
Highland Park Barber Preparatory Academy

FY24 Proposed Original Budget Packet

Packet Includes

Budget Resolution

Budget Assumptions

Budget Financial Summary

Budget Financial Detail

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM
RESOLUTION TO Adopt by the Board FY24 Proposed Original Budget

Resolved, that this budget resolution shall be the general appropriations of Highland Park PS Academy for the 2023-2024 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Highland Park Barber Preparatory Academy.

		FY24 Proposed Original Budget
Revenue		
1xx	Local	\$ 17,000
2xx	Other Political Subdivisions	-
3xx	State	3,470,166
4xx	Federal	1,352,803
5xx-6xx	Other Financing sources	<u>2,500</u>
Total Revenue		\$ 4,842,469

Expenditures		
1xx Instruction		
11x	Instruction	\$ 1,425,820
12x	Added Needs	495,256
2xx Support Services		
21x	Pupil Support	145,185
22x	Instructional Staff Support	362,594
23x	General Administration	492,299
24x	School Administration	344,582
25x	Business Services	500
26x	Operations and Maintenance	674,893
27x	Transportation	204,808
28x-29x	Other Central Support	321,018
33x	Community Activities	84,263
45x	Building Acquisition/construction	180,198
55x	Debt Service	-
36x	Welfare Activities	<u>0</u>
Total Appropriated		\$ 4,731,417

Projected Excess Revenues Over / (Under) Expenditures	\$ 111,052
Fund Balance, Estimate July 1, 2023	\$ 1,619,707
Fund Balance, Projected June 30, 2024	\$ 1,730,759

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Highland Park Public School Academy

HIGHLAND PARK PUBLIC School Academy, d/b/a BARBER PREPARATORY ACADEMY Board of Directors
 at an open meeting held on 01/27/2023 where a quorum was present.

By: Amistie Thomas
 Secretary of the Board

Highland Park Barber Preparatory Academy

Proposed FY2024 Budget Assumptions: discussions during Finance committee meetings in Spring
Proposed Preliminary FY24 Budget

Enrollment:

- Assumed FY2024 Total Headcount Enrollment of 300 which is a 7% increase from FY2023 Headcount Enrollment of 280
- Final funded FTEs for FY2024 is assumed to be 294 which is an increase of 6 students over the FY2023 of 280

Revenue:

- Legislation to pass the PPR budget recommendation for FY2024 of up to 6% increase
 - The BPA Board discussions estimate a conservative 3% PPR increase
 - Assumption used in the FY24 budget increases the foundation grant funding, by \$259 from \$9,150 to \$9,409
- All other state aid funding is based on forecasted year end estimated FY2023 totals.
- ESSER funding amounts were communicated by state of MI in FY2021/2022, and may be utilized through FY2024.
- All other FY2024 federal grant revenues are based upon current allocations plus a FY2023 estimated carryover

Highland Park Barber Preparatory Academy Consolidated Grant Funding			
	Estimated	Estimated	FY24 Estimate
Title I	\$ 325,626	\$ 48,844	\$ 374,470
Title IIA	17,885	6,285	24,170
Title IV	25,429	9,691	35,120
At Risk	260,958	36,492	297,450

Expense:

Key Non-Payroll Related Expenses:

- Drumline, Athletic programs and transportation for program included for FY24.
(Basketball, Volleyball, Track, Flag Football)
- The GSRP program is growing, the allocation has not been released for FY24 and assumptions include 3 classrooms.
- Transportation assumption, 2 buses, 2 aides 5 days a week
- Security services assumed to be \$78K for FY2024, Weekdays 7:30-4:30 for 2 staff @ \$22.50 /hr for 200 hours in FY24
- The majority of other operating expenses are assumed to grow at approximately 3% in FY2024 over FY2023 levels.

Agreements:

- Sponsor / Authorizer Fees are projected for FY2024 as a percent of state revenue at 3%
- Management Fees are calculated per the terms of the management agreement and are 10% of revenues.
- Rent is assumed to be \$109K for FY2024, per the terms of the current lease agreement 4% of state aid.

