

Westfield Consolidated
A Resolution of the Board of Directors
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2022-2023

| | General | School Services | Total (Memorandum Only) |
|---|------------|-----------------|----------------------------|
| REVENUE | | | |
| State Aid | 12,982,866 | - | 12,982,866 |
| Other State Sources | 964,126 | 8,023 | 972,150 |
| Local Sources | 460,975 | - | 460,975 |
| Federal Grants | 3,034,118 | 659,033 | 3,693,151 |
| Private Sources | 73,926 | 1,628 | 75,554 |
| Total Revenues and Transfers | 17,516,012 | 668,684 | 18,184,696 |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | |
| Instruction | | | |
| Basic Instruction | 7,096,948 | - | 7,096,948 |
| Added Needs | 1,943,244 | - | 1,943,244 |
| Support Services | | | |
| Pupil Services | 772,579 | - | 772,579 |
| Instructional Staff Support | 1,885,283 | - | 1,885,283 |
| General Administration | 653,081 | - | 653,081 |
| School Administration | 1,371,162 | - | 1,371,162 |
| Business & Internal Services | 315,866 | - | 315,866 |
| Central Services | 925,424 | - | 925,424 |
| Operations & Maintenance | 2,314,391 | 6,500 | 2,320,891 |
| Pupil Transportation Services | 39,703 | - | 39,703 |
| Other Support Services | 58,848 | 713,439 | 772,287 |
| Community Services | | | |
| Community Activities | 139,483 | - | 139,483 |
| Total Expenditures | 17,516,012 | 719,939 | 18,235,951 |
| EXCESS OF REVENUES OVER EXPENDITURES | - | (51,255) | (51,255) |
| Transfer Between Funds | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 86,190 | 143,806 | 229,996 |
| CURRENT FUND BALANCE | 86,190 | 92,551 | 178,741 |

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 21, 2023
where a quorum of the board was present.

Signed By: _____

Dated: June 21, 2023

Westfield Consolidated
2022-2023 Final Amended Budget Detail

| | 2022-2023 Final Amended Budget | COVID Funding | Excluding COVID |
|--|-----------------------------------|------------------|--------------------|
| General Fund | | | |
| REVENUE | | | |
| State Aid | 12,982,866 | - | 12,982,866 |
| Revenue from State Sources | 964,126 | - | 964,126 |
| Revenue from Local Sources | 460,975 | - | 460,975 |
| Restricted-Federal 'Pass thru' Grants - Title I | 534,141 | - | 534,141 |
| Restricted-Federal 'Pass thru' Grants - Title II | 42,866 | - | 42,866 |
| Restricted-Federal 'Pass thru' Grants - Title IV | 2,625 | - | 2,625 |
| Restricted-Federal 'Pass thru' Grants - IDEA | 350,894 | - | 350,894 |
| Restricted-Federal 'Pass thru' Grants - GEER | 13,910 | 13,910 | - |
| Restricted-Federal 'Pass thru' Grants - ESSER | 2,089,682 | 2,089,682 | - |
| Revenue from Private Sources | 63,578 | - | 63,578 |
| Revenue from Pupil Activities | 10,348 | - | 10,348 |
| Total Revenue & Other Transactions | 17,516,012 | 2,103,592 | 15,412,420 |
| EXPENDITURES | | | |
| Basic Instruction | | | |
| Salaries, Taxes, & Benefits | 6,031,695 | 1,161,155 | 4,870,540 |
| Local Meetings | 25,872 | - | 25,872 |
| Printing and Binding | 44,240 | - | 44,240 |
| Teaching Supplies | 91,811 | - | 91,811 |
| Textbooks, Workbooks & Digital Curriculum | 281,805 | 63,307 | 218,498 |
| Software & Equipment | 1,627 | - | 1,627 |
| Equipment Lease | 181,017 | - | 181,017 |
| Equipment Purchases | (61,863) | (67,349) | 5,486 |
| Dues/Memberships | 19,321 | - | 19,321 |
| Field trips | 13,900 | - | 13,900 |
| Contracted Services | 420,613 | - | 420,613 |
| Employment Expenses | 5,295 | - | 5,295 |
| Finger Printing & Background Checks | 5,189 | - | 5,189 |
| Board Funds | 22,986 | - | 22,986 |
| Indirect Costs | 108 | - | 108 |
| Miscellaneous | 13,331 | - | 13,331 |
| Total - Basic Instruction | 7,096,948 | 1,157,113 | 5,939,835 |
| Added Needs | | | |
| Compensatory Education | | | |
| Salaries, Taxes, & Benefits | 1,112,853 | 303,405 | 809,447 |
| Teaching Supplies | 18,165 | 3,466 | 14,700 |
| Textbooks, Workbooks & Digital Curriculum | 57,853 | 36,819 | 21,034 |
| Field Trips | 300 | 300 | - |
| Contracted Services | 86,562 | 86,056 | 506 |
| Indirect Costs | 7,566 | - | 7,566 |
| Miscellaneous | 183 | - | 183 |
| Subtotal - Compensatory Education | 1,283,483 | 430,046 | 853,437 |
| Special Education | | | |
| Salaries, Taxes, & Benefits | 609,197 | - | 609,197 |
| Workshops and Conferences | 525 | - | 525 |
| Teaching Supplies | 2,964 | - | 2,964 |
| Indirect Costs | 45,148 | - | 45,148 |

