,169.76	-0.97	1,169.76
Section 25 Adjustment	-4.41						0.00	
REVENUE								
FOUNDATION @ Membership 1 Yr Avg	10,414,530	11,404,312	11,426,506	11,892,700	11,754,279	11,745,536	-8,743	12,037,713
Added Foundation-6(4)(y) 3 Yr. Avg.	6,314	N/A	N/A	N/A	124,218	130,047	5,829	70,555
	10,420,844	**11,404,312**	**11,426,506**	**11,892,700**	**11,878,497**	**11,875,583**	-2,914	**12,108,268**
MPSERS 147a & Best Practices	213,119	355,624	338,278	339,802	407,005	407,005	0	269,622
OTHER STATE REVENUE	3,160,173	3,365,050	4,075,310	3,331,914	4,077,829	4,052,906	-24,923	3,959,184
LOCAL & OTHER	633,214	768,436	844,547	694,467	721,903	680,545	-41,358	685,187
TITLE I A (Federal Source)	354,090	538,834	476,361	452,481	798,437	707,142	-91,295	917,824
OTHER FEDERAL REVENUE	2,643,138	2,033,784	322,730	191,163	183,526	355,908	172,382	303,452
Revenue from Athletics	58,123	51,644	55,835	55,002	82,002	75,781	-6,221	75,781
TOTAL REVENUE	**17,482,701**	**18,517,684**	**17,539,567**	**16,957,529**	**18,149,199**	**18,154,870**	**5,671**	**18,319,318**
EXPENSE & TRANSFERS								
WAGE & BENEFIT	12,308,189	13,127,495	13,805,526	14,172,343	15,089,932	15,129,768	39,836	15,829,303
OTHER EXPENSES	3,825,158	3,928,370	3,081,581	2,808,580	3,165,770	3,174,542	8,772	2,990,365
RETIREE PAYMENTS	14,100	0	0	0	0	7,650	7,650	7,650
Athletic Expenses	379,656	414,086	491,378	492,937	512,813	552,965	40,152	532,891
Debt Service						46,149	46,149	19,639
TOTAL EXPENSE & TRANSFER	**16,527,103**	**17,469,951**	**17,378,485**	**17,473,860**	**18,768,515**	**18,911,074**	**142,559**	**19,379,848**
Revenue - Expense	**955,598**	**1,047,733**	**161,082**	**-516,331**	**-619,316**	**-756,204**	**-136,888**	**-1,060,530**
Transfer From Food Service Fund	60,377	73,500	75,000	75,000	75,000	91,741	16,741	82,286
Other Financing Sources		42,596	0			27,000	27,000	0
Transfer To Other Funds	0	0	0	0	0	0	0	0
NET	**1,015,975**	**1,163,829**	**236,082**	**-441,331**	**-544,316**	**-637,463**	**-93,147**	**-978,244**
FUND BALANCE								
Beginning Balance	**3,137,362**	**4,153,337**	**5,317,166**	**5,321,637**	**5,553,248**	**5,553,248**	**0**	**4,915,785**
Beginning Balance - Athletics								
Plus: Revenue-Expense	955,598	1,047,733	161,082	-516,331	-619,316	-756,204	-136,888	-1,060,530
Plus: Net Transfers & Other Financing Sources	60,377	116,096	75,000	75,000	75,000	118,741	43,741	82,286
Total Ending Fund Balance	**4,153,337**	**5,317,166**	**5,553,248**	**4,880,306**	**5,008,932**	**4,915,785**	**-93,147**	**3,937,541**