BARBER PREPARATORY ACADEMY**Unaudited - For Internal Use Only
FY24 Preliminary Proposed Budget
Summary Revenue & Expenditures**

	FY22 Audited	FY23 Proposed	FY24 Proposed
	6/30/2022	Final Budget	Budget
REVENUE			
Revenue From Local Sources	\$ 19,322	\$ 43,511	\$ 17,000
Revenue From State Sources	2,713,120	3,296,296	3,470,166
Revenue From Federal Sources	736,721	1,362,191	1,352,803
Income Transfers & Other Transactions	137,295	16,082	2,500
TOTAL REVENUE & Other TRANSACTIONS	\$ 3,606,458	\$ 4,718,080	\$ 4,842,469
Expenditures			
Elementary Instructional Services	354,382	504,901	341,004
Middle School Instructional Services	57,847	54,453	221,689
GSRP	229,531	399,398	399,398
Added Needs - Special Education	86,489	165,900	155,079
Added Needs - At Risk	139,030	285,327	301,619
Added Needs - Title I, Part A	206,664	515,444	374,470
Added Needs - Title IIA Teacher, Principal Training (7640)	-	17,885	24,170
Added Needs - Title IV	31,749	40,243	35,120
Innovative Summer Programs	5,045	4,140	4,140
Federal ESSER II Funds	401,298	186,177	37,425
Federal ESSER III Funds	-	554,846	841,022
Support Services - Pupil	88,908	83,591	90,493
Support Services - Instructional Staff	55,352	5,099	6,679
Support Services - General Admin. - Board of Education	70,219	62,894	63,505
Support Services - Executive Administration	393,153	407,588	428,794
School Administration	221,882	236,253	343,482
Business Support Services	48,058	3,606	500
Operations & Maintenance	497,048	511,740	480,375
Transportation	111,156	184,296	198,890
Central	80,748	204,003	196,263
Support Services - Other	1,007	13,830	43,600
Community Activities	-	3,141	13,000
Outgoing Transfers & Other Transactions	-	615,817	130,700
TOTAL EXPENDITURES	\$ 3,079,564	\$ 5,060,571	\$ 4,731,417
Revenues over/(under) Expenses	526,894	\$ (342,491)	\$ 111,052
Prior Fiscal Year Unaudited Ending Fund Balance	1,435,304	1,962,198	1,619,707
Expected FY24 End Fund Balance	1,962,198	1,619,707	1,730,759

BARBER PREPARATORY ACADEMY
 FY24 Preliminary Proposed Budget

FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
274.00	282.28	300.00
260.66	269.58	294.00

REVENUE

\$	8,700.00	\$	9,150.00	\$	9,409.05
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Revenue From Local Sources

172-0000	Merchandise Sales	2,803	\$	-	-
192-0000	Contributions from Private Sources	2,410	\$	-	-
199-0000	Miscellaneous Revenues	1,895	\$	11,201	2,000
199-0000	E-Rate Reimbursement, Non-Gov't	12,213	\$	32,310	15,000

Subtotal - Local Revenue

19,322	\$	43,511	17,000
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Revenue From State Sources

311-0010	State Aid, Discretionary Allocation	2,245,603	\$	2,564,150	2,725,896
312-0120	State Aid, Spl Educ, Headlee Obligation	71,591	\$	39,860	39,860
312-0020	State Aid, At Risk - Includes Carryover	141,088	\$	285,327	297,450
312-0250	State Aid, Innovative Summer Program	3,867	\$	-	-
312-0000	State Aid, Early Literacy Targeted Instruction Time Grant	6,508	\$	-	-
312-0120	State Aid, SE Cost Reimbursements	7,938	\$	-	-
312-0000	State Aid - Headlee Obligation Data Collection	6,995	\$	7,562	7,563
317-0100	State Aid, Great Start Readiness Program (GSRP)	229,531	\$	399,398	399,398

Subtotal - State Revenue

2,713,120	\$	3,296,296	3,470,166
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Revenue From Federal Sources

414-0140	Title I, Part A, Basic Programs	218,019	\$	515,444	374,470
414-0210	Title II, A, Teacher Principal Training	-	\$	17,885	24,170
414-0000	Title IV	31,749	\$	40,243	35,120
414-0230	Federal IDEA Flowthrough	58,850	\$	47,596	40,596
414-0250	ESSER Grant II	428,104	\$	186,177	37,425
414-0250	ESSER Grant III	-	\$	554,846	841,022

Subtotal - Federal Revenue

736,721	\$	1,362,191	1,352,803
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Income Transfers & Other Transactions

513-0120	Special Education - Act 18	137,295	\$	12,582	-
519-0000	ISD Other Distributions (Benchmarks)	-	\$	3,500	2,500

Subtotal - Transfers & Other Transactions

137,295	\$	16,082	2,500
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TOTAL REVENUE & OTHER TRANSACTIONS

3,606,458	4,718,080	\$	4,842,469
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FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
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Expenditures

