

Budget Summary

June 2023

	21-22 AUDITED	22-23 REVISION 1	22-23 FINAL	23-24 ORIGINAL
Total Revenue	\$ 9,637,491	\$ 10,949,407	\$ 11,017,327	\$ 11,225,101
Total Expenses	(9,725,169)	(10,949,407)	(11,390,328)	(11,225,100)
Surplus/(Deficit)	\$ (87,678)	\$ (0)	\$ (373,000)	\$ 0
Beginning Fund Balance	2,245,006	2,157,328	2,157,328	1,784,328
Projected Fund Balance	2,157,328	2,157,328	1,784,328	1,784,328
<i>Fund Balance as % Revenue</i>	22.4%	19.7%	15.3%	15.9%
Enrollment Blend	741.13	790.00	795.58	788.84
Foundation Allowance	\$ 8,111	\$ 9,150	\$ 9,150	\$ 9,400

22-23 Excess Revenue/(Expenditures) - REVISION 1	\$ (0)
Revenue CHANGES: Increase/(Decrease)	
- Local - Sports Dome Revenue (revised estimate)	\$ (162,400)
- State - Mental Health, School Safety & Learning Loss grants	208,598
- Federal - Retime ESSER III; Add 98c; Title carryover	21,722
Change in Revenue:	\$ 67,920
Expenditure CHANGES: Increase/(Decrease)	
- Increase - Staffing costs	5,811
- Increase - Expense Offset Mental Health, School Safety & Learning Loss, Title	242,016
- Decrease - Textbooks	5,000
- Addition - Summer School Program	48,321
- Increase - Advertising, Dues & Fees	(25,500)
- Decrease - Operations & Maintenance	(66,000)
- Increase - Security Services	20,000
- Increase - Central Services/Technology	112,727
- Increase - Athletic Costs	81,000
- Sports Dome - revision of estimate	(12,705)
- Transfer to Capital Projects - Project close out expense; retiming of parking lot	5,000
- All Other	25,249
Change in Expense:	\$ 440,920
22-23 Excess Revenue/(Expenditures) - FINAL	\$ (373,000)

23-24 Assumptions

- Enrollment based on 790 students.
- Foundation Allowance increase of \$250 per pupil is included; about half of this is set aside for staff raises.
- 23-24 Health Rates are budgeted; there was a 7% increase over current year rates (~ \$51,000 increase to budget).
- Remaining ESSER III funding of \$1.6M budgeted to preserve staff positions and offset capital outlay and dome loss.
- \$400,000 budgeted for parking lot overlay and staff parking.
- Provision of \$85,000 included for grounds/field maintenance.
- Sports Dome budgeted with estimated operating loss of (\$242,000).

**Academy of Warren
13943 E. 8 Mile Rd.
Warren, MI 48089**

A Resolution of the Academy of Warren Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Academy of Warren for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
Local		35,000
State		8,472,698
Federal		2,121,629
From ISD		388,000
Incoming Transfers and Other Transactions	\$	-
Total Revenue	\$	<u>11,017,327</u>

BE IT FURTHER RESOLVED, that \$11,390,328 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Instruction:		
Basic Programs	\$	3,746,464
Added Needs		1,544,707
Support Services:		
Pupil Services		432,021
Improvement of Instruction		136,019
General Administration		1,133,629
School Administration		1,034,159
Business		3,250
Operations/Maintenance		1,280,383
Security		324,230
Support Services Technology		287,727
Community Services		420,795
Outgoing Transfers and Other Transactions		<u>1,046,944</u>
Total Appropriated	\$	11,390,328
Excess Revenues Over (Under) Expenditures		(373,000)
Fund Balance, at July 1		2,157,328
Ending Fund Balance	\$	<u><u>1,784,328</u></u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Academy of Warren Board of Directors at a properly noticed open meeting held on the _____ day of _____ 2023, at which a quorum was present.

