

**Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year**

		BUDGET 1516
Income		
100 · Local Revenue		
1510000 · Interest income		
1720000 · Uniform Sales	2,000.00	
179-0 · Student Activity Income	500.00	
179-1 · Field Trip Revenue	1,000.00	
179-2 · Fundraisers / Miscellaneous	3,000.00	
1990000 · Erate revenue	16,692.77	
1990001 · Miscellaneous income	2,500.00	
Total 100 · Local Revenue	25,692.77	
300 · State Revenue		
3110010 · Per Pupil Foundation	1,636,915.94	
3110011 · Headlee Special Education	6,458.81	
3120020 · 31A Revenue	111,152.57	
3180100 · GSRP Sub Grant	354,804.03	
3180101 · GSRP - Transportation	27,024.48	
Total 300 · State Revenue	2,136,355.83	
400 · Federal Revenue		
4140140 · Title I	92,568.89	
414014c · Title I carryover	82,851.10	
4140210 · Title II	21,523.00	
414021c · Title II carryover	12,625.03	
4170120 · IDEA	30,309.00	
TRIG Grant	1,760.00	
Total 400 · Federal Revenue	241,637.02	
Total Income	2,403,685.62	

**Karl Haiser, CPA & Co.
610 E Grand Blanc Rd.
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Expense

110- Instructional Expenditures - Elementary School

1113110 · Purchased services - Teacher	379,287.71
1113112 · Purchased Services - Taxes	42,456.72
1113114 Substitute teachers	19,180.00
1113115 · Purchased services -PD	500.00
1115110 · Teaching Supplies	20,000.00
1115210 · Textbooks	15,000.00
1115991 · Supplies - uniforms	6,000.00
1115992 - Art curriculum	9,000.00
1116410 · Capital Outlay - Equipment	500.00
1117410 · Dues and Memberships	500.00
1117910 · Miscellaneous	750.00
1117911 · Field trips	4,000.00

Total 110- Instructional Expenditures **497,174.43**

112- Instructional Expenditures - Middle School

1113110 · Purchased services - Teacher	67,354.15
1113112 · Purchased Services - Taxes	7,173.19
1113114 Substitute teachers	1,960.00
1113115 · Purchased services -PD	-
1115110 · Teaching Supplies	5,000.00
1115210 · Textbooks	15,000.00
1115991 · Supplies - uniforms	1,500.00
1115992 - Art curriculum	-
1116410 · Capital Outlay - Equipment	1,000.00
1117410 · Dues and Memberships	-
1117910 · Miscellaneous	750.00
1117911 · Field trips	1,000.00

Total 112- Instructional Expenditures - Middle School **100,737.34**

118- Pre-school instruction

1183110 · Purch Sv - PreK teach salary	93,284.92
1183111 · Purch Sv - Pre K Asst Salary	80,917.05
1183112 · Purch sv - PreK teach benefits	11,104.58
1183113 · Purch Sv -Pre K Asst Benefits	7,287.88
1183117 · Purch Sv -Pre K 3yo salaries	18,125.00
1183118 · Purch Sv -Pre K 3yo benefits	1,891.75
1183116 Substitute costs	17,000.00
1187910 · PreK Field Trips	1,000.00
1185990 · PreK Supplies and Materials	11,783.00
1186410 Capital Outlay- Furniture	1,860.00