Elementary Instructional Services

111-3110	Teacher Salaries - Elementary	141,043	\$	147,049	\$	93,320
111-3110	Teacher Incentives	-	\$	5,250	\$	-
111-3110	Substitute Teacher Salaries	28,114	\$	5,077	\$	-
111-3110	Group Health, Dental, Vision Insurance	14,021	\$	18,000	\$	12,132
111-3110	Contribution to 401K Retirement	3,296	\$	7,920	\$	3,733
111-3110	Employer FICA / Medicare	23,313	\$	13,394	\$	7,652
111-3110	Unemployment Compensation Insurance	1,348	\$	1,470	\$	1,586
111-3110	Purchased Instructional Services	56,397	\$	188,427	\$	63,000
111-4910	Other Purchased Services	350	\$	818	\$	848
111-5110	Teaching Supplies and Materials	4,055	\$	4,055	\$	3,180
111-5112	Testing Supplies and Materials	-	\$	3,042	\$	3,225
111-5210	Textbooks/Curriculum	77,604	\$	108,199	\$	109,698
111-5990	Miscellaneous Supplies and Materials	4,842	\$	2,000	\$	2,000
111-6410	Capital Outlay - Furn & Equip	-	\$	-	\$	30,000
111-6420	Capital Outlay - Furn & Equip (Non-Depr)	-	\$	-	\$	10,000
111-7410	Other Dues & Fees	-	\$	200	\$	630

Subtotal - Elem. Instructional Expenses

354,382 \$ 504,901 341,004

Middle School Instructional Services

112-3110	Teacher Salaries - Middle School	39,180	\$	-	\$	99,500
112-3110	Teacher Incentives	-	\$	2,500	\$	-
112-3110	Substitute Teacher Salaries	1,198	\$	-	\$	-
112-3110	Group Health, Dental, Vision Insurance	1,226	\$	31	\$	12,935
112-3110	Contribution to 401K Retirement	-	\$	-	\$	3,980
112-3110	Employer FICA	2,654	\$	-	\$	6,716
112-3110	Unemployment Compensation Insurance	356	\$	-	\$	1,692
112-3110	Other Purchased Instructional Services	10,694	\$	19,087	\$	63,000
112-5110	Teaching Supplies and Materials	412	\$	2,800	\$	2,800
112-5210	Textbooks/Curriculum	2,127	\$	29,935	\$	27,746
112-5990	Miscellaneous Supplies and Materials	-	\$	-	\$	800
112-7410	Other Dues and Fees	-	\$	100	\$	2,520

Subtotal - Middle School Instructional Expenses

57,847 \$ 54,453 \$ 221,689

GSRP

118-3110	Preschool Teachers - GSRP	102,000	\$	125,000		149,476
118-3110	Instructional Assistant Salaries - GSRP	54,903	\$	68,577		67,099
118-3110	Preschool Substitutes - GSRP	868	\$	-		-
118-3110	Group Health Insurance - GSRP	39	\$	30,621		27,827
118-3110	Contribution to 401K Retirement - GSRP	5,231	\$	6,897		6,168
118-3110	Employer Social Security - GSRP	16,408	\$	15,588		18,508
118-3110	Unemployment Compensation Insurance - GSRP	1,547	\$	3,478		3,639
118-4910	Other Purchased Services - Including Field Trips	-	\$	2,000		2,000
118-5110	Teaching Supplies and Materials - GSRP	1,745	\$	19,711		19,711
118-5111	Teaching Supplies and Materials - GSRP - Playground/Classroom	-	\$	-		-
118-5990	Miscellaneous Supplies and Materials	-	\$	274		274
221-3220	Workshops & Conferences (Inc. Travel) - GSRP	1,190	\$	3,939		3,939
221-7410	Dues and Fees - GSRP	-	\$	3,800		3,800
225-5990	Classroom Technology/Materials for Adults	-	\$	1,449		-
226-3190	Purchased Services - ISD Program Director	-	\$	27,450		654
226-3190	GSRP Coordinator/Director	21,236	\$	68,135		62,645
226-3190	Group Health Insurance - GSRP	-	\$	-		8,144
226-3190	Contribution to 401K Retirement - GSRP	-	\$	-		2,506
226-3190	Employer Social Security - GSRP	-	\$	-		4,905
226-5990	Office Supplies - GSRP Coord	-	\$	500		500
227-3450	Copyright Fees and Software Licenses	-	\$	429		429
241-3140	Clerical Support	900	\$	1,100		1,100
252-3150	Contracted Business Manager	1,645	\$	-		-
261-3410	Telephones	273	\$	1,750		1,750