By: _____
Secretary of the Board



Academy of Warren



CS Partners

General Fund Budget

	2021-22 Actual	2022-23 ORIGINAL	2022-23 REVISION 1	2022-23 FINAL	
Foundation Allowance	\$ 8,700	\$ 8,950	\$ 9,150	9,150	
<i>Blended Count</i>	741.13	752.20	790.00	795.58	
<i>Fall - Target Count</i>		760.00	802.00		
<i>Spring Count</i>		682.00	682.00		
Revenue					
Revenue from Local Sources					
181-0000-0000	Community Activities (Sports Dome)	0	60,000	182,400	20,000
199-0000-0000	Miscellaneous/Erate/MSP/SpEd Millage	8,319	15,000	15,000	15,000
513-0000-0000	Payments from ISD - Millage Grant	356,733	361,056	379,200	388,000
Revenue from State Sources					
311-0000-0000	State Foundation Allowance	6,447,831	6,732,190	7,228,500	7,276,789
312-0020-3060	At Risk	706,174	693,031	776,561	776,561
312-0250-2380	310 - Wrap Around Services	37,615	39,771	142,872	59,695
312-0250-2490	31aa Mental Health Grant - Per Pupil	0	0	0	92,701
311-0002-09602-0035a(5)	Early Literacy/Benchmark Assessmt/1st Rob	15,252	15,292	15,292	29,110
312-0010-0000	Headlee Data Collection	19,971	17,618	20,268	16,959
312-0250-2440	97 School Safety - Per Pupil	0	0	0	92,847
312-0250-2550/25	97c/d Safety/Security Assessment & Critical Map	0	0	0	4,628
311-0001-0000	Special Education	134,354	136,000	127,900	123,409
Revenue from Federal Sources					
414-0120-8010	IDEA	115,065	90,694	90,694	87,085
414-0250-4350	ESSER	1,229,772	851,858	1,368,986	1,320,391
414-0250-4330	23B - Before/After Care	25,000	25,000	0	-
414-0250-4510	98c Learning Loss (Prior Yr ECF Grant Revenue)	174,800	0	0	38,492
414-0140-6010	Title I A	305,957	389,297	493,125	553,703
414-0210-7640	Title II A	27,327	44,502	64,127	73,062
414-0000-7530	Title IV	33,321	25,988	44,483	48,896
Incoming Transfers and Other Transactions					
Total Revenues & Other Transactions		9,637,491	9,497,297	10,949,407	11,017,327
Expenditures					
111-3110-1240	Purchased Serv - Salaries	1,122,697	1,784,433	1,073,143	1,262,713
111-3110-4350	Purchased Serv - Salaries ESSER	531,455	45,000	605,248	250,000
111-3110-0000	Placeholder - Staff Raises/Merit Pay		0	0	40,000
111-3110-1240	Placeholder - 31aa,97, 98c	0	165,000	0	228,668
111-3110-1870	Purchased Serv - Substitutes	188,549	120,000	170,000	170,000
111-4220-0000	Copier Lease	5,315	26,000	26,000	30,000
111-4910-7530/76	Field Trips/After School Clubs - Title 2 & 4	2,018	15,150	37,020	62,557
111-4910-0000	Field Trips/After School Clubs	0	0	142,777	115,000
111-5110-0000	Teaching Supplies	47,436	40,000	40,000	40,000
111-5210-0000	Textbooks	19,589	25,000	20,000	25,000
111-5210-4350	Textbooks/Curriculum	97,507	223,069	223,069	223,069
111-6420-0000	Furniture & Equipment < \$1,000	189,938	6,000	6,000	3,000
111-7910-0000	Miscellaneous	19,600	14,000	25,000	15,000
Total		2,224,103	2,463,652	2,368,257	2,465,008



