

OWENDALE GAGETOWN AREA SCHOOLS

BUDGET FOR OWENDALE GAGETOWN AREA SCHOOLS
JULY 01, 2018 - JUNE 30, 2019

SECOND AMENDED BUDGET
4/24/2019

**BUDGET FOR THE GENERAL FUND
OWENDALE GAGETOWN AREA SCHOOLS
2018-2019 SECOND AMENDED BUDGET
SUMMARY INFORMATION**

	2017-2018 FINAL AUDITED ACTUAL	2018-2019 ORIGINAL BUDGET	2018-2019 FIRST AMENDED BUDGET	2018-2019 SECOND AMENDED BUDGET	2018-2019 CHANGE IN BUDGET
<i>TOTAL REVENUES</i>	\$ 1,756,916	\$ 1,740,750	\$ 1,794,827	\$ 1,813,661	\$ 18,833
<i>TOTAL EXPENDITURES</i>	\$ 1,673,642	\$ 1,843,979	\$ 1,883,860	\$ 1,893,696	\$ 9,836
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ 83,274	\$ (103,229)	\$ (89,032)	\$ (80,035)	\$ (8,997)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 428,349	\$ 428,349	\$ 511,623	\$ 511,623	
<i>FUND BALANCE ENDING</i>	\$ 511,623	\$ 325,120	\$ 422,590	\$ 431,587	
<i>FUND BALANCE PERCENTAGE</i>	31%	18%	22%	23%	

**BUDGET FOR THE GENERAL FUND
OWENDALE GAGETOWN AREA SCHOOLS
2018-2019 SECOND AMENDED BUDGET
DETAILED REVENUE INFORMATION**

	2017-2018 FINAL AUDITED ACTUAL	2018-2019 ORIGINAL BUDGET	2018-2019 FIRST AMENDED BUDGET	2018-2019 SECOND AMENDED BUDGET	2018-2019 CHANGE IN BUDGET
REVENUE FROM LOCAL SOURCES					
<i>Property Tax Levy</i>	\$ 283,454	\$ 286,809	\$ 290,335	\$ 269,621	\$ (20,713)
<i>Earnings on investments and deposits</i>	\$ 2,511	\$ 2,162	\$ 4,800	\$ 4,800	\$ -
<i>Other Local Revenues</i>	\$ 24,743	\$ 16,504	\$ 17,152	\$ 16,370	\$ (782)
<i>Reimbursements and Refunds</i>	\$ 1,817	\$ 1,467	\$ 1,543	\$ 2,791	\$ 1,248
<i>Incoming Transfers</i>	\$ 6,625	\$ 6,151	\$ 4,966	\$ 5,156	\$ 190
TOTAL LOCAL REVENUES	\$ 319,151	\$ 313,093	\$ 318,796	\$ 298,739	\$ (20,057)
STATE REVENUES					
<i>Early Literacy</i>	\$ 2,730	\$ 2,730	\$ 2,703	\$ 2,703	\$ -
<i>Hold Harmless</i>	\$ 894,121	\$ 880,544	\$ 888,049	\$ 905,254	\$ 17,205
<i>Dual Enrollment Incentive</i>	\$ 420	\$ -	\$ 240	\$ 240	\$ -
<i>Section 31A -At Risk</i>	\$ 78,658	\$ 78,695	\$ 71,727	\$ 78,658	\$ 6,931
<i>MPSERs Cost Offset</i>	\$ 130,080	\$ 129,904	\$ 126,226	\$ 126,397	\$ 171
<i>Michigan School Readiness Program</i>	\$ 75,302	\$ 82,070	\$ 102,533	\$ 102,533	\$ -
<i>Section 51C - Spec. Ed. Headlee</i>	\$ 39,833	\$ 45,742	\$ 46,466	\$ 47,190	\$ 724
<i>Principal Education Training Evaluation</i>	\$ 675	\$ 675	\$ -	\$ -	\$ -
<i>Robotics</i>	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ -
<i>High School Pupil Supports</i>	\$ 1,309	\$ 1,308	\$ 1,114	\$ 1,112	\$ (2)
<i>CTE Per Pupil Incentive</i>	\$ -	\$ -	\$ 825	\$ 825	\$ -
<i>Bus Driver Safety</i>	\$ 113	\$ 113	\$ -	\$ -	\$ -
<i>Headlee Obligation for Data Collection</i>	\$ 3,931	\$ 3,930	\$ 3,870	\$ 3,893	\$ 24
TOTAL STATE REVENUES	\$ 1,227,173	\$ 1,225,713	\$ 1,256,753	\$ 1,281,805	\$ 25,052
FEDERAL REVENUES					
<i>REAP</i>	\$ 6,908	\$ 6,908	\$ 6,326	\$ 6,326	\$ -
<i>Title I A</i>	\$ 46,102	\$ 39,832	\$ 44,168	\$ 44,168	\$ -
<i>Title II A CSR</i>	\$ 8,131	\$ 8,202	\$ 11,822	\$ 11,822	\$ -
<i>Title Carryover</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Title IV</i>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
TOTAL FEDERAL REVENUES	\$ 71,141	\$ 64,942	\$ 72,316	\$ 72,316	\$ -
INCOMING TRANSFERS					
<i>Transfers from other governmental units</i>	\$ 139,451	\$ 137,002	\$ 146,963	\$ 150,824	\$ 3,861
TOTAL INCOMING TRANSFERS	\$ 139,451	\$ 137,002	\$ 146,963	\$ 150,824	\$ 3,861
PRIOR PERIOD ADJUSTMENTS					
<i>Prior Period Adjustment - Non-material</i>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES					
<i>Proceeds from Insurance</i>	\$ -	\$ -	\$ -	\$ 8,967	\$ 8,967
<i>Proceeds from the Sale of Capital Assets</i>	\$ -	\$ -	\$ -	\$ 1,010	\$ 1,010
TOTAL PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ -	\$ 9,977	\$ 9,977
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 1,756,916	\$ 1,740,750	\$ 1,794,827	\$ 1,813,661	\$ 18,833