BARBER PREPARATORY ACADEMY FY24 Preliminary Proposed Budget		FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
261-4210	Facility Rent - GSRP	- \$	4,889	4,889
261-5510	Gas	- \$	1,750	1,750
261-5520	Electricity	4,388 \$	1,021	1,021
261-5990	Misc. Supplies & Materials - Custodial	804 \$	18	18
261-7410	Dues and Fees - GSRP	- \$	756	756
266-3190	Security Guard Services	- \$	1,750	1,750
271-3190	Student Transportation	10,900 \$	2,500	-
271-3310	Student Transportation	- \$	-	-
282-3190	Other Professional Services	1,000 \$	1,875	-
282-3190	Other Special Payments to Staff	- \$	-	-
283-3190	Merit Pay / Hiring Bonus	2,500 \$	-	-
283-4910	Other Purchased Services - Fingerprinting	- \$	341	341
284-3150	Management of IT & Erate	1,410 \$	-	-
297-5990	Snacks - GSRP	544 \$	3,000	3,000
311-5990	Parent Event - Food	- \$	500	500
331-4910	Parent Training - GSRP	- \$	300	300
452-6420	Capital Outlay - Playground - GSRP	- \$	-	-
Subtotal - Great Start Readiness Program		229,531 \$	399,398	399,398
Added Needs - Special Education				
122-3110	Teacher Salaries - Special Education	27,639 \$	70,942	63,221
122-3110	Teacher Salaries - Special Education - IDEA	58,850 \$	47,596	47,596
122-3190	Evaluations and IEPT/MET	- \$	-	-
122-5110	Teaching Supplies and Materials	- \$	245	345
221-3120	Special Education - Coordinator	- \$	47,117	43,917
Subtotal - Added Needs / Sp. Educ.		86,489 \$	165,900	155,079
Added Needs - At Risk				
119-3190	Summer School Teachers	1,247 \$	16,000	5,247
125-3110	Tutoring	10,812 \$	-	-
125-3110	Instructional Assistant/Paraprofessional (Daytime Tutors)	32,806 \$	56,403	71,820
125-3110	Group Health, Dental, Vision Insurance	(2,253) \$	-	9,337
125-3110	Contribution to 401K Retirement	1,054 \$	2,795	2,873
125-3110	Employer FICA / Medicare	2,505 \$	6,646	6,201
125-3110	Unemployment Compensation Insurance	356 \$	-	2,873
125-3450	Software Licenses -- AMP	11,343 \$	-	-
125-5110	Teaching Supplies & Materials	- \$	22,960	20,820
125-5990	Miscellaneous Supplies & Materials	3 \$	-	-
212-3130	Behavior Intervention Specialist	33,444 \$	47,611	49,038
212-3130	Contribution to 401K Retirement	933 \$	1,904	834
212-3130	Employer FICA	2,970 \$	5,875	3,987
212-3130	Unemployment Compensation Insurance	504 \$	-	834
266-3190	Contracted Security Services	4,131 \$	71,300	77,010
331-3190	Parent Liaison	34,994 \$	40,000	39,913
331-3190	Group Health, Dental, Vision Insurance	46 \$	11,788	5,189
331-3190	Contribution to 401K Retirement	490 \$	1,600	1,597
331-3190	Employer FICA	3,333 \$	445	679
331-3190	Unemployment Compensation Insurance	313 \$	-	3,371
Subtotal - Added Needs - At Risk		139,030 \$	285,327	301,619 297,450
Added Needs - Title I, Part A				
111-3110	Other Professional Services (Instructional)	- \$	-	-
111-5110	Supplies & Materials	16,400 \$	-	-
111-5110	Supplies & Materials	- \$	92,000	-
112-3110	Other Professional Services (Instructional)	- \$	-	-
119-3110	Summer School Teachers - 2023	9,605 \$	25,000	7,500
119-5110	Supplies & Materials	- \$	5,500	-
125-3110	Teachers Salaries	15,853 \$	10,000	-
125-3110	Teacher Tutoring	10,077 \$	14,580	10,000

