


**Legacy 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	6,739,947	-	6,739,947
Other State Sources	832,206	9,305	841,511
Local Sources	217,143	-	217,143
Federal Grants	1,820,282	653,989	2,474,271
Private Sources	16,460	-	16,460
Total Revenues and Transfers	9,626,038	663,294	10,289,332
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,235,952	-	3,235,952
Added Needs	1,295,495	-	1,295,495
Support Services			
Pupil Services	560,777	-	560,777
Instructional Staff Support	1,140,790	-	1,140,790
General Administration	338,189	-	338,189
School Administration	645,736	-	645,736
Business & Internal Services	125,130	-	125,130
Central Services	392,314	-	392,314
Operations & Maintenance	1,724,046	1,800	1,725,846
Pupil Transportation Services	7,491	-	7,491
Other Support Services	-	664,520	664,520
Community Services			
Community Activities	103,579	-	103,579
Welfare Activities	56,541	-	56,541
Total Expenditures	9,626,038	666,320	10,292,358
EXCESS OF REVENUES OVER EXPENDITURES	-	(3,026)	(3,026)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	62,049	393,101	455,150
CURRENT FUND BALANCE	62,049	390,075	452,124

**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 9, 2023  
where a quorum of the board was present.

Signed By:   
Dated: May 9, 2023

**Legacy Charter Academy**  
2023-2024 Initial Budget Detail

	2023-2024 Initial	COVID Funding	Excluding COVID
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	6,739,947	-	6,739,947
Revenue from State Sources	832,206	-	832,206
Revenue from Local Sources	217,143	-	217,143
Restricted-Federal 'Pass thru' Grants - Title I	707,535	-	707,535
Restricted-Federal 'Pass thru' Grants - Title II	92,849	-	92,849
Restricted-Federal 'Pass thru' Grants - Title IV	47,250	-	47,250
IDEA Flowthrough	96,432	-	96,432
ESSER II (84.425D)	533,634	533,634	-
ESSER III (84.425D)	342,583	342,583	-
Revenue from Private Sources	16,460	-	16,460
<b>Total Revenue &amp; Other Transactions</b>	<b>9,626,038</b>	<b>876,217</b>	<b>8,749,821</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & wages	1,941,702	-	1,941,702
Payroll taxes	156,544	-	156,544
Insurance benefits	260,004	-	260,004
Other benefits	75,266	-	75,266
Employment expenses	17,275	-	17,275
Contracted services	95,938	-	95,938
Curricular tools	186,442	65,072	121,370
Student costs	3,200	-	3,200
General supplies	29,100	-	29,100
Equipment expense	408,733	386,849	21,885
Dues & subscriptions	8,340	-	8,340
Board funds	35,000	-	35,000
Other	18,408	18,408	-
<b>Total - Basic Instruction</b>	<b>3,235,952</b>	<b>470,328</b>	<b>2,765,624</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & wages	719,477	85,040	634,437
Payroll taxes	57,406	4,748	52,658
Insurance benefits	112,349	11,356	100,993
Other benefits	16,599	1,373	15,226
Contracted services	31,000	-	31,000
Curricular tools	74,049	11,992	62,057
Student costs	5,788	-	5,788
Equipment expense	5,568	-	5,568
Other	3,344	1,388	1,955
<b>Subtotal - Compensatory Education</b>	<b>1,025,580</b>	<b>115,897</b>	<b>909,683</b>
<b>Special Education</b>			
Salaries & wages	193,465	-	193,465
Payroll taxes	15,639	-	15,639
Insurance benefits	27,631	-	27,631
Other benefits	5,362	-	5,362
Employment expenses	1,477	-	1,477
Curricular tools	2,415	-	2,415
Dues & subscriptions	1,400	-	1,400
Other	22,525	-	22,525
<b>Subtotal - Special Education</b>	<b>269,915</b>	<b>-</b>	<b>269,915</b>
<b>Total - Added Needs</b>	<b>1,295,495</b>	<b>115,897</b>	<b>1,179,598</b>

