

Timberland 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 (Memorandum Only)</u>
REVENUE			
State Aid	6,233,000	-	6,233,000
Other State Sources	1,559,642	-	1,559,642
Local Sources	538,300	-	538,300
Federal Grants	599,224	-	599,224
Private Sources	15,450	-	15,450
Total Revenues and Transfers	<u>8,945,617</u>	-	<u>8,945,617</u>
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,918,451	-	2,918,451
Added Needs	1,203,409	-	1,203,409
Support Services			
Pupil Services	623,305	-	623,305
Instructional Staff Support	840,259	-	840,259
General Administration	415,754	-	415,754
School Administration	679,794	-	679,794
Business & Internal Services	131,294	-	131,294
Central Services	364,218	-	364,218
Operations & Maintenance	1,225,784	-	1,225,784
Pupil Transportation Services	473,555	-	473,555
Other Support Services	17,253	-	17,253
Community Services			
Community Activities	47,221	-	47,221
Welfare Activities	5,320	-	5,320
Total Expenditures	<u>8,945,617</u>	-	<u>8,945,617</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	69,615	-	69,615
CURRENT FUND BALANCE	<u>69,615</u>	-	<u>69,615</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 5, 2026
where a quorum of the board was present.

Signed By: _____

Dated: June 5, 2026

Wynsica Penney-Hairston

Timberland Charter Academy

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

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
General Fund		
REVENUE		
State Aid	6,152,233	6,233,000
Revenue from State Sources	1,528,907	1,559,642
Revenue from Local Sources	262,674	538,300
Restricted-Federal 'Pass thru' Grants - Title I	425,469	362,739
Restricted-Federal 'Pass thru' Grants - Title II	-	32,533
Restricted-Federal 'Pass thru' Grants - Title IV	-	28,867
Homeless Grants (84.196)	-	2,455
IDEA Flowthrough	169,131	169,131
E-Rate (32.004)	7,300	3,500
Revenue from Private Sources	6,600	15,450
Contribution from Management Company	261,215	-
Total Revenue & Other Transactions	<u><u>8,813,528</u></u>	<u><u>8,945,617</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,725,404	2,074,809
Payroll Taxes	143,209	112,751
Insurance Benefits	375,401	338,775
Other Benefits	50,522	41,460
Employment Expenses	18,445	22,156
Contracted Services	92,925	132,816
Curricular Tools	111,250	106,636
Student Costs	8,883	16,537
General Supplies	23,095	18,222
Equipment Expense	45,217	36,430
Dues & Subscriptions	10,496	19,955
Board Funds	35,000	2,732
Other	-	(4,828)
Total - Basic Instruction	<u><u>2,639,846</u></u>	<u><u>2,918,451</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	685,887	499,690
Payroll Taxes	47,819	35,583
Insurance Benefits	131,438	84,486
Other Benefits	13,827	9,292
Curricular Tools	60,987	115,678
Student Costs	-	6,162
Dues & Subscriptions	-	299
Other	-	1,520
Subtotal - Compensatory Education	<u><u>939,958</u></u>	<u><u>752,710</u></u>

	<u>2025-26</u> <u>Amended</u>	<u>2025-26</u> <u>Final Amended</u>
Special Education		
Salaries & Wages	362,420	341,874
Payroll Taxes	30,081	23,315
Insurance Benefits	48,742	39,096
Other Benefits	10,282	8,452
Employment Expenses	1,487	763
Contracted Services	1,325	330
Curricular Tools	3,532	4,676
Equipment Expense	365	343
Dues & Subscriptions	4,398	5,498
Other	44,025	26,353
Subtotal - Special Education	<u><u>506,656</u></u>	<u><u>450,699</u></u>
Total - Added Needs	1,446,614	1,203,409
Pupil Services		
Guidance Services	136,050	59,503
Health Services	73,289	90,632
Psychological Services	40,230	63,447
Speech Pathology	120,818	81,838
Social Work Services	356,627	280,738
Other (including recess aides)	83,137	47,146
Total - Pupil Services	<u><u>810,150</u></u>	<u><u>623,305</u></u>
Instructional Staff Support		
Salaries & Wages	373,044	359,933
Payroll Taxes	29,604	25,034
Insurance Benefits	58,047	60,732
Other Benefits	12,880	10,288
Employment Expenses	33,568	100,442
Contracted Services	147,286	147,704
Curricular Tools	10,530	11,138
Student Costs	-	396
General Supplies	250	210
Improvement of Instruction	89,744	111,976
Communication	8,300	8,851
Other	2,458	3,555
Total - Instructional Staff Support	<u><u>765,711</u></u>	<u><u>840,259</u></u>
General Administration		
Board of Education		
Board of Education Administration	32,808	40,935
Employment Expenses	510	8,237
Professional Services - Audit & Other	14,000	22,299
Professional services - Legal	8,250	16,640
General Supplies	-	67
Insurance	11,950	11,690
Equipment Expense	-	160
Subtotal - Board of Education	<u><u>67,518</u></u>	<u><u>100,027</u></u>
Executive Administration		
Executive Administration	103,177	128,736
Oversight Fee	184,567	186,990
Subtotal - Executive Administration	<u><u>287,744</u></u>	<u><u>315,726</u></u>
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	<u><u>-</u></u>	<u><u>-</u></u>
Total - General Administration	355,262	415,754