BARBER PREPARATORY ACADEMY FY24 Preliminary Proposed Budget		FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
125-3110	Instructional Assistants/Para - Daytime Tutor	- \$	84,000	107,251
125-3110	Group Health, Dental, Vision Insurance	- \$	5,976	5,976
125-3110	Contribution to 401K Retirement	- \$	2,092	2,092
125-3110	Employer FICA / Medicare	2,690 \$	14,041	14,041
125-3110	Worker Compensation Insurance	- \$	-	-
125-3110	Unemployment Compensation Insurance	746 \$	1,311	1,311
125-3130	Intervention Specialist - Social emotional worker			50,000
125-3450	Software Licenses - AMP Online	45,896 \$	69,875	64,500
125-5110	Supplies & Materials	29,900 \$	8,050	
216-3130	Contracted Services - Social Worker	- \$	35,000	
216-5110	Supplies & Materials	- \$	42,319	
221-3120	Dean of Academics	65,611 \$	74,884	72,100
221-3120	Group Health, Dental, Vision Insurance	2,322 \$	7,001	9,373
221-3120	Contribution to 401K Retirement	683 \$	4,118	2,884
221-3120	Employer FICA	6,092 \$	5,169	5,543
221-3120	Worker Compensation Insurance	- \$	-	1,226
221-3120	Unemployment Compensation Insurance	393 \$	4,728	1,226
221-5910	Supplies & Materials - DOA	- \$	1,300	3,231
331-5110	Parent Involvement - Supplies and Materials	397 \$	8,000	16,216
361-5910	Homeless Supplies	- \$	500	
Subtotal - Added Needs / Title I, Part A		206,664 \$	515,444	374,470
Added Needs - Title IIA Teacher, Principal Training (7640)				
111-5110	Teaching Supplies and Materials	- \$	-	-
221-3120	Professional Development	- \$	2,600	24,170
221-3140	Staff Services - Instructional Consulting	- \$	15,285	-
221-3220	Workshops and Conferences/Prof. Development	- \$	-	-
Subtotal - Added Needs / Title II-A		- \$	17,885	24,170
Added Needs - Title IV				
111-3110	Other Purchased Services - Mandarin Chinese / Spanish	24,970 \$	20,005	14,425
111-4910	Other Purchased Services - Misc/Field Trips	1,374 \$	1,100	4,527
112-3110	Other Purchased Services - Spanish	- \$	4,470	-
125-3450	Software Licenses - AMP Online	1,265 \$	-	-
221-3210	Inservice Trainings	- \$	8,750	10,250
271-3310	Field Trip - Transportation	4,140 \$	5,918	5,918
225-5910	Technology Supplies & Materials	- \$	-	-
Subtotal - Added Needs / Title IV		31,749 \$	40,243	35,120
Innovative Summer Programs				
119-3110	Summer School Teachers	5,045 \$	4,140	4,140
Subtotal - Innovative Summer School		5,045 \$	4,140	4,140
Federal ESSER II				
111-3110	Teacher Salaries - Elementary	115,193 \$	28,246	-
111-3110	Elem Staff Incentives	1,000 \$	-	-
111-3110	Group Health, Dental, Vision Insurance	12,486 \$	3,952	-
111-3110	Contribution to 401K Retirement	3,454 \$	795	-
111-3110	Employer FICA / Medicare	8,157 \$	2,361	-
111-3110	Unemployment Comp Insurance	- \$	355	-
111-4910	Other Purchased Services - Field Trips	- \$	-	-
111-5110	Supplies & Materials - Headsets	- \$	-	-
112-3110	Teacher Salaries - Middle School	89,151 \$	32,772	-
112-3110	MS Virtual Teacher	3,200 \$	-	-
112-3110	MS Staff Incentives	4,675 \$	-	-
	Purchased MS Instruction Service	\$	2,205	-
112-3110	Group Health, Dental, Vision Insurance	3,566 \$	11	-
112-3110	Contribution to 401K Retirement	1,414 \$	1,432	-

