

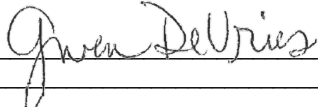
Walker Charter Academy
A Resolution of the Board of Directors
2026-27 Initial Budget

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

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,211,114	-	7,211,114
Other State Sources	888,379	-	888,379
Local Sources	270,075	-	270,075
Federal Grants	439,358	-	439,358
Private Sources	45,570	-	45,570
Total Revenues and Transfers	8,854,496	-	8,854,496
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,658,366	-	2,658,366
Added Needs	1,175,803	-	1,175,803
Support Services			
Pupil Services	431,912	-	431,912
Instructional Staff Support	989,971	-	989,971
General Administration	591,918	-	591,918
School Administration	607,521	-	607,521
Business & Internal Services	310,949	-	310,949
Central Services	789,516	-	789,516
Operations & Maintenance	1,268,286	-	1,268,286
Pupil Transportation Services	27,675	-	27,675
Other Support Services	10	-	10
Community Services			
Community Activities	2,569	-	2,569
Total Expenditures	8,854,496	-	8,854,496
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	63,768	-	63,768
CURRENT FUND BALANCE	63,768	-	63,768

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 9, 2026
where a quorum of the board was present.

Signed By: 
Dated: June 9, 2026

Walker Charter Academy

2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
General Fund		
REVENUE		
State Aid	7,149,746	7,211,114
Revenue from State Sources	808,618	888,379
Revenue from Local Sources	270,005	270,075
Restricted-Federal 'Pass thru' Grants - Title I	252,825	259,812
Restricted-Federal 'Pass thru' Grants - Title II	-	24,145
Restricted-Federal 'Pass thru' Grants - Title IV	-	6,184
IDEA Flowthrough	142,917	142,917
E-Rate (32.004)	6,300	6,300
Revenue from Private Sources	45,070	45,570
Total Revenue & Other Transactions	<u><u>8,675,481</u></u>	<u><u>8,854,496</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,731,677	1,744,344
Payroll Taxes	143,729	144,781
Insurance Benefits	323,479	306,433
Other Benefits	50,977	51,605
Employment Expenses	18,743	19,215
Contracted Services	99,028	99,028
Curricular Tools	92,600	94,530
Student Costs	49,733	50,108
General Supplies	23,468	24,255
Equipment Expense	110,551	77,306
Dues & Subscriptions	11,193	11,762
Board Funds	35,000	35,000
Total - Basic Instruction	<u><u>2,690,176</u></u>	<u><u>2,658,366</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	520,151	561,733
Payroll Taxes	37,513	39,822
Insurance Benefits	96,597	136,429
Other Benefits	10,847	11,515
Curricular Tools	59,867	54,229
Equipment Expense	2,400	-
Other	3,352	4,122
Subtotal - Compensatory Education	<u><u>730,727</u></u>	<u><u>807,850</u></u>
Special Education		
Salaries & Wages	223,618	232,113
Payroll Taxes	18,560	19,265
Insurance Benefits	76,800	75,275
Other Benefits	6,321	6,562
Employment Expenses	1,487	1,355
Curricular Tools	1,870	1,930
Equipment Expense	365	-
Dues & Subscriptions	4,079	2,100
Other	28,528	29,352
Subtotal - Special Education	<u><u>361,629</u></u>	<u><u>367,952</u></u>
Total - Added Needs	1,092,355	1,175,803

	2025-26	2026-27
	Amended	Initial
Pupil Services		
Health Services	67,386	74,316
Psychological Services	45,706	22,890
Speech Pathology	59,262	76,299
Social Work Services	205,349	235,984
Other (including recess aides)	21,183	22,423
Total - Pupil Services	398,885	431,912
Instructional Staff Support		
Salaries & Wages	387,090	417,598
Payroll Taxes	31,912	32,866
Insurance Benefits	98,046	104,551
Other Benefits	14,988	13,958
Employment Expenses	31,110	27,226
Contracted Services	146,532	146,734
Curricular Tools	11,770	10,270
General Supplies	250	250
Improvement of Instruction	234,454	223,661
Communication	7,000	7,000
Other	5,770	5,857
Total - Instructional Staff Support	968,922	989,971
General Administration		
Board of Education		
Board of Education Administration	85,710	87,829
Employment Expenses	510	525
Professional Services - Audit & Other	7,600	8,600
Professional services - Legal	8,250	8,250
Insurance	13,310	13,980
Subtotal - Board of Education	115,380	119,184
Executive Administration		
Executive Administration	269,548	256,400
Oversight Fee	214,492	216,333
Subtotal - Executive Administration	484,040	472,734
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	599,420	591,918

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Administration		
Office of the Principal		
Salaries & Wages	200,769	209,222
Payroll Taxes	16,664	17,365
Insurance Benefits	29,541	8,978
Other Benefits	4,801	5,024
Employment Expenses	13,460	13,704
Contracted Services	985	1,501
General Supplies	9,450	9,765
Insurance	900	940
Communication	6,143	6,300
Dues & Subscriptions	8,818	9,418
Subtotal - Office of the Principal	<u>291,529</u>	<u>282,219</u>
Other School Administration		
Admissions & Other Administrative Support	152,301	174,194
Salaries & Wages	29,210	30,350
Payroll Taxes	2,424	2,519
Insurance Benefits	105	109
Other Benefits	701	728
Employment Expenses	2,150	1,250
Marketing	164,951	115,902
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>352,092</u>	<u>325,302</u>
Total - School Administration	643,622	607,521
Business & Internal Services		
Fiscal Services	268,972	305,269
Internal Distribution Services	5,932	5,681
Total - Business & Internal Services	<u>274,904</u>	<u>310,949</u>
Central Services		
Planning, Research, and Development	5,488	7,879
Information Services	173,300	171,944
Staff/Personnel Services	424,894	451,029
Data Processing Services	88,355	127,570
Other Central Services	32,904	31,094
Total - Central Services	<u>724,942</u>	<u>789,516</u>
Operations & Maintenance		
Internal Building Services	42,961	46,226
Safety & Security	39,295	40,201
Insurance	24,360	25,600
Equipment Expense	27,608	24,359
Lease of Building	680,160	680,160
Janitorial Services	204,348	210,700
Building Repairs & Maintenance	95,650	103,600
Utilities	92,400	99,300
Taxes	36,400	38,140
Total - Operations & Maintenance	<u>1,243,181</u>	<u>1,268,286</u>
Pupil Transportation Services		
Student Costs	24,278	24,435
Other	3,240	3,240
Total - Pupil Transportation Services	<u>27,518</u>	<u>27,675</u>

	2025-26	2026-27
	Amended	Initial
Other Support Services		
Pupil Activities		
Student Costs	10	10
Total - Pupil Activities	<u>10</u>	<u>10</u>
Community Services		
Community Activities		
Student Costs	10,475	2,557
Other	247	12
Total - Community Activities	<u>10,722</u>	<u>2,569</u>
Welfare Activities		
Student Costs	800	-
Other	24	-
Total - Welfare Activities	<u>824</u>	<u>-</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,675,481	8,854,496
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	63,768	63,768
Ending Fund Balance	<u>63,768</u>	<u>63,768</u>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	<u>-</u>	<u>-</u>
Food Services		
Total Food Service Expenditures	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>