

Owendale Gagetown Area Schools

**BUDGET FOR OWENDALE GAGETOWN AREA SCHOOLS
*JULY 01, 2016 - JUNE 30, 2017***

**Original Budget
6/22/2016**

Owendale Gagetown Area Schools

Truth-in-taxation

The property tax millage rates proposed to be levied to support the proposed budgets are as follows:

			Expected Revenues
General Fund	18.0000	mills	\$ 253,863.13

BUDGET FOR THE GENERAL FUND

Owendale Gagetown Area Schools

2016-2017 Original Budget

SUMMARY INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
<i>TOTAL REVENUES</i>	\$ 1,767,719	\$ 1,640,301	\$ 1,781,650	\$ 1,777,458	\$ 1,745,707	\$ 1,719,543	\$ (26,164)
<i>TOTAL EXPENDITURES</i>	\$ 1,662,574	\$ 1,735,173	\$ 1,847,531	\$ 1,825,347	\$ 1,791,350	\$ 1,769,313	\$ (22,037)
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ 105,145	\$ (94,872)	\$ (65,881)	\$ (47,889)	\$ (45,643)	\$ (49,770)	\$ (4,126)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 249,946	\$ 297,579	\$ 355,091	\$ 355,091	\$ 355,091	\$ 355,091	
<i>FUND BALANCE ENDING</i>	\$ 355,091	\$ 202,707	\$ 289,209	\$ 307,201	\$ 309,447	\$ 305,321	

BUDGET FOR THE GENERAL FUND
Owendale Gagetown Area Schools
2016-2017 Original Budget
DETAILED REVENUE INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
REVENUE FROM LOCAL SOURCES							
Property Tax Levy	\$ 258,155	\$ 258,818	\$ 251,773	\$ 248,749	\$ 247,618	\$ 253,863	\$ 6,245
Earnings on investments and deposits	\$ 528	\$ 500	\$ 500	\$ 500	\$ 762	\$ 500	\$ (262)
Other Local Revenues	\$ 16,541	\$ 16,541	\$ 11,886	\$ 12,056	\$ 15,344	\$ 14,594	\$ (750)
Reimbursements and Refunds	\$ 3,104	\$ 2,584	\$ 2,584	\$ 2,584	\$ 3,117	\$ 2,000	\$ (1,117)
Incoming Transfers	\$ 5,369	\$ 5,415	\$ 5,749	\$ 6,042	\$ 5,108	\$ 5,813	\$ 705
TOTAL LOCAL REVENUES	\$ 283,697	\$ 283,858	\$ 272,492	\$ 269,931	\$ 271,949	\$ 276,770	\$ 4,821
STATE REVENUES							
Early Literacy	\$ -	\$ -	\$ -	\$ 1,815	\$ 1,815	\$ -	\$ (1,815)
Financial Analytical Tools	\$ -	\$ -	\$ -	\$ 224	\$ 224	\$ 224	\$ -
Hold Harmless	\$ 939,697	\$ 857,040	\$ 885,794	\$ 897,160	\$ 904,367	\$ 903,159	\$ (1,208)
Performance Based Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Best Practice	\$ 8,784	\$ -	\$ (90)	\$ -	\$ -	\$ -	\$ -
Technology Infrastructure Grant	\$ 1,757	\$ 1,866	\$ 1,649	\$ 1,348	\$ 239	\$ 1,108	\$ 869
Dual Enrollment Incentive	\$ 120	\$ 120	\$ 120	\$ 300	\$ 300	\$ 300	\$ -
Section 31A -At Risk	\$ 75,725	\$ 59,041	\$ 53,912	\$ 53,912	\$ 53,642	\$ 56,778	\$ 3,136
MPSEs Cost Offset	\$ 87,224	\$ 112,815	\$ 110,133	\$ 102,757	\$ 102,757	\$ 104,778	\$ 2,021
Michigan School Readiness Program	\$ 83,511	\$ 58,713	\$ 107,446	\$ 107,446	\$ 80,933	\$ 93,216	\$ 12,283
Section 51C - Spec. Ed. Headlee	\$ 56,938	\$ 48,242	\$ 51,426	\$ 51,426	\$ 52,332	\$ 52,332	\$ -
Principal Education Training Evaluation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court and State Placed Pupil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Headlee Obligation for Data Collection	\$ 4,246	\$ 4,246	\$ 3,889	\$ 3,979	\$ 3,992	\$ 3,992	\$ -
Section 74 Bus Driver Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE REVENUES	\$ 1,258,002	\$ 1,142,083	\$ 1,214,279	\$ 1,220,367	\$ 1,200,600	\$ 1,215,886	\$ 15,286
FEDERAL REVENUES							
REAP	\$ 1,204	\$ -	\$ 687	\$ 687	\$ 687	\$ 687	\$ -
Title I A	\$ 62,223	\$ 52,543	\$ 59,878	\$ 59,878	\$ 50,896	\$ 59,878	\$ 8,982
Title II A CSR	\$ 23,917	\$ 26,608	\$ 32,535	\$ 32,535	\$ 28,760	\$ 28,760	\$ -
TOTAL FEDERAL REVENUES	\$ 87,344	\$ 79,151	\$ 93,100	\$ 93,100	\$ 80,343	\$ 89,325	\$ 8,982
EXTRA-ORDINARY REVENUES							
Extra-Ordinary Insurance Reimbursements	\$ -	\$ -	\$ 66,569	\$ 61,360	\$ 60,115	\$ -	\$ (60,115)
TOTAL EXTRA-ORDINARY REVENUES	\$ -	\$ -	\$ 66,569	\$ 61,360	\$ 60,115	\$ -	\$ (60,115)
INCOMING TRANSFERS							
Transfers from other governmental units	\$ 138,676	\$ 135,209	\$ 135,209	\$ 132,700	\$ 132,699	\$ 137,562	\$ 4,862
TOTAL INCOMING TRANSFERS	\$ 138,676	\$ 135,209	\$ 135,209	\$ 132,700	\$ 132,699	\$ 137,562	\$ 4,862
PRIOR PERIOD ADJUSTMENTS							
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 1,767,719	\$ 1,640,301	\$ 1,781,650	\$ 1,777,458	\$ 1,745,707	\$ 1,719,543	\$ (26,164)

