

*Owendale Gagetown Area Schools*

**BUDGET FOR OWENDALE GAGETOWN AREA SCHOOLS**  
***JULY 01, 2017 - JUNE 30, 2018***

**ORIGINAL BUDGET**  
**6/28/2017**

# Owendale Gagetown Area Schools

## Truth-in-taxation

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

			<b>Expected Revenues</b>
General Fund	18.0000 mills	\$	250,922.03

The above ad valorem tax millage will be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property.

General Fund	6.0000 mills	\$	5,307.30
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The above ad valorem tax millage will be levied on Commercial Personal Property.

Debt Service Fund	1.8000 mills	\$	192,207.95
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The above ad valorem tax millage will be levied on property.

**BUDGET FOR THE GENERAL FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**SUMMARY INFORMATION**

	<b>2015-2016 Final Audited Actual</b>	<b>2016-2017 Original Budget</b>	<b>2016-2017 First Revision Budget</b>	<b>2016-2017 Second Revision Budget</b>	<b>2016-2017 Final Budget</b>	<b>2017-2018 Original Budget</b>	<b>2017-2018 Change In Budget</b>
<i>TOTAL REVENUES</i>	\$ 1,755,413	\$ 1,719,543	\$ 1,670,096	\$ 1,677,007	\$ 1,672,760	\$ 1,667,193	\$ (5,567)
<i>TOTAL EXPENDITURES</i>	\$ 1,725,185	\$ 1,769,313	\$ 1,756,199	\$ 1,727,129	\$ 1,672,620	\$ 1,728,470	\$ 55,851
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ 30,228	\$ (49,770)	\$ (86,103)	\$ (50,122)	\$ 140	\$ (61,277)	\$ 61,417
<i>PRIOR YEAR FUND BALANCE</i>	\$ 355,091	\$ 355,091	\$ 385,319	\$ 385,319	\$ 385,319	\$ 385,459	
<i>FUND BALANCE ENDING</i>	\$ 385,319	\$ 305,321	\$ 299,216	\$ 335,198	\$ 385,459	\$ 324,182	

