

Akron-Fairgrove Schools

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

2015-2016 Second Budget Revision
3/14/2016

BUDGET FOR THE GENERAL FUND
Akron-Fairgrove Schools
2015-2016 Second Budget Revision
SUMMARY INFORMATION

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	2015-2016 Second Revision	Change in Budget
TOTAL REVENUES	\$ 2,433,444	\$ 2,980,197	\$ 2,807,987	\$ 2,838,525	\$ 2,921,737	\$ 83,212
TOTAL EXPENDITURES	\$ 2,708,127	\$ 2,947,811	\$ 2,729,112	\$ 2,778,259	\$ 2,860,589	\$ 82,330
EXCESS REVENUES/(EXPENDITURES)	\$ (274,683)	\$ 32,386	\$ 78,875	\$ 60,266	\$ 61,148	\$ 882
PRIOR YEAR FUND BALANCE	\$ 235,004	\$ (39,679)	\$ 67,735	\$ (7,293)	\$ (7,293)	\$ -
FUND BALANCE ENDING	\$ (39,679)	\$ (7,293)	\$ 146,610	\$ 52,973	\$ 53,855	\$ 882

BUDGET FOR THE GENERAL FUND
Akron Fairgrove Schools
2015-2016 Second Budget Revision
DETAILED REVENUE INFORMATION

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	2015-2016 Second Revision	Change in Budget
REVENUE FROM LOCAL SOURCES						
Property Tax Levy	\$ 459,666	\$ 770,502	\$ 878,474	\$ 878,474	\$ 878,474	\$ -
Earnings on investments and deposits	\$ 474	\$ 217	\$ 400	\$ 200	\$ 200	\$ -
Other Local Revenues	\$ 34,801	\$ 29,388	\$ 26,805	\$ 47,511	\$ 47,511	\$ -
Reimbursements and Refunds	\$ 51,224	\$ 45,957	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
TOTAL LOCAL REVENUES	\$ 546,165	\$ 846,064	\$ 925,679	\$ 946,185	\$ 946,185	\$ -
STATE REVENUES						
Hold Harmless	\$ 1,584,399	\$ 1,261,081	\$ 1,217,164	\$ 1,186,028	\$ 1,208,575	\$ 22,547
Best Practice	\$ 8,649	\$ 14,529	\$ -	\$ -	\$ -	\$ -
Isolated District	\$ -	\$ -	\$ 12,100	\$ 12,624	\$ 12,607	\$ (17)
Technology Infrastructure Grant	\$ 3,485	\$ 2,830	\$ -	\$ -	\$ -	\$ -
Financial Analytical Tools	\$ -	\$ -	\$ -	\$ -	\$ 413	\$ 413
Section 31A - At Risk	\$ 55,817	\$ 109,929	\$ 113,550	\$ 92,326	\$ 102,098	\$ 9,772
MPSEs Cost Offset	\$ 78,166	\$ 129,482	\$ 144,225	\$ 145,740	\$ 151,169	\$ 5,429
Michigan School Readiness Program	\$ 76,589	\$ 143,700	\$ 127,000	\$ 148,664	\$ 148,664	\$ -
Section 51C - Spec. Ed. Headlee	\$ 6,431	\$ 51,893	\$ 35,599	\$ 32,255	\$ 29,272	\$ (2,983)
Court and State Placed Pupil	\$ (389)	\$ 15,788	\$ -	\$ 8,456	\$ 56,325	\$ 47,869
Headlee Obligation for Data Collection	\$ 7,142	\$ 7,023	\$ 7,041	\$ 7,005	\$ 7,188	\$ 183
Principal Education Training Evaluation	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
Section 74 Bus Driver Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE REVENUES	\$ 1,820,290	\$ 1,736,956	\$ 1,656,678	\$ 1,633,097	\$ 1,716,309	\$ 83,212
FEDERAL REVENUES						
IDEA	\$ 64,893	\$ 70,036	\$ 67,347	\$ 67,347	\$ 67,347	\$ -
REAP	\$ 918	\$ 551	\$ -	\$ -	\$ -	\$ -
Title I A	\$ -	\$ 239,181	\$ 95,655	\$ 106,283	\$ 106,283	\$ -
Title II A CSR	\$ -	\$ 44,211	\$ 30,647	\$ 51,831	\$ 51,831	\$ -
Other	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUES	\$ 65,811	\$ 353,979	\$ 197,649	\$ 225,461	\$ 225,461	\$ -
INCOMING TRANSFERS						
Transfers from other governmental units	\$ -	\$ 23,701	\$ 11,200	\$ 15,200	\$ 15,200	\$ -
Transfer from Food Service Fund	\$ -	\$ 10,096	\$ 16,781	\$ 16,781	\$ 16,781	\$ -
Sale of Assets	\$ 1,179	\$ 9,400	\$ -	\$ 1,800	\$ 1,800	\$ -
TOTAL INCOMING TRANSFERS	\$ 1,179	\$ 43,197	\$ 27,981	\$ 33,781	\$ 33,781	\$ -
PRIOR PERIOD ADJUSTMENTS						
Prior Period Adjustment - Non-material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	\$ 2,433,444	\$ 2,980,197	\$ 2,807,987	\$ 2,838,525	\$ 2,921,737	\$ 83,212