General Fund Budget

		2021-22 Actual	2022-23 ORIGINAL	2022-23 REVISION 1	2022-23 FINAL
<u>Middle School Instructional Expenditures</u>					
112-3110-1240	Purchased Serv - Salaries	638,238	615,940	739,175	696,346
112-3110-4350	Purchased Serv - Salaries ESSER	396,868	446,789	446,789	446,789
112-3110-1870	Purchased Serv - Substitutes	50,000	50,000	50,000	50,000
112-5110-0000	Teaching Supplies	31,975	25,000	25,000	25,000
112-5110-8000	Teaching Supplies - ESSER Education Equity	0	0	0	-
112-7910-0000	Miscellaneous	6,029	1,000	15,000	15,000
	Total	1,123,111	1,138,729	1,275,964	1,233,135
	Total of Elementary School and Middle School	3,347,215	3,602,381	3,644,221	3,698,143
<u>Summer School Instructional Expenditures</u>					
119-3110	Purchased Serv - Salaries	38,410	0	0	48,321
	Total	38,410	0	0	48,321
<u>Added Needs - Special Education</u>					
122-3110-1240	Purchased Serv - Salaries	263,039	284,918	311,271	329,210
122-3110-8010	IDEA	50,137	25,694	75,000	75,000
122-7910	Miscellaneous (Tie-Net)	0	0	0	-
	Total	313,176	310,612	386,271	404,210
<u>At Risk</u>					
125-3110-3060-12	Purchased Serv - Salaries	535,658	458,722	520,639	577,731
125-5110-3060-00	Supplies	0	0	0	-
	Total	535,658	458,722	520,639	577,731
<u>Title IA, 2A & 4A (Compensatory)</u>					
125-3110-6010-12	Purchased Serv - Salaries, Title 1	252,430	285,613	445,017	471,171
125-3110-4350-12	ESSER - Salaries	0	0	45,000	45,000
125-5110-7530-00	Supplies, Title 4	7,463	10,838	7,463	7,463
125-5110-7640-00	Supplies (Learning A - Z), Title 2	0	0	0	-
125-5110-6010-00	Afterschool Tutoring - Title 1 & 2	60,820	55,832	29,197	39,131
226-3130-6010	Purchased Serv - Coordinator, Title 1	37,746	39,852	39,516	41,789
	Total	358,459	392,135	566,193	604,555
<u>Pupil Services</u>					
212-3130-1220	Purchased Serv - Counselor	74,948	55,876	62,548	94,013
212-3130-2380	Purchased Serv - Counselor - (310)	70,083	88,120	88,120	101,320
213-3130-1480	Purchased Serv - Occupational Therapy	11,526	20,000	20,000	20,000
213-3130-2380	Purchased Serv - Nurse (310)	37,614	52,971	54,752	59,995
214-3130-1430	Purchased Serv - Psychological	0	0	0	5,000



Academy of Warren



General Fund Budget

		2021-22 Actual	2022-23 ORIGINAL	2022-23 REVISION 1	2022-23 FINAL
214-3130-1430	Purchased Serv - Psychological IDEA	9,557	40,000	15,694	12,085
215-3130-1280	Purchased Serv - Speech	7,805	20,000	85,000	85,000
215-3130-8010	Purchased Serv - Speech - IDEA	65,000	65,000	0	-
216-3130-1440	Purchased Serv - Social Worker	86,792	85,544	63,419	54,607
Total		363,325	427,511	389,534	432,021
<u>Improvement of Instruction</u>					
221-3220-7640	Imprvmnt of Instruction - Workshops - 2A	4,500	44,502	34,930	31,550
221-3220-0000	Imprvmnt of Instruction - Workshops	27,044	25,000	25,000	34,000
221-3220-4350	Imprvmnt of Instruction - PD - ESSER	0	28,680	28,680	28,680
Total		31,544	98,182	88,610	94,230
<u>Board of Education</u>					
231-3170-09602-0	Legal Fees	52,397	68,000	68,000	75,000
231-3180-09602-0	Audit Fees	15,000	15,000	15,000	19,250
231-3510-0000	Advertising	97,017	95,000	95,000	68,000
231-7410-0000	Dues & Fees	52,224	50,000	50,000	50,000
231-7910-09602	Miscellaneous	1,233	1,000	1,000	2,500
Total		217,871	229,000	229,000	214,750
<u>Executive Administration</u>					
232-3150-09602-0	Business Services Fee	594,664	620,256	664,924	669,270
232-3150-09602-0	University Oversight Fee	234,485	229,017	245,056	249,609
Total		829,149	849,273	909,979	918,879
<u>School Administration</u>					
241-3150-1150	Purchased Serv - Administrators	719,809	736,597	924,963	912,159
241-3430-0000	Mail/Postage	3,163	7,000	7,000	7,000
241-5910-0000	Office Supplies	39,282	40,000	40,000	30,000
241-7910-0000	Miscellaneous	55,768	30,000	60,000	85,000
Total		818,022	813,597	1,031,963	1,034,159
<u>Business Support Services</u>					
259-7210-0000	Interest	163	5,000	250	250
259-7410-0000	Bank Charges, Dues & Fees	1,889	5,000	2,500	3,000
Total		2,051	10,000	2,750	3,250
<u>Operations & Maintenance</u>					
261-3190-1640	Purchased Serv - Custodial AW Staff	131,067	108,580	115,250	131,983
261-3190-1640	Purchased Serv - Custodial, Contracted	363,226	452,400	452,400	452,400
261-3410-0000	Telephone	14,895	25,000	20,000	25,000
261-3830-0000	Water & Sewer	13,612	20,000	20,000	20,000
261-3840-0000	Waste & Trash Disposal	18,360	20,000	20,000	35,000
261-3910-0000	Insurance	48,259	36,000	36,000	36,000



