

*Akron-Fairgrove Schools*

**BUDGET FOR AKRON-FAIRGROVE SCHOOLS**  
***JULY 01, 2015 - JUNE 30, 2016***

**2015-2016 First Budget Revision**  
**12/7/2015**

**BUDGET FOR THE GENERAL FUND**

Akron-Fairgrove Schools

2015-2016 First Budget Revision

**SUMMARY INFORMATION**

	<b>2013-2014 Actual Audited</b>	<b>2014-2015 Actual Audited</b>	<b>2015-2016 Original Budget</b>	<b>2015-2016 First Revision</b>	<b>Change in Budget</b>
<i>TOTAL REVENUES</i>	\$ 2,433,444	\$ 2,980,197	\$ 2,807,987	\$ 2,838,525	\$ 30,538
<i>TOTAL EXPENDITURES</i>	\$ 2,708,127	\$ 2,947,811	\$ 2,729,112	\$ 2,778,259	\$ 49,147
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ (274,683)	\$ 32,386	\$ 78,875	\$ 60,266	\$ (18,609)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 235,004	\$ (39,679)	\$ 67,735	\$ (7,293)	\$ (75,028)
<i>FUND BALANCE ENDING</i>	\$ (39,679)	\$ (7,293)	\$ 146,610	\$ 52,973	\$ (93,637)

**BUDGET FOR THE GENERAL FUND**

Akron Fairgrove Schools  
2015-2016 First Budget Revision

**DETAILED REVENUE INFORMATION**

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	Change in Budget
<b>REVENUE FROM LOCAL SOURCES</b>					
Property Tax Levy	\$ 459,666	\$ 770,502	\$ 878,474	\$ 878,474	\$ -
Earnings on investments and deposits	\$ 474	\$ 217	\$ 400	\$ 200	\$ (200)
Other Local Revenues	\$ 34,801	\$ 29,388	\$ 28,805	\$ 47,511	\$ 20,707
Reimbursements and Refunds	\$ 51,224	\$ 45,957	\$ 20,000	\$ 20,000	\$ -
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 546,165</b>	<b>\$ 846,064</b>	<b>\$ 925,679</b>	<b>\$ 946,185</b>	<b>\$ 20,507</b>
<b>STATE REVENUES</b>					
Hold Harmless	\$ 1,584,399	\$ 1,261,081	\$ 1,217,164	\$ 1,186,028	\$ (31,136)
Best Practice	\$ 8,649	\$ 14,529	\$ -	\$ -	\$ -
Isolated District	\$ -	\$ -	\$ 12,100	\$ 12,624	\$ 524
Technology Infrastructure Grant	\$ 3,485	\$ 2,830	\$ -	\$ -	\$ -
Section 31A - At Risk	\$ 55,817	\$ 109,929	\$ 113,550	\$ 92,326	\$ (21,224)
MPSERS Cost Offset	\$ 78,166	\$ 129,482	\$ 144,225	\$ 145,740	\$ 1,515
Michigan School Readiness Program	\$ 76,589	\$ 143,700	\$ 127,000	\$ 148,664	\$ 21,664
Section 51C - Spec. Ed. Headlee	\$ 6,431	\$ 51,893	\$ 35,599	\$ 32,255	\$ (3,344)
Court and State Placed Pupil	\$ (389)	\$ 15,788	\$ -	\$ 8,456	\$ 8,456
Headlee Obligation for Data Collection	\$ 7,142	\$ 7,023	\$ 7,041	\$ 7,005	\$ (36)
Principal Education Training Evaluation	\$ -	\$ 700	\$ -	\$ -	\$ -
Section 74 Bus Driver Safety	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE REVENUES</b>	<b>\$ 1,820,290</b>	<b>\$ 1,736,956</b>	<b>\$ 1,656,678</b>	<b>\$ 1,633,097</b>	<b>\$ (23,581)</b>
<b>FEDERAL REVENUES</b>					
IDEA	\$ 64,893	\$ 70,036	\$ 67,347	\$ 67,347	\$ -
REAP	\$ 918	\$ 551	\$ -	\$ -	\$ -
Title I A	\$ -	\$ 239,181	\$ 95,655	\$ 106,283	\$ 10,628
Title II A CSR	\$ -	\$ 44,211	\$ 30,647	\$ 51,831	\$ 21,184
Other	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 65,811</b>	<b>\$ 353,979</b>	<b>\$ 197,649</b>	<b>\$ 225,461</b>	<b>\$ 27,812</b>
<b>INCOMING TRANSFERS</b>					
Transfers from other governmental units	\$ -	\$ 23,701	\$ 11,200	\$ 15,200	\$ 4,000
Transfer from Food Service Fund	\$ -	\$ 10,096	\$ 16,781	\$ 16,781	\$ -
Sale of Assets	\$ 1,179	\$ 9,400	\$ -	\$ 1,800	\$ 1,800
<b>TOTAL INCOMING TRANSFERS</b>	<b>\$ 1,179</b>	<b>\$ 43,197</b>	<b>\$ 27,981</b>	<b>\$ 33,781</b>	<b>\$ 5,800</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>					
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 2,433,444</b>	<b>\$ 2,980,197</b>	<b>\$ 2,807,987</b>	<b>\$ 2,838,525</b>	<b>\$ 30,538</b>

