

**Warrendale Charter Academy**

A Resolution of the Board of Directors  
2025-26 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

|   | <u>General</u>       | <u>School Services</u> | <u>Total<br/>(Memorandum Only)</u> |
|---|----------------------|------------------------|------------------------------------|
| <b>REVENUE</b>                                    |                      |                        |                                    |
| State Aid   | 6,752,000            | -                      | 6,752,000                          |
| Other State Sources                               | 1,322,957            | -                      | 1,322,957                          |
| Local Sources                                     | 292,520              | -                      | 292,520                            |
| Federal Grants                                    | 564,183              | -                      | 564,183                            |
| Private Sources                                   | 270,332              | -                      | 270,332                            |
| Total Revenues and Transfers                      | <u>9,201,991</u>     | -                      | <u>9,201,991</u>                   |
| <br><b>EXPENDITURES - CONTRACTED SERVICE FEE:</b> |                      |                        |                                    |
| Instruction                                       |                      |                        |                                    |
| Basic Instruction                                 | 3,130,716            | -                      | 3,130,716                          |
| Added Needs                                       | 1,202,515            | -                      | 1,202,515                          |
| Support Services                                  |                      |                        |                                    |
| Pupil Services                                    | 431,988              | -                      | 431,988                            |
| Instructional Staff Support                       | 896,117              | -                      | 896,117                            |
| General Administration                            | 466,571              | -                      | 466,571                            |
| School Administration                             | 790,885              | -                      | 790,885                            |
| Business & Internal Services                      | 164,456              | -                      | 164,456                            |
| Central Services                                  | 424,246              | -                      | 424,246                            |
| Operations & Maintenance                          | 1,602,314            | -                      | 1,602,314                          |
| Pupil Transportation Services                     | 11,494               | -                      | 11,494                             |
| Other Support Services                            | 11,200               | -                      | 11,200                             |
| Community Services                                |                      |                        |                                    |
| Community Activities                              | 67,491               | -                      | 67,491                             |
| Welfare Activities                                | 2,000                | -                      | 2,000                              |
| Total Expenditures                                | <u>9,201,991</u>     | -                      | <u>9,201,991</u>                   |
| EXCESS OF REVENUES OVER EXPENDITURES              | -                    | -                      | -                                  |
| Transfer Between Funds                            | -                    | -                      | -                                  |
| FUND BALANCE, BEGINNING OF YEAR                   | 39,161               | -                      | 39,161                             |
| CURRENT FUND BALANCE                              | <u><u>39,161</u></u> | -                      | <u><u>39,161</u></u>               |