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	230,985	227,116
Payroll Taxes	18,676	15,435
Insurance Benefits	30,212	28,335
Other Benefits	5,383	5,504
Employment Expenses	13,720	12,018
Contracted Services	985	1,242
General Supplies	9,300	6,980
Insurance	770	784
Communication	6,045	5,122
Dues & Subscriptions	7,595	7,842
Subtotal - Office of the Principal	<u>323,671</u>	<u>310,378</u>
Other School Administration		
Admissions & Other Administrative Support	64,363	80,307
Salaries & Wages	23,555	23,902
Payroll Taxes	1,955	1,907
Insurance Benefits	3,524	3,422
Other Benefits	565	360
Employment Expenses	2,150	1,580
General Supplies	-	382
Marketing	128,911	257,355
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>225,272</u>	<u>369,416</u>
Total - School Administration	548,943	679,794
Business & Internal Services		
Fiscal Services	102,957	128,461
Internal Distribution Services	2,271	2,833
Total - Business & Internal Services	<u>105,227</u>	<u>131,294</u>
Central Services		
Planning, Research, and Development	2,101	2,621
Information Services	78,803	98,324
Staff/Personnel Services	162,641	202,930
Data Processing Services	33,821	42,199
Other Central Services	12,595	15,715
Miscellaneous	-	2,429
Total - Central Services	<u>289,960</u>	<u>364,218</u>
Operations & Maintenance		
Internal Building Services	16,444	20,518
Safety & Security	19,134	18,508
Insurance	23,590	23,353
Equipment Expense	20,400	15,030
Lease of Building	671,840	671,840
Janitorial Services	198,443	192,000
Building Repairs & Maintenance	159,900	139,214
Utilities	75,500	82,964
Dues & Subscriptions	-	43
Taxes	62,300	62,315
Total - Operations & Maintenance	<u>1,247,551</u>	<u>1,225,784</u>

	2025-26 Amended	2025-26 Final Amended
Pupil Transportation Services		
Salaries & Wages	22,932	-
Payroll Taxes	1,903	-
Insurance Benefits	12,253	519
Other Benefits	550	-
Employment Expenses	-	92
Student Costs	468,135	472,944
Total - Pupil Transportation Services	505,774	473,555
Other Support Services		
Pupil Activities		
Contracted Services	-	15,252
Student Costs	10	2,001
Total - Pupil Activities	10	17,253
Community Services		
Community Activities		
Salaries & Wages	20,600	20,584
Payroll Taxes	1,710	1,386
Insurance Benefits	3,524	3,151
Other Benefits	494	289
Contracted Services	49,500	16,500
Student Costs	16,050	5,291
Other	-	20
Total - Community Activities	91,879	47,221
Welfare Activities		
Student Costs	6,600	5,310
Other	-	10
Total - Welfare Activities	6,600	5,320
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,813,528	8,945,617
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	69,615	69,615
Ending Fund Balance	69,615	69,615

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</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>

Timberland Charter Academy

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

	2025-26 Amended Budget	2025-26 Final Amended Budget Proposal	Change	2026-27 Initial Budget Proposal
REVENUE				
State Aid	6,152,233	6,233,000	80,767	6,380,671
Other State Sources	1,528,907	1,559,642	30,736	1,905,697
Local Sources	262,674	538,300	275,626	542,067
Federal Grants	601,900	599,224	(2,675)	660,593
Private Sources	6,600	15,450	8,850	4,300
Contribution from Management Company	261,215	-	(261,215)	-
Total Revenues and Transfers	8,813,528	8,945,617	132,089	9,493,328
EXPENDITURES - CONTRACTED SERVICE FEE:				
Instruction				
Basic Instruction	2,639,846	2,918,451	278,605	2,949,438
Added Needs	1,446,614	1,203,409	(243,205)	1,467,971
Support Services				
Pupil Services	810,150	623,305	(186,845)	837,156
Instructional Staff Support	765,711	840,259	74,549	864,564
General Administration	355,262	415,754	60,491	374,859
School Administration	548,943	679,794	130,851	568,782
Business & Internal Services	105,227	131,294	26,067	138,673
Central Services	289,960	364,218	74,258	360,589
Operations & Maintenance	1,247,551	1,225,784	(21,768)	1,336,101
Pupil Transportation Services	505,774	473,555	(32,220)	494,705
Other Support Services	10	17,253	17,243	10
Community Services				
Community Activities	91,879	47,221	(44,658)	93,880
Welfare Activities	6,600	5,320	(1,280)	6,600
Total Expenditures	8,813,528	8,945,617	132,089	9,493,328
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
Transfer Between Funds	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	69,615	69,615	-	69,615
CURRENT FUND BALANCE	69,615	69,615	-	69,615