**BUDGET FOR THE GENERAL FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**DETAILED REVENUE INFORMATION**

	2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
<b>REVENUE FROM LOCAL SOURCES</b>							
Property Tax Levy	\$ 247,618	\$ 253,863	\$ 257,896	\$ 257,896	\$ 260,017	\$ 259,765	\$ (251)
Earnings on investments and deposits	\$ 795	\$ 500	\$ 800	\$ 800	\$ 905	\$ 905	\$ -
Other Local Revenues	\$ 15,419	\$ 14,594	\$ 17,211	\$ 18,486	\$ 22,176	\$ 22,176	\$ -
Reimbursements and Refunds	\$ 4,115	\$ 2,000	\$ 2,000	\$ 10,708	\$ 9,345	\$ 4,345	\$ (5,000)
Incoming Transfers	\$ 4,794	\$ 5,813	\$ 6,031	\$ 3,546	\$ 3,319	\$ 3,335	\$ 16
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 272,741</b>	<b>\$ 276,770</b>	<b>\$ 283,938</b>	<b>\$ 291,436</b>	<b>\$ 295,762</b>	<b>\$ 290,527</b>	<b>\$ (5,235)</b>
<b>STATE REVENUES</b>							
Early Literacy	\$ 1,815	\$ -	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ -
Financial Analytical Tools	\$ 224	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -
Hold Harmless	\$ 905,905	\$ 903,159	\$ 885,660	\$ 885,567	\$ 886,089	\$ 895,024	\$ 8,935
Technology Infrastructure Grant	\$ 1,348	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ -
Dual Enrollment Incentive	\$ 300	\$ 300	\$ 360	\$ 360	\$ 90	\$ 90	\$ -
Section 31A - At Risk	\$ 53,616	\$ 56,778	\$ 52,299	\$ 52,299	\$ 52,175	\$ 76,741	\$ 24,566
MPSEs Cost Offset	\$ 102,757	\$ 104,778	\$ 112,247	\$ 112,247	\$ 112,247	\$ 112,247	\$ -
Michigan School Readiness Program	\$ 82,753	\$ 93,216	\$ 46,112	\$ 46,112	\$ 43,691	\$ 40,343	\$ (3,348)
Section 51C - Spec. Ed. Headlee	\$ 52,332	\$ 52,332	\$ 51,651	\$ 51,651	\$ 51,876	\$ 51,876	\$ -
Principal Education Training Evaluation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court and State Placed Pupil	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Headlee Obligation for Data Collection	\$ 3,991	\$ 3,992	\$ 4,040	\$ 3,916	\$ 3,915	\$ 3,915	\$ -
Section 74 Bus Driver Safety	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE REVENUES</b>	<b>\$ 1,205,364</b>	<b>\$ 1,215,886</b>	<b>\$ 1,154,017</b>	<b>\$ 1,153,800</b>	<b>\$ 1,151,731</b>	<b>\$ 1,181,885</b>	<b>\$ 30,153</b>
<b>FEDERAL REVENUES</b>							
REAP	\$ 687	\$ 687	\$ 2,213	\$ 2,213	\$ 2,213	\$ -	\$ (2,213)
Title I A	\$ 49,831	\$ 59,878	\$ 52,560	\$ 52,560	\$ 46,060	\$ 43,505	\$ (2,555)
Title II A CSR	\$ 30,032	\$ 28,760	\$ 24,203	\$ 24,203	\$ 24,203	\$ 20,000	\$ (4,203)
Title Carryover	\$ -	\$ -	\$ 10,030	\$ 10,030	\$ 10,030	\$ -	\$ (10,030)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 80,550</b>	<b>\$ 89,325</b>	<b>\$ 89,006</b>	<b>\$ 89,006</b>	<b>\$ 82,506</b>	<b>\$ 63,505</b>	<b>\$ (19,001)</b>
<b>EXTRA-ORDINARY REVENUES</b>							
Extra-Ordinary Insurance Reimbursements	\$ 60,865	\$ -	\$ 5,704	\$ 5,704	\$ 5,704	\$ -	\$ (5,704)
<b>TOTAL EXTRA-ORDINARY REVENUES</b>	<b>\$ 60,865</b>	<b>\$ -</b>	<b>\$ 5,704</b>	<b>\$ 5,704</b>	<b>\$ 5,704</b>	<b>\$ -</b>	<b>\$ (5,704)</b>
<b>INCOMING TRANSFERS</b>							
Transfers from other governmental units	\$ 132,893	\$ 137,562	\$ 137,430	\$ 137,060	\$ 137,055	\$ 131,276	\$ (5,779)
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 132,893</b>	<b>\$ 137,562</b>	<b>\$ 137,430</b>	<b>\$ 137,060</b>	<b>\$ 137,055</b>	<b>\$ 131,276</b>	<b>\$ (5,779)</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>							
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PRIOR PERIOD ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>							
Proceeds from the Sale of Capital Assets	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL PRIOR PERIOD ADJUSTMENTS</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 1,755,413</b>	<b>\$ 1,719,543</b>	<b>\$ 1,670,096</b>	<b>\$ 1,677,007</b>	<b>\$ 1,672,760</b>	<b>\$ 1,667,193</b>	<b>\$ (5,567)</b>

**BUDGET FOR THE GENERAL FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**DETAILED EXPENDITURE INFORMATION**

**PROGRAM BUDGET**

**State and Local Funded Programs**

Elementary  
High School  
Preschool  
Special Education  
At Risk  
Early Literacy  
Truancy  
Counselors  
Board of Education  
Executive Admin  
Office of the Principal  
Business Office  
Other Business Services  
Maintenance and Operations  
Transportation  
Communication  
Computer System Dept  
Athletics  
Prior Year Adjustments  
**Federally Funded Programs**  
Title IA  
Title IIA  
Title Carryover

