OXFORD COMMUNITY SCHOOLS

BUDGET AMENDMENT-1

FISCAL YEAR 2025-26

Effective February 10, 2026

Oxford Community Schools
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OXFORD COMMUNITY SCHOOLS
Budget Amendment 1 - Fiscal Year 2025-26

EXECUTIVE SUMMARY
(As Presented by Fund)

FUNDING SOURCE OVERVIEW INFORMATION:

Operational funding for Oxford Community Schools is categorized into five broad revenue sources. The five types of revenue sources are local source, state source, federal source, payments from other public schools and other financing source revenues. Local source revenues include locally levied property taxes, program-based fees, and investment revenues. State source revenues include state aid foundation allowance funds, state categorical funding, and other state funded grants. Federal source revenues are comprised of federally issued grants. Payments from other public schools & governmental entities include public school tuition, ISD collected millage passthrough taxes, and Medicaid related revenue. Other financing source revenue examples include operating transfers between funds, indirect revenues, bond proceeds and fund modifications.

EXPENDITURE OVERVIEW INFORMATION:

Operational expenditures fall into three broad function-based categories as defined by the Michigan Public School Accounting Manual. The first category is Instruction. Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupil. The second category is Support Services. Support Services are services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree community service. Support services exist as adjuncts for the fulfillment of the objectives of instruction. The third category is Community Services. Community Services consist of those activities that are not directly related to providing education for pupils in a school system. Examples would include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, and programs of custody and care of children, and community welfare activities. Each category of function-based expenditure is further broken down into seven additional cost pools. These include salary & wages, fringe benefits, purchased services, supplies & materials, capital outlay, other expenditures, and outgoing transfers.

WHAT'S NEW?

The "What's New?" section of this document highlights significant additions, reductions or other changes pertaining to budgetary, financial, and operational structural changes for the district. The following pages will include but are not limited to, fund specific information and data related to the following:

- **Adjustment to Foundation Allowance:** The foundation allowance has been reduced to reflect an actual student count in Amendment-1 that is 72 FTE lower than the original FY26 budget.
- **Wildcat Stadium Turf Project:** Both the revenue and the corresponding expenditures for the Wildcat Stadium turf are now formally recognized within the Local Source Revenue and Athletic Activities expenditure categories.
- **Section 27l(2) Allocation:** Funding for Section 27l(2) has been integrated into Amendment-1. Associated salary and benefit costs are distributed across all budget categories, with higher concentrations in "Basic Programs and Added Needs" due to the volume of professional staff in those areas.
- **Collective Bargaining Settlements:** Salary and benefit expenditures have been updated following the successful settlement of all collective bargaining agreements. These costs are allocated across all categories, with the most significant impact on "Basic Programs and Added Needs" functional areas.
- **Increased Operating Transfers:** Operating Transfers Out have increased by $1,911,287. This adjustment facilitates a proposed transfer to the Capital Projects Fund to address urgent facility needs.
- **General Fund Operating Deficit:** The General Fund in Amendment-1 is projected to have an operating deficit of $(2,463,684). This is largely due to the increased transfer-out of $2,611,287 to the Capital Projects Fund.
- **Fund Balance Stability:** Despite the projected deficit, the General Fund's fund balance remains healthy, budgeted at 13.7% of total expenditures. Sufficient to provide necessary working capital for the district.
- **Comprehensive Fund Adjustments:** This amendment provides necessary updates to the operating revenue and expenditure budgets for the General Fund, Community Services Fund, Food Service Fund, and Capital Projects Fund.

FUND BALANCE BUDGET CHANGES:

The budgeted fiscal year 2025-26 ending fund balance has been adjusted to reflect the operational revenue and expenditure budget changes included in this document.

General Fund:

The amended budget establishes an operating deficit of $(2,463,684) which is a decrease of $2,677,344 from the adopted budget. The Fund Balance chart below depicts the change process in this amendment. The amendment-1 projected total fund balance represents 13.7% of total budgeted gross expenditures. The total amended ending fund balance is budgeted at $15,000,000.