| | | | |
|--|------------------|----------------|------------------|
| Miscellaneous | 1,927 | - | 1,927 |
| Subtotal - Special Education | 659,761 | - | 659,761 |
| Total - Added Needs | 1,943,244 | 430,046 | 1,513,197 |
| Pupil Services | | | |
| Guidance Services | 55,532 | - | 55,532 |
| Occupational Therapist Services | 59,780 | - | 59,780 |
| Psychological Services | 37,672 | - | 37,672 |
| Speech Pathology | 171,776 | - | 171,776 |
| Social Work Services | 409,272 | 202,932 | 206,340 |
| Other (Including Recess Aides) | 38,546 | 14,493 | 24,053 |
| Total - Pupil Services | 772,579 | 217,425 | 555,154 |
| Instructional Staff Support | | | |
| Salaries, Taxes, & Benefits | 1,132,018 | 175,656 | 956,362 |
| Local Meetings | 1,050 | - | 1,050 |
| Office Supplies | 6,379 | - | 6,379 |
| Improvement of Instruction | 395,840 | - | 395,840 |
| Professional Development | 24,801 | - | 24,801 |
| Library Books | 1,536 | - | 1,536 |
| Technology | 209,231 | - | 209,231 |
| Special Education | 70,095 | - | 70,095 |
| Contracted Services | 37,267 | 29,767 | 7,500 |
| Indirect Costs | 7,066 | - | 7,066 |
| Total - Instructional Staff Support | 1,885,283 | 205,423 | 1,679,861 |
| General Administration | | | |
| Board of Education | | | |
| Board of Education Administration | 123,499 | - | 123,499 |
| Legal Fees | 2,350 | - | 2,350 |
| Audit | 12,851 | - | 12,851 |
| Travel & Expense Staff | 662 | - | 662 |
| Insurance | 17,743 | - | 17,743 |
| Miscellaneous | 13 | - | 13 |
| Subtotal - Board of Education | 157,118 | - | 157,118 |
| Executive Administration | | | |
| Executive Administration | 105,325 | - | 105,325 |
| Oversight Fee | 390,638 | - | 390,638 |
| Subtotal - Executive Administration | 495,963 | - | 495,963 |
| Grant Procurement | | | |
| Grant Procurement | - | - | - |
| Subtotal - Grant Procurement | - | - | - |
| Total - General Administration | 653,081 | - | 653,081 |
| School Administration | | | |
| Office of the Principal | | | |
| Salaries, Taxes, & Benefits | 629,777 | 3,192 | 626,585 |
| Local Meetings | 28,552 | - | 28,552 |
| Workshops and Conferences | 3,770 | - | 3,770 |
| Mailing | 10,743 | - | 10,743 |
| Printing & Binding | 6,401 | - | 6,401 |
| Office Supplies | 22,511 | - | 22,511 |
| Dues/Memberships | 2,120 | - | 2,120 |
| Equipment Purchases | 485 | - | 485 |
| Contracted Services | 8,516 | - | 8,516 |
| Employment Services | 16,549 | - | 16,549 |

