

Linden 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

| | General | School Services | Total (Memorandum Only) |
|---|------------|-----------------|----------------------------|
| REVENUE | | | |
| State Aid | 7,880,000 | - | 7,880,000 |
| Other State Sources | 2,112,446 | - | 2,112,446 |
| Local Sources | 30,300 | - | 30,300 |
| Federal Grants | 658,724 | - | 658,724 |
| Private Sources | 26,338 | - | 26,338 |
| Total Revenues and Transfers | 10,707,809 | - | 10,707,809 |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | |
| Instruction | | | |
| Basic Instruction | 3,159,721 | - | 3,159,721 |
| Added Needs | 1,676,383 | - | 1,676,383 |
| Support Services | | | |
| Pupil Services | 657,773 | - | 657,773 |
| Instructional Staff Support | 996,671 | - | 996,671 |
| General Administration | 644,477 | - | 644,477 |
| School Administration | 738,456 | - | 738,456 |
| Business & Internal Services | 276,683 | - | 276,683 |
| Central Services | 664,070 | - | 664,070 |
| Operations & Maintenance | 1,466,825 | - | 1,466,825 |
| Pupil Transportation Services | 249,126 | - | 249,126 |
| Other Support Services | 17,321 | - | 17,321 |
| Community Services | | | |
| Community Activities | 171,097 | - | 171,097 |
| Welfare Activities | 867 | - | 867 |
| Total Expenditures | 10,719,469 | - | 10,719,469 |
| EXCESS OF REVENUES OVER EXPENDITURES | (11,660) | - | (11,660) |
| Transfer Between Funds | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 23,689 | - | 23,689 |
| CURRENT FUND BALANCE | 12,029 | - | 12,029 |

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 17, 2026
where a quorum of the board was present.

Signed By: 
Dated: June 17, 2026

Linden Charter Academy

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

| | <u>2025-26</u> <u>Amended</u> | <u>2025-26</u> <u>Final Amended</u> |
|--|----------------------------------|--|
| General Fund | | |
| REVENUE | | |
| State Aid | 7,906,737 | 7,880,000 |
| Revenue from State Sources | 1,990,878 | 2,112,446 |
| Revenue from Local Sources | 70,000 | 30,300 |
| Restricted-Federal 'Pass thru' Grants - Title I | 374,134 | 413,541 |
| Restricted-Federal 'Pass thru' Grants - Title II | - | 28,212 |
| Restricted-Federal 'Pass thru' Grants - Title IV | - | 30,569 |
| IDEA Flowthrough | 180,102 | 180,102 |
| E-Rate (32.004) | 6,200 | 6,300 |
| Revenue from Private Sources | 6,200 | 26,338 |
| Total Revenue & Other Transactions | <u>10,534,251</u> | <u>10,707,809</u> |
| EXPENDITURES | | |
| Basic Instruction | | |
| Salaries & Wages | 1,882,261 | 2,275,149 |
| Payroll Taxes | 156,228 | 117,776 |
| Insurance Benefits | 305,217 | 288,155 |
| Other Benefits | 53,521 | 35,771 |
| Employment Expenses | 18,445 | 34,265 |
| Contracted Services | 104,738 | 109,169 |
| Curricular Tools | 100,150 | 98,402 |
| Student Costs | 8,705 | 47,575 |
| General Supplies | 23,095 | 21,637 |
| Equipment Expense | 99,927 | 121,125 |
| Communication | - | 155 |
| Dues & Subscriptions | 11,609 | 10,255 |
| Depreciation & Amortization | - | (10) |
| Board Funds | 40,000 | - |
| Other | - | 297 |
| Total - Basic Instruction | <u>2,803,894</u> | <u>3,159,721</u> |
| Added Needs | | |
| Compensatory Education | | |
| Salaries & Wages | 1,003,567 | 948,054 |
| Payroll Taxes | 67,071 | 64,104 |
| Insurance Benefits | 157,340 | 127,925 |
| Other Benefits | 19,394 | 14,329 |
| Employment Expenses | - | 187 |
| Contracted Services | 6,720 | 1,680 |
| Curricular Tools | 87,209 | 86,070 |
| Student Costs | 10,000 | 5,952 |
| Equipment Expense | 1,600 | 400 |
| Other | 7,471 | 8,566 |
| Subtotal - Compensatory Education | <u>1,360,372</u> | <u>1,257,266</u> |