**BUDGET FOR THE GENERAL FUND**

Akron Fairgrove Schools  
2015-2016 First Budget Revision

**DETAILED EXPENDITURE INFORMATION**

**PROGRAM BUDGET**

*State and Local Funded Programs*

- Elementary*
- High School*
- Preschool*
- Special Education*
- At Risk*
- Counselors*
- Health Services*
- Psychologist*
- Speech/Audiology*
- Social Work*
- Curriculum Development*
- Board of Education*
- Executive Admin*
- Office of the Principal*
- Business Office*
- Other Business Services*
- Maintenance and Operations*
- Transportation*
- Computer System Dept*
- Athletics*
- Drivers Education*
- Truancy*
- Community Activities*

**Federally Funded Programs**

- Title I*
- Title II*
- IDEA*
- Debt Service*
- Prior Period Adjustment*

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	Change In Budget
<i>Elementary</i>	\$ 531,703	\$ 505,068	\$ 527,025	\$ 529,604	\$ 2,578
<i>High School</i>	\$ 600,634	\$ 567,919	\$ 539,131	\$ 583,896	\$ 44,765
<i>Preschool</i>	\$ 76,574	\$ 138,300	\$ 127,002	\$ 142,890	\$ 15,888
<i>Special Education</i>	\$ 195,769	\$ 147,689	\$ 136,973	\$ 131,339	\$ (5,634)
<i>At Risk</i>	\$ 55,937	\$ 100,257	\$ 113,315	\$ 92,326	\$ (20,990)
<i>Counselors</i>	\$ 15,394	\$ 9,880	\$ -	\$ -	\$ -
<i>Health Services</i>	\$ 8,781	\$ 9,483	\$ 9,483	\$ 9,483	\$ -
<i>Psychologist</i>	\$ 7,941	\$ 8,576	\$ 8,576	\$ 8,576	\$ -
<i>Speech/Audiology</i>	\$ 18,410	\$ 19,882	\$ 19,881	\$ 19,881	\$ -
<i>Social Work</i>	\$ 10,348	\$ 11,175	\$ 11,175	\$ 11,175	\$ -
<i>Curriculum Development</i>	\$ -	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
<i>Board of Education</i>	\$ 40,946	\$ 28,619	\$ 29,538	\$ 29,568	\$ 30
<i>Executive Admin</i>	\$ 119,983	\$ 119,010	\$ 119,507	\$ 119,557	\$ 50
<i>Office of the Principal</i>	\$ 293,357	\$ 286,576	\$ 290,743	\$ 292,639	\$ 1,896
<i>Business Office</i>	\$ 39,072	\$ 44,070	\$ 43,750	\$ 41,750	\$ (2,000)
<i>Other Business Services</i>	\$ 8,736	\$ 2,100	\$ 5,000	\$ 7,000	\$ 2,000
<i>Maintenance and Operations</i>	\$ 316,356	\$ 302,156	\$ 306,104	\$ 280,054	\$ (26,051)
<i>Transportation</i>	\$ 107,587	\$ 102,248	\$ 96,706	\$ 95,860	\$ (846)
<i>Computer System Dept</i>	\$ 18,316	\$ 34,777	\$ 25,121	\$ 28,776	\$ 3,655
<i>Athletics</i>	\$ 80,533	\$ 87,461	\$ 82,749	\$ 84,966	\$ 2,217
<i>Drivers Education</i>	\$ 6,540	\$ 6,480	\$ 6,480	\$ 5,940	\$ (540)
<i>Truancy</i>	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
<i>Community Activities</i>	\$ -	\$ 100	\$ -	\$ -	\$ -
<b>Federally Funded Programs</b>					
<i>Title I</i>	\$ 118,760	\$ 116,789	\$ 106,086	\$ 106,283	\$ 197
<i>Title II</i>	\$ -	\$ 47,333	\$ 19,411	\$ 51,060	\$ 31,649
<i>IDEA</i>	\$ -	\$ 70,173	\$ 67,356	\$ 67,638	\$ 282
<i>Debt Service</i>	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ -
<i>Prior Period Adjustment</i>	\$ -	\$ 143,894	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 2,708,127</b>	<b>\$ 2,947,811</b>	<b>\$ 2,729,112</b>	<b>\$ 2,778,259</b>	<b>\$ 49,147</b>

