

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2020-2021**

	FY 2019 ACTUAL	FY 2020 AMENDMENT 2 BUDGET	FY 2021 PROPOSED BUDGET		FY to FY Percentage Change
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable Prepaids, Inventory & Deposits	28,537	26,500	26,500		0.00%
Assigned	-	1,500,000	1,200,000		-20.00%
Unassigned	4,572,218	3,749,200	3,916,300		4.46%
TOTAL FUND EQUITY, BEGINNING OF YEAR	4,600,755	5,275,700	5,142,800		-2.52%
REVENUE					
LOCAL SOURCES					
Property Taxes	11,133,169	11,599,100	11,976,100	A	3.25%
Interest on Investments	223,257	210,000	182,800		-12.95%
Miscellaneous and Other	66,684	25,000	25,000		0.00%
Community Television Network (CTN)	364,295	373,500	373,500		0.00%
SCECH Credits	44,196	45,000	45,000		0.00%
Workshop fees	468,699	460,000	460,000		0.00%
Conference Center - Catering Revenue	97,052	85,000	85,000		0.00%
Catering Service Fees	39,081	30,000	30,000		0.00%
AV & Video Rental Fees (assoc w/conf center)	3,976	3,300	3,300		0.00%
District & School Srvs - Rubicon West	110,393	137,500	137,500		0.00%
Illuminate	490,322	554,600	532,800		-3.93%
Technology Services - Virtual (Cloud) Server Area Storage	112,878	126,200	126,300		0.08%
Technology Services - Finance & HR-Payroll	96,615	-	-		0.00%
Technology Services - Student Application	562,151	666,200	666,200		0.00%
Technology Services - Software	95,405	115,500	115,500		0.00%
Beverage Consortium	2,798	4,000	4,000		0.00%
Facility Rental Fees	14,261	8,000	8,000		0.00%
Rental - Career Connections	279,551	267,600	269,400		0.67%
Rental - Virtual Learning Academy	20,700	20,000	20,000		0.00%
Sustainability Committee	838	1,300	1,300		0.00%
Auxiliary Services-Staples Rebate	5,744	10,000	6,000		-40.00%
Auxiliary Services-Purchasing Card Rebate	40,531	30,000	40,000		33.33%
Cooperative Programs (AEPA)	59,809	60,000	60,000		0.00%
Cooperative Programs (NJPA)	35,322	25,000	-	B	-100.00%
Cooperative Programs (Education & Institutional Coop)	764	1,000	1,000		0.00%
Transportation (Polyplot)	70,325	63,400	65,600		3.47%
Better with Breakfast (UWSEM)	-	50,000	-	C	-100.00%
MOR COOP Fees	12,000	50,700	50,700		0.00%
Central Applicant Tracking	77,373	64,000	61,400		-4.06%
District & School Srvs - Discovery/Learn 360	72,563	79,800	75,000		-6.02%
TOTAL LOCAL SOURCES	14,600,752	15,165,700	15,421,400		1.69%

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STATE SOURCES					
Section 81 - General Aid	3,863,642	3,902,300	3,941,300		1.00%
Section 147a MPSERS Normal Cost Offset	116,652	220,000	220,000		0.00%
Section 147c MPSERS UAAL Rate Stabilization	1,330,553	1,318,200	1,541,000		16.90%
Section 147e MPSERS Employer DC Match	17,538	12,400	12,400		0.00%
Section 152a Headlee Obligation for Data Collections	435	400	400		0.00%
Section 26.a Renaissance Zone	2,293	2,600	2,600		0.00%
State Payment in Lieu of Taxes	143,605	145,000	145,000		0.00%
TOTAL STATE SOURCES	5,474,718	5,600,900	5,862,700		4.67%
OTHER FINANCING SOURCES					
Transfer from Fund 270 - Indirect	178,941	175,700	185,100		5.35%
Transfer from CPDI/ONE Fund 271	-	200,000	-	D	-100.00%
Transfer from HR/FIN Consortium Fund 277	100,000	100,000	100,000		
Indirect Revenue	416,293	420,000	414,000		-1.43%
TOTAL OTHER FINANCING SOURCES	695,234	895,700	699,100		-21.95%
TOTAL REVENUE	20,770,704	21,662,300	21,983,200		1.48%
TOTAL REVENUE AND BEG BALANCE	25,371,459	26,938,000	27,126,000		0.70%
EXPENDITURES					
General Administration	1,526,635	1,688,300	1,805,200		6.92%
Finance and Operations	7,952,301	8,869,800	8,845,200		-0.28%
Instructional Services	7,776,240	8,558,800	9,050,300		5.74%
Plant & Fixed Charges	2,773,622	2,678,300	2,565,700		-4.20%
TOTAL EXPENDITURES	20,028,798	21,795,200	22,266,400		2.16%
Operating Surplus/(Deficit)	741,906	(132,900)	(283,200)		113.09%
FUND EQUITY, END OF YEAR					
Non-Spendable Prepaids, Inventory & Deposits	26,541	26,500	26,500		0.00%
Assigned	1,500,000	1,200,000	900,000		-25.00%
Unassigned	3,816,120	3,916,300	3,933,100		0.43%
TOTAL FUND EQUITY, END OF YEAR	5,342,661	5,142,800	4,859,600		-5.51%
TOTAL EXPEND AND ENDING BALANCE	25,371,459	26,938,000	27,126,000		0.70%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2020-2021**