	Adopted Budget	Amend-1 Budget
Beginning Fund Balance:	$17,315,523	$17,463,684
Change in Fund Balance:	$213,660	$(2,463,684)
Total Fund Balance:	$17,529,183	$15,000,000

REVENUE BUDGET CHANGES:

During the course of any fiscal year, the district's funds will experience several revenue budget changes. With respect to this "Executive Summary" document and the analysis that has gone into it, we will be presenting discussion on the "significant" budget changes. We continue to define "significant" to mean a change in the revenue line-item total of 10% or more. In addition to the "significant" budget changes, items of particular interest may also be presented regardless of the magnitude of the change.

General Fund (11 – 19):

The General Fund revenue budget decreased by a net $(2,094,633) or (1.92) %. The new total revenue budget is $106,827,130. The following information represents the breakdown of the significant changes by revenue source for the General Fund.

Local Sources:

Local Source revenue has increased by a net $1,041,880 to $8,311,380. Local Source revenue represents 7.78% of the total General Fund revenue.

State Sources:

State Source revenue has decreased by a net $(1,900,872) to $90,082,146. State Source revenue represents 84.33% of the total General Fund revenue. The net decrease is driven by a **$(723,600)** reduction in the foundation allowance due to lower-than-anticipated student counts and a **$(2,920,044)** decrease in MPSERS funding following State budget adjustments.

Federal Sources:
Federal Source revenue has decreased by a net $(1,237,770) to $1,936,188. Federal Source revenue represents 1.81% of General Fund revenue. The net decrease is due to actual grant awards coming in less than initially projected.

Other Sources:
Other Source revenues have decreased by a net of $(22,871) from the adopted budget to $6,187,416. Other Source revenue represents 5.79% of the total General Fund revenue.

EXPENDITURE BUDGET CHANGES:
During the course of any fiscal year the district's funds will experience several expenditure budget changes. With respect to this "Executive Summary" document and the analysis that has gone into it, we will be presenting discussion on the "significant" budget changes. We continue to define "significant" to mean a change in the revenue line-item total of 10% or more. In addition to the "significant" budget changes, items of particular interest may also be presented regardless of the magnitude of the change.

General Fund (11 – 19):
Total budgeted expenditures and operating transfers have increased by a net $582,711 to a new total budget of $109,280,814. The following information represents the breakdown of significant expenditure budget changes for the General Fund.

Instruction – Basic Programs & Added Needs:
The Instruction Basic Programs & Added Needs functional expenditure budgets have increased by a net $57,748 to $64,739,631.

Support Services – Pupil Support Services:
The Pupil Support Services functional expenditure budgets have decreased by a net $(35,671) to $9,125,779.

Support Services – Instruction Staff Support Services:
The Instruction Staff Support Services functional expenditure budgets have decreased by a net $(981,464) to $4,180,121. Net wage, retirement and FICA changes reflecting district midyear adjustments; and re-allocated grant funded expenditures plus multiple other expenditure line-item minor adjustments.

General Administration:
The General Administration functional expenditure budgets have decreased by a net $(193,827) to $1,379,998. The net decrease in the expenditure budget primarily reflects changes to purchased services, including but not limited to, legal and administrative services.

School Administration:
The School Administration functional expenditure budgets have decreased by a net $(69,156) to $5,972,231.

Business Services:
The Business Services functional expenditure budgets have decreased by a net $(37,996) to $1,142,748.

Operations & Maintenance:
The Operations & Maintenance functional expenditure budgets have decreased by a net $(665,302) to $8,611,210. The net decrease in this category primarily reflects the use of Capital Projects Funds available due to FY25 year-end transfer from General Fund.

Transportation Services:
The Transportation Services functional expenditure budgets have decreased by a net $(327,989) to $3,813,612. The net decrease in this category primarily reflects fluctuations in private transportation and expected fuel cost.