Total 118- Pre-school instruction **244,254.18**

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122- · Special Education	
1223114 · PS - Teacher 15/16 IDEA	20,000.00
1223119 · PS - Teacher - GF	-
1223120 · PS - Teacher Taxes - GF	-
Total 122- · Special Education	20,000.00
125 · Compensatory Education	
1253110 · Extended day salaries (Title I)	14,900.00
1253120 · Title I PP (salary and fringe)	40,480.25
1255110 · Title I supplies & materials	3,084.00
LA reading lab (Title I)	19,562.00
Math / science STEM lab (Title I)	27,741.00
Bilingual Aide	9,000.00
Interventionist	20,572.20
Total 125 · Compensatory Education	135,339.45
210 · Pupil Support Services	
2113110 · Attendance Monitor - Salaries	10,000.00
2113111 · Attendance monitor - taxes	2,124.00
212 Behavioral Specialist	10,000.00
212 Behavioral Specialist	2,124.00
212 GSRP Behavioral Specialist	4,849.60
2143130 Psychological services	6,000.00
2153130 · Speech and Language - IDEA 1516	5,300.00
2153131 · Speech and Language - SE - GF	11,042.08
2163110 · P.Services - Social work salary	8,991.00
2163130 · Social work - IDEA 1516	5,009.00
2163131 · Social work - SE - GF	6,000.00
Total 210 · Pupil Support Services	71,439.68

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221 · Improvement of Instruction	
2213220 · Workshops and conferences	4,198.00
2213230 · Workshops and conferences GSRP	2,000.00
2215990 · PD supplies and materials	1,559.00
221 · Improvement of Instruction - Other	2,000.00
Total 221 · Improvement of Instruction	9,757.00
 226 · Supervision of Staff	
2263310 · GSRP Supervisor	15,000.00
2263320 · GSRP Clerical	5,000.00
2263110 · Prof Development Consultant Fee	9,589.00
2263220 · Workshops and conferences	6,222.00
Total 226 · Supervision of Staff	35,811.00
 231 · Board of Education	
2313180 · Audit services	28,150.00
231 · Board of Education - Legal	30,000.00
231 · Board of Education - Retreat	-
Total 231 · Board of Education	58,150.00
 232 · General Administration	
2323110 · Purchased Service - Clerical	70,000.00
2323111 · Purch Serv - Clerical taxes	8,749.20
2323150 · Professional Management	200,000.00
2323190 · Charter Authorizer Fees	52,635.82
2323192 · Consulting	2,500.00
2323220 · Workshops and Conferences	2,000.00
2323430 · Mail and Postage	500.00
2323510 · Advertising - promotions	1,000.00
2323511 · Advertising - Enrollment	1,000.00
2323512 · Advertising - Marketing	2,500.00
2325990 · Supplies and Materials	1,500.00
2327910 · Miscellaneous	17,000.00
Total 232 · General Administration	359,385.02

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241- School Administration	
2413110 · Purchased Services - Administ	115,410.97
2413111 · Administration - Taxes	12,034.52
2413116 · Behavioral Specialist - Salary	5,573.32
2413117 · Behavioral specialist - taxes	0.00
2413430 · Mail and Postage	250.00
2413990 · Workers Compensation Insurance	8,000.00
2414220 · Copier Lease & Maintenance	2,500.00
2415910 · Office Supplies	2,500.00
2417410 · Dues & Memberships	250.00
2417910 · Miscellaneous	1,000.00
Total 241- School Administration	147,518.81
250- Finance	
2523000 · Accounting GSRP	10,000.00
2523191 · General Accounting	40,000.00
	50,000.00

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261 - Operations and Maintenance	
2613110 - Purchased Serv - Janitorial	30,000.00
2613111 - Purch Serv - Janitorial - Taxes	3,775.51
2613410 - Telephone / Internet	29,000.00
2613830 - Water & Sewer	3,000.00
2613840 - Waste & Refuse	2,500.00
2613910 - Liability / Building Insurance	25,000.00
2614110 - Building Landscaping	10,000.00
2614120 - Equipment Maintenance & Repairs	1,500.00
2614190 - Exterminating	1,000.00
2614210 - Lease of Building / Facilities	253,575.00
2614211 - Property taxes	35,000.00
2614910 - Security services	2,900.00
2615510 - Heat / Electric (DTE)	32,000.00
2615990 - Supplies & Materials	12,000.00
Total 261 - Operations and Maintenance	441,250.51
271 - Pupil transportation	
2713110 - Bus Monitor Salary	7,957.58
2713111 - Bus Monitor - Taxes	911.12
2713150 - Purchased Svcs - Homeless bus	4,157.00
Bus driver - Salary	10,833.33
Bus driver - Taxes	1,191.67
2713310 - Purchased bus services	45,486.00
Total 271 - Pupil transportation	70,536.70
283 - Central Staff / Personnel	
2833150 - Leadership Training / Conf.	4,580.00
Total 283 - Central Staff / Personnel	4,580.00