				6/9/2025	4/13/2026	6/8/2026		6/8/2026
OSCODA AREA SCHOOLS					Amended	Amended		Proposed
REVENUE BUDGET DETAIL	ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Change	Budget
	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	Apr - Jun	2026-27
Foundation Information								
Property Taxes Received	6,697,799	7,163,281	7,742,771	7,767,290	8,072,116	8,124,520	52,404	8,124,520
Foundation: State Payment & ARRA	3,723,045	4,241,031	3,683,735	4,125,410	3,806,381	3,751,063	-55,319	3,983,748
Total Foundation	10,420,844	11,404,312	11,426,506	11,892,700	11,878,497	11,875,583	-2,915	12,108,268
Calculated Membership * Rate	10,420,844	11,404,312	11,426,506	11,892,700	11,878,497	11,875,583	-2,915	12,108,268
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	751,295	774,471	975,723	1,107,439	1,371,952	1,311,354	-60,598	1,494,848
Per-Pupil Mental Health Grant 31aa		294,893	201,388	203,434	49,922	49,922	0	0
Headlee Obligation - Data Collection 152a	30,672	34,696	34,917	34,934	35,037	35,037	0	35,037
Hold Harmless-Special Ed	213,320	333,315	415,513	465,485	518,915	518,915	0	555,048
Isolated District/Rural Transportation	62,889	69,073	73,532	76,655	75,420	75,407	-13	75,407
Enrollment Stabilization Payment				0	23,398	24,402	1,004	24,402
MPSERS 147a(4)		0	421,037	0	0	0	0	0
MPSERS 147c(1)	1,221,088	1,344,705	774,376	774,376	1,207,202	1,207,202	0	1,207,202
MPSERS 147c(2)	711,147	0	176,019	0	0	0	0	0
MPSERS 147e	53,136	52,855	58,450	63,910	58,684	58,684	0	58,684
MPSERS 147f		35,007	0	0	0	0	0	0
MPSERS 147g			124,438	0	0	0	0	0
MSP School Safety Grant	80,336	0	0	0	0	0	0	0
Bilingual Education	321	4,535	17,718	19,866	17,638	24,894	7,256	25,739
Educator Compensation Program 27l		61,117	0	0	172,912	172,912	0	0
Literacy Improvement Grant 35j		35,742	118,796	17,393	1,129	12,400	11,271	12,872
Literacy Coach Flowthrough				65,000	119,619	119,619	0	123,704
District Transportation Costs		218,107	256,975	279,588	256,975	265,670	8,695	265,670
97 School Safety Per Pupil Grant	72,670	7,383	32,881	0	0	0	0	0
97d Critical Mapping Grant	3,098	3,098	0	0	0	0	0	0
ISD Mental Health 31n(6) Flowthrough		8,971	124,961	129,820	0	0	0	0
Computer Adaptive Testing	10,388	11,175	11,225	11,225	12,657	12,657	0	12,657
Early Literacy Grant	43,277	7,580	20,020	19,894	21,485	21,485	0	6,277
CTE Per Puil Incentive	461	2,425	2,117	2,117	5,975	5,977	2	5,977
Early Student Behavioral Intervention Tools		1,355	0	0	0	0	0	0
First Robotics	6,490	5,700	4,155	4,457	4,457	4,827	370	4,827
23g MI Kids Back on Track			127,698	37,940	36,440	38,157	1,717	0
27k Tuition Reimbursement			7,540	8,282	0	0	0	0
FAFSA Completion Challenge		1,700	0	0	0	0	0	0
Board Member Training Reimbursement			297	99	99	99	0	0
Prior Year State Aid Adjustments	-100,415	57,147	95,534	10,000	87,913	93,286	5,373	50,833
Total -Other State Aid	3,160,173	3,365,050	4,075,310	3,331,914	4,077,829	4,052,906	-24,923	3,959,184
Other Federal Revenue								
National Forest Receipts	73,327	78,955	75,043	80,000	80,000	80,000	0	80,000
Title II Part A Supporting Effective Instruction	23,864	88,857	35,414	55,844	40,791	56,001	15,210	57,195
Title IV Part A SSAE	19,344	48,378	24,236	17,941	30,685	73,030	42,345	83,595
Title V Rural & Low Income	11,232	53,245	10,872	33,778	0	67,935	67,935	70,319
ESSER Formula Funds	2,315,282	1,740,438	136,317	0	0	0	0	0
GEER Funds	0	0	19,499	0	0	0	0	0
98c Learning Loss Grant	29,657	8,233	0	0	0	0	0	0
Emergency Connectivity Funds	165,116	11,985	0	0	0	31,892	31,892	0
Ican Literacy Project Grant			15,881	0	8,450	8,450	0	8,743
Other: FTL,Outreach, Filters First	5,316	3,693	5,468	3,600	23,600	38,600	15,000	3,600
Total-Other Federal Revenue	2,643,138	2,033,784	322,730	191,163	183,526	355,908	172,382	303,452
Local & Other Revenue								
Interest & Prop Tax Delinquent Int	155,255	252,577	280,826	217,000	228,000	228,254	254	221,424
Rent/Use of Facilities	60,989	50,360	44,822	48,000	31,018	31,018	0	31,018
Tuition & Commun Svc Rev	36,765	26,970	23,169	21,581	29,737	24,928	-4,809	44,928
Dues & Fees: Otters, etc	19,147	16,719	14,588	15,000	18,000	21,225	3,225	21,225
School Store & Mechandise Sales	4,150	8,601	5,077	5,077	8,679	3,602	-5,077	3,602
Transportation Repair Svc	92,650	52,381	59,813	55,000	60,000	50,000	-10,000	50,000
Transportation Pmts-Field Trips/B4	27,133	50,198	84,358	55,000	35,000	35,000	0	35,000
Contributions	30,065	36,441	27,364	20,340	27,000	22,200	-4,800	22,200
Activity Funds	76,032	126,101	121,817	121,872	121,872	95,000	-26,872	95,000
Other, Medbill, Sale of Assets	131,028	148,088	182,713	135,597	162,597	169,318	6,721	160,790
Total -Local & Other Revenue	633,214	768,436	844,547	694,467	721,903	680,545	-41,358	685,187
Athletic Revenue								
Gate Receipts	29638	36243	40783	40000	40000	32000	-8,000	32000
Pay to Participate & Other Fees	14752	12415	14130	14080	14080	14430	350	14430
Contributions, Interest, Other	13733	2986	922	922	27922	29351	1,429	29351
Total	58,123	51,644	55,835	55,002	82,002	75,781	-6,221	75,781