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

**BUDGET FOR THE GENERAL FUND**  
**Akron-Fairgrove Budget**  
**2015-2016 First Budget Revision**  
**DETAILED EXPENDITURE INFORMATION**

	<b>2013-2014 Actual Audited</b>	<b>2014-2015 Actual Audited</b>	<b>2015-2016 Original Budget</b>	<b>2015-2016 First Revision</b>	<b>Change in Budget</b>
<b>FUNCTIONAL LEVEL AND TITLE</b>					
<b>100 INSTRUCTION</b>					
111 Elementary	\$ 531,703	\$ 505,722	\$ 527,025	\$ 529,604	\$ 2,578
113 High School	\$ 600,634	\$ 567,919	\$ 539,131	\$ 583,896	\$ 44,765
118 Pre-Kindergarten	\$ 76,574	\$ 124,537	\$ 123,564	\$ 130,366	\$ 6,802
119 Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
122 Special Education	\$ 195,769	\$ 217,862	\$ 204,329	\$ 198,977	\$ (5,352)
125 Compensatory Education	\$ 174,697	\$ 253,881	\$ 238,812	\$ 226,790	\$ (12,022)
<b>200 SUPPORTING SERVICES</b>					
<b>INSTRUCTIONAL STAFF</b>					
211 Truancy	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
212 Counselors	\$ 15,394	\$ 9,680	\$ -	\$ -	\$ -
213 Health Services	\$ 8,781	\$ 9,483	\$ 9,483	\$ 9,483	\$ -
214 Psychology	\$ 7,941	\$ 8,576	\$ 8,576	\$ 8,576	\$ -
215 Speech and Language	\$ 18,410	\$ 19,882	\$ 19,881	\$ 19,881	\$ -
216 Social Work Services	\$ 10,348	\$ 11,175	\$ 11,175	\$ 11,175	\$ -
221 Improvement of Instruction	\$ -	\$ 6,533	\$ 2,250	\$ 21,691	\$ 19,441
226 Supervision and Direction	\$ -	\$ 3,915	\$ 2,541	\$ 2,541	\$ -
227 Academic Student Assessment	\$ -	\$ -	\$ 197	\$ 197	\$ -
<b>GENERAL ADMINISTRATION</b>					
231 Board of Education	\$ 40,946	\$ 33,651	\$ 29,538	\$ 29,568	\$ 30
232 Executive Administration	\$ 119,983	\$ 119,010	\$ 119,507	\$ 119,557	\$ 50
<b>SCHOOL ADMINISTRATION</b>					
241 Office of Principal	\$ 293,357	\$ 286,576	\$ 290,743	\$ 292,639	\$ 1,896
<b>BUSINESS ADMINISTRATION</b>					
252 Fiscal Services	\$ 39,072	\$ 44,070	\$ 43,750	\$ 41,750	\$ (2,000)
259 Other Business Services	\$ 8,736	\$ 2,100	\$ 5,000	\$ 7,000	\$ 2,000
<b>MAINTENANCE AND OPERATIONS</b>					
261 Operations/Maintenance	\$ 316,356	\$ 311,037	\$ 306,104	\$ 288,754	\$ (17,351)
266 Security Services	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER SUPPORT SERVICES</b>					
271 Transportation	\$ 107,587	\$ 102,759	\$ 96,706	\$ 99,684	\$ 2,978
284 Data Processing	\$ 18,316	\$ 34,777	\$ 25,121	\$ 28,776	\$ 3,655
293 Athletics	\$ 80,533	\$ 87,461	\$ 82,749	\$ 84,966	\$ 2,217
<b>COMMUNITY ACTIVITIES</b>					
311 Parent Activities	\$ 6,540	\$ 6,480	\$ 6,480	\$ 5,940	\$ (540)
331 Community Activities	\$ -	\$ 386	\$ -	\$ -	\$ -
<b>Prior Period Adjustments</b>					
491 Prior Year Adjustments	\$ -	\$ 143,894	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>					
632 QZAB Payment	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ -
<b>GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS</b>	<b>\$ 2,708,127</b>	<b>\$ 2,947,811</b>	<b>\$ 2,729,112</b>	<b>\$ 2,778,259</b>	<b>\$ 49,147</b>