**BUDGET FOR THE GENERAL FUND
OWENDALE GAGETOWN AREA SCHOOLS
2018-2019 SECOND AMENDED BUDGET
DETAILED EXPENDITURE INFORMATION**

PROGRAM BUDGET

State and Local Funded Programs

	2017-2018 FINAL AUDITED ACTUAL	2018-2019 ORIGINAL BUDGET	2018-2019 FIRST AMENDED BUDGET	2018-2019 SECOND AMENDED BUDGET	2018-2019 CHANGE IN BUDGET
Elementary	\$ 216,685	\$ 227,993	\$ 239,064	\$ 228,139	\$ (10,925)
High School	\$ 556,140	\$ 571,247	\$ 580,955	\$ 587,732	\$ 6,776
Robotics	\$ -	\$ -	\$ 13,875	\$ 13,875	\$ (0)
Preschool	\$ 84,870	\$ 107,508	\$ 115,266	\$ 116,817	\$ 1,552
Special Education	\$ 150,153	\$ 158,690	\$ 153,463	\$ 158,535	\$ 5,072
At Risk	\$ 78,658	\$ 78,695	\$ 71,472	\$ 78,658	\$ 7,186
Early Literacy	\$ 2,730	\$ 2,732	\$ 2,703	\$ 2,703	\$ (0)
Truancy	\$ 643	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Counselors	\$ 6,809	\$ 5,165	\$ 8,593	\$ 8,976	\$ 383
Coordinator	\$ -	\$ -	\$ 13,210	\$ 12,033	\$ (1,177)
Board of Education	\$ 17,504	\$ 19,350	\$ 19,025	\$ 19,025	\$ -
Executive Admin	\$ 48,006	\$ 49,077	\$ 49,051	\$ 49,199	\$ 149
Office of the Principal	\$ 136,850	\$ 149,542	\$ 151,713	\$ 152,025	\$ 312
Business Office	\$ 32,217	\$ 33,550	\$ 33,550	\$ 33,550	\$ -
Other Business Services	\$ 10,501	\$ 10,608	\$ 10,608	\$ 10,226	\$ (382)
Maintenance and Operations	\$ 135,554	\$ 146,420	\$ 142,335	\$ 152,070	\$ 9,735
Transportation	\$ 58,054	\$ 137,329	\$ 131,805	\$ 125,118	\$ (6,687)
Communication	\$ 730	\$ 731	\$ 744	\$ 744	\$ -
Computer System Dept	\$ 13,525	\$ 17,868	\$ 16,153	\$ 18,271	\$ 2,118
Athletics	\$ 52,873	\$ 61,411	\$ 56,860	\$ 52,582	\$ (4,278)
Prior Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -

Federally Funded Programs

Title IA	\$ 46,102	\$ 39,832	\$ 44,168	\$ 44,170	\$ 2
Title IIA	\$ 8,131	\$ 8,202	\$ 11,822	\$ 11,822	\$ (0)
Title Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ (0)
Reap	\$ 6,908	\$ 6,929	\$ 6,326	\$ 6,326	\$ -

GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS

\$ 1,673,642	\$ 1,843,979	\$ 1,883,860	\$ 1,893,696	\$ 9,836
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(Note: Presented on a program level; functional code budget page is the official budget document)

**BUDGET FOR THE GENERAL FUND
OWENDALE GAGETOWN AREA SCHOOLS
2018-2019 SECOND AMENDED BUDGET
DETAILED EXPENDITURE INFORMATION**

	2017-2018 FINAL AUDITED ACTUAL	2018-2019 ORIGINAL BUDGET	2018-2019 FIRST AMENDED BUDGET	2018-2019 SECOND AMENDED BUDGET	2018-2019 CHANGE IN BUDGET
FUNCTIONAL LEVEL AND TITLE					
100 INSTRUCTION					
111 Elementary	\$ 216,685	\$ 227,993	\$ 239,064	\$ 228,139	\$ (10,925)
113 High School	\$ 556,140	\$ 571,247	\$ 594,830	\$ 601,607	\$ 6,776
118 Pre-Kindergarten	\$ 51,961	\$ 66,686	\$ 74,862	\$ 76,835	\$ 1,974
119 Summer School	\$ 6,690	\$ -	\$ 9,999	\$ 10,001	\$ 1
122 Special Education	\$ 150,153	\$ 158,690	\$ 153,886	\$ 158,957	\$ 5,072
125 Compensatory Education	\$ 77,964	\$ 77,186	\$ 77,854	\$ 88,888	\$ 11,034
200 SUPPORTING SERVICES					
SUPPORT SERVICES					
211 Truancy	\$ 643	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
INSTRUCTIONAL STAFF					
212 Counselors	\$ 42,468	\$ 69,906	\$ 62,288	\$ 58,824	\$ (3,465)
213 Health Services	\$ 228	\$ 228	\$ 232	\$ 232	\$ 0
221 Improvement of Instruction	\$ 654	\$ 1,800	\$ 1,162	\$ 1,633	\$ 471
225 Instruction with Technology	\$ 28,299	\$ -	\$ 13,210	\$ 12,033	\$ (1,177)
226 Direction	\$ 13,857	\$ 13,486	\$ 14,758	\$ 14,758	\$ 0
227 Academic Student Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ADMINISTRATION					
231 Board of Education	\$ 17,674	\$ 19,545	\$ 19,226	\$ 19,226	\$ (0)
232 Executive Administration	\$ 48,006	\$ 49,077	\$ 49,051	\$ 49,199	\$ 149
SCHOOL ADMINISTRATION					
241 Office of Principal	\$ 136,850	\$ 149,542	\$ 151,713	\$ 152,025	\$ 312
BUSINESS ADMINISTRATION					
252 Fiscal Services	\$ 33,180	\$ 34,661	\$ 34,657	\$ 34,657	\$ (0)
259 Other Business Services	\$ 10,501	\$ 10,608	\$ 10,608	\$ 10,226	\$ (382)
MAINTENANCE AND OPERATIONS					
261 Operations/Maintenance	\$ 139,147	\$ 150,495	\$ 146,393	\$ 156,128	\$ 9,735
OTHER SUPPORT SERVICES					
271 Transportation	\$ 68,374	\$ 153,770	\$ 153,914	\$ 146,228	\$ (7,687)
281 Central	\$ -	\$ -	\$ -	\$ 93	\$ 93
282 Communication Services	\$ 730	\$ 731	\$ 744	\$ 744	\$ -
283 Staff/Personnel Services	\$ 6,890	\$ 7,721	\$ -	\$ 14	\$ 14
284 Data Processing	\$ 13,525	\$ 17,868	\$ 16,153	\$ 18,271	\$ 2,118
293 Athletics	\$ 52,873	\$ 61,411	\$ 56,860	\$ 52,582	\$ (4,278)
297 Food Service	\$ -	\$ -	\$ -	\$ -	\$ -
311 Community Services Direction	\$ -	\$ 26	\$ 1,095	\$ 1,095	\$ 0
331 Community Activities	\$ 150	\$ 200	\$ 200	\$ 200	\$ -
PRIOR PERIOD ADJUSTMENTS					
492 Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
FUND MODIFICATIONS					
622 Indirect Cost Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
625 Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 1,673,642	\$ 1,843,979	\$ 1,883,860	\$ 1,893,696	\$ 9,836