OSCODA AREA SCHOOLS GENERAL FUND EXPENSES

					6/9/2025	4/13/2026	6/8/2026		6/8/2026
						Amended	Amended		Proposed
		ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Change	Budget
Function		2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	Apr - Jun	2026-27
111	Elementary Instruction	4,127,004	4,202,027	4,099,855	4,356,859	4,408,646	4,393,839	-14,807	4,511,269
112	Middle School Instruction	1,070,488	1,096,690	1,073,985	1,096,663	1,069,272	1,077,039	7,767	1,096,734
113	High School Instruction	2,366,982	2,332,050	2,180,043	2,169,410	2,337,206	2,434,558	97,352	2,566,591
118	Pre School Instruction	57,387	87,365	96,323	3,471	8,603	8,450	-153	8,743
119	Summer School-Basic	32,970	25,973	235	240	240	240	0	240
	Basic Instruction Total	**7,654,831**	**7,744,105**	**7,450,441**	**7,626,643**	**7,823,967**	**7,914,126**	**90,159**	**8,183,577**
122	Special Education Instruction	910,029	1,254,822	1,451,492	1,524,413	1,782,808	1,703,162	-79,646	1,763,770
125	Compensatory Ed Instruction(*At Risk,Title*)	631,498	595,849	908,874	944,962	1,349,145	1,225,238	-123,907	1,265,890
	Instruction Added Needs Total	**1,541,527**	**1,850,671**	**2,360,366**	**2,469,375**	**3,131,953**	**2,928,400**	**-203,553**	**3,029,660**
212	Guidance Services	225,024	242,612	205,188	203,546	217,615	207,184	-10,431	212,370
213	Health Services	16,404	20,527	0	18,360	0	0	0	0
215	Speech & Audiology	119,055	113,089	144,145	109,445	141,159	186,810	45,651	191,536
216	Social Work Services	196,601	315,065	274,056	266,476	192,382	250,166	57,784	429,774
218	Teacher Consultant	0	62,733	70,868	112,316	79,933	79,473	-460	82,202
219	Other Pupil Support Services	49,063	55,031	72,263	81,752	83,829	83,481	-348	88,721
	Pupil Support Services Total	**606,147**	**809,057**	**766,520**	**791,895**	**714,918**	**807,114**	**92,196**	**1,004,603**
221	Improvement of Instruction	113,899	214,821	255,647	192,211	259,407	285,056	25,649	296,434
225	Computer Assisted Instruction	354,688	239,215	196,940	309,481	315,237	321,065	5,828	265,210
226	Supervision/Dir Instructional Staff	62,939	86,788	80,970	76,375	70,286	75,438	5,152	78,032
227	Academic Student Assessment	33,410	40,250	37,837	38,666	41,456	43,319	1,863	43,484
229	Other Instructional Staff Services	0	9,931	126,765	129,820	0	0	0	0
	Instructional Staff Support Services	**564,936**	**591,005**	**698,159**	**746,553**	**686,386**	**724,878**	**38,492**	**683,160**
231	Board of Education	107,695	83,415	69,322	70,141	76,673	73,053	-3,620	73,140
232	Executive Administration	336,328	371,833	357,180	360,548	376,066	368,834	-7,232	403,971
241	Office of the Principal	1,082,741	1,166,843	1,114,398	1,123,219	1,230,424	1,235,817	5,393	1,232,931
249	Other School Administration	4,666	4,590	7,304	7,650	7,650	8,450	800	8,450
	Total General & School Admin Svc	**1,531,430**	**1,626,681**	**1,548,204**	**1,561,558**	**1,690,813**	**1,686,154**	**-4,659**	**1,718,492**
252	Fiscal Svc-Payroll,Accounting	229,558	274,436	287,326	259,605	272,536	273,632	1,096	284,457
259	Other Business Services	40,867	42,359	45,732	45,740	49,730	49,730	0	49,730
261	Operating Building Services	1,502,274	1,461,244	1,484,322	1,449,121	1,674,102	1,704,363	30,261	1,631,502
266	Security Services	521,776	438,185	21,745	0	0	0	0	0
271	Pupil Transportation	1,321,355	1,407,426	1,491,939	1,286,822	1,374,306	1,398,170	23,864	1,407,578
283	Staff/Personnel Services	45,086	116,672	113,639	122,610	124,632	125,898	1,266	131,167
284	Support Services Technology	369,711	426,768	388,531	344,278	397,318	402,828	5,510	372,414
285	Pupil Accounting	29,668	31,020	32,519	33,312	27,367	26,102	-1,265	26,989
291	Activity Funds	82,486	117,827	87,784	117,300	100,300	96,000	-4,300	96,000
293	**Athletic Activities**	379,656	412,152	491,378	492,937	512,813	552,985	40,172	532,891
321	Community Recreation	101,711	92,109	80,202	85,326	97,177	95,273	-1,904	187,616
331	Community Activities	4,084	4,416	15,440	20,063	34,449	47,380	12,931	20,373
361	Welfare Activities	0	15,103	5,523	11,032	9,599	0	-9,599	0
456	Building Improvements Services	0	0	0	0	0	31,892	31,892	0
511	Redemption of Long-term Leases		8,715	8,715	9,690	46,149	46,149	0	19,639
625	Transfer to Other Funds	0	0	0	0	0	0	0	0
	Total General Fund Expense & Transfer	**16,527,103**	**17,469,951**	**17,378,485**	**17,473,860**	**18,768,515**	**18,911,074**	**142,559**	**19,379,848**