| | 2025-26 Amended | 2025-26 Final Amended |
|--|----------------------------|----------------------------------|
| Special Education | | |
| Salaries & Wages | 380,798 | 302,641 |
| Payroll Taxes | 31,606 | 18,763 |
| Insurance Benefits | 84,950 | 53,046 |
| Other Benefits | 10,463 | 7,072 |
| Employment Expenses | 1,487 | 763 |
| Contracted Services | 1,325 | 330 |
| Curricular Tools | 4,288 | 5,555 |
| Equipment Expense | 365 | 310 |
| Dues & Subscriptions | 4,879 | 6,099 |
| Other | 51,009 | 24,538 |
| Subtotal - Special Education | 571,170 | 419,117 |
| Total - Added Needs | 1,931,543 | 1,676,383 |
| Pupil Services | | |
| Health Services | 47,618 | 56,707 |
| Psychological Services | 29,325 | 59,953 |
| Speech Pathology | 128,075 | 119,618 |
| Social Work Services | 331,195 | 338,816 |
| Other (including recess aides) | 100,401 | 82,679 |
| Total - Pupil Services | 636,613 | 657,773 |
| Instructional Staff Support | | |
| Salaries & Wages | 572,206 | 457,094 |
| Payroll Taxes | 41,400 | 32,127 |
| Insurance Benefits | 63,097 | 50,180 |
| Other Benefits | 17,731 | 17,482 |
| Employment Expenses | 38,068 | 34,227 |
| Contracted Services | 153,602 | 152,884 |
| Curricular Tools | 3,200 | 4,114 |
| General Supplies | 250 | 60 |
| Improvement of Instruction | 232,162 | 235,972 |
| Communication | 6,900 | 7,362 |
| Other | 4,921 | 5,169 |
| Total - Instructional Staff Support | 1,133,538 | 996,671 |
| General Administration | | |
| Board of Education | | |
| Board of Education Administration | 84,872 | 86,265 |
| Employment Expenses | 510 | 8,304 |
| Professional Services - Audit & Other | 16,010 | 15,899 |
| Professional services - Legal | 8,250 | 12,817 |
| General Supplies | - | 12 |
| Insurance | 13,660 | 13,366 |
| Other | 60 | 121 |
| Subtotal - Board of Education | 123,363 | 136,784 |
| Executive Administration | | |
| Executive Administration | 266,913 | 271,293 |
| Oversight Fee | 237,202 | 236,400 |
| Subtotal - Executive Administration | 504,115 | 507,693 |
| Grant Procurement | | |
| Grant Procurement | - | - |
| Subtotal - Grant Procurement | - | - |
| Total - General Administration | 627,478 | 644,477 |