**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 2, 2026  
where a quorum of the board was present.

Signed By: *Dianna DeLuca*  
Dated: June 2, 2026

**Warrendale Charter Academy**

2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

|  | <u>2025-26<br/>Amended</u> | <u>2025-26<br/>Final Amended</u> |
|--|----------------------------|----------------------------------|
| <b>General Fund</b>                              |                            |                                  |
| <b>REVENUE</b>                                   |                            |                                  |
| State Aid  | 6,818,548                  | 6,752,000                        |
| Revenue from State Sources                       | 1,426,618                  | 1,322,957                        |
| Revenue from Local Sources                       | 257,695                    | 292,520                          |
| Restricted-Federal 'Pass thru' Grants - Title I  | 434,661                    | 376,004                          |
| Restricted-Federal 'Pass thru' Grants - Title II | (0)                        | 25,998                           |
| Restricted-Federal 'Pass thru' Grants - Title IV | -                          | 23,235                           |
| IDEA Flowthrough                                 | 134,747                    | 134,747                          |
| E-Rate (32.004)                                  | 4,700                      | 4,200                            |
| Revenue from Private Sources                     | 303,948                    | 270,332                          |
| <b>Total Revenue &amp; Other Transactions</b>    | <u><u>9,380,917</u></u>    | <u><u>9,201,991</u></u>          |
| <b>EXPENDITURES</b>                              |                            |                                  |
| <b>Basic Instruction</b>                         |                            |                                  |
| Salaries & Wages                                 | 2,068,236                  | 2,342,548                        |
| Payroll Taxes                                    | 165,620                    | 139,263                          |
| Insurance Benefits                               | 249,045                    | 243,983                          |
| Other Benefits                                   | 56,346                     | 45,889                           |
| Employment Expenses                              | 17,850                     | 23,222                           |
| Contracted Services                              | 96,928                     | 98,428                           |
| Curricular Tools                                 | 100,703                    | 111,469                          |
| Student Costs                                    | 31,664                     | 29,189                           |
| General Supplies                                 | 22,350                     | 20,903                           |
| Equipment Expense                                | 41,436                     | 39,110                           |
| Dues & Subscriptions                             | 10,903                     | 8,260                            |
| Board Funds                                      | 40,000                     | 11,803                           |
| Other  | 6,136                      | 16,648                           |
| <b>Total - Basic Instruction</b>                 | <u><u>2,907,219</u></u>    | <u><u>3,130,716</u></u>          |
| <b>Added Needs</b>                               |                            |                                  |
| <b>Compensatory Education</b>                    |                            |                                  |
| Salaries & Wages                                 | 1,083,365                  | 737,683                          |
| Payroll Taxes                                    | 68,317                     | 51,408                           |
| Insurance Benefits                               | 145,896                    | 114,179                          |
| Other Benefits                                   | 19,754                     | 14,424                           |
| Curricular Tools                                 | 48,236                     | 55,372                           |
| Student Costs                                    | 11,515                     | 6,143                            |
| Equipment Expense                                | 4,000                      | -                                |
| Other  | 20,125                     | 8,821                            |
| <b>Subtotal - Compensatory Education</b>         | <u><u>1,401,209</u></u>    | <u><u>988,030</u></u>            |
| <b>Special Education</b>                         |                            |                                  |

|  | <b>2025-26<br/>Amended</b> | <b>2025-26<br/>Final Amended</b> |
|--|----------------------------|----------------------------------|
| Salaries & Wages                           | 188,794                    | 175,362                          |
| Payroll Taxes                              | 15,670                     | 12,163                           |
| Insurance Benefits                         | 1,002                      | 3,244                            |
| Other Benefits                             | 5,302                      | 3,068                            |
| Employment Expenses                        | 1,487                      | 763                              |
| Contracted Services                        | 1,325                      | 330                              |
| Curricular Tools                           | 2,596                      | 3,109                            |
| Equipment Expense                          | 365                        | 328                              |
| Dues & Subscriptions                       | 2,500                      | 3,130                            |
| Other                                      | 12,644                     | 12,988                           |
| <b>Subtotal - Special Education</b>        | <b>231,686</b>             | <b>214,485</b>                   |
| <b>Total - Added Needs</b>                 | <b>1,632,894</b>           | <b>1,202,515</b>                 |
| <b>Pupil Services</b>                      |                            |                                  |
| Health Services                            | 32,874                     | 32,832                           |
| Psychological Services                     | 30,470                     | 65,573                           |
| Speech Pathology                           | 85,501                     | 19,343                           |
| Social Work Services                       | 281,870                    | 183,803                          |
| Other (including recess aides)             | 161,046                    | 130,436                          |
| <b>Total - Pupil Services</b>              | <b>591,761</b>             | <b>431,988</b>                   |
| <b>Instructional Staff Support</b>         |                            |                                  |
| Salaries & Wages                           | 427,916                    | 473,407                          |
| Payroll Taxes                              | 35,204                     | 34,424                           |
| Insurance Benefits                         | 43,967                     | 44,184                           |
| Other Benefits                             | 15,939                     | 17,182                           |
| Employment Expenses                        | 30,983                     | 12,381                           |
| Contracted Services                        | 157,516                    | 155,353                          |
| Curricular Tools                           | 11,470                     | 11,521                           |
| General Supplies                           | 250                        | 528                              |
| Improvement of Instruction                 | 125,881                    | 135,979                          |
| Communication                              | 5,100                      | 4,171                            |
| Other                                      | 5,748                      | 6,987                            |
| <b>Total - Instructional Staff Support</b> | <b>859,974</b>             | <b>896,117</b>                   |
| <b>General Administration</b>              |                            |                                  |
| <b>Board of Education</b>                  |                            |                                  |
| Board of Education Administration          | 47,467                     | 51,274                           |
| Employment Expenses                        | 510                        | 15,022                           |
| Professional Services - Audit & Other      | 11,977                     | 16,680                           |
| Professional services - Legal              | 8,250                      | 7,326                            |
| Insurance                                  | 12,730                     | 12,457                           |
| <b>Subtotal - Board of Education</b>       | <b>80,934</b>              | <b>102,760</b>                   |
| <b>Executive Administration</b>            |                            |                                  |
| Executive Administration                   | 149,276                    | 161,251                          |
| Oversight Fee                              | 204,556                    | 202,560                          |
| <b>Subtotal - Executive Administration</b> | <b>353,833</b>             | <b>363,811</b>                   |
| <b>Grant Procurement</b>                   |                            |                                  |
| Grant Procurement                          | -                          | -                                |
| <b>Subtotal - Grant Procurement</b>        | <b>-</b>                   | <b>-</b>                         |
| <b>Total - General Administration</b>      | <b>434,766</b>             | <b>466,571</b>                   |