Central Services:
The Central Services functional expenditure budgets have increased by a net $108,259 to $4,838,921.

Athletic Activity Services:
The Athletic Activity Services functional expenditure budgets have increased by a net $856,891 to $2,351,897. The net increase in this category reflects the expenditures related to the recognition of Wildcat Stadium turf (offset by corresponding revenue).

Other Support Services:
The Other Support Services functional expenditure budgets have increased by a net $13,816 to $358,455.

Community Services:
The Community Services functional expenditure budgets have decreased by a net $(53,885) to $154,924. The net decrease in this category primarily reflects fluctuations in grant funding and program allocations.

Other District Funds in this Amendment:

The following District funds' revenue and expenditure budgets have been adjusted to reflect year-end final expectations:

- Community Services Special Revenue Fund – 23
  - Revenue increased by $241,105 to a revised budget of $2,882,898.
  - Expenditures increased by $262,530 to a revised budget of $2,710,767.
  - The Community Services Fund revenue and expenditure budgets have been adjusted to reflect our current expectations.

- Food Service Special Revenue Fund – 25
  - Revenue increased by $116,542 to a revised budget of $3,687,196
  - Expenditures increased by $334,382 to a revised budget of $4,085,774.
  - The Food Service Fund revenue and expenditure budgets have been adjusted to reflect our current expectations.

- Capital Projects Fund – 41
  - Revenue increased by $1,911,287 to a revised budget of $2,612,287
  - Expenditures increased by $200,000 to a revised budget of $1,200,000.
  - The Capital Projects Fund revenue and expenditure budgets have been adjusted to reflect our current expectations.

Oxford Community Schools
General Fund (11 - 16)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

	Original Jun-25	Proposed Changes	Amend-1 Feb-26	% Chg	Explanations
REVENUE					
Local Revenue	$ 7,269,500	1,041,880	$ 8,311,380	14.33%	A
State Revenue	91,983,018	(1,900,872)	90,082,146	-2.07%	B
Federal Revenue	3,173,958	(1,237,770)	1,936,188	-39.00%	C
Other Revenue	6,210,287	(22,871)	6,187,416	-0.37%	
TOTAL REVENUE	108,911,763	(2,094,633)	106,817,130	-1.92%	
EXPENDITURES					
Instruction					
Basic Programs	$ 53,441,139	(152,875)	$ 53,288,264	-0.29%	
Added Needs	11,240,744	210,623	11,451,367	1.87%	
SUB TOTAL	64,681,883	57,748	64,739,631	0.09%	
Support Services					
Pupil Support Services	$ 9,161,450	(35,671)	$ 9,125,779	-0.39%	
Instructional Staff Support Services:	5,161,585	(981,464)	4,180,121	-19.01%	D
General Administration	1,573,825	(193,827)	1,379,998	-12.32%	E
School Administration	6,041,387	(69,156)	5,972,231	-1.14%	
Business Services	1,180,744	(37,996)	1,142,748	-3.22%	
Operations and Maintenance	9,276,512	(665,302)	8,611,210	-7.17%	F
Transportation Services	4,141,601	(327,989)	3,813,612	-7.92%	G
Central	4,730,662	108,259	4,838,921	2.29%	
Athletic Activities	1,495,006	856,891	2,351,897	57.32%	H
Other Support Services	344,639	13,816	358,455	4.01%	
Community Services	208,809	(53,885)	154,924	-25.81%	I
SUB TOTAL	43,316,220	(1,386,324)	41,929,896	-3.20%	
OPERATING TRANSFERS-OUT					
Transfers In	(275,000)	(25,000)	(300,000)	9.09%	
Transfers Out	700,000	1,911,287	2,611,287	273.04%	J
TOTAL TRANSFERS	425,000	1,886,287	2,311,287	443.83%	
TOTAL EXPENDITURES	108,698,103	582,711	109,280,814	0.54%	
Revenues Over/(Under) Expenditures	213,660	(2,677,344)	(2,463,684)	-1253.09%	
Beginning Fund Balance	17,315,523	148,161	17,463,684	0.86%	
Ending Fund Balance	17,529,183	(2,529,183)	15,000,000	-14.43%	
Fund Balance as a % of Expenditures	16.1%		13.7%		

Oxford Community Schools
General Fund (11 - 16)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

Explanations are provided below for amendments by function resulting in a net increase or decrease of $100,000.