BARBER PREPARATORY ACADEMY FY24 Preliminary Proposed Budget		FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
112-3110	Employer FICA	13,357	\$ 2,961	-
112-3110	Unemployment Comp Insurance	-	\$ 335	-
125-3110	Purchased Instructional Services - Choir	26,775	\$ 1,309	-
125-3450	Instructional Software - ESSER II	-	\$ 1,700	-
125-5110	Teaching Supplies & Mtls - ESSER II	32,500	\$ -	-
221-3120	Inservice Trainings	5,209	\$ -	-
221-3120	Lead Teacher & Contracted Inservice PD	11,749	\$ 14,821	2,733
221-3120	Unemployment Taxes	-	\$ 85	-
221-5110	Teaching Supplies	-	\$ -	-
241-5910	Office Supplies	-	\$ -	-
261-4120	Repair & Maint - Facility Equipment	8,628	\$ -	-
261-4910	Contracted Custodial Services	14,763	\$ 652	-
261-5990	Custodial Supplies and Materials - (PPE/Air Cond/Air Purifiers/Heater)	5,124	\$ 20,099	5,194
261-5990	Misc Supplies & Materials	-	\$ 6,480	-
283-3190	Stipends - ESSER II Retention Stipends	22,094	\$ 45,174	20,000
283-3190	Bonuses	-	\$ 3,000	-
284-3510	Personnel Recruitment/Education Credit	-	\$ -	-
266-6410	Capital Outlay - Security Equipment	16,384	\$ -	-
284-5990	Teaching Supplies & Mtls	1,587	\$ -	-
452-6210	Facilities Capital Outlay	-	\$ 7,933	-
456-6220	Building Improvement Serv ESSER II Equity	-	\$ 9,498	9,498
331-5990	Supplies & Materials - Family Activities	833	\$ -	-
Subtotal - Federal ESSER II Funds		401,298	\$ 186,177	37,425
Federal ESSER III				
111-3110	Teacher Salaries - Elementary	-	\$ 141,443	200,060
111-3110	Group Health, Dental, Vision Insurance	-	\$ 22,419	26,008
111-3110	Contribution to 401K Retirement	-	\$ 660	8,002
111-3110	Employer FICA / Medicare	-	\$ 6,209	16,210
111-3110	Unemployment Comp Insurance	-	\$ 1,725	3,401
111-3110	Other Purchased Services	-	\$ 57,500	2,524
111-5110	Supplies & Materials - Headphones		\$ 6,000	-
	Other Purchased Services		\$ -	-
112-3110	Other Purchased Services - STEM Flying Classroom	-	\$ 29,900	4,000
112-3110	Teacher Salaries - Middle School	-	\$ 80,059	233,546
112-3110	Group Health, Dental, Vision Insurance	-	\$ 8,912	17,881
112-3110	Contribution to 401K Retirement	-	\$ 2,429	5,502
112-3110	Employer FICA	-	\$ 6,493	11,314
112-3110	Unemployment Comp Insurance	-	\$ 651	2,338
112-5110	Teaching Supplies and Materials	-	\$ 8,000	1,800
119-3110	Teacher Salaries - Summer School	-	\$ 26,460	-
125-3110	Teacher Salaries - Tutors	-	\$ -	-
	Instructional Software - ESSER II		\$ 10,000	-
125-5110	Teaching Supplies & Mtls - ESSER II	-	\$ 15,000	15,000
125-3110	Other Purchased Instructional Services - LIM /AMP/Choir/Art	-	\$ -	-
216-3190	Clinician Services - Social Worker	-	\$ -	-
221-3120	Inservice Trainings - HMH/Whetstone	-	\$ 4,160	3,250
221-3120	Dean of Academics	-	\$ -	70,000
221-3120	Group Health, Dental, Vision Insurance	-	\$ -	9,100
221-3120	Contribution to 401K Retirement	-	\$ -	2,800
221-3120	Employer FICA	-	\$ -	5,402
221-3120	Worker Compensation Insurance	-	\$ -	1,190
221-3120	Unemployment Compensation Insurance	-	\$ -	-
261-3411	Internet Services - Hotspots	-	\$ -	-
261-4910	Contracted Custodial Services	-	\$ 80,000	100,380
283-3910	Recruitment - Sign-On Bonuses	-	\$ 26,826	31,814
283-3910	Stipends - ESSER III Retention Stipends	-	\$ -	26,000
456-6210	Facilities Capital Outlay - Schoolwide Intercom System	-	\$ 20,000	40,000
331-5990	Supplies & Materials - Family Activities	-	\$ -	3,500
Subtotal - Federal ESSER III Funds		-	\$ 554,846	841,022