BUDGET FOR THE GENERAL FUND
Akron Fairgrove Schools
2015-2016 Second Budget Revision
DETAILED EXPENDITURE INFORMATION

PROGRAM BUDGET

State and Local Funded Programs

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	2015-2016 Second Revision	Change in Budget
<i>Elementary</i>	\$ 531,703	\$ 505,068	\$ 527,025	\$ 529,604	\$ 521,032	\$ (8,572)
<i>High School</i>	\$ 600,634	\$ 567,919	\$ 539,131	\$ 583,896	\$ 624,805	\$ 40,909
<i>Preschool</i>	\$ 76,574	\$ 138,300	\$ 127,002	\$ 142,890	\$ 142,890	\$ -
<i>Special Education</i>	\$ 195,769	\$ 147,689	\$ 136,973	\$ 131,339	\$ 128,893	\$ (2,447)
<i>At Risk</i>	\$ 55,937	\$ 100,257	\$ 113,315	\$ 92,326	\$ 102,098	\$ 9,772
<i>Counselors</i>	\$ 15,394	\$ 9,680	\$ -	\$ -	\$ -	\$ -
<i>Health Services</i>	\$ 8,781	\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,483	\$ -
<i>Psychologist</i>	\$ 7,941	\$ 8,576	\$ 8,576	\$ 8,576	\$ 8,576	\$ -
<i>Speech/Audiology</i>	\$ 18,410	\$ 19,882	\$ 19,881	\$ 19,881	\$ 19,881	\$ -
<i>Social Work</i>	\$ 10,348	\$ 11,175	\$ 11,175	\$ 11,175	\$ 11,175	\$ -
<i>Curriculum Development</i>	\$ -	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
<i>Board of Education</i>	\$ 40,946	\$ 28,619	\$ 29,538	\$ 29,568	\$ 29,418	\$ (150)
<i>Executive Admin</i>	\$ 119,983	\$ 119,010	\$ 119,507	\$ 119,557	\$ 124,449	\$ 4,892
<i>Office of the Principal</i>	\$ 293,357	\$ 286,576	\$ 290,743	\$ 292,639	\$ 301,563	\$ 8,924
<i>Business Office</i>	\$ 39,072	\$ 44,070	\$ 43,750	\$ 41,750	\$ 41,750	\$ -
<i>Other Business Services</i>	\$ 8,736	\$ 2,100	\$ 5,000	\$ 7,000	\$ 5,800	\$ (1,200)
<i>Maintenance and Operations</i>	\$ 316,356	\$ 302,156	\$ 306,104	\$ 280,054	\$ 294,161	\$ 14,107
<i>Transportation</i>	\$ 107,587	\$ 102,248	\$ 96,706	\$ 95,860	\$ 103,920	\$ 8,060
<i>Computer System Dept</i>	\$ 18,316	\$ 34,777	\$ 25,121	\$ 28,776	\$ 34,601	\$ 5,825
<i>Athletics</i>	\$ 80,533	\$ 87,461	\$ 82,749	\$ 84,966	\$ 87,466	\$ 2,500
<i>Drivers Education</i>	\$ 6,540	\$ 6,480	\$ 6,480	\$ 5,940	\$ 5,940	\$ -
<i>Truancy</i>	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
<i>Community Activities</i>	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Federally Funded Programs						
<i>Title I</i>	\$ 118,760	\$ 116,789	\$ 106,086	\$ 106,283	\$ 106,283	\$ (0)
<i>Title II</i>	\$ -	\$ 47,333	\$ 19,411	\$ 51,060	\$ 51,060	\$ (0)
<i>IDEA</i>	\$ -	\$ 70,173	\$ 67,356	\$ 67,638	\$ 67,347	\$ (290)
<i>Debt Service</i>	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ -
<i>Prior Period Adjustment</i>	\$ -	\$ 143,894	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 2,708,127	\$ 2,947,811	\$ 2,729,112	\$ 2,778,259	\$ 2,860,589	\$ 82,330