	2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
Elementary	\$ 216,261	\$ 228,554	\$ 232,687	\$ 203,530	\$ 206,263	\$ 258,339	\$ 52,077
High School	\$ 541,342	\$ 550,380	\$ 558,251	\$ 572,667	\$ 567,181	\$ 559,983	\$ (7,198)
Preschool	\$ 82,754	\$ 93,221	\$ 57,498	\$ 57,834	\$ 57,570	\$ 55,438	\$ (2,132)
Special Education	\$ 166,240	\$ 133,850	\$ 147,672	\$ 147,676	\$ 142,796	\$ 137,767	\$ (5,029)
At Risk	\$ 53,616	\$ 56,779	\$ 52,565	\$ 52,565	\$ 52,175	\$ 76,741	\$ 24,566
Early Literacy	\$ 1,815	\$ -	\$ 1,651	\$ 1,651	\$ 1,650	\$ 1,650	\$ -
Truancy	\$ 1,022	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,100	\$ 1,100	\$ -
Counselors	\$ 8,000	\$ 6,276	\$ 10,789	\$ 10,772	\$ 9,029	\$ 3,451	\$ (5,577)
Board of Education	\$ 19,308	\$ 22,475	\$ 21,275	\$ 18,650	\$ 17,683	\$ 18,683	\$ 1,000
Executive Admin	\$ 46,365	\$ 51,989	\$ 50,474	\$ 50,532	\$ 50,678	\$ 51,007	\$ 329
Office of the Principal	\$ 138,175	\$ 145,559	\$ 140,866	\$ 139,643	\$ 138,214	\$ 139,017	\$ 802
Business Office	\$ 28,721	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250	\$ 33,300	\$ 2,050
Other Business Services	\$ 11,093	\$ 11,697	\$ 13,138	\$ 13,183	\$ 12,135	\$ 12,135	\$ -
Maintenance and Operations	\$ 195,973	\$ 171,371	\$ 169,239	\$ 161,261	\$ 138,175	\$ 153,936	\$ 15,761
Transportation	\$ 67,312	\$ 95,858	\$ 97,160	\$ 92,109	\$ 79,290	\$ 81,781	\$ 2,491
Communication	\$ 730	\$ 731	\$ 731	\$ 731	\$ 731	\$ 731	\$ (0)
Computer System Dept	\$ 13,857	\$ 20,387	\$ 22,964	\$ 22,994	\$ 17,730	\$ 17,730	\$ -
Athletics	\$ 52,649	\$ 58,233	\$ 59,166	\$ 61,285	\$ 62,176	\$ 62,176	\$ (0)
Prior Year Adjustments	\$ 90	\$ -	\$ 1	\$ 1	\$ 1	\$ -	\$ (1)
<b>Federally Funded Programs</b>							
Title IA	\$ 49,831	\$ 59,878	\$ 52,586	\$ 52,561	\$ 52,561	\$ 43,505	\$ (9,056)
Title IIA	\$ 30,032	\$ 28,823	\$ 24,203	\$ 24,203	\$ 24,203	\$ 20,000	\$ (4,203)
Title Carryover	\$ -	\$ -	\$ 10,030	\$ 10,030	\$ 10,030	\$ -	\$ (10,030)
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 1,725,185</b>	<b>\$ 1,769,313</b>	<b>\$ 1,756,199</b>	<b>\$ 1,727,129</b>	<b>\$ 1,672,620</b>	<b>\$ 1,728,470</b>	<b>\$ 55,851</b>