A	The net increase of $1,041,880 in the Local Source revenue budgets primarily reflects revenue received from a private donor for the Wildcat Stadium turf.
B	The net decrease of $(1,900,872) in the State Source revenue budget primarily reflects 1) Reduction in Sec 147a(4) categorical funding; 2) Reduction in foundation allowance funding as a result of actual student count coming in less than budgeted count
C	The net decrease of $(1,237,770) in Federal revenue budget primarily reflects adjustments made to reflect actual grant funding coming in less than budgeted.
D	The net decrease of $(981,464) in this category primarily reflects fluctuations in grant funding and program allocations.
E	The net decrease of $(193,827) in this category primarily reflects lower expenditures related to legal and administrative services
F	The net decrease of $(665,302) in this category primarily reflects the use of Capital Projects Funds available due to FY25 year-end transfer from General Fund
G	The net decrease of $(327,989) in this category primarily reflects fluctuations in private transportation and expected fuel cost
H	The net increase of $856,891 in this category reflects the expenditures related to the recognition of Wildcat Stadium turf (offset by corresponding revenue)
I	The net decrease of $(53,885) in this category primarily reflects fluctuations in grant funding and program allocations.
J	The net increase of $1,911,287 in this category reflects a transfer to the Capital Project Fund to address immediate district building needs identified during the Sinking Fund campaign
General Note	Included in the General Fund budget, impacting multiple functional expenditure budgets, are the corresponding section 147c and 147g state pass-through categorical changes expenditures. Those functional budgets with higher concentrations of wages will carry a larger amount of the 147c and 147g corresponding expenditure changes.
	All other revenues and expenditures have been reviewed and adjusted to reflect our year end expectations

Oxford Community Schools
Community Services Fund (23)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

	Original Jun-25	Proposed Changes	Amend-1 Feb-26	% Chg	Explanations
REVENUE					
Local Sources	1,305,475	1,500	1,306,975	0.11%	
State Sources	1,336,318	239,605	1,575,923	17.93%	**A**
Federal Sources		-		0.00%	
TOTAL REVENUE	2,641,793	241,105	2,882,898	9.13%	
EXPENDITURES					
Salaries	1,459,028	98,504	1,557,532	6.75%	
Benefits	860,009	39,198	899,207	4.56%	
Purchased Services	49,200	843	50,043	1.71%	
Supplies	80,000	81,760	161,760	102.20%	**B**
Capital Outlay and Other	-	42,225	42,225	100.00%	**C**
TOTAL EXPENDITURES	2,448,237	262,530	2,710,767	10.72%	
OPERATING TRANSFERS					
General Fund - Indirect Costs	125,000	25,000	150,000	20.00%	
TOTAL TRANSFERS	125,000	25,000	150,000	100.00%	
TOTAL EXPENDITURES	2,573,237	287,530	2,860,767	11.17%	
Revenues Over/(Under) Expenditures	68,556	(46,425)	22,131	-67.72%	
Beginning Fund Balance	478,468	(4,723)	473,745	-0.99%	
Ending Fund Balance	547,024	(51,148)	495,876	-9.35%	

Oxford Community Schools
Community Services Fund (23)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

