

**Eagle Crest Charter Academy**

A Resolution of the Board of Directors  
2026-27 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2026-27**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	5,209,115	-	5,209,115
Other State Sources	982,637	-	982,637
Local Sources	360,322	-	360,322
Federal Grants	458,374	-	458,374
Private Sources	14,680	-	14,680
Contribution from Management Company	760,200	-	760,200
Total Revenues and Transfers	<u>7,785,328</u>	-	<u>7,785,328</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,675,286	-	2,675,286
Added Needs	1,099,427	-	1,099,427
Support Services			
Pupil Services	482,480	-	482,480
Instructional Staff Support	865,470	-	865,470
General Administration	318,648	-	318,648
School Administration	566,404	-	566,404
Business & Internal Services	116,899	-	116,899
Central Services	298,454	-	298,454
Operations & Maintenance	1,263,611	-	1,263,611
Pupil Transportation Services	8,726	-	8,726
Other Support Services	1,510	-	1,510
Community Services			
Community Activities	84,352	-	84,352
Welfare Activities	4,062	-	4,062
Total Expenditures	<u>7,785,328</u>	-	<u>7,785,328</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	47,475	-	47,475
CURRENT FUND BALANCE	<u>47,475</u>	-	<u>47,475</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 May 5, 2026 where a quorum of the board was present.

Signed By: Paula J. Koster  
Dated: May 5, 2026

**Eagle Crest Charter Academy**  
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	5,312,958	5,209,115
Revenue from State Sources	1,047,318	982,637
Revenue from Local Sources	342,374	360,322
Restricted-Federal 'Pass thru' Grants - Title I	214,703	239,249
Restricted-Federal 'Pass thru' Grants - Title II	-	14,601
Restricted-Federal 'Pass thru' Grants - Title IV	-	13,394
IDEA Flowthrough	155,129	155,129
E-Rate (32.004)	5,800	36,000
Revenue from Private Sources	15,580	14,680
Contribution from Management Company	660,626	760,200
<b>Total Revenue &amp; Other Transactions</b>	<b><u>7,754,488</u></b>	<b><u>7,785,328</u></b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,767,489	1,792,326
Payroll Taxes	146,702	148,763
Insurance Benefits	310,612	354,713
Other Benefits	51,294	52,331
Employment Expenses	17,850	18,300
Contracted Services	85,772	86,100
Curricular Tools	96,670	91,950
Student Costs	17,250	16,375
General Supplies	22,350	23,100
Equipment Expense	78,145	46,051
Dues & Subscriptions	9,856	10,277
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<b><u>2,638,988</u></b>	<b><u>2,675,286</u></b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	576,534	555,986
Payroll Taxes	41,642	38,941
Insurance Benefits	137,564	100,753
Other Benefits	12,041	11,260
Curricular Tools	92,453	106,720
Student Costs	-	4,519
Other	1,301	1,473
<b>Subtotal - Compensatory Education</b>	<b><u>861,536</u></b>	<b><u>819,652</u></b>
<b>Special Education</b>		
Salaries & Wages	183,090	189,084
Payroll Taxes	15,196	15,694
Insurance Benefits	53,857	44,957
Other Benefits	5,319	5,497
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	2,701	4,830
Equipment Expense	365	-
Dues & Subscriptions	4,779	2,100
Other	16,948	16,258
<b>Subtotal - Special Education</b>	<b><u>285,067</u></b>	<b><u>279,775</u></b>
<b>Total - Added Needs</b>	<b>1,146,604</b>	<b>1,099,427</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>Pupil Services</b>		
Health Services	47,439	48,453
Psychological Services	29,325	30,257
Speech Pathology	129,413	118,589
Social Work Services	273,075	262,522
Other (including recess aides)	20,779	22,659
<b>Total - Pupil Services</b>	<b><u>500,030</u></b>	<b><u>482,480</u></b>
<b>Instructional Staff Support</b>		
Salaries & Wages	422,626	462,452
Payroll Taxes	33,782	34,793
Insurance Benefits	92,027	99,190
Other Benefits	15,528	14,516
Employment Expenses	33,983	27,091
Contracted Services	132,429	133,758
Curricular Tools	2,600	2,900
Student Costs	-	518
General Supplies	250	250
Improvement of Instruction	84,270	79,041
Communication	6,500	6,500
Other	4,212	4,462
<b>Total - Instructional Staff Support</b>	<b><u>828,207</u></b>	<b><u>865,470</u></b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	33,018
Employment Expenses	510	525
Professional Services - Audit & Other	9,000	13,000
Professional services - Legal	8,250	8,250
Insurance	10,660	11,190
<b>Subtotal - Board of Education</b>	<b><u>61,228</u></b>	<b><u>65,983</u></b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	159,389	156,273
<b>Subtotal - Executive Administration</b>	<b><u>262,566</u></b>	<b><u>252,665</u></b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Total - General Administration</b>	<b>323,794</b>	<b>318,648</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	214,948	221,558
Payroll Taxes	17,642	18,108
Insurance Benefits	43,139	46,447
Other Benefits	5,084	5,239
Employment Expenses	12,940	13,184
Contracted Services	1,686	1,501
General Supplies	9,000	9,300
Insurance	650	690
Communication	5,850	6,000
Dues & Subscriptions	6,504	6,904
<b>Subtotal - Office of the Principal</b>	<b><u>317,443</u></b>	<b><u>328,931</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	66,320	74,040
Salaries & Wages	27,114	29,427
Payroll Taxes	2,250	2,442
Insurance Benefits	6,076	7,943
Other Benefits	651	706
Employment Expenses	1,075	1,250
Marketing	171,221	121,414
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b><u>274,957</u></b>	<b><u>237,473</u></b>
<b>Total - School Administration</b>	<b>592,399</b>	<b>566,404</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	114,763
Internal Distribution Services	2,271	2,136
<b>Total - Business &amp; Internal Services</b>	<b><u>105,227</u></b>	<b><u>116,899</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,962
Information Services	82,825	78,897
Staff/Personnel Services	151,449	157,849
Data Processing Services	32,937	47,057
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b><u>281,907</u></b>	<b><u>298,454</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	19,134	18,774
Insurance	24,400	25,600
Equipment Expense	22,996	16,463
Lease of Building	735,150	735,150
Janitorial Services	180,902	187,300
Building Repairs & Maintenance	148,800	146,600
Utilities	77,000	81,800
Taxes	32,900	34,545
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,257,726</u></b>	<b><u>1,263,611</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	2,550	8,650
Other	-	76
<b>Total - Pupil Transportation Services</b>	<b><u>2,550</u></b>	<b><u>8,726</u></b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	1,412	1,510
<b>Total - Pupil Activities</b>	<b>1,412</b>	<b>1,510</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	45,173	46,528
Payroll Taxes	3,749	3,862
Insurance Benefits	12,119	13,296
Other Benefits	1,084	1,117
Student Costs	9,316	19,259
Other	139	290
<b>Total - Community Activities</b>	<b>71,581</b>	<b>84,352</b>
<b>Welfare Activities</b>		
Student Costs	4,000	4,000
Other	62	62
<b>Total - Welfare Activities</b>	<b>4,062</b>	<b>4,062</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,754,488	7,785,328
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	47,475	47,475
Ending Fund Balance	<b>47,475</b>	<b>47,475</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</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 (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>