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

**BUDGET FOR THE GENERAL FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**DETAILED EXPENDITURE INFORMATION**

	2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
<b>FUNCTIONAL LEVEL AND TITLE</b>							
<b>100 INSTRUCTION</b>							
111 Elementary	\$ 216,261	\$ 228,554	\$ 232,687	\$ 203,530	\$ 206,263	\$ 258,339	\$ 52,077
113 High School	\$ 541,342	\$ 550,380	\$ 558,251	\$ 572,667	\$ 567,181	\$ 559,983	\$ (7,198)
118 Pre-Kindergarten	\$ 60,180	\$ 70,389	\$ 49,554	\$ 49,563	\$ 51,247	\$ 49,216	\$ (2,031)
119 Summer School	\$ 15,577	\$ 21,688	\$ 18,144	\$ 18,144	\$ 18,144	\$ 8,127	\$ (10,017)
122 Special Education	\$ 166,963	\$ 134,561	\$ 147,672	\$ 147,676	\$ 142,796	\$ 137,767	\$ (5,029)
125 Compensatory Education	\$ 56,573	\$ 56,601	\$ 63,425	\$ 63,400	\$ 63,399	\$ 60,629	\$ (2,770)
<b>200 SUPPORTING SERVICES</b>							
<b>SUPPORT SERVICES</b>							
211 Truancy	\$ 1,022	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,100	\$ 1,100	\$ -
<b>INSTRUCTIONAL STAFF</b>							
212 Counselors	\$ 33,751	\$ 35,339	\$ 35,342	\$ 35,325	\$ 33,047	\$ 41,641	\$ 8,595
213 Health Services	\$ 346	\$ 361	\$ 361	\$ 361	\$ 361	\$ 361	\$ 1
221 Improvement of Instruction	\$ 4,090	\$ 4,839	\$ 1,706	\$ 2,321	\$ 2,300	\$ 1,405	\$ (895)
225 Instruction with Technology	\$ 27,519	\$ 27,355	\$ 27,651	\$ 27,651	\$ 27,796	\$ 28,192	\$ 396
226 Direction	\$ 14,285	\$ 12,234	\$ 10,671	\$ 10,381	\$ 8,975	\$ 9,315	\$ 339
227 Academic Student Assessment	\$ 92	\$ 92	\$ 66	\$ 66	\$ -	\$ -	\$ -
<b>GENERAL ADMINISTRATION</b>							
231 Board of Education	\$ 19,737	\$ 22,909	\$ 21,275	\$ 18,650	\$ 17,683	\$ 18,683	\$ 1,000
232 Executive Administration	\$ 46,365	\$ 51,989	\$ 50,474	\$ 50,532	\$ 50,678	\$ 51,007	\$ 329
<b>SCHOOL ADMINISTRATION</b>							
241 Office of Principal	\$ 138,175	\$ 145,559	\$ 140,866	\$ 139,643	\$ 138,214	\$ 139,017	\$ 802
<b>BUSINESS ADMINISTRATION</b>							
252 Fiscal Services	\$ 30,233	\$ 32,813	\$ 31,250	\$ 31,250	\$ 31,250	\$ 33,300	\$ 2,050
259 Other Business Services	\$ 11,093	\$ 11,697	\$ 13,138	\$ 13,183	\$ 12,135	\$ 12,135	\$ -
<b>MAINTENANCE AND OPERATIONS</b>							
261 Operations/Maintenance	\$ 197,098	\$ 172,933	\$ 169,239	\$ 161,261	\$ 138,175	\$ 153,936	\$ 15,761
266 Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER SUPPORT SERVICES</b>							
271 Transportation	\$ 76,508	\$ 106,347	\$ 99,034	\$ 93,983	\$ 81,076	\$ 83,567	\$ 2,491
281 Central	\$ 412	\$ 412	\$ 294	\$ 294	\$ -	\$ -	\$ -
282 Communication Services	\$ 730	\$ 731	\$ 731	\$ 731	\$ 731	\$ 731	\$ (0)
283 Staff/Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284 Data Processing	\$ 13,857	\$ 20,387	\$ 22,964	\$ 22,994	\$ 17,730	\$ 17,730	\$ -
293 Athletics	\$ 52,649	\$ 58,233	\$ 59,166	\$ 61,285	\$ 62,176	\$ 62,176	\$ (0)
297 Food Service	\$ 23	\$ 11	\$ 36	\$ 36	\$ 36	\$ 36	\$ -
311 Community Services Direction	\$ -	\$ 500	\$ 100	\$ 100	\$ 27	\$ 27	\$ -
331 Community Activities	\$ 216	\$ 400	\$ 100	\$ 100	\$ 100	\$ 50	\$ (50)
<b>PRIOR PERIOD ADJUSTMENTS</b>							
492 Prior Period Adjustments	\$ 90	\$ -	\$ 1	\$ 1	\$ 1	\$ -	\$ (1)
<b>FUND MODIFICATIONS</b>							
622 Indirect Cost Allocation	\$ -	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ (0)
625 Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 1,725,185</b>	<b>\$ 1,769,313</b>	<b>\$ 1,756,199</b>	<b>\$ 1,727,129</b>	<b>\$ 1,672,620</b>	<b>\$ 1,728,470</b>	<b>\$ 55,851</b>