BARBER PREPARATORY ACADEMY
FY24 Preliminary Proposed Budget

	FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
		\$ -	
<i>Support Services - Pupil</i>			
213-5990 Miscellaneous Supplies and Materials	- \$	-	-
214-3130 Pupil Services - Psychological	- \$	6,243	6,243
214-5990 Miscellaneous Supplies and Materials	- \$	500	500
215-3130 Pupil Services - Speech & Language Therapist	- \$	22,302	29,750
216-3130 Contracted Clinician - SW/Psych/Speech/Other	88,908 \$	49,780	48,000
219-3130 Other Purchased Services (SE)	- \$	4,766	6,000
<i>Subtotal - Support Services - Pupil</i>	88,908 \$	83,591	90,493
<i>Support Services - Instructional Staff</i>			
221-3120 Director of Academics / CIS	- \$	4,877	2,000
221-3120 Group Health, Dental, Vision Insurance	- \$	-	-
221-3120 Contribution to 401K Retirement	- \$	25	25
221-3120 Employer FICA / Medicare	- \$	47	50
221-3150 Wayne RESA Overssight Mgmt Fees	- \$	-	-
221-3190 Other Professional and Technical Services	- \$	-	-
221-3220 Workshops & Conferences (Inc. Travel)	1,136 \$	150	1,500
221-7910 Miscellaneous Expense	- \$	-	3,104
226-3140 Staff Services - Program Coordination (Contracted SE, Parent Liaiso	50,078 \$	-	-
227-3450 Copyright Fees	4,138 \$	-	-
<i>Subtotal - Support Services / Instructional Staff</i>	55,352 \$	5,099	6,679
<i>Support Services - General Admin. - Board of Education</i>			
231-3170 Legal Services	41,690 \$	31,619	30,619
231-3180 Audit Services	16,911 \$	13,275	13,673
231-3190 Board Recording Secretary	4,050 \$	6,100	6,000
231-3210 Travel and Expense	- \$	100	100
231-3220 Workshops and Conferences (3 Board members)	- \$	5,000	5,000
231-5990 Other - Contingency	5,199 \$	-	-
231-3191 Other Services	\$	250	1,250
231-6410 Capital Outlay (Technology)	- \$	2,250	2,500
231-7410 Dues, Fees and Memberships	- \$	2,100	2,163
231-7910 Board Meeting Expense	2,369 \$	2,200	2,200
<i>Subtotal - Support/Gen. Adm. Board of Education</i>	70,219 \$	62,894	63,505
<i>Support Services - Executive Administration</i>			
232-3151 Charter Authorizer Fees	76,542 \$	77,958	81,777
232-3150 Management Fees - Accel Schools	316,611 \$	329,630	347,017
<i>Subtotal - Support/Executive Administration</i>	393,153 \$	407,588	428,794
<i>School Administration</i>			
241-3150 Principal Salary	102,051 \$	55,882	106,000
241-3150 Secretarial/Clerical Salaries	31,878 \$	67,460	79,763
241-3150 Administrative bonus			12,000
241-3150 Group Health, Dental, Vision Insurance	4,072 \$	4,716	24,149
241-3150 Contribution to 401K Retirement	3,548 \$	4,306	7,431
241-3150 Employer FICA / Medicare	14,336 \$	9,793	14,569
241-3150 Unemployment Compensation Insurance	842 \$	1,111	3,158
241-3150 Contracted Admin Services - Payroll Fees	4,720 \$	-	-
241-3190 Other Professional & Technical Services	- \$	12,525	2,900
241-3220 Workshops & Conferences (inc Travel)	- \$	1,000	2,400
241-3430 Mail & Postage/Shipping, Fed Ex, UPS	1,900 \$	2,296	2,365
241-3450 Admin Software / Licenses	1,229 \$	1,229	1,229
241-3510 Advertising/Marketing	29,679 \$	150	-
241-4220 Copier Lease/Rental	- \$	16,236	21,720
241-4910 Other Admin Professional Services	12,159 \$	26,937	26,937
241-5910 Office Supplies	4,040 \$	16,056	16,056