| | | | |
|---|------------------|--------------|------------------|
| Bank Charges | 1,985 | - | 1,985 |
| Indirect Costs | 47 | - | 47 |
| Miscellaneous | 7,837 | - | 7,837 |
| Subtotal - Office of the Principal | 739,293 | 3,192 | 736,101 |
| Other School Administration | | | |
| Admissions & Other Administrative Support | 370,614 | - | 370,614 |
| Salaries, Taxes, & Benefits | 72,880 | - | 72,880 |
| Advertising | 174,637 | - | 174,637 |
| Local Meetings | 4,328 | - | 4,328 |
| Workshops and Conferences | 1,206 | - | 1,206 |
| Mailing | 7,573 | - | 7,573 |
| Office Supplies | 74 | - | 74 |
| Miscellaneous | 557 | - | 557 |
| Subtotal - Other School Administration | 631,869 | - | 631,869 |
| Total - School Administration | 1,371,162 | 3,192 | 1,367,970 |
| Business & Internal Services | | | |
| Fiscal Services | 306,367 | - | 306,367 |
| Internal Distribution Services | 9,499 | - | 9,499 |
| Total - Business & Internal Services | 315,866 | - | 315,866 |
| Central Services | | | |
| Planning, Research, Development | 21,837 | - | 21,837 |
| Information Services | 76,486 | - | 76,486 |
| Staff/Personnel Services | 629,714 | - | 629,714 |
| Data Processing Services | 112,554 | - | 112,554 |
| Other Central Services | 84,832 | - | 84,832 |
| Total - Central Services | 925,424 | - | 925,424 |
| Operations & Maintenance | | | |
| Internal Building Services | 52,172 | - | 52,172 |
| Other Purchased Service (Janitorial) | 296,200 | - | 296,200 |
| Telephone | 9,356 | - | 9,356 |
| Gas | 36,875 | - | 36,875 |
| Electric | 149,225 | - | 149,225 |
| Water & Sewer | 25,175 | - | 25,175 |
| Waste & Trash Disposal | 19,425 | - | 19,425 |
| Building Maintenance & Repair | 231,812 | 116 | 231,695 |
| Equipment Maintenance & Repair | 6,160 | - | 6,160 |
| Lease of Building | 1,242,400 | - | 1,242,400 |
| Lease of Equipment | 16,569 | - | 16,569 |
| Supplies | 16,700 | - | 16,700 |
| Software & Equipment | 400 | - | 400 |
| Equipment Purchases | 36,250 | - | 36,250 |
| Liability Insurance | 98 | - | 98 |
| Property Taxes | 139,811 | - | 139,811 |
| Property Insurance | 34,300 | - | 34,300 |
| Safety & Security | 1,358 | 107 | 1,251 |
| Miscellaneous | 106 | - | 106 |
| Total - Operations & Maintenance | 2,314,391 | 223 | 2,314,168 |
| Pupil Transportation Services | | | |
| Contracted Transportation | 23,155 | - | 23,155 |
| Field Trips | 13,098 | - | 13,098 |
| Indirect Costs | 3,451 | - | 3,451 |
| Total - Pupil Transportation Services | 39,703 | - | 39,703 |

Other Support Services**Pupil Activities**

| | | | |
|---------------------------------|---------------|----------|---------------|
| Salaries, Taxes, & Benefits | 24,186 | - | 24,186 |
| Contracted Services | 6,981 | - | 6,981 |
| Supplies | 22,795 | - | 22,795 |
| Equipment Purchases | 238 | - | 238 |
| Travel & Meals | 438 | - | 438 |
| Miscellaneous | 4,211 | - | 4,211 |
| Total - Pupil Activities | 58,848 | - | 58,848 |

Community Services**Community Activities**

| | | | |
|-------------------------------------|----------------|---------------|---------------|
| Salaries, Taxes, & Benefits | 64,784 | 18,355 | 46,429 |
| Contracted Services | 70,000 | 70,000 | - |
| Supplies | 3,487 | 1,815 | 1,672 |
| Indirect Costs | 1,086 | - | 1,086 |
| Miscellaneous | 126 | - | 126 |
| Total - Community Activities | 139,483 | 90,170 | 49,313 |

Welfare Activities

| | | | |
|-----------------------------------|----------|----------|----------|
| Total - Welfare Activities | - | - | - |
|-----------------------------------|----------|----------|----------|

| | | | |
|--|---|---|---|
| Outgoing Transfer to School Service Fund | - | - | - |
|--|---|---|---|

| | | | |
|---|------------|-----------|------------|
| Total Expenditures & Other Transactions | 17,516,012 | 2,103,592 | 15,412,420 |
|---|------------|-----------|------------|

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

| | | | |
|--|---|---|---|
| | - | - | - |
|--|---|---|---|

| | | | |
|------------------------------|--------|---|--------|
| Beginning Fund Balance (7/1) | 86,190 | - | 86,190 |
|------------------------------|--------|---|--------|

| | | | |
|---------------------|--------|---|--------|
| Ending Fund Balance | 86,190 | - | 86,190 |
|---------------------|--------|---|--------|