**BUDGET FOR THE HOT LUNCH FUND**

Owendale Gagetown Area Schools

2017-2018 ORIGINAL BUDGET

**SUMMARY INFORMATION**

	2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
<i>TOTAL REVENUES</i>	\$ 111,111	\$ 97,138	\$ 100,335	\$ 100,335	\$ 105,346	\$ 105,221	\$ (125)
<i>TOTAL EXPENDITURES</i>	\$ 98,532	\$ 97,138	\$ 100,335	\$ 97,850	\$ 100,172	\$ 107,137	\$ 6,965
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ 12,579	\$ -	\$ -	\$ 2,485	\$ 5,175	\$ (1,916)	\$ (7,090)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 11,174	\$ 13,714	\$ 23,753	\$ 23,753	\$ 23,753	\$ 28,928	
<i>FUND BALANCE ENDING</i>	\$ 23,753	\$ 13,714	\$ 23,753	\$ 26,238	\$ 28,928	\$ 27,012	

**BUDGET FOR THE HOT LUNCH FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**DETAILED REVENUE INFORMATION**

	2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
<b>REVENUE FROM LOCAL SOURCES</b>							
<i>Other Local Revenues</i>	\$ 27,451	\$ 25,017	\$ 25,019	\$ 25,019	\$ 26,793	\$ 26,793	\$ -
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 27,451</b>	<b>\$ 25,017</b>	<b>\$ 25,019</b>	<b>\$ 25,019</b>	<b>\$ 26,793</b>	<b>\$ 26,793</b>	<b>\$ -</b>
<b>REVENUE FROM STATE SOURCES</b>							
<i>State Aid</i>	\$ 2,743	\$ 2,743	\$ 2,542	\$ 2,542	\$ 3,867	\$ 3,867	\$ -
<b>TOTAL STATE REVENUES</b>	<b>\$ 2,743</b>	<b>\$ 2,743</b>	<b>\$ 2,542</b>	<b>\$ 2,542</b>	<b>\$ 3,867</b>	<b>\$ 3,867</b>	<b>\$ -</b>
<b>REVENUE FROM FEDERAL SOURCES</b>							
<i>Reimbursements and Commodities</i>	\$ 80,918	\$ 69,378	\$ 72,774	\$ 72,774	\$ 74,687	\$ 74,561	\$ (125)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 80,918</b>	<b>\$ 69,378</b>	<b>\$ 72,774</b>	<b>\$ 72,774</b>	<b>\$ 74,687</b>	<b>\$ 74,561</b>	<b>\$ (125)</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 111,111</b>	<b>\$ 97,138</b>	<b>\$ 100,335</b>	<b>\$ 100,335</b>	<b>\$ 105,346</b>	<b>\$ 105,221</b>	<b>\$ (125)</b>



**BUDGET FOR THE HOT LUNCH FUND**  
**Owendale Gagetown Area Schools**  
**2017-2018 ORIGINAL BUDGET**  
**DETAILED EXPENDITURE INFORMATION**

**FUNCTIONAL LEVEL AND TITLE**  
**290 SUPPORT SERVICE OTHER**  
*297 Food Services*

**600 TRANSFERS OUT**  
*611 Transfers to General Fund*

**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

2015-2016 Final Audited Actual	2016-2017 Original Budget	2016-2017 First Revision Budget	2016-2017 Second Revision Budget	2016-2017 Final Budget	2017-2018 Original Budget	2017-2018 Change In Budget
\$ 93,738	\$ 91,325	\$ 94,304	\$ 94,304	\$ 96,553	\$ 103,052	\$ 6,499
\$ 4,794	\$ 5,813	\$ 6,031	\$ 3,546	\$ 3,619	\$ 4,085	\$ 466
<b>\$ 98,532</b>	<b>\$ 97,138</b>	<b>\$ 100,335</b>	<b>\$ 97,850</b>	<b>\$ 100,172</b>	<b>\$ 107,137</b>	<b>\$ 6,965</b>