PROGRAM DESCRIPTION

General Administration

	FY 2019 ACTUAL	FY 2020 AMENDMENT 2 BUDGET	FY 2021 PROPOSED BUDGET		FY to FY % Change
001 Office of the Superintendent	331,592	369,200	381,900		3.44%
002 Assist Superintendent - Educational Services	206,012	231,900	236,700		2.07%
003 Assist Superintendent - Finance & Operations	185,336	168,400	241,800	E	43.59%
006 Cabinet Initiatives	91,068	123,800	120,200		-2.91%
049 Communications Services	292,264	384,100	421,100		9.63%
083 Human Resource Center	342,440	347,200	339,800		-2.13%
084 Human Resources - Central Applicant Tracking System	77,923	63,700	63,700		0.00%
GROUP TOTAL	1,526,635	1,688,300	1,805,200		6.92%

Finance and Operations

011 Financial Services	361,583	385,200	398,700		3.50%
013 Event Management	429,418	438,400	483,800		10.36%
014 Government & Community Services-Legislative Services	288,123	321,700	332,300		3.29%
028 Technology Services - Technology Licensing	1,852,865	2,119,600	2,018,500		-4.77%
029 Technology Services - Administration	256,955	266,900	272,800		2.21%
030 Technology Services - Technical Support Services	244,762	356,500	404,400		13.44%
032 Technology Services - Application Services	1,734,123	1,758,900	1,855,000		5.46%
033 Technology Services - Enterprise Technical Services	697,059	658,400	683,200		3.77%
038 Legal Affairs	317,903	370,800	415,900		12.16%
039 Records Management	7,560	25,900	25,900		0.00%
040 Auxiliary Services, Maintenance & Facilities Operations	156,060	164,900	165,100		0.12%
041 Maintenance & Facilities Operations	239,218	266,400	276,300		3.72%
042 Auxiliary Services - Office of Procurement & Contracting	142,281	151,900	158,400		4.28%
044 Gov't & Community Services - Corp & District Services	506,230	551,400	555,100		0.67%
045 Auxiliary Services- Pupil Transportation	154,467	250,400	256,900		2.60%
046 Technology Services - Audio/Visual Support Services	162,057	99,200	95,300		-3.93%
047 Auxiliary Services - Shipping and Receiving	190,643	219,800	227,200		3.37%
048 Auxiliary Services - Child Nutrition	210,994	463,500	220,400	D	-52.45%
GROUP TOTAL	7,952,301	8,869,800	8,845,200		-0.28%

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FISCAL YEAR 2020-2021**

PROGRAM DESCRIPTION

Instructional Programs and Services

	FY 2019 ACTUAL	FY 2020 AMENDMENT 2 BUDGET	FY 2021 PROPOSED BUDGET		FY to FY % Change
007 Community Programing	222,464	287,700	332,200		15.47%
018 Workshops	422,467	424,100	491,300		15.85%
022 Communications - Video Production	98,271	107,100	109,200		1.96%
024 District & School Services - Information Center	91,347	-	-		0.00%
081 District & School Services - School Culture and Climate	665,766	740,700	892,900	E	20.55%
082 District & School Services - Early Childhood	876,258	1,233,400	847,300	F	-31.30%
085 District & School Services - Instruction & Pedagogy	2,092,305	2,383,000	2,534,500		6.36%
086 District & School Services - Research, Eval. Assessment	412,930	442,600	461,500		4.27%
087 District & School Services - Curriculum & Assessment	1,570,984	1,534,800	1,573,500		2.52%
089 District & School Services - Leadership & School Improvement	1,323,448	1,405,400	1,807,900	E	28.64%
GROUP TOTAL	7,776,240	8,558,800	9,050,300		5.74%

Plant & Fixed Charges

011 TXG-Property Tax Adjustments and Fees	9,926	37,700	38,900		3.18%
091 PFG-Plant & Fixed Charges - Facility Operations	320,337	322,000	326,600		1.43%
092 PHG-Plant & Fixed Charges - Telephone	39,640	50,000	50,000		0.00%
093 Facility Operations - Summit Place North	55,986	53,100	48,200		-9.23%
094 Plant & Fixed Charges - Capital Outlay	81,528	102,500	100,000		-2.44%
095 LEAs Transfers and Other Fund Transfers	2,108,800	1,913,400	1,806,400	G	-5.59%
096 Career Connections Facility Operations	157,405	199,600	195,600		-2.00%
GROUP TOTAL	2,773,622	2,678,300	2,565,700		-4.20%
GENERAL FUND TOTAL	20,028,798	21,795,200	22,266,400		2.16%

OAKLAND SCHOOLS GENERAL EDUCATION FUND BUDGET

FOOTNOTES

FISCAL YEAR 2020-2021

The 3.25% increase in Property Tax revenue reflects the tax base growth and its impact on the
A district's property tax revenues as forecasted by the Oakland County Equalization Department
reduced by the estimated impact of a Headlee rollback.

B The decrease in NJPA Cooperative revenue is a result of the program's diminished usage.

C The decrease is due to a one-time grant received in FY20.

D The decrease is due to the Better with Breakfast being completed in FY20.

E The changes in these departments from year to year is a result of position vacancies in FY20 and
those position budgets being fully funded in FY21.

F The decrease is due to additional utilization of grant funding in FY21.

G The increase in department 095 from year to year reflects changes in the operating transfers made
to the capital projects funds and special revenue funds.