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284 - Technology	
2843490 · Technology Support Service	2,000.00
2845990 · Supplies and Materials	2,500.00
2846410 · Technology upgrades	15,000.00
2847410 · Technology Licensing	11,700.00
284 - Technology -TRIG expenditures	1,760.00
Total 284 - Technology	32,960.00
310 - Parent involvement	
3113110 · Parent events - food and supplies	1,000.00
3113111 · Parent events - coordinator	1,000.00
Total 330 · Community Activities	2,000.00
330 · Community Activities	
3313110 · Parent Teacher Liason - Salarie	10,000.00
3313111 · Parent teacher liason - taxes	1,500.00
Total 330 · Community Activities	11,500.00
511 · Debt service	
5117190 · Repayment of debt	9,751.00
5117290 · Interest on debt	2,750.00
5117310 · Debt issuance costs	1,500.00
Total 511 · Debt service	14,001.00
600 · Fund Modifications	
6250011 · Transfers to FSF	5,927.00
Total 600 · Fund Modifications	5,927.00
Total Expense	2,312,322.14
Net Income	91,363.48

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Deficit Elimination Plan

Sarah J. Webber Media Arts Academy

Account	Beginning Fund Equity:	Actual 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
1	Begining Fund Equity:	\$30,988	(\$36,052)			\$55,311		
2	Add: Revenues							
3	11x, 12x Local Sources	\$21,535	\$25,693	\$4,158	19.31%	\$27,000	\$1,307	5.09%
4	51x Local Rec'd Thru Another Public Sch.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
5	2xx Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
6	3xx State Sources	\$1,759,847	\$2,136,356	\$376,509	21.39%	\$2,444,597	\$308,240	14.43%
7	4xx Federal Sources	\$339,573	\$241,637	(\$97,936)	-28.84%	\$227,431	(\$14,206)	-5.88%
8	52x-6xx Incoming Transfers & Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
9	TOTAL REVENUES,ETC.	\$2,120,955	\$2,403,686	\$282,731	13.33%	\$2,699,028	\$295,342	12.29%
10	TOTAL RESOURCES AVAILABLE	\$2,151,943	\$2,367,634	\$215,691	10.02%	\$2,754,339	\$386,705	16.33%
11	Less: Expenditures							
12	1xx Classroom Inst.	\$742,101	\$997,505	\$255,404	34.42%	\$1,099,881	\$102,376	10.26%
13	Support Services:							
14	21x Pupil	\$61,999	\$71,440	\$9,441	15.23%	\$77,400	\$5,960	8.34%
15	22x Inst. Staff	\$53,571	\$45,568	(\$8,003)	-14.94%	\$46,311	\$743	1.63%
16	23x Gen. Adm.	\$400,352	\$417,535	\$17,183	4.29%	\$490,303	\$72,768	17.43%
17	24x Sch. Adm.	\$105,886	\$147,519	\$41,633	39.32%	\$149,000	\$1,481	1.00%
18	25x Business	\$10,000	\$50,000	\$40,000	400.00%	\$55,000	\$5,000	10.00%
19	26x Operation & Maintenance	\$431,200	\$441,251	\$10,050	2.33%	\$491,754	\$50,503	11.45%
20	27x Transportation	\$88,369	\$70,537	(\$17,832)	-20.18%	\$97,107	\$26,570	37.67%
21	28x Central	\$194,761	\$37,540	(\$157,221)	-80.73%	\$37,500	(\$40)	-0.11%
22	29X Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
23	3xx Community Services	\$15,452	\$13,500	(\$1,952)	-12.63%	\$13,500	\$0	0.00%
24	41,42,43 Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
25	45x Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x Debt Service	\$73,375	\$14,001	(\$59,374)	-80.92%	\$4,250	(\$9,751)	-69.65%
27	6xx Fund Modifications	\$10,928	\$5,927	(\$5,001)	-45.77%	\$5,000	(\$927)	-15.64%
28	TOTAL EXP. & OUTGOING TRANSFE	\$2,187,995	\$2,312,323	\$124,328	5.68%	\$2,567,006	\$254,683	11.01%
29	ENDING FUND BALANCE	(\$36,052)	\$55,311	\$91,363	-253.42%	\$187,333	\$132,022	238.69%