| | <u>2025-26 Amended</u> | <u>2025-26 Final Amended</u> |
|---|----------------------------|----------------------------------|
| School Administration | | |
| Office of the Principal | | |
| Salaries & Wages | 242,252 | 246,659 |
| Payroll Taxes | 19,618 | 17,801 |
| Insurance Benefits | 30,896 | 30,056 |
| Other Benefits | 5,416 | 3,249 |
| Employment Expenses | 19,240 | 13,117 |
| Contracted Services | 1,655 | 973 |
| General Supplies | 9,300 | 8,049 |
| Insurance | 930 | 935 |
| Equipment Expense | - | 610 |
| Communication | 6,045 | 8,056 |
| Dues & Subscriptions | 9,727 | 16,144 |
| Subtotal - Office of the Principal | <u>345,078</u> | <u>345,648</u> |
| Other School Administration | | |
| Admissions & Other Administrative Support | 119,432 | 121,391 |
| Salaries & Wages | 27,058 | 28,194 |
| Payroll Taxes | 2,246 | 2,276 |
| Insurance Benefits | 3,420 | 3,482 |
| Other Benefits | 649 | 832 |
| Employment Expenses | 1,075 | 868 |
| Marketing | 103,142 | 235,564 |
| Dues & Subscriptions | 250 | 201 |
| Subtotal - Other School Administration | <u>257,272</u> | <u>392,808</u> |
| Total - School Administration | 602,350 | 738,456 |
| Business & Internal Services | | |
| Fiscal Services | 266,342 | 270,713 |
| Internal Distribution Services | 5,874 | 5,971 |
| Total - Business & Internal Services | <u>272,216</u> | <u>276,683</u> |
| Central Services | | |
| Planning, Research, and Development | 5,434 | 5,523 |
| Information Services | 107,100 | 108,858 |
| Staff/Personnel Services | 420,740 | 427,645 |
| Data Processing Services | 87,491 | 88,927 |
| Other Central Services | 32,583 | 33,117 |
| Total - Central Services | <u>653,349</u> | <u>664,070</u> |
| Operations & Maintenance | | |
| Internal Building Services | 42,541 | 43,239 |
| Safety & Security | 79,077 | 58,407 |
| Insurance | 24,320 | 24,123 |
| Equipment Expense | 27,979 | 25,314 |
| Lease of Building | 779,200 | 779,200 |
| Janitorial Services | 195,505 | 202,000 |
| Building Repairs & Maintenance | 117,350 | 148,985 |
| Utilities | 94,900 | 100,884 |
| Dues & Subscriptions | - | 43 |
| Taxes | 84,600 | 84,630 |
| Other | 48 | - |
| Total - Operations & Maintenance | <u>1,445,520</u> | <u>1,466,825</u> |

| | 2025-26 Amended | 2025-26 Final Amended |
|--|----------------------------|----------------------------------|
| Pupil Transportation Services | | |
| Salaries & Wages | 17,678 | 18,657 |
| Payroll Taxes | 1,179 | 1,366 |
| Insurance Benefits | 51 | 41 |
| Other Benefits | 341 | 140 |
| Student Costs | 238,535 | 228,755 |
| Other | 300 | 167 |
| Total - Pupil Transportation Services | 258,084 | 249,126 |
| Other Support Services | | |
| Pupil Activities | | |
| Contracted Services | - | 15,089 |
| Student Costs | 10 | 2,232 |
| Total - Pupil Activities | 10 | 17,321 |
| Community Services | | |
| Community Activities | | |
| Salaries & Wages | 70,037 | 68,071 |
| Payroll Taxes | 5,813 | 5,086 |
| Insurance Benefits | 427 | 322 |
| Other Benefits | 1,681 | 1,460 |
| Employment Expenses | - | 1,003 |
| Contracted Services | 78,000 | 88,000 |
| Student Costs | 11,500 | 6,915 |
| Other | 345 | 241 |
| Total - Community Activities | 167,803 | 171,097 |
| Welfare Activities | | |
| Student Costs | 1,800 | 846 |
| Other | 54 | 22 |
| Total - Welfare Activities | 1,854 | 867 |
| Outgoing Transfer to School Service Fund | - | - |
| Total Expenditures & Other Transactions | 10,534,251 | 10,719,469 |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | - | (11,660) |
| Beginning Fund Balance (7/1) | 23,689 | 23,689 |
| Ending Fund Balance | 23,689 | 12,029 |
| School Service Fund | | |
| REVENUE | | |
| Total Food Service Revenue | - | - |
| Transfer In from General Fund | - | - |
| Total Revenue and Incoming Transfers | - | - |

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