BUDGET FOR THE GENERAL FUND

Owendale Gagetown Area Schools

2016-2017 Original Budget

DETAILED EXPENDITURE INFORMATION

PROGRAM BUDGET

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
State and Local Funded Programs							
Elementary	\$ 185,371	\$ 190,868	\$ 205,826	\$ 211,980	\$ 216,261	\$ 228,554	\$ 12,293
High School	\$ 535,195	\$ 567,039	\$ 559,393	\$ 549,623	\$ 546,831	\$ 550,380	\$ 3,549
Preschool	\$ 83,511	\$ 58,707	\$ 107,446	\$ 107,446	\$ 86,101	\$ 93,221	\$ 7,120
Special Education	\$ 161,767	\$ 168,738	\$ 165,344	\$ 166,895	\$ 166,307	\$ 133,850	\$ (32,457)
At Risk	\$ 75,725	\$ 59,006	\$ 68,286	\$ 56,354	\$ 56,718	\$ 56,779	\$ 61
Early Literacy	\$ -	\$ -	\$ -	\$ 1,815	\$ 1,815	\$ -	\$ (1,815)
Truancy	\$ 575	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,620	\$ 2,000	\$ 380
Counselors	\$ 3,283	\$ 19,373	\$ 5,292	\$ 5,267	\$ 5,267	\$ 6,276	\$ 1,009
Board of Education	\$ 16,423	\$ 29,000	\$ 29,000	\$ 23,575	\$ 22,000	\$ 22,475	\$ 475
Executive Admin	\$ 56,291	\$ 58,856	\$ 48,955	\$ 48,955	\$ 53,329	\$ 51,989	\$ (1,340)
Office of the Principal	\$ 140,472	\$ 142,484	\$ 136,234	\$ 136,234	\$ 144,322	\$ 145,559	\$ 1,236
Business Office	\$ 27,144	\$ 30,000	\$ 30,000	\$ 30,250	\$ 29,000	\$ 31,250	\$ 2,250
Other Business Services	\$ 11,917	\$ 8,710	\$ 11,926	\$ 12,567	\$ 11,700	\$ 11,697	\$ (2)
Maintenance and Operations	\$ 132,544	\$ 158,947	\$ 222,803	\$ 219,281	\$ 207,105	\$ 171,371	\$ (35,734)
Transportation	\$ 75,291	\$ 92,167	\$ 94,450	\$ 91,705	\$ 78,405	\$ 95,858	\$ 17,453
Communication	\$ -	\$ -	\$ -	\$ -	\$ 730	\$ 731	\$ 2
Computer System Dept	\$ 12,240	\$ 14,612	\$ 14,038	\$ 13,827	\$ 13,475	\$ 20,387	\$ 6,912
Athletics	\$ 51,496	\$ 55,077	\$ 54,123	\$ 56,072	\$ 57,861	\$ 58,233	\$ 372
Prior Year Adjustments	\$ 9,798	\$ -	\$ -	\$ 90	\$ 90	\$ -	\$ (90)
Federally Funded Programs							
Title IA	\$ 60,951	\$ 52,813	\$ 59,878	\$ 59,877	\$ 59,879	\$ 59,878	\$ (2)
Title IIA	\$ 22,581	\$ 26,776	\$ 32,535	\$ 32,534	\$ 32,534	\$ 28,823	\$ (3,711)
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 1,662,574	\$ 1,735,173	\$ 1,847,531	\$ 1,825,347	\$ 1,791,350	\$ 1,769,313	\$ (22,037)