|   | <u>2025-26<br/>Amended</u> | <u>2025-26<br/>Final Amended</u> |
|---|----------------------------|----------------------------------|
| <b>School Administration</b>                    |                            |                                  |
| <b>Office of the Principal</b>                  |                            |                                  |
| Salaries & Wages                                | 301,129                    | 304,961                          |
| Payroll Taxes                                   | 24,449                     | 21,714                           |
| Insurance Benefits                              | 19,493                     | 18,795                           |
| Other Benefits                                  | 6,813                      | 7,553                            |
| Employment Expenses                             | 18,070                     | 11,930                           |
| Contracted Services                             | 1,686                      | 1,476                            |
| General Supplies                                | 9,000                      | 4,610                            |
| Insurance                                       | 850                        | 849                              |
| Equipment Expense                               | -                          | 806                              |
| Communication                                   | 5,850                      | 4,881                            |
| Dues & Subscriptions                            | 8,867                      | 8,958                            |
| Other   | 433                        | -                                |
| <b>Subtotal - Office of the Principal</b>       | <b><u>396,641</u></b>      | <b><u>386,533</u></b>            |
| <b>Other School Administration</b>              |                            |                                  |
| Admissions & Other Administrative Support       | 84,345                     | 91,111                           |
| Salaries & Wages                                | 24,999                     | 25,560                           |
| Payroll Taxes                                   | 2,075                      | 2,119                            |
| Insurance Benefits                              | 90                         | 62                               |
| Other Benefits                                  | 600                        | 371                              |
| Employment Expenses                             | 1,075                      | 1,667                            |
| Marketing                                       | 198,120                    | 283,261                          |
| Dues & Subscriptions                            | 250                        | 201                              |
| <b>Subtotal - Other School Administration</b>   | <b><u>311,554</u></b>      | <b><u>404,351</u></b>            |
| <b>Total - School Administration</b>            | <b>708,195</b>             | <b>790,885</b>                   |
| <b>Business &amp; Internal Services</b>         |                            |                                  |
| Fiscal Services                                 | 148,957                    | 160,907                          |
| Internal Distribution Services                  | 3,285                      | 3,549                            |
| <b>Total - Business &amp; Internal Services</b> | <b><u>152,242</u></b>      | <b><u>164,456</u></b>            |
| <b>Central Services</b>                         |                            |                                  |
| Planning, Research, and Development             | 3,039                      | 3,283                            |
| Information Services                            | 95,974                     | 103,673                          |
| Staff/Personnel Services                        | 227,212                    | 245,439                          |
| Data Processing Services                        | 48,292                     | 52,166                           |
| Other Central Services                          | 18,222                     | 19,684                           |
| <b>Total - Central Services</b>                 | <b><u>392,740</u></b>      | <b><u>424,246</u></b>            |
| <b>Operations &amp; Maintenance</b>             |                            |                                  |
| Internal Building Services                      | 23,792                     | 25,700                           |
| Contracted Services                             | -                          | 1,330                            |
| Safety & Security                               | 57,992                     | 57,610                           |
| Insurance                                       | 24,590                     | 24,079                           |
| Equipment Expense                               | 19,385                     | 15,235                           |
| Lease of Building                               | 926,080                    | 926,080                          |
| Janitorial Services                             | 204,156                    | 199,000                          |
| Building Repairs & Maintenance                  | 151,225                    | 176,292                          |
| Utilities                                       | 191,000                    | 176,943                          |
| Dues & Subscriptions                            | -                          | 43                               |
| <b>Total - Operations &amp; Maintenance</b>     | <b><u>1,598,220</u></b>    | <b><u>1,602,314</u></b>          |
| <b>Pupil Transportation Services</b>            |                            |                                  |
| Student Costs                                   | 21,046                     | 11,392                           |
| Other   | 338                        | 102                              |
| <b>Total - Pupil Transportation Services</b>    | <b><u>21,384</u></b>       | <b><u>11,494</u></b>             |