(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 Second Budget Revision
DETAILED EXPENDITURE INFORMATION

	2013-2014 Actual Audited	2014-2015 Actual Audited	2015-2016 Original Budget	2015-2016 First Revision	2015-2016 Second Revision	Change in Budget
FUNCTIONAL LEVEL AND TITLE						
100 INSTRUCTION						
111 Elementary	\$ 531,703	\$ 505,722	\$ 527,025	\$ 529,604	\$ 521,032	\$ (8,572)
113 High School	\$ 600,634	\$ 567,919	\$ 539,131	\$ 583,896	\$ 624,805	\$ 40,909
118 Pre-Kindergarten	\$ 76,574	\$ 124,537	\$ 123,564	\$ 130,366	\$ 130,366	\$ -
119 Summer School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122 Special Education	\$ 195,769	\$ 217,862	\$ 204,329	\$ 198,977	\$ 196,240	\$ (2,737)
125 Compensatory Education	\$ 174,697	\$ 253,881	\$ 238,812	\$ 229,292	\$ 219,453	\$ (9,839)
						\$ -
200 SUPPORTING SERVICES						
INSTRUCTIONAL STAFF						
211 Truancy	\$ 2,800	\$ 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	\$ 9,483	\$ -
214 Psychology	\$ 7,941	\$ 8,576	\$ 8,576	\$ 8,576	\$ 8,576	\$ -
215 Speech and Language	\$ 18,410	\$ 19,882	\$ 19,881	\$ 19,881	\$ 19,881	\$ -
216 Social Work Services	\$ 10,348	\$ 11,175	\$ 11,175	\$ 11,175	\$ 11,175	\$ -
221 Improvement of Instruction	\$ -	\$ 6,533	\$ 2,250	\$ 21,691	\$ 36,584	\$ 14,893
226 Supervision and Direction	\$ -	\$ 3,915	\$ 2,541	\$ 2,541	\$ 2,541	\$ -
227 Academic Student Assessment	\$ -	\$ -	\$ 197	\$ 197	\$ 197	\$ -
						\$ -
GENERAL ADMINISTRATION						
231 Board of Education	\$ 40,946	\$ 33,651	\$ 29,538	\$ 30,504	\$ 34,418	\$ 3,914
232 Executive Administration	\$ 119,983	\$ 119,010	\$ 119,507	\$ 119,557	\$ 124,449	\$ 4,892
						\$ -
SCHOOL ADMINISTRATION						
241 Office of Principal	\$ 293,357	\$ 286,576	\$ 290,743	\$ 292,639	\$ 301,563	\$ 8,924
						\$ -
BUSINESS ADMINISTRATION						
252 Fiscal Services	\$ 39,072	\$ 44,070	\$ 43,750	\$ 41,750	\$ 41,750	\$ -
259 Other Business Services	\$ 8,736	\$ 2,100	\$ 5,000	\$ 7,000	\$ 5,800	\$ (1,200)
						\$ -
MAINTENANCE AND OPERATIONS						
261 Operations/Maintenance	\$ 316,356	\$ 311,037	\$ 306,104	\$ 288,754	\$ 302,861	\$ 14,107
266 Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -
OTHER SUPPORT SERVICES						
271 Transportation	\$ 107,587	\$ 102,759	\$ 96,706	\$ 96,246	\$ 104,306	\$ 8,060
281 Evaluation	\$ -	\$ -	\$ -	\$ -	\$ 653	\$ 653
284 Data Processing	\$ 18,316	\$ 34,777	\$ 25,121	\$ 28,776	\$ 34,601	\$ 5,825
293 Athletics	\$ 80,533	\$ 87,461	\$ 82,749	\$ 84,966	\$ 87,466	\$ 2,500
						\$ -
COMMUNITY ACTIVITIES						
311 Parent Activities	\$ 6,540	\$ 6,480	\$ 6,480	\$ 5,940	\$ 5,940	\$ -
331 Community Activities	\$ -	\$ 386	\$ -	\$ -	\$ -	\$ -
						\$ -
Prior Period Adjustments						
491 Prior Year Adjustments	\$ -	\$ 143,894	\$ -	\$ -	\$ -	\$ -
						\$ -
DEBT SERVICE						
632 QZAB Payment	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ 33,649	\$ -
						\$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	\$ 2,708,128	\$ 2,947,811	\$ 2,729,112	\$ 2,778,259	\$ 2,860,589	\$ 82,330