(Note: Presented on a program level; functional code budget page is the official budget document)

BUDGET FOR THE GENERAL FUND
Owendale Gagetown Area Schools
2016-2017 Original Budget
DETAILED EXPENDITURE INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
FUNCTIONAL LEVEL AND TITLE							
100 INSTRUCTION							
111 Elementary	\$ 185,371	\$ 190,868	\$ 205,826	\$ 211,980	\$ 216,261	\$ 228,554	\$ 12,293
113 High School	\$ 535,195	\$ 567,039	\$ 559,393	\$ 549,623	\$ 546,831	\$ 550,380	\$ 3,549
118 Pre-Kindergarten	\$ 64,512	\$ 46,206	\$ 84,341	\$ 84,551	\$ 61,249	\$ 70,389	\$ 9,140
119 Summer School	\$ 13,284	\$ 7,330	\$ 18,866	\$ 25,623	\$ 25,625	\$ 21,688	\$ (3,937)
122 Special Education	\$ 164,661	\$ 171,536	\$ 167,627	\$ 167,678	\$ 167,090	\$ 134,561	\$ (32,529)
125 Compensatory Education	\$ 78,186	\$ 75,959	\$ 73,283	\$ 58,163	\$ 58,163	\$ 56,601	\$ (1,562)
200 SUPPORTING SERVICES							
SUPPORT SERVICES							
211 Truancy	\$ 575	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,620	\$ 2,000	\$ 380
INSTRUCTIONAL STAFF							
212 Counselors	\$ 30,910	\$ 32,732	\$ 34,410	\$ 33,741	\$ 34,105	\$ 35,339	\$ 1,234
213 Health Services	\$ 320	\$ -	\$ 360	\$ 360	\$ 360	\$ 361	\$ 1
221 Improvement of Instruction	\$ 2,385	\$ 3,590	\$ 3,840	\$ 3,570	\$ 4,839	\$ 4,839	\$ -
225 Instruction with Technology	\$ 26,380	\$ 28,028	\$ 27,519	\$ 27,519	\$ 27,519	\$ 27,355	\$ (164)
226 Direction	\$ 11,893	\$ 11,475	\$ 11,882	\$ 12,266	\$ 15,270	\$ 12,234	\$ (3,036)
227 Academic Student Assessment	\$ -	\$ -	\$ 92	\$ 92	\$ 92	\$ 92	\$ -
GENERAL ADMINISTRATION							
231 Board of Education	\$ 16,828	\$ 29,405	\$ 29,444	\$ 24,019	\$ 22,429	\$ 22,909	\$ 480
232 Executive Administration	\$ 56,291	\$ 58,856	\$ 48,955	\$ 48,955	\$ 53,329	\$ 51,989	\$ (1,340)
SCHOOL ADMINISTRATION							
241 Office of Principal	\$ 140,472	\$ 142,484	\$ 136,234	\$ 136,234	\$ 144,322	\$ 145,559	\$ 1,236
BUSINESS ADMINISTRATION							
252 Fiscal Services	\$ 28,569	\$ 31,425	\$ 31,500	\$ 31,750	\$ 30,513	\$ 32,813	\$ 2,300
259 Other Business Services	\$ 11,917	\$ 8,710	\$ 11,926	\$ 12,567	\$ 11,700	\$ 11,697	\$ (2)
MAINTENANCE AND OPERATIONS							
261 Operations/Maintenance	\$ 133,935	\$ 160,338	\$ 224,195	\$ 220,673	\$ 208,230	\$ 172,933	\$ (35,298)
266 Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SUPPORT SERVICES							
271 Transportation	\$ 84,319	\$ 95,167	\$ 105,725	\$ 103,939	\$ 88,894	\$ 106,347	\$ 17,453
281 Central	\$ 343	\$ 264	\$ 236	\$ 236	\$ 412	\$ 412	\$ -
282 Communication Services	\$ -	\$ -	\$ -	\$ -	\$ 730	\$ 731	\$ 2
283 Staff/Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284 Data Processing	\$ 12,240	\$ 14,612	\$ 14,038	\$ 13,827	\$ 13,475	\$ 20,387	\$ 6,912
293 Athletics	\$ 51,496	\$ 55,077	\$ 54,123	\$ 56,072	\$ 57,861	\$ 58,233	\$ 372
297 Food Service	\$ 723	\$ 900	\$ 900	\$ -	\$ 23	\$ 11	\$ (12)
311 Community Services Direction	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
331 Community Activities	\$ 1,970	\$ 1,171	\$ 317	\$ 320	\$ 320	\$ 400	\$ 80
PRIOR PERIOD ADJUSTMENTS							
492 Prior Period Adjustments	\$ 9,798	\$ -	\$ -	\$ 90	\$ 90	\$ -	\$ (90)
FUND MODIFICATIONS							
622 Indirect Cost Allocation	\$ (0)	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
625 Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 1,662,574	\$ 1,735,173	\$ 1,847,531	\$ 1,825,347	\$ 1,791,350	\$ 1,769,313	\$ (22,037)

