

**OAKLAND SCHOOLS SPECIAL 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 for Prepaids, Inventory & Deposits	22,894	19,400	19,400		0.00%
Restricted - Special Education	4,050,267	4,260,200	989,500		-76.77%
Restricted for Future Center Facility Renovations	14,758,200	12,247,700	10,930,100		-10.76%
TOTAL FUND EQUITY, BEGINNING OF YEAR	18,831,361	16,527,300	11,939,000		-27.76%
REVENUE:					
LOCAL SOURCES					
Property tax revenues	141,567,538	147,471,100	152,263,900	A	3.25%
Interest on investments	1,324,001	1,200,000	905,000	B	-24.58%
Workshop fees	52,687	50,000	50,000		0.00%
Bloomfield Hills Facility Agreement	100,068	-	-		0.00%
Waterford Facility Agreement	131,003	-	-		0.00%
NCI Training Materials	20,968	30,000	30,000		0.00%
Miscellaneous and other	32,281	30,000	30,000		0.00%
TOTAL LOCAL SOURCES	143,228,546	148,781,100	153,278,900		3.02%
STATE SOURCES					
ISD Membership Sec 51.a.2	137,972	122,500	122,500		0.00%
Special Ed Sec 51A	3,410,542	3,200,200	3,200,200		0.00%
MSB/D deduct (net) 51a.1	(519,217)	(508,800)	(508,800)		0.00%
Special Ed Sec 51f SE Cost Reimbursement		234,000	234,000		0.00%
State Payment in Lieu of Taxes	1,825,070	1,843,700	1,843,700		0.00%
Section 147a MPSERS Normal Cost Offset	105,227	209,800	209,800		0.00%
Section 147c MPSERS UAAL Rate Stabilization	1,270,184	1,257,100	1,469,000	C	16.86%
Section 147e MPSERS Employer DC Match	15,820	11,900	11,900		0.00%
Section 26.a Renaissance Zone	29,142	33,300	33,300		0.00%
School for Deaf/Blind 54	205,465	228,300	228,300		0.00%
TOTAL STATE SOURCES	6,480,205	6,632,000	6,843,900		3.20%
OTHER FINANCING SOURCES					
Indirect Revenue	274,953	225,000	194,400		-13.60%
TOTAL OTHER FINANCING SOURCES	274,953	225,000	194,400		-13.60%
TOTAL REVENUE	149,983,704	155,638,100	160,317,200		3.01%
TOTAL REVENUE AND BEGINNING FUND BALANCE	168,815,065	172,165,400	172,256,200		0.05%
EXPENDITURE SUMMARY:					
Oakland Schools - Program Supervision and Direction	2,281,840	2,436,900	2,489,000		2.14%
Oakland Schools - Program Operations	8,886,628	9,743,000	10,272,500		5.43%
Oakland Schools - Plant & Fixed Charges	6,661,737	7,610,100	7,386,500		-2.94%
PA-18 Distribution	121,462,890	126,653,400	136,624,500		7.87%
PA-18 Additional Distribution	3,173,300	5,551,200	-		-100.00%
Center Program Facility Renovations	8,131,523	4,778,000	-		-100.00%
LEA Transfers and Program Subsidies	1,689,823	3,453,800	3,526,800		2.11%
TOTAL EXPENDITURES	152,287,741	160,226,400	160,299,300		0.05%
Operating Surplus/(Deficit)	(2,304,037)	(4,588,300)	17,900		100.39%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	19,459	19,400	19,400		0.00%
Restricted - Special Education	4,260,197	989,500	1,007,400		1.81%
Restricted for Future Center Facility Renovations	12,247,668	10,930,100	10,930,100		0.00%
TOTAL FUND EQUITY, END OF YEAR	16,527,324	11,939,000	11,956,900		0.15%
TOTAL EXPEND AND ENDING BALANCE:	168,815,065	172,165,400	172,256,200		0.05%