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 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	6/9/2025 Budget 2025-26	6/8/2026 Amended Budget 2025-26	Change Jun - Jun	6/8/2026 Proposed Budget 2025-26
REVENUE							
Cash Food Sales-Meals	29,459	20,013	19,175	15,344	16,732	1,388	16,700
State Sources	24,322	33,413	41,003	32,957	37,039	4,082	34,000
Federal Reimbursement	905,671	937,957	907,584	930,000	960,606	30,606	960,000
Commodity Market Value	67,830	56,871	70,868	73,440	70,000	-3,440	66,000
Interest, Catering & Other	48,461	78,089	48,748	50,000	60,856	10,856	59,000
TOTAL REVENUE	**1,075,743**	**1,126,343**	**1,087,378**	**1,101,741**	**1,145,233**	**43,492**	**1,135,700**
At Risk Revenue Transfer-State	750	758	826	1,000	805	-195	900
TOTAL	**1,076,493**	**1,127,101**	**1,088,204**	**1,102,741**	**1,146,038**	**43,297**	**1,136,600**
EXPENSES							
Wage & Benefits - Food Services	321,857	460,710	469,754	492,735	495,463	2,728	496,450
Pupil Support-Lunchroom Para/Subs	35,545	30,816	37,811	38,957	35,009	-3,948	36,250
Operation of Plant-Custodian/Subs	4,298	4,711	4,889	0	4,961	4,961	5,000
Food Costs	365,178	444,326	455,398	423,300	409,050	-14,250	415,000
Commodity Market Value	67,831	56,871	70,868	73,440	70,000	-3,440	70,000
Purchased Services #	60,099	20,862	18,626	24,385	24,966	581	24,966
Equipment & Supplies,Other	100,241	65,074	108,766	53,723	53,011	-712	53,011
TOTAL EXPENSES	**955,049**	**1,083,370**	**1,166,112**	**1,106,540**	**1,092,460**	**-14,080**	**1,100,677**
REVENUE-EXPENSES	**121,444**	**43,731**	**-77,908**	**-3,799**	**53,578**	**57,377**	**35,923**
Transfer from General Fund	0	0	0	0	0	0	0
Transfer for Indirect Costs**	-60,377	-73,500	-75,000	-75,000	-91,741	-16,741	-82,286
Net Income (Loss)	**61,067**	**-29,769**	**-152,908**	**-78,799**	**-38,163**	**40,636**	**-46,363**
FUND BALANCE							
BEGINNING	**346,689**	**407,756**	**377,987**	**282,903**	**225,079**	**-57,824**	**186,916**
Plus: Revenue-Expense	121,444	43,731	-77,908	-3,799	53,578	57,377	35,923
Plus: Transfer from Gen Fund							
Less: Transfer to Gen Fund	-60,377	-73,500	-75,000	-75,000	-91,741	-16,741	-82,286
ENDING BALANCE	**407,756**	**377,987**	**225,079**	**204,104**	**186,916**	**-17,188**	**140,553**