School Service Fund**REVENUE**

| | | | |
|---------------------------------------|----------------|----------|----------------|
| Food Sales to Pupils | 1,628 | - | 1,628 |
| State Revenue | 8,023 | - | 8,023 |
| Department of Agriculture - Lunch | 534,861 | - | 534,861 |
| Department of Agriculture - Breakfast | 114,172 | - | 114,172 |
| Commodities | 10,000 | - | 10,000 |
| Total Food Service Revenue | 668,684 | - | 668,684 |

| | | | |
|-------------------------------|---|---|---|
| Transfer In from General Fund | - | - | - |
|-------------------------------|---|---|---|

| | | | |
|---|----------------|----------|----------------|
| Total Revenue and Incoming Transfers | 668,684 | - | 668,684 |
|---|----------------|----------|----------------|

EXPENDITURES**Operations & Maintenance**

| | | | |
|---|--------------|----------|--------------|
| Supplies, Materials including Commodities expense | 6,500 | - | 6,500 |
| Total Operations & Maintenance | 6,500 | - | 6,500 |

Food Services

| | | | |
|---|----------------|----------|----------------|
| Supplies, Materials including Commodities expense | 702,298 | - | 702,298 |
| Salaries & Wages | 11,140 | - | 11,140 |
| Total Food Service Expenditures | 713,439 | - | 713,439 |

| | | | |
|---|---------|---|---------|
| Total Expenditures & Other Transactions | 719,939 | - | 719,939 |
|---|---------|---|---------|

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

| | | | |
|--|-----------------|----------|-----------------|
| | (51,255) | - | (51,255) |
|--|-----------------|----------|-----------------|

| | | | |
|------------------------------|---------|---|---------|
| Beginning Fund Balance (7/1) | 143,806 | - | 143,806 |
|------------------------------|---------|---|---------|

| | | | |
|----------------------------------|--------|---|--------|
| Ending Food Service Fund Balance | 92,551 | - | 92,551 |
|----------------------------------|--------|---|--------|

Westfield Consolidated
2022-2023 Final Amended Budget Comparison

| | 2022-2023 Amended Budget | 2022-2023 Final Amended Budget Proposal | Change | 2023-2024 Initial Budget Proposal |
|---|--------------------------------|---|-----------|---|
| REVENUE | | | | |
| State Aid | 13,304,407 | 12,982,866 | (321,540) | 14,239,368 |
| Other State Sources | 805,232 | 972,150 | 166,917 | 1,885,922 |
| Local Sources | - | 460,975 | 460,975 | 459,321 |
| Federal Grants | 4,494,855 | 3,693,151 | (801,704) | 3,979,184 |
| Private Sources | 146,268 | 75,554 | (70,713) | 169,879 |
| Total Revenues and Transfers | 18,750,761 | 18,184,696 | (566,065) | 20,733,674 |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | | |
| Instruction | | | | |
| Basic Instruction | 7,427,048 | 7,096,948 | (330,100) | 7,340,044 |
| Added Needs | 2,301,208 | 1,943,244 | (357,964) | 3,058,801 |
| Support Services | | | | |
| Pupil Services | 1,277,563 | 772,579 | (504,984) | 1,340,351 |
| Instructional Staff Support | 1,812,757 | 1,885,283 | 72,526 | 2,167,962 |
| General Administration | 643,730 | 653,081 | 9,351 | 744,102 |
| School Administration | 1,280,724 | 1,371,162 | 90,438 | 1,401,767 |
| Business & Internal Services | 268,338 | 315,866 | 47,528 | 300,211 |
| Central Services | 650,035 | 925,424 | 275,389 | 1,054,403 |
| Operations & Maintenance | 2,215,253 | 2,320,891 | 105,638 | 2,254,843 |
| Pupil Transportation Services | 50,488 | 39,703 | (10,784) | 41,073 |
| Other Support Services | 771,991 | 772,287 | 296 | 761,142 |
| Community Services | | | | |
| Community Activities | 70,000 | 139,483 | 69,483 | 264,247 |
| Total Expenditures | 18,769,133 | 18,235,951 | (533,183) | 20,785,831 |
| EXCESS OF REVENUES OVER EXPENDITURES | (18,371) | (51,255) | (32,884) | (52,156) |
| Transfer Between Funds | - | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 229,996 | 229,996 | - | 211,624 |
| CURRENT FUND BALANCE | 211,625 | 178,741 | (32,884) | 159,468 |