

# North Saginaw Charter Academy

A Resolution of the Board of Directors  
2023-2024 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2023-2024**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	5,131,501	-	5,131,501
Other State Sources	479,998	6,927	486,925
Local Sources	2,097	-	2,097
Federal Grants	1,717,358	516,979	2,234,337
Private Sources	16,700	-	16,700
Contribution from Management Company	748,010	-	748,010
Total Revenues and Transfers	8,095,664	523,906	8,619,570
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,794,968	-	2,794,968
Added Needs	1,010,460	-	1,010,460
Support Services			
Pupil Services	360,328	-	360,328
Instructional Staff Support	770,370	-	770,370
General Administration	246,972	-	246,972
School Administration	593,384	-	593,384
Business & Internal Services	75,661	-	75,661
Central Services	202,210	-	202,210
Operations & Maintenance	1,323,692	-	1,323,692
Pupil Transportation Services	599,877	-	599,877
Other Support Services	-	527,934	527,934
Community Services			
Community Activities	109,312	-	109,312
Welfare Activities	8,431	-	8,431
Total Expenditures	8,095,664	527,934	8,623,598
EXCESS OF REVENUES OVER EXPENDITURES	-	(4,028)	(4,028)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	88,641	333,821	422,462
CURRENT FUND BALANCE	88,641	329,793	418,434

### Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on May 16, 2023 where a quorum of the board was present.

Signed By: \_\_\_\_\_

Dated: May 16, 2023

**North Saginaw Charter Academy**  
2023-2024 Initial Budget Detail

	<b>2023-2024 Initial</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	5,131,501	-	5,131,501
Revenue from State Sources	479,998	-	479,998
Revenue from Local Sources	2,097	-	2,097
Restricted-Federal 'Pass thru' Grants - Title I	306,688	-	306,688
Restricted-Federal 'Pass thru' Grants - Title II	29,167	-	29,167
Restricted-Federal 'Pass thru' Grants - Title IV	30,307	-	30,307
IDEA Flowthrough	133,592	-	133,592
ESSER II (84.425D)	434,202	434,202	-
ESSER III (84.425D)	783,402	783,402	-
Revenue from Private Sources	16,700	-	16,700
Contribution from Management Company	748,010	-	748,010
<b>Total Revenue &amp; Other Transactions</b>	<b>8,095,664</b>	<b>1,217,604</b>	<b>6,878,060</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & wages	1,606,073	244,328	1,361,745
Payroll taxes	109,437	-	109,437
Insurance benefits	272,264	-	272,264
Other benefits	38,364	-	38,364
Employment expenses	13,975	-	13,975
Contracted services	85,750	-	85,750
Curricular tools	183,169	85,599	97,570
Student costs	30,900	-	30,900
General supplies	23,280	-	23,280
Equipment expense	367,335	319,995	47,340
Dues & subscriptions	7,688	-	7,688
Board funds	35,000	-	35,000
Other	21,732	21,282	450
<b>Total - Basic Instruction</b>	<b>2,794,968</b>	<b>671,204</b>	<b>2,123,764</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & wages	449,338	105,128	344,211
Payroll taxes	34,356	7,207	27,149
Insurance benefits	63,539	6,404	57,135
Other benefits	9,934	2,084	7,850
Curricular tools	135,209	93,409	41,800
Equipment expense	2,484	-	2,484
Other	5,501	3,659	1,842
<b>Subtotal - Compensatory Education</b>	<b>700,361</b>	<b>217,890</b>	<b>482,471</b>
<b>Special Education</b>			
Salaries & wages	219,614	-	219,614
Payroll taxes	17,730	-	17,730
Insurance benefits	38,997	-	38,997
Other benefits	6,247	-	6,247
Employment expenses	1,477	-	1,477
Curricular tools	2,415	-	2,415
Dues & subscriptions	700	-	700
Other	22,919	-	22,919
<b>Subtotal - Special Education</b>	<b>310,099</b>	<b>-</b>	<b>310,099</b>
<b>Total - Added Needs</b>	<b>1,010,460</b>	<b>217,890</b>	<b>792,570</b>