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

MDE FY26 OAS rate = 15.00% of allowable expense (exclude food,contracts,capital outlay).

MDE FY27 OAS rate = 13.45% of allowable expense (exclude food,contracts,capital outlay).

OSCODA AREA SCHOOLS SINKING FUND

Voted Millage 2021-2030 Tax Years

Sinking Fund Millage	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	6/9/2025 Budget 2025-26 1.2100 mill	4/13/2026 Amended Budget 2025-26 1.2100 mill	6/8/2026 Amended Budget 2025-26 1.2100 mill	Change Apr - Jun	6/8/2026 Proposed Budget 2026-27 1.2006 mill
REVENUE								
Property Taxes	808,070	865,960	928,457	970,420	953,635	963,454	9,819	1,004,683
Interest & Other	6,035	31,776	35,647	29,426	15,926	17,816	1,890	17,816
TOTAL REVENUE	**814,105**	**897,736**	**964,104**	**999,846**	**969,561**	**981,270**	**11,709**	**1,022,499**
Capital Outlay	593,604	641,673	627,597	400,000	1,782,632	1,778,711	-3,921	910,600
EXPENSES-TOTAL	**593,604**	**641,673**	**627,597**	**400,000**	**1,782,632**	**1,778,711**	**-3,921**	**910,600**
Revenue - Expense	**220,501**	**256,063**	**336,507**	**599,846**	**-813,071**	**-797,441**	**15,630**	**111,899**
Other Financing Sources (Uses)								
Transfer from General Fund	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Income (Loss)	**220,501**	**256,063**	**336,507**	**599,846**	**-813,071**	**-797,441**	**15,630**	**111,899**
FUND BALANCE								
BEGINNING BALANCE	**0**	**220,501**	**476,564**	**644,560**	**813,071**	**813,071**	**0**	**15,630**
ENDING FUND BALANCE	**220,501**	**476,564**	**813,071**	**1,244,406**	**0**	**15,630**	**15,630**	**127,529**
Sinking Debt ending fund balance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sinking Capital Project ending fund balance	**220,501**	**476,564**	**813,071**	**1,244,406**	**0**	**15,630**	**15,630**	**127,529**
FY 2023-24 & FY 2024-25 Projects:								
WTA Architects 2021 Summer Project Est.								
KTS Engineering OHS Boiler Replacement Project								
The Collaborative OHS Heating Project				100,000	600	600		600
Wolgast OHS Heating Project				300,000	1,459,184	1,455,263		900,000
Wolgast Community Center				0	266,179	266,179		0
Community Center					4,974	4,974		0
RES Playground					10,500	10,500		0
Drywall OHS Classrooms					8,000	8,000		0
Auditorium					1,100	1,100		0
HVAC Asbestos Monitoring					5,000	5,000		10,000
Weight Room Flooring					12,450	12,450		0
RES Electrical Controls					3,095	3,095		0
Reconstruction Projects				0	11,550	11,550		0
Total				**400,000**	**1,782,632**	**1,778,711**		**910,600**