

Vanguard Charter Academy
A Resolution of the Board of Directors
2025-26 Amended Budget

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

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,789,655	-	7,789,655
Other State Sources	1,059,845	-	1,059,845
Local Sources	220,010	-	220,010
Federal Grants	350,143	-	350,143
Private Sources	29,290	-	29,290
Total Revenues and Transfers	9,448,943	-	9,448,943
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,689,778	-	2,689,778
Added Needs	965,362	-	965,362
Support Services			
Pupil Services	462,552	-	462,552
Instructional Staff Support	1,173,497	-	1,173,497
General Administration	766,451	-	766,451
School Administration	538,303	-	538,303
Business & Internal Services	380,536	-	380,536
Central Services	932,235	-	932,235
Operations & Maintenance	1,450,121	-	1,450,121
Pupil Transportation Services	26,851	-	26,851
Other Support Services	10	-	10
Community Services			
Community Activities	62,218	-	62,218
Welfare Activities	1,030	-	1,030
Total Expenditures	9,448,943	-	9,448,943
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	406,854	-	406,854
CURRENT FUND BALANCE	406,854	-	406,854

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on November 17, 2025
where a quorum of the board was present.

Signed By: _____

Dated: November 17, 2025



Vanguard Charter Academy
2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

	2025-26 Initial	2025-26 Amended
General Fund		
REVENUE		
State Aid	7,850,219	7,789,655
Revenue from State Sources	845,930	1,059,845
Revenue from Local Sources	185,000	220,010
Restricted-Federal 'Pass thru' Grants - Title I	358,932	220,076
Restricted-Federal 'Pass thru' Grants - Title II	23,193	-
Restricted-Federal 'Pass thru' Grants - Title IV	14,503	-
IDEA Flowthrough	117,677	123,067
E-Rate (32.004)	6,700	7,000
Revenue from Private Sources	21,880	29,290
Total Revenue & Other Transactions	9,424,035	9,448,943
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,735,019	1,783,865
Payroll Taxes	144,007	148,061
Insurance Benefits	356,538	306,834
Other Benefits	51,088	52,089
Employment Expenses	18,891	18,891
Contracted Services	103,688	103,491
Curricular Tools	118,575	108,634
Student Costs	24,136	26,646
General Supplies	23,654	23,654
Equipment Expense	64,184	71,091
Dues & Subscriptions	11,827	11,522
Board Funds	35,000	35,000
Other	147	-
Total - Basic Instruction	2,686,752	2,689,778
Added Needs		
Compensatory Education		
Salaries & Wages	504,557	486,719
Payroll Taxes	36,080	36,646
Insurance Benefits	67,657	76,754
Other Benefits	10,433	10,596
Curricular Tools	86,385	59,480
Student Costs	-	12,262
Other	6,196	2,292
Subtotal - Compensatory Education	711,307	684,749

	2025-26 Initial	2025-26 Amended
Special Education		
Salaries & Wages	153,735	178,870
Payroll Taxes	12,760	14,846
Insurance Benefits	56,102	52,354
Other Benefits	4,327	5,083
Employment Expenses	1,487	1,487
Curricular Tools	2,625	2,701
Equipment Expense	-	365
Dues & Subscriptions	-	4,357
Other	17,004	20,549
Subtotal - Special Education	248,040	280,613
Total - Added Needs	959,348	965,362
Pupil Services		
Health Services	24,463	31,335
Psychological Services	30,470	29,325
Speech Pathology	130,562	127,177
Social Work Services	233,137	249,782
Other (including recess aides)	21,628	24,933
Total - Pupil Services	440,260	462,552
Instructional Staff Support		
Salaries & Wages	438,558	495,233
Payroll Taxes	35,153	40,574
Insurance Benefits	88,244	91,341
Other Benefits	15,925	17,492
Employment Expenses	31,132	31,132
Contracted Services	157,206	148,091
Curricular Tools	12,560	12,530
General Supplies	250	250
Improvement of Instruction	332,775	324,544
Communication	7,800	7,800
Other	6,022	4,511
Total - Instructional Staff Support	1,125,625	1,173,497
General Administration		
Board of Education		
Board of Education Administration	122,179	118,645
Employment Expenses	510	510
Professional Services - Audit & Other	17,200	18,475
Professional services - Legal	8,250	8,250
Insurance	11,100	13,760
Subtotal - Board of Education	159,239	159,640
Executive Administration		
Executive Administration	396,511	373,122
Oversight Fee	226,792	233,690
Subtotal - Executive Administration	623,303	606,811
Total - General Administration	782,542	766,451

	2025-26 Initial	2025-26 Amended
School Administration		
Office of the Principal		
Salaries & Wages	215,137	222,414
Payroll Taxes	17,856	18,460
Insurance Benefits	9,033	9,144
Other Benefits	5,146	5,321
Employment Expenses	13,720	13,720
Contracted Services	2,275	985
General Supplies	9,525	9,525
Insurance	1,100	940
Communication	6,191	6,191
Dues & Subscriptions	9,015	9,494
Subtotal - Office of the Principal	288,999	296,194
Other School Administration		
Admissions & Other Administrative Support	183,703	176,153
Salaries & Wages	9,560	13,710
Payroll Taxes	794	1,138
Insurance Benefits	34	49
Other Benefits	229	329
Marketing	46,966	50,479
Dues & Subscriptions	-	250
Subtotal - Other School Administration	241,288	242,109
Total - School Administration	530,286	538,303
Business & Internal Services		
Fiscal Services	393,333	372,324
Internal Distribution Services	7,826	8,212
Total - Business & Internal Services	401,159	380,536
Central Services		
Planning, Research, and Development	11,448	7,597
Information Services	147,628	168,625
Staff/Personnel Services	622,894	588,160
Data Processing Services	126,659	122,306
Other Central Services	46,012	45,548
Total - Central Services	954,640	932,235
Operations & Maintenance		
Internal Building Services	60,580	59,468
Safety & Security	52,552	51,884
Insurance	23,900	24,850
Equipment Expense	24,758	23,186
Lease of Building	802,560	802,560
Janitorial Services	179,700	188,522
Building Repairs & Maintenance	110,700	101,250
Utilities	91,900	86,400
Taxes	112,000	112,000
Total - Operations & Maintenance	1,458,650	1,450,121
Pupil Transportation Services		
Student Costs	13,467	26,599
Other	182	252
Total - Pupil Transportation Services	13,649	26,851

	2025-26 Initial	2025-26 Amended
Other Support Services		
Pupil Activities		
Student Costs	4	10
Total - Pupil Activities	4	10
Community Services		
Community Activities		
Salaries & Wages	49,106	49,106
Payroll Taxes	4,076	4,076
Insurance Benefits	1,461	1,474
Other Benefits	1,179	1,179
Student Costs	14,243	6,300
Other	127	84
Total - Community Activities	70,191	62,218
Welfare Activities		
Student Costs	901	1,000
Other	27	30
Total - Welfare Activities	928	1,030
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,424,035	9,448,943
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	413,603	406,854
Ending Fund Balance	413,603	406,854

	2025-26 Initial	2025-26 Amended
School Service Fund		
REVENUE		
Total Food Service Revenue	-	-
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	-	-
Food Services		
Total Food Service Expenditures	-	-
Total Expenditures & Other Transactions	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	-	-