Explanations are provided below for any significant amendments

A	The net increase of $239,605 in State Source Revenue reflects updated expectations based on current actuals.
B	The net increase in Supplies reflects initial approved GSRP budget to include food purchases based on state budget not being approved prior to submittal
C	The net increase in Capital Outlay / Other reflects updated expectations based on current actuals.
GENERAL NOTE	All other revenues and expenditures have been reviewed and adjusted to reflect our mid-year expectations

Oxford Community Schools
Food Service Fund (25)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

	Original Jun-25	Proposed Changes	Amend-1 Feb-26	% Chg	Explanations
REVENUE					
LOCAL SOURCES	465,580	26	465,606	0.01%	
STATE SOURCES	1,830,779	134,476	1,965,255	7.35%	A
FEDERAL SOURCES	1,274,295	(17,960)	1,256,335	-1.41%	
TOTAL REVENUE	3,570,654	116,542	3,687,196	3.26%	
EXPENDITURES					
Salaries	842,229	40,230	882,459	4.78%	
Benefits	499,163	31,063	530,226	6.22%	
Purchased Services	50,000	105,000	155,000	210.00%	B
Supplies	2,050,000	(13,874)	2,036,126	-0.68%	
Capital Outlay	300,000	172,554	472,554	57.52%	C
Other	10,000	(591)	9,409	-5.91%	
TOTAL FOOD SERVICE	3,751,392	334,382	4,085,774	8.91%	
OPERATING TRANSFERS					
General Fund - Indirect Costs	150,000	-	150,000	0.00%	
TOTAL TRANSFERS	150,000	-	150,000	0.00%	
TOTAL EXPENDITURES	3,901,392	334,382	4,235,774	8.57%	
Revenues Over/(Under) Expenditures	(330,738)	(217,840)	(548,578)	65.86%	
Beginning Fund Balance	559,020	(257,722)	816,742	-46.10%	
Ending Fund Balance	228,282	(475,562)	268,164	-208.32%	

Oxford Community Schools
Food Service Fund (25)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

Explanations are provided below for any significant amendments

A	The net increase of $134,476 in State Source Revenue reflects updated expectations based on current actuals.
B	The net increase in Purchased Services reflects updated expectations based on current actuals.
C	The net increase in Capital Outlay reflects final costs of the kitchen renovation project at OEIC that were completed after June 30th, resulting in lower FY25 and higher FY26 expenditures
GENERAL NOTE	All other revenues and expenditures have been reviewed and adjusted to reflect our mid-year expectations

Oxford Community Schools
Capital Projects Fund (41)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

	Original 25-Jun	Proposed Changes	Amend-1 26-Feb	% Chg	Explanations
REVENUE					
Local Sources	1,000	-	1,000	0.00%	
TOTAL REVENUES	701,000	1,911,287	2,612,287	0.00%	
EXPENDITURES					
Purchased Services	-	-		0.00%	
Capital Outlay	1,000,000	200,000	1,200,000	20.00%	A
Dues and Fees		-		0.00%	
Other	-	-	-	0.00%	
TOTAL EXPENDITURES	1,000,000	200,000	1,200,000	20.00%	
OPERATING TRANSFERS					
Transfers In - From General Fund	700,000	1,911,287	2,611,287	273.04%	B
TOTAL TRANSFERS	700,000	1,911,287	2,611,287	273.04%	
TOTAL EXPENDITURES	1,000,000	200,000	1,200,000	20.00%	
Revenues Over/(Under) Expenditures	(299,000)	1,711,287	1,412,287	-572.34%	
Beginning Fund Balance	304,297	1,105,904	1,410,201	363.43%	
Ending Total Fund Balance	5,297	2,817,191	2,822,488	53184.65%	

Oxford Community Schools
Capital Projects Fund (41)
Fiscal Year 2025-26 Budget Amendment-1 - February 10, 2026

Explanations are provided below for any significant amendments

A	The net increase in Capital Outlay reflects updated expectations based on current actuals.
B	The net increase of $1,651,141 in this category reflects a transfer to the Capital Project Fund to address immediate district building needs identified during the Sinking Fund campaign