General Fund Budget

		2021-22 Actual	2022-23 ORIGINAL	2022-23 REVISION 1	2022-23 FINAL
261-4110-0000	Building Maintenance & Repair	232,478	200,000	250,000	265,000
261-5510-0000	Heat	65,131	80,000	80,000	90,000
261-5520-0000	Electric	114,449	150,000	150,000	125,000
261-5990-0000	Supplies & Materials	61,885	40,000	65,000	65,000
261-5990-4350	Supplies & Materials - ESSER	0	7,000	7,000	7,000
261-6410-0000	Capital Outlay > \$5,000	4,735	25,000	25,000	25,000
271-3310-0000-0960	Grounds Maintenance - Contractual	0	85,000	85,000	-
271-7530/6010	Transportation - Title I	0	3,000	3,000	2,000
261-7910/271-0000	Miscellaneous/Transportation	2,736	1,000	1,000	1,000
	Total	1,070,833	1,252,980	1,329,650	1,280,383
	<u>Security</u>				
266-3150-0000	Purchased Serv - Security (Identify)	19,120	20,000	40,400	40,400
266-3150-3060	Purchased Serv - Security - AT RISK	166,984	155,960	167,753	198,830
266-3190-1660	Purchased Serv - Security (Teach Out)	45,528	100,000	65,000	85,000
	Total	231,632	275,960	273,153	324,230
	<u>Central Services</u>				
284-3190-0000	Purchased Serv - IT Provider	62,325	50,000	63,000	81,828
284-3450-0000	Software and License Fees	10,073	20,000	15,000	35,000
284-5990-0000	Supplies	34,401	25,000	35,000	60,000
284-5990-7980	Supplies - District COVID Costs/ESSER	133,858	0	0	48,899
511-7150-0000	Capital Lease	82,514	62,000	62,000	62,000
	Total	323,171	157,000	175,000	287,727
	<u>Athletics</u>				
293-3190-0000	Purchased Serv - Coaches	0	20,000	27,500	75,000
293-7410-0000	Dues & Fees	0	5,000	5,000	20,000
293-5110-0000	Supplies	0	5,000	17,500	30,000
293-5610-0000	Food for Concessions	0	0	0	6,000
	Total	0	30,000	50,000	131,000
	<u>Community Recreation - Sports Dome</u>				
321-0000-0000	Purchased Serv - IOS & Arizon	33,894	131,500	131,500	153,795
321-0000-0000	Utilities/Maintenance	0	50,000	110,000	25,000
321-3920-0000	Insurance	44,277	27,500	27,500	27,500
321-6410-0000	Capital Outlay < \$5,000	0	0	11,500	11,500
321-5110-6420	Supplies/Furniture & Equipment	0	0	0	50,000
	Total	78,171	209,000	280,500	267,795
	<u>Community Activities</u>				
351-4330	Before/After Care	53,438	25,000	25,000	2,000
361-6010	Homeless Set Aside - Uniforms, Hotspots, etc.	0	0	0	2,000
331-6010	Welfare Activities - Homeless Reservation (Title 1A	0	5,000	5,000	18,000
	Total	53,438	30,000	30,000	22,000



General Fund Budget

	2021-22 Actual	2022-23 ORIGINAL	2022-23 REVISION 1	2022-23 FINAL
Transfers and Other Transactions				
411-3130	Payments to ISD			
641-8110	Transfer to Debt Service	673,044	673,944	673,944
631-8110	Transfer to Capital Projects	440,000	0	368,000
625-8111-0000	Transfer to Lunch Fund	0	0	0
	Total	1,113,044	673,944	1,041,944
Total Expenditures & Other Transactions		9,725,169	9,820,297	10,949,407
Revenues Over/(Under) Expenditures		(87,678)	(323,000)	(0)
711-0000-09602-01 Beginning Fund Balance		2,245,006	1,618,506	2,157,328
Ending Fund Balance		2,157,328	1,295,506	1,784,328
<i>Fund Balance as % of Revenue</i>		<i>22.4%</i>	<i>13.6%</i>	<i>19.7%</i>