<b>Pupil Services</b>			
Health services	46,251	-	46,251
Psychological services	35,144	-	35,144
Speech pathology	108,017	-	108,017
Social work services	320,742	-	320,742
Other (including recess aides)	50,623	-	50,623
<b>Total - Pupil Services</b>	<b>560,777</b>	<b>-</b>	<b>560,777</b>
<b>Instructional Staff Support</b>			
Salaries & wages	552,858	22,993	529,865
Payroll taxes	41,127	1,908	39,219
Insurance benefits	49,154	83	49,072
Other benefits	16,296	552	15,744
Employment expenses	170,356	71,383	98,973
Contracted services	126,245	-	126,245
Curricular tools	5,500	-	5,500
General supplies	910	-	910
Improvement of instruction	167,134	-	167,134
Communication	2,700	-	2,700
Other	8,509	2,429	6,080
<b>Total - Instructional Staff Support</b>	<b>1,140,790</b>	<b>99,348</b>	<b>1,041,442</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of education administration	60,630	-	60,630
Employment expenses	510	-	510
Professional services - audit & other	6,350	-	6,350
Professional services - legal	7,250	-	7,250
Insurance	8,000	-	8,000
<b>Subtotal - Board of Education</b>	<b>82,740</b>	<b>-</b>	<b>82,740</b>
<b>Executive Administration</b>			
Executive administration	52,665	-	52,665
Oversight fee	202,785	-	202,785
<b>Subtotal - Executive Administration</b>	<b>255,450</b>	<b>-</b>	<b>255,450</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>338,189</b>	<b>-</b>	<b>338,189</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & wages	228,037	-	228,037
Payroll taxes	15,879	-	15,879
Insurance benefits	21,754	-	21,754
Other benefits	5,152	-	5,152
Employment expenses	31,777	-	31,777
Contracted services	1,970	-	1,970
General supplies	8,400	-	8,400
Insurance	1,200	-	1,200
Communication	5,550	-	5,550
Dues & subscriptions	7,349	-	7,349
<b>Subtotal - Office of the Principal</b>	<b>327,068</b>	<b>-</b>	<b>327,068</b>
<b>Other School Administration</b>			
Admissions & other administrative support	188,157	-	188,157
Salaries & wages	25,035	-	25,035
Payroll taxes	2,078	-	2,078
Insurance benefits	90	-	90

Other benefits	601	-	601
Employment expenses	1,080	-	1,080
Marketing	101,627	-	101,627
<b>Subtotal - Other School Administration</b>	<b>318,668</b>	<b>-</b>	<b>318,668</b>
<b>Total - School Administration</b>	<b>645,736</b>	<b>-</b>	<b>645,736</b>
<b>Business &amp; Internal Services</b>			
Fiscal services	121,673	-	121,673
Internal distribution services	3,457	-	3,457
<b>Total - Business &amp; Internal Services</b>	<b>125,130</b>	<b>-</b>	<b>125,130</b>
<b>Central Services</b>			
Planning, research, development	10,751	-	10,751
Information services	47,453	-	47,453
Staff/Personnel services	244,082	-	244,082
Data processing services	50,809	-	50,809
Other central services	39,218	-	39,218
<b>Total - Central Services</b>	<b>392,314</b>	<b>-</b>	<b>392,314</b>
<b>Operations &amp; Maintenance</b>			
Internal building services	27,766	-	27,766
Safety & security	48,815	-	48,815
Insurance	22,000	-	22,000
Equipment expense	38,633	12,571	26,062
Lease of building	1,081,280	-	1,081,280
Janitorial services	178,035	27,035	151,000
Building repairs & maintenance	127,800	-	127,800
Communication	2,500	-	2,500
Utilities	151,200	-	151,200
Taxes	44,620	-	44,620
Other	1,397	1,397	-
<b>Total - Operations &amp; Maintenance</b>	<b>1,724,046</b>	<b>41,003</b>	<b>1,683,043</b>
<b>Pupil Transportation Services</b>			
Student costs	7,338	-	7,338
Other	153	-	153
<b>Total - Pupil Transportation Services</b>	<b>7,491</b>	<b>-</b>	<b>7,491</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>			
Contracted services	65,756	65,756	-
Student costs	34,313	26,100	8,213
Other	3,510	3,304	206
<b>Total - Community Activities</b>	<b>103,579</b>	<b>95,160</b>	<b>8,419</b>
<b>Welfare Activities</b>			
Student costs	54,200	52,200	2,000
Other	2,341	2,281	60
<b>Total - Welfare Activities</b>	<b>56,541</b>	<b>54,481</b>	<b>2,060</b>

Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,626,038	876,217	8,749,821
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	62,049	-	62,049
Ending Fund Balance	<u>62,049</u>	<u>-</u>	<u>62,049</u>

#### School Service Fund

##### REVENUE

State revenue	9,305	-	9,305
Department of Agriculture - lunch	464,921	-	464,921
Department of Agriculture - breakfast	153,741	-	153,741
Commodities	35,327	-	35,327
<b>Total Food Service Revenue</b>	<u><b>663,294</b></u>	<u>-</u>	<u><b>663,294</b></u>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>663,294</b>	-	<b>663,294</b>

##### EXPENDITURES

##### Operations & Maintenance

Supplies, materials including commodities expense	1,800	-	1,800
<b>Total Operations &amp; Maintenance</b>	<u><b>1,800</b></u>	<u>-</u>	<u><b>1,800</b></u>

##### Food Services

Supplies, materials including commodities expense	621,530	-	621,530
Salaries & wages	12,416	-	12,416
Equipment purchases & repairs	30,574	-	30,574
<b>Total Food Service Expenditures</b>	<u><b>664,520</b></u>	<u>-</u>	<u><b>664,520</b></u>

Total Expenditures & Other Transactions	666,320	-	666,320
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(3,026)</b>	-	<b>(3,026)</b>
Beginning Fund Balance (7/1)	393,101	-	393,101
Ending Food Service Fund Balance	<u>390,075</u>	<u>-</u>	<u>390,075</u>