BUDGET FOR THE HOT LUNCH FUND

Owendale Gagetown Area Schools
2016-2017 Original Budget

SUMMARY INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
<i>TOTAL REVENUES</i>	\$ 96,370	\$ 92,311	\$ 94,871	\$ 97,490	\$ 109,527	\$ 97,138	\$ (12,389)
<i>TOTAL EXPENDITURES</i>	\$ 93,189	\$ 92,311	\$ 94,871	\$ 97,310	\$ 106,986	\$ 97,138	\$ (9,848)
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ 3,181	\$ -	\$ -	\$ 181	\$ 2,541	\$ -	\$ (2,541)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 7,992	\$ 12,179	\$ 11,173	\$ 11,173	\$ 11,173	\$ 13,714	
<i>FUND BALANCE ENDING</i>	\$ 11,173	\$ 12,179	\$ 11,173	\$ 11,354	\$ 13,714	\$ 13,714	

BUDGET FOR THE HOT LUNCH FUND

Owendale Gagetown Area Schools

2016-2017 Original Budget

DETAILED REVENUE INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
REVENUE FROM LOCAL SOURCES							
<i>Other Local Revenues</i>	\$ 25,732	\$ 23,522	\$ 25,122	\$ 24,522	\$ 27,386	\$ 25,017	\$ (2,369)
TOTAL LOCAL REVENUES	\$ 25,732	\$ 23,522	\$ 25,122	\$ 24,522	\$ 27,386	\$ 25,017	\$ (2,369)
REVENUE FROM STATE SOURCES							
<i>State Aid</i>	\$ 1,654	\$ 1,600	\$ 2,560	\$ 3,590	\$ 2,743	\$ 2,743	\$ -
TOTAL STATE REVENUES	\$ 1,654	\$ 1,600	\$ 2,560	\$ 3,590	\$ 2,743	\$ 2,743	\$ -
REVENUE FROM FEDERAL SOURCES							
<i>Reimbursements and Commodities</i>	\$ 68,985	\$ 67,189	\$ 67,189	\$ 69,378	\$ 79,398	\$ 69,378	\$ (10,019)
TOTAL FEDERAL REVENUES	\$ 68,985	\$ 67,189	\$ 67,189	\$ 69,378	\$ 79,398	\$ 69,378	\$ (10,019)
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 96,370	\$ 92,311	\$ 94,871	\$ 97,490	\$ 109,527	\$ 97,138	\$ (12,389)

BUDGET FOR THE HOT LUNCH FUND
Owendale Gagetown Area Schools
 2016-2017 Original Budget
DETAILED EXPENDITURE INFORMATION

	2014-2015 Final Audited Actual	2015-2016 Original Budget	2015-2016 First Revision Budget	2015-2016 Second Revision Budget	2015-2016 Final Revision Budget	2016-2017 Original Budget	2016-2017 Change In Budget
FUNCTIONAL LEVEL AND TITLE							
290 SUPPORT SERVICE OTHER							
297 Food Services	\$ 87,820	\$ 86,896	\$ 89,122	\$ 91,268	\$ 100,878	\$ 91,325	\$ (9,553)
600 TRANSFERS OUT							
611 Transfers to General Fund	\$ 5,369	\$ 5,415	\$ 5,749	\$ 6,042	\$ 6,108	\$ 5,813	\$ (295)
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 93,189	\$ 92,311	\$ 94,871	\$ 97,310	\$ 106,986	\$ 97,138	\$ (9,848)