<b>Pupil Services</b>			
Health services	70,745	-	70,745
Psychological services	35,144	-	35,144
Social work services	211,834	131,868	79,966
Other (including recess aides)	42,605	-	42,605
<b>Total - Pupil Services</b>	<b>360,328</b>	<b>131,868</b>	<b>228,460</b>
<b>Instructional Staff Support</b>			
Salaries & wages	406,337	19,033	387,303
Payroll taxes	32,302	1,580	30,722
Insurance benefits	51,241	1,881	49,360
Other benefits	13,405	457	12,948
Employment expenses	56,955	27,122	29,833
Contracted services	114,298	-	114,298
Curricular tools	5,500	-	5,500
General supplies	910	-	910
Improvement of instruction	83,637	-	83,637
Communication	2,200	-	2,200
Other	3,586	883	2,704
<b>Total - Instructional Staff Support</b>	<b>770,370</b>	<b>50,955</b>	<b>719,415</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of education administration	36,660	-	36,660
Employment expenses	510	-	510
Professional services - audit & other	9,275	-	9,275
Professional services - legal	7,250	-	7,250
Insurance	7,000	-	7,000
Other	41	-	41
<b>Subtotal - Board of Education</b>	<b>60,736</b>	<b>-</b>	<b>60,736</b>
<b>Executive Administration</b>			
Executive administration	31,844	-	31,844
Oversight fee	154,392	-	154,392
<b>Subtotal - Executive Administration</b>	<b>186,236</b>	<b>-</b>	<b>186,236</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>246,972</b>	<b>-</b>	<b>246,972</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & wages	208,769	-	208,769
Payroll taxes	14,363	-	14,363
Insurance benefits	21,495	-	21,495
Other benefits	4,713	-	4,713
Employment expenses	21,277	-	21,277
Contracted services	1,970	-	1,970
General supplies	6,720	-	6,720
Insurance	900	-	900
Communication	4,440	-	4,440
Dues & subscriptions	6,656	-	6,656
<b>Subtotal - Office of the Principal</b>	<b>291,303</b>	<b>-</b>	<b>291,303</b>
<b>Other School Administration</b>			
Admissions & other administrative support	113,770	-	113,770
Salaries & wages	25,395	-	25,395
Payroll taxes	2,108	-	2,108
Insurance benefits	4,704	-	4,704

Other benefits	609	-	609
Employment expenses	2,160	-	2,160
Marketing	153,335	-	153,335
<b>Subtotal - Other School Administration</b>	<b>302,081</b>	<b>-</b>	<b>302,081</b>
<b>Total - School Administration</b>	<b>593,384</b>	<b>-</b>	<b>593,384</b>
<b>Business &amp; Internal Services</b>			
Fiscal services	73,570	-	73,570
Internal distribution services	2,091	-	2,091
<b>Total - Business &amp; Internal Services</b>	<b>75,661</b>	<b>-</b>	<b>75,661</b>
<b>Central Services</b>			
Planning, research, development	6,501	-	6,501
Information services	28,693	-	28,693
Staff/Personnel services	114,789	-	114,789
Data processing services	28,514	-	28,514
Other central services	23,713	-	23,713
<b>Total - Central Services</b>	<b>202,210</b>	<b>-</b>	<b>202,210</b>
<b>Operations &amp; Maintenance</b>			
Internal building services	16,789	-	16,789
Safety & security	4,515	-	4,515
Insurance	16,500	-	16,500
Equipment expense	52,005	30,495	21,510
Lease of building	794,272	-	794,272
Janitorial services	179,960	29,960	150,000
Building repairs & maintenance	100,800	-	100,800
Communication	2,500	-	2,500
Utilities	88,500	-	88,500
Taxes	65,868	-	65,868
Other	1,982	1,982	-
<b>Total - Operations &amp; Maintenance</b>	<b>1,323,692</b>	<b>62,438</b>	<b>1,261,254</b>
<b>Pupil Transportation Services</b>			
Salaries & wages	12,607	-	12,607
Payroll taxes	1,046	-	1,046
Insurance benefits	2,871	-	2,871
Other benefits	303	-	303
Student costs	582,600	-	582,600
Other	450	-	450
<b>Total - Pupil Transportation Services</b>	<b>599,877</b>	<b>-</b>	<b>599,877</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
<b>Total - Pupil Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Salaries & wages	20,600	-	20,600
Payroll taxes	1,710	-	1,710
Insurance benefits	4,686	-	4,686
Other benefits	494	-	494
Contracted services	11,272	11,272	-
Student costs	68,000	62,000	6,000
Other	2,550	2,370	180
<b>Total - Community Activities</b>	<b>109,312</b>	<b>75,642</b>	<b>33,671</b>
<b>Welfare Activities</b>			
Student costs	8,163	7,363	800
Other	268	244	24
<b>Total - Welfare Activities</b>	<b>8,431</b>	<b>7,607</b>	<b>824</b>

Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	8,095,664	1,217,604	6,878,060
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	88,641	-	88,641
Ending Fund Balance	<u>88,641</u>	<u>-</u>	<u>88,641</u>

**School Service Fund**

**REVENUE**

State revenue	6,927	-	6,927
Department of Agriculture - lunch	346,122	-	346,122
Department of Agriculture - breakfast	147,761	-	147,761
Commodities	23,096	-	23,096
<b>Total Food Service Revenue</b>	<u>523,906</u>	<u>-</u>	<u>523,906</u>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>523,906</b>	<b>-</b>	<b>523,906</b>

**EXPENDITURES**

**Operations & Maintenance**

<b>Total Operations &amp; Maintenance</b>	<u>-</u>	<u>-</u>	<u>-</u>
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**Food Services**

Supplies, materials including commodities expense	497,830	-	497,830
Salaries & wages	20,104	-	20,104
Equipment purchases & repairs	10,000	-	10,000
<b>Total Food Service Expenditures</b>	<u>527,934</u>	<u>-</u>	<u>527,934</u>
Total Expenditures & Other Transactions	527,934	-	527,934
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(4,028)</b>	<b>-</b>	<b>(4,028)</b>
Beginning Fund Balance (7/1)	333,821	-	333,821
Ending Food Service Fund Balance	<u>329,793</u>	<u>-</u>	<u>329,793</u>