|  | <u>2025-26<br/>Amended</u> | <u>2025-26<br/>Final Amended</u> |
|--|----------------------------|----------------------------------|
| <b>Other Support Services</b>  |                            |                                  |
| <b>Pupil Activities</b>  |                            |                                  |
| Contracted Services  | -                          | 11,200                           |
| Student Costs  | 10                         | -                                |
| <b>Total - Pupil Activities</b>  | <u>10</u>                  | <u>11,200</u>                    |
| <b>Community Services</b>  |                            |                                  |
| <b>Community Activities</b>  |                            |                                  |
| Salaries & Wages   | 49,579                     | 49,622                           |
| Payroll Taxes  | 4,115                      | 3,245                            |
| Insurance Benefits   | 6,029                      | 5,779                            |
| Other Benefits   | 1,190                      | 701                              |
| Student Costs  | 18,000                     | 7,901                            |
| Other  | 540                        | 242                              |
| <b>Total - Community Activities</b>  | <u>79,453</u>              | <u>67,491</u>                    |
| <b>Welfare Activities</b>  |                            |                                  |
| Student Costs  | 2,000                      | 2,000                            |
| Other  | 60                         | -                                |
| <b>Total - Welfare Activities</b>  | <u>2,060</u>               | <u>2,000</u>                     |
| Outgoing Transfer to School Service Fund   | -                          | -                                |
| Total Expenditures & Other Transactions  | 9,380,917                  | 9,201,991                        |
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | -                          | -                                |
| Beginning Fund Balance (7/1)   | 39,161                     | 39,161                           |
| Ending Fund Balance  | <u>39,161</u>              | <u>39,161</u>                    |
| <b>School Service Fund</b>   |                            |                                  |
| <b>REVENUE</b>   |                            |                                  |
| <b>Total Food Service Revenue</b>  | <u>-</u>                   | <u>-</u>                         |
| Transfer In from General Fund  | -                          | -                                |
| <b>Total Revenue and Incoming Transfers</b>  | -                          | -                                |
| <b>EXPENDITURES</b>  |                            |                                  |
| <b>Operations &amp; Maintenance</b>  |                            |                                  |
| <b>Total Operations &amp; Maintenance</b>  | <u>-</u>                   | <u>-</u>                         |
| <b>Food Services</b>   |                            |                                  |
| <b>Total Food Service Expenditures</b>   | <u>-</u>                   | <u>-</u>                         |
| Total Expenditures & Other Transactions  | -                          | -                                |
| <b>Revenues and Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | -                          | -                                |
| Beginning Fund Balance (7/1)   | -                          | -                                |
| Ending Food Service Fund Balance   | <u>-</u>                   | <u>-</u>                         |