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

PROGRAM DESCRIPTION		FY 2019 ACTUAL	FY 2020 AMENDMENT 2 BUDGET	FY 2021 PROPOSED BUDGET		FY to FY Percentage Change
018	Special Education Workshops	195,026	173,500	173,500		0.00%
072	Material Center-Supv. and Direction - 0226	78	-	-		0.00%
072	Material Center - Audiologists - 0215	2,191	-	-		0.00%
072	Material Center-Improvement of Instr - 0221	45,777	50,600	50,900		0.59%
073	Professional Learning-Supv and Direction - 0226	525,591	576,400	586,000		1.67%
073	Professional Learning-Teacher Consultant - 0218	1,047,231	1,066,900	1,119,100		4.89%
073	Professional Learning-Speech and Audiology - 0215	150,365	296,100	311,600		5.23%
073	Professional Learning-Psychological Services -0214	839,785	825,900	796,700		-3.54%
073	Professional Learning-Social Work - 0216	257,985	252,200	273,700		8.52%
073	Professional Learning-Pupil Support - 0219	878,377	1,066,700	1,096,900		2.83%
074	District & Student Services-Supervision & Direction - 0226	423,799	471,400	479,000		1.61%
074	District & Student Services - Audiologist - 0215	547,859	730,400	766,200		4.90%
074	District & Student Services-Orient Mobility - 0217	377,149	400,300	565,700	D	41.32%
074	District & Student Services-Teacher Consultant -0218	3,350,343	3,312,800	3,527,800	E	6.49%
075	Compliance Supervision & Direction -0226	926,321	1,131,000	1,158,700		2.45%
075	Compliance Support - 0289	564,332	674,800	656,300		-2.74%
076	Assistive Material Center - 0219	630,208	892,800	934,100		4.63%
076	Assistive Material Center - 0226	406,051	258,100	265,300		2.79%
078	PA-18 Base Distribution	121,462,890	126,653,400	136,624,500	F	7.87%
078	PA-18 Additional Distribution	3,173,300	5,551,200	-	G	-100.00%
078	LEA Transfers and Program Subsidies	1,689,823	3,453,800	3,526,800		2.11%
079	Hazel Park SE Center Program Facility Renovations	8,131,523	4,778,000	-	H	-100.00%
091	Plant & Fixed Charges - Facility Operations	160,039	167,400	170,900		2.09%
092	Plant & Fixed Charges - Telephone	45,646	52,400	52,400		0.00%
093	Facility Operations - Summit Place North	235,722	255,000	253,700		-0.51%
094	Plant & Fixed Charges - Capital Outlay	46,841	101,300	50,000		-50.64%
011	Property Tax Adjustments and Fees	124,616	478,000	494,700		3.49%
095	Operating Transfers Out	648,700	630,600	211,100	I	-66.52%
096	Corporate Allocation	5,400,173	5,925,400	6,153,700	J	3.85%
SPECIAL EDUCATION TOTAL		152,287,741	160,226,400	160,299,300		0.05%

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND BUDGET
FOOTNOTES
FISCAL YEAR 2020-2021**

- A The 3.25% increase in Property Tax revenue reflects the tax base growth and its impact on the 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 reflects the anticipated reduction in interest income in fiscal year 2021.
- C The increase reflects the UAAL rate increase for fiscal year 2021 to 14.51%.
- D The increase reflects a newly create Orientation & Mobility Teacher Consultant is included in this function;
- E The increase reflects salaries and benefits fully budgeted in fiscal year 2021, fiscal year 2020 reflects vacancies.
- F The PA-18 base distribution increases as a result of the property tax revenue growth, offset by changes in the OS operational accounts contained in this budget.
- G The decrease in the Supplemental PA-18 Distribution reflects the one time additional distribution in FY 2020 to align with the Special Education fund balance protocol which distributes additional funds in excess of a 5% fund balance to the LEAs upon completion of the annual audit. Any additional distribution available for FY21 will be determined upon completion of the FY20 audit.
- H The decrease reflects the Hazel Park center facility renovations that will be fully reimbursed in FY20.
- I The decrease in department 095 from year to year reflects changes in the operating transfers made to capital projects funds.
- J The increase in corporate allocation reflects the new positions added in fiscal year 2020 that were funded for a partial year, but fully funded in 2021 and the adjustments made to departments which are allocated to this fund.