Notes:

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WHEREAS Sarah J. Webber Media Arts Academy has a \$36,052 deficit fund balance on June 30, 2015; and
 WHEREAS, Act 275 of the Public Acts of 1980 requires that a Deficit Elimination Plan be formulated by the local unit of government and filed with the Michigan Department of Treasury;

NOW THEREFORE, IT IS RESOLVED that the Sarah J. Webber Media Arts Academy Board of Directors adopts the following as the Sarah J Webber Media Arts Academy Deficit Elimination Plan:

Sarah J. Webber Media Arts Academy

Account:		Actual 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
1	Beginning Fund Equity:	\$30,988	(\$36,052)			\$55,311		
2	Add: Revenues							
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5	2xx Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
6	3xx State Sources	\$1,759,847	\$2,136,356	\$376,509	21.39%	\$2,444,597	\$308,240	14.43%
7	4xx Federal Sources	\$339,573	\$241,637	(\$97,936)	-28.84%	\$227,431	(\$14,206)	-5.88%
8	5xx-6xx Incoming Transfers & Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$2,120,955	\$2,403,686	\$282,731	13.33%	\$2,699,028	\$295,342	12.29%
10	TOTAL RESOURCES AVAILABLE	\$2,151,943	\$2,367,634	\$215,691	10.02%	\$2,754,339	\$386,705	16.33%
11	Less: Expenditures							
12	11x Classroom Inst.	\$742,101	\$997,505	\$255,404	34.42%	\$1,099,881	\$102,376	10.26%
13	Support Services:							
14	21x Pupil	\$61,999	\$71,440	\$9,441	15.23%	\$77,400	\$5,960	8.34%
15	22x Inst. Staff	\$53,571	\$45,568	(\$8,003)	-14.94%	\$46,311	\$743	1.63%
16	23x Gen. Adm.	\$400,352	\$417,535	\$17,183	4.29%	\$490,303	\$72,768	17.43%
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18	25x Business	\$10,000	\$50,000	\$40,000	400.00%	\$55,000	\$5,000	10.00%
19	26x Operation & Maintenance	\$431,200	\$441,251	\$10,050	2.33%	\$491,754	\$50,503	11.45%
20	27x Transportation	\$88,369	\$70,537	(\$17,832)	-20.18%	\$97,107	\$26,570	37.67%
21	28x Central	\$194,761	\$37,540	(\$157,221)	-80.73%	\$37,500	(\$40)	-0.11%
22	29x Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
23	3xx Community Services	\$15,452	\$13,500	(\$1,952)	-12.63%	\$13,500	\$0	0.00%
24	41, 42, 43 Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
25	45x Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x Debt Service	\$73,375	\$14,001	(\$59,374)	-80.92%	\$4,250	(\$9,751)	-69.65%
27	6xx Fund Modifications	\$10,928	\$5,927	(\$5,001)	-45.77%	\$5,000	(\$927)	-15.64%
28	TOTAL EXP. & OUTGOING TRANSFE	\$2,187,995	\$2,312,323	\$124,328	5.68%	\$2,567,006	\$254,683	11.01%
29	ENDING FUND BALANCE	(\$36,052)	\$55,311	\$91,363	-253.42%	\$187,333	\$132,022	238.69%



BE IT FURTHER RESOLVED that the Sarah J Webber media Arts Academy's Educational Service Provider and President of the Board of Directors submits the Deficit Elimination Plan to the Michigan Department of Treasury for certification.

Signed:

Dated:
