

**Westfield 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**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	6,422,361	-	6,422,361
Other State Sources	873,972	6,454	880,426
Local Sources	207,156	-	207,156
Federal Grants	1,782,266	441,161	2,223,427
Private Sources	24,351	-	24,351
<b>Total Revenues and Transfers</b>	<b>9,310,106</b>	<b>447,615</b>	<b>9,757,720</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,094,072	-	3,094,072
Added Needs	1,477,499	-	1,477,499
Support Services			
Pupil Services	621,945	-	621,945
Instructional Staff Support	968,416	-	968,416
General Administration	348,467	-	348,467
School Administration	707,712	-	707,712
Business & Internal Services	138,972	-	138,972
Central Services	452,091	-	452,091
Operations & Maintenance	1,300,928	10,500	1,311,428
Pupil Transportation Services	37,975	-	37,975
Other Support Services	-	465,081	465,081
Community Services			
Community Activities	133,288	-	133,288
Welfare Activities	28,741	-	28,741
<b>Total Expenditures</b>	<b>9,310,106</b>	<b>475,581</b>	<b>9,785,687</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(27,966)</b>	<b>(27,966)</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>42,017</b>	<b>85,968</b>	<b>127,985</b>
<b>CURRENT FUND BALANCE</b>	<b>42,017</b>	<b>58,002</b>	<b>100,019</b>

**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 8, 2023  
where a quorum of the board was present.

Signed By:   
Dated: May 8, 2023

**Westfield 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	6,422,361	-	6,422,361
Revenue from State Sources	873,972	-	873,972
Revenue from Local Sources	207,156	-	207,156
Restricted-Federal 'Pass thru' Grants - Title I	408,800	-	408,800
Restricted-Federal 'Pass thru' Grants - Title II	23,667	-	23,667
Restricted-Federal 'Pass thru' Grants - Title IV	32,725	-	32,725
IDEA Flowthrough	157,785	-	157,785
ESSER II (84.425D)	344,076	344,076	-
ESSER III (84.425D)	815,214	815,214	-
Revenue from Private Sources	24,351	-	24,351
<b>Total Revenue &amp; Other Transactions</b>	<b>9,310,106</b>	<b>1,159,289</b>	<b>8,150,817</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & wages	1,888,145	112,000	1,776,145
Payroll taxes	142,909	-	142,909
Insurance benefits	226,800	-	226,800
Other benefits	49,443	-	49,443
Employment expenses	16,725	-	16,725
Contracted services	94,563	-	94,563
Curricular tools	203,466	51,878	151,588
Student costs	10,750	-	10,750
General supplies	28,130	-	28,130
Equipment expense	389,889	350,567	39,322
Dues & subscriptions	8,252	-	8,252
Board funds	35,000	-	35,000
<b>Total - Basic Instruction</b>	<b>3,094,072</b>	<b>514,445</b>	<b>2,579,627</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & wages	761,814	211,150	550,664
Payroll taxes	63,231	17,525	45,705
Insurance benefits	123,034	36,024	87,010
Other benefits	18,284	5,068	13,216
Curricular tools	87,494	64,007	23,487
Equipment expense	11,600	-	11,600
Other	1,053	-	1,053
<b>Subtotal - Compensatory Education</b>	<b>1,066,509</b>	<b>333,774</b>	<b>732,735</b>
<b>Special Education</b>			
Salaries & wages	296,100	-	296,100
Payroll taxes	24,019	-	24,019
Insurance benefits	44,397	-	44,397
Other benefits	8,065	-	8,065
Employment expenses	1,477	-	1,477
Curricular tools	2,415	-	2,415
Dues & subscriptions	1,594	-	1,594
Other	32,923	-	32,923
<b>Subtotal - Special Education</b>	<b>410,990</b>	<b>-</b>	<b>410,990</b>
<b>Total - Added Needs</b>	<b>1,477,499</b>	<b>333,774</b>	<b>1,143,725</b>

<b>Pupil Services</b>			
Health services	35,909	-	35,909
Psychological services	42,173	-	42,173
Speech pathology	130,510	-	130,510
Social work services	381,255	3,000	378,255
Other (including recess aides)	32,099	-	32,099
<b>Total - Pupil Services</b>	<b>621,945</b>	<b>3,000</b>	<b>618,945</b>
<b>Instructional Staff Support</b>			
Salaries & wages	479,261	85,418	393,843
Payroll taxes	36,480	7,090	29,390
Insurance benefits	66,419	11,458	54,962
Other benefits	14,613	2,050	12,563
Employment expenses	55,751	12,480	43,271
Contracted services	124,083	-	124,083
Curricular tools	5,500	-	5,500
General supplies	910	-	910
Improvement of instruction	180,289	-	180,289
Communication	1,500	-	1,500
Other	3,609	-	3,609
<b>Total - Instructional Staff Support</b>	<b>968,416</b>	<b>118,495</b>	<b>849,920</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of education administration	67,337	-	67,337
Employment expenses	510	-	510
Professional services - audit & other	11,750	-	11,750
Professional services - legal	7,250	-	7,250
Insurance	9,900	-	9,900
<b>Subtotal - Board of Education</b>	<b>96,747</b>	<b>-</b>	<b>96,747</b>
<b>Executive Administration</b>			
Executive administration	58,490	-	58,490
Oversight fee	193,230	-	193,230
<b>Subtotal - Executive Administration</b>	<b>251,721</b>	<b>-</b>	<b>251,721</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>348,467</b>	<b>-</b>	<b>348,467</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & wages	231,344	-	231,344
Payroll taxes	16,154	-	16,154
Insurance benefits	41,059	-	41,059
Other benefits	5,231	-	5,231
Employment expenses	21,177	-	21,177
Contracted services	1,970	-	1,970
General supplies	8,120	-	8,120
Insurance	1,100	-	1,100
Communication	5,365	-	5,365
Dues & subscriptions	7,255	-	7,255
<b>Subtotal - Office of the Principal</b>	<b>338,775</b>	<b>-</b>	<b>338,775</b>
<b>Other School Administration</b>			
Admissions & other administrative support	227,551	-	227,551
Salaries & wages	25,098	-	25,098
Payroll taxes	2,083	-	2,083
Insurance benefits	7,904	-	7,904
Other benefits	602	-	602

Employment expenses	1,080	-	1,080
Marketing	104,619	-	104,619
<b>Subtotal - Other School Administration</b>	<b>368,937</b>	<b>-</b>	<b>368,937</b>
<b>Total - School Administration</b>	<b>707,712</b>	<b>-</b>	<b>707,712</b>
<b>Business &amp; Internal Services</b>			
Fiscal services	135,132	-	135,132
Internal distribution services	3,840	-	3,840
<b>Total - Business &amp; Internal Services</b>	<b>138,972</b>	<b>-</b>	<b>138,972</b>
<b>Central Services</b>			
Planning, research, development	11,941	-	11,941
Information services	79,799	-	79,799
Staff/Personnel services	261,042	-	261,042
Data processing services	55,753	-	55,753
Other central services	43,556	-	43,556
<b>Total - Central Services</b>	<b>452,091</b>	<b>-</b>	<b>452,091</b>
<b>Operations &amp; Maintenance</b>			
Internal building services	30,838	-	30,838
Safety & security	4,915	-	4,915
Insurance	20,900	-	20,900
Equipment expense	41,141	13,397	27,744
Lease of building	738,400	-	738,400
Janitorial services	174,784	18,784	156,000
Building repairs & maintenance	138,930	-	138,930
Communication	2,500	-	2,500
Utilities	139,600	-	139,600
Taxes	8,920	-	8,920
<b>Total - Operations &amp; Maintenance</b>	<b>1,300,928</b>	<b>32,181</b>	<b>1,268,747</b>
<b>Pupil Transportation Services</b>			
Student costs	33,475	-	33,475
Other	4,500	-	4,500
<b>Total - Pupil Transportation Services</b>	<b>37,975</b>	<b>-</b>	<b>37,975</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	43,700	43,700	-
Payroll taxes	3,627	3,627	-
Insurance benefits	11,307	11,307	-
Other benefits	1,049	1,049	-
Student costs	73,500	70,000	3,500
Other	105	-	105
<b>Total - Community Activities</b>	<b>133,288</b>	<b>129,683</b>	<b>3,605</b>
<b>Welfare Activities</b>			
Student costs	28,711	27,711	1,000
Other	30	-	30
<b>Total - Welfare Activities</b>	<b>28,741</b>	<b>27,711</b>	<b>1,030</b>

Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	9,310,106	1,159,289	8,150,817
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	42,017	-	42,017
Ending Fund Balance	<u>42,017</u>	<u>-</u>	<u>42,017</u>

**School Service Fund**

**REVENUE**

State revenue	6,454	-	6,454
Department of Agriculture - lunch	315,201	-	315,201
Department of Agriculture - breakfast	104,491	-	104,491
Commodities	21,469	-	21,469
<b>Total Food Service Revenue</b>	<u>447,615</u>	<u>-</u>	<u>447,615</u>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>447,615</b>	<b>-</b>	<b>447,615</b>

**EXPENDITURES**

**Operations & Maintenance**

Supplies, materials including commodities expense	10,500	-	10,500
<b>Total Operations &amp; Maintenance</b>	<u>10,500</u>	<u>-</u>	<u>10,500</u>

**Food Services**

Supplies, materials including commodities expense	449,520	-	449,520
Salaries & wages	5,561	-	5,561
Equipment purchases & repairs	10,000	-	10,000
<b>Total Food Service Expenditures</b>	<u>465,081</u>	<u>-</u>	<u>465,081</u>

Total Expenditures & Other Transactions	475,581	-	475,581
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(27,966)</b>	<b>-</b>	<b>(27,966)</b>
Beginning Fund Balance (7/1)	85,968	-	85,968
Ending Food Service Fund Balance	<u>58,002</u>	<u>-</u>	<u>58,002</u>