**BUDGET FOR THE HOT LUNCH FUND**

Akron-Fairgrove Schools  
2015-2016 First Budget Revision

**SUMMARY INFORMATION**

	<b>2013-2014 Final Audited</b>	<b>2014-2015 Final Audited</b>	<b>2015-2016 Original Budget</b>	<b>2015-2016 First Revision</b>	<b>Change In Budget</b>
<i>TOTAL REVENUES</i>	\$ 138,500	\$ 185,803	\$ 166,201	\$ 166,203	\$ 2
<i>TOTAL EXPENDITURES</i>	\$ 148,217	\$ 140,665	\$ 164,889	\$ 205,356	\$ 40,467
<i>EXCESS REVENUES/(EXPENDITURES)</i>	\$ (9,717)	\$ 45,138	\$ 1,312	\$ (39,153)	\$ (40,465)
<i>PRIOR YEAR FUND BALANCE</i>	\$ 35,553	\$ 25,836	\$ 36,381	\$ 70,974	\$ 34,593
<i>FUND BALANCE ENDING</i>	\$ 25,836	\$ 70,974	\$ 37,693	\$ 31,821	\$ (5,872)

**BUDGET FOR THE HOT LUNCH FUND**  
**Akron-Fairgrove Schools**  
**2015-2016 First Budget Revision**  
**DETAILED REVENUE INFORMATION**

	<b>2013-2014 Actual Audited</b>	<b>2014-2015 Actual Audited</b>	<b>2015-206 Original Budget</b>	<b>2015-2016 First Revision</b>	<b>Change in Budget</b>
<b>REVENUE FROM LOCAL SOURCES</b>					
<i>Other Local Revenues</i>	\$ 30,287	\$ 4,361	\$ 2,546	\$ 2,550	\$ 4
<b>TOTAL LOCAL REVENUES</b>	<b>\$ 30,287</b>	<b>\$ 4,361</b>	<b>\$ 2,546</b>	<b>\$ 2,550</b>	<b>\$ 4</b>
<b>REVENUE FROM STATE SOURCES</b>					
<i>State Aid</i>	\$ 7,155	\$ 4,204	\$ 6,155	\$ 6,154	\$ (1)
<b>TOTAL STATE REVENUES</b>	<b>\$ 7,155</b>	<b>\$ 4,204</b>	<b>\$ 6,155</b>	<b>\$ 6,154</b>	<b>\$ (1)</b>
<b>REVENUE FROM FEDERAL SOURCES</b>					
<i>Reimbursements and Commodities</i>	\$ 101,058	\$ 177,238	\$ 157,500	\$ 157,499	\$ (1)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$ 101,058</b>	<b>\$ 177,238</b>	<b>\$ 157,500</b>	<b>\$ 157,499</b>	<b>\$ (1)</b>
<b>GRAND TOTAL OF ALL REVENUE AND TRANSFERS</b>	<b>\$ 138,500</b>	<b>\$ 185,803</b>	<b>\$ 166,201</b>	<b>\$ 166,203</b>	<b>\$ 2</b>

**BUDGET FOR THE HOT LUNCH FUND**  
 Akron-Fairgrove Schools  
 2015-2016 First Budget Revision  
**DETAILED EXPENDITURE INFORMATION**

**FUNCTIONAL LEVEL AND TITLE**  
 290 SUPPORT SERVICE OTHER  
     297 Food Services  
     611 Transfers out  
  
**GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS**

2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	Change In Budget
\$ 148,217	\$ 130,569	\$ 148,107	\$ 188,574	\$ 40,467
\$ -	\$ 10,096	\$ 16,781	\$ 16,781	\$ 0
<b>\$ 148,217</b>	<b>\$ 140,665</b>	<b>\$ 164,889</b>	<b>\$ 205,356</b>	<b>\$ 40,467</b>