BARBER PREPARATORY ACADEMY FY24 Preliminary Proposed Budget		FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
241-5990	Other Supplies & Materials	7,188	\$ 2,006	2,006
241-6410	New Equipment - Depreciable	-	\$ -	2,000
241-6420	New Equipment - Non-Depreciable	3,137	\$ -	3,000
241-7410	Dues/Subscriptions/Publications	1,105	\$ 5,000	1,200
249-3190	Other Professional & Technical Services -& Graduation	-	\$ 250	500
249-5990	Miscellaneous Supplies & Materials w/Graduation	-	\$ 9,300	12,300
249-7410	Dues and Fees	-	\$ -	1,800
Subtotal / School Administration		221,882	236,253	343,482
Business Support Services				
252-3150	School Business Manager	45,351	\$ 3,106	-
252-5990	Miscellaneous Supplies and Materials	-	\$ -	-
252-7410	Dues and Fees	-	\$ -	-
259-7411	State of Mich SAAN Applic Fee	999	\$ -	-
259-7910	Bank Fees	-	\$ 500	500
259-7210	Interest on Notes	1,708	\$ -	-
Subtotal / Business Support		48,058	\$ 3,606	500
Operations & Maintenance				
261-4910	Contracted Custodial Services	52,977	\$ 29,327	12,000
261-3410	Telephone Service (Local/LD/Cell)	2,478	\$ 2,095	2,556
261-3411	Internet Service (QB 2021)	18,199	\$ -	-
261-3490	Other Miscellaneous Communications	-	\$ 1,000	1,000
261-3830	Water and Sewer	76,534	\$ 81,815	81,600
261-3840	Waste and Trash Disposal	10,602	\$ 11,040	12,000
261-3910	Property & Liability Building Insurance	10,896	\$ 12,782	18,027
261-4110	Rep/Maint - Land & Bldg (inc snow/grass)	82,098	\$ 67,126	50,078
261-4120	Repair/Maintenance - Facility Equipment	26,403	\$ 10,232	12,900
261-4190	Contracted - Repairs and Maintenance	-	\$ 46,000	25,300
261-4210	Rent/Operational Lease - Land and/or Bldg	102,056	\$ 103,944	109,036
261-4220	Rental - Equipment	23,207	\$ 22,370	22,370
261-4290	Other Rentals	-	\$ 500	-
261-5510	Natural Gas	23,526	\$ 37,220	37,220
261-5520	Electricity	37,363	\$ 41,185	46,185
261-5990	Misc Supplies and Materials	8,781	\$ 33,210	38,210
261-6410	Capital Outlay New Equipment & Furniture (Depr)	7,343	\$ -	-
261-7410	Dues and Fees	-	\$ 1,894	1,894
266-3190	Other Professional & Technical Services - Security	-	\$ 3,000	-
266-6410	CO New Security System - Cameras/Door Access Controls	8,479	\$ -	-
266-4910	Contracted Security Services	6,105	\$ 7,000	10,000
Subtotal / Operations & Maintenance		497,048	\$ 511,740	480,375
Transportation				
271-3190	Other Professional Services	-	\$ -	1,000
271-3310	Transportation	111,156	\$ 184,296	197,890
Subtotal / Transportation		111,156	\$ 184,296	198,890
Central				
282-3310	Other Prof/Technical Services	-	\$ -	-
282-3510	Advertising/Marketing	-	\$ 43,000	30,571
282-3610	Printing and Binding	314	\$ -	-
282-5990	Miscellaneous Supplies and Materials	-	\$ -	1,000
283-7910	Staff Retention	3,990	\$ -	-
283-7910	Bonuses	-	\$ 1,150	3,000
283-3120	Workshops & Conferences (Including Travel)	-	\$ 2,125	4,500
283-3220	Workshops & Conferences (Including Travel)	-	\$ 2,900	-
284-3150	Management of IT & Erate, includes Simple computers	-	\$ 73,678	86,100

BARBER PREPARATORY ACADEMY FY24 Preliminary Proposed Budget		FY22 Audited 6/30/2022	FY23 Proposed Final Work-In-Progress Budget	FY24 Proposed Preliminary Budget
284-3160	Management Information	68,636	\$ 9,010	14,000
284-3190	Other Prof/Technical Services - IT	-	\$ 34,800	10,000
284-3450	Technical Licenses	4,234	\$ 4,592	4,592
284-3491	Internet Connectivity	-	\$ 31,123	37,500
284-3510	Personnel Recruitment	-	\$ 125	3,000
284-5990	Technical Supplies	3,575	\$ 1,500	2,000
Subtotal / Central		80,748	\$ 204,003	196,263
Support Services - Other				
293-3190	Other Professional Services - Athletics	-	\$ 8,700	22,500
293-3190	Other Professional Services - Athletics	-	\$ 1,500	16,800
293-5990	Misc Supplies & Materials - Community Activities	373	\$ 1,000	1,000
293-7410	Other Dues and Fees - Athletics	500	\$ 1,200	1,800
296-5990	Student Activities	134	\$ 1,430	1,500
Subtotal / Other		1,007	\$ 13,830	43,600
Community Activities				
331-3190	Other Professional & Technical Services	-	\$ 1,641	2,000
331-5990	Parent Event Materials/Supplies and Food	-	\$ 1,500	9,000
361-5990	Miscellaneous Supplies & Materials	-	\$ -	2,000
Subtotal / Community Activities		-	\$ 3,141	13,000
Outgoing Transfers & Other Transactions				
491-8910	Prior Year Adjustment (State Aid)	-	\$ 425,517	-
452-6210	Site Improvements - Building	-	\$ 190,300	130,700
Subtotal / Outgoing Transfers & Other Trans.		-	\$ 615,817	130,700
Total Expenditures & Other Transactions		3,079,564	\$ 5,060,571	\$ 4,731,417
Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses		526,894	(342,491)	111,052
Prior Fiscal Year Audited Ending Fund Balance		1,435,304	1,962,198	\$ 1,619,707
Expected FY24 End Fund Balance		\$ 1,962,198	\$ 1,619,707	\$ 1,730,759