

**Vista Charter Academy**  
A Resolution of the Board of Directors  
2025-26 Final Amended Budget

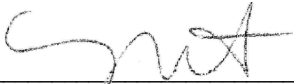
RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	6,034,000	-	6,034,000
Other State Sources	1,667,625	-	1,667,625
Local Sources	353,200	-	353,200
Federal Grants	969,610	-	969,610
Private Sources	28,781	-	28,781
Total Revenues and Transfers	9,053,215	-	9,053,215
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,205,090	-	2,205,090
Added Needs	2,091,812	-	2,091,812
Support Services			
Pupil Services	653,860	-	653,860
Instructional Staff Support	964,458	-	964,458
General Administration	436,684	-	436,684
School Administration	768,964	-	768,964
Business & Internal Services	116,203	-	116,203
Central Services	332,635	-	332,635
Operations & Maintenance	1,351,500	-	1,351,500
Pupil Transportation Services	12,951	-	12,951
Other Support Services	28,018	-	28,018
Community Services			
Community Activities	123,022	-	123,022
Welfare Activities	96	-	96
Total Expenditures	9,085,295	-	9,085,295
EXCESS OF REVENUES OVER EXPENDITURES	(32,079)	-	(32,079)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	484,870	-	484,870
CURRENT FUND BALANCE	452,791	-	452,791

**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 3, 2026  
where a quorum of the board was present.

Signed By: \_\_\_\_\_  
Dated: June 3, 2026



**Vista 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>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,008,795	6,034,000
Revenue from State Sources	1,818,396	1,667,625
Revenue from Local Sources	214,108	353,200
Restricted-Federal 'Pass thru' Grants - Title I	372,488	352,271
Restricted-Federal 'Pass thru' Grants - Title II	-	38,712
Restricted-Federal 'Pass thru' Grants - Title III	452,187	401,728
Restricted-Federal 'Pass thru' Grants - Title IV	-	15,257
IDEA Flowthrough	152,842	152,842
E-Rate (32.004)	6,200	8,800
Revenue from Private Sources	19,600	28,781
<b>Total Revenue &amp; Other Transactions</b>	<u><u>9,044,615</u></u>	<u><u>9,053,215</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,526,928	1,534,158
Payroll Taxes	126,735	102,506
Insurance Benefits	204,192	203,935
Other Benefits	45,378	28,574
Employment Expenses	17,850	38,029
Contracted Services	90,300	95,029
Curricular Tools	90,350	81,892
Student Costs	18,950	22,871
General Supplies	22,350	19,968
Equipment Expense	71,536	70,300
Dues & Subscriptions	10,334	8,677
Board Funds	35,000	-
Other	-	(847)
<b>Total - Basic Instruction</b>	<u><u>2,259,902</u></u>	<u><u>2,205,090</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	1,431,537	1,359,709
Payroll Taxes	106,307	89,170
Insurance Benefits	190,512	178,270
Other Benefits	30,739	27,251
Employment Expenses	-	360
Curricular Tools	159,770	150,204
Student Costs	-	30
Equipment Expense	3,475	9,418
Other	-	1,490
<b>Subtotal - Compensatory Education</b>	<u><u>1,922,340</u></u>	<u><u>1,815,902</u></u>

	<b>2025-26 Amended</b>	<b>2025-26 Final Amended</b>
<b>Special Education</b>		
Salaries & Wages	160,973	212,173
Payroll Taxes	13,361	13,767
Insurance Benefits	18,478	22,992
Other Benefits	4,758	6,076
Employment Expenses	1,487	1,123
Curricular Tools	1,870	4,391
Equipment Expense	365	328
Dues & Subscriptions	2,998	1,075
Other	7,717	13,986
<b>Subtotal - Special Education</b>	<b>212,007</b>	<b>275,911</b>
<b>Total - Added Needs</b>	<b>2,134,347</b>	<b>2,091,812</b>
<b>Pupil Services</b>		
Guidance Services	67,547	73,925
Health Services	48,824	50,140
Psychological Services	50,585	82,239
Speech Pathology	86,210	84,919
Social Work Services	297,118	314,268
Other (including recess aides)	81,749	48,369
<b>Total - Pupil Services</b>	<b>632,033</b>	<b>653,860</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	531,519	516,732
Payroll Taxes	38,053	35,868
Insurance Benefits	96,958	89,239
Other Benefits	16,763	19,124
Employment Expenses	48,073	44,537
Contracted Services	145,439	133,466
Curricular Tools	10,390	11,281
General Supplies	250	455
Improvement of Instruction	93,094	96,082
Communication	6,900	10,528
Dues & Subscriptions	-	5,329
Other	1,796	1,815
<b>Total - Instructional Staff Support</b>	<b>989,236</b>	<b>964,458</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	35,104	36,230
Employment Expenses	510	15,441
Professional Services - Audit & Other	16,926	24,440
Professional services - Legal	8,250	4,524
Insurance	11,760	11,504
<b>Subtotal - Board of Education</b>	<b>72,550</b>	<b>92,140</b>
<b>Executive Administration</b>		
Executive Administration	110,396	113,939
Oversight Fee	234,648	230,605
<b>Subtotal - Executive Administration</b>	<b>345,044</b>	<b>344,544</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>417,594</b>	<b>436,684</b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	233,677	231,781
Payroll Taxes	19,114	16,478
Insurance Benefits	24,035	23,262
Other Benefits	5,510	3,888
Employment Expenses	14,175	10,699
Contracted Services	1,686	1,876
General Supplies	9,000	6,521
Insurance	760	769
Equipment Expense	-	400
Communication	5,850	3,595
Dues & Subscriptions	7,287	7,484
<b>Subtotal - Office of the Principal</b>	<b><u>321,092</u></b>	<b><u>306,752</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	77,868	80,367
Salaries & Wages	24,713	22,119
Payroll Taxes	2,051	1,460
Insurance Benefits	11,395	9,698
Other Benefits	593	641
Employment Expenses	1,075	2,232
Marketing	249,304	344,824
Dues & Subscriptions	250	871
<b>Subtotal - Other School Administration</b>	<b><u>367,249</u></b>	<b><u>462,212</u></b>
<b>Total - School Administration</b>	<b>688,341</b>	<b>768,964</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	110,160	113,696
Internal Distribution Services	2,430	2,508
<b>Total - Business &amp; Internal Services</b>	<b><u>112,590</u></b>	<b><u>116,203</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,248	2,320
Information Services	102,820	106,121
Staff/Personnel Services	168,032	173,426
Data Processing Services	35,714	36,860
Other Central Services	13,476	13,909
<b>Total - Central Services</b>	<b><u>322,291</u></b>	<b><u>332,635</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	17,595	18,160
Safety & Security	21,204	22,906
Insurance	23,810	23,622
Equipment Expense	22,785	27,888
Lease of Building	736,640	736,640
Janitorial Services	204,413	205,000
Building Repairs & Maintenance	130,300	126,703
Utilities	91,200	100,504
Dues & Subscriptions	-	43
Taxes	86,600	90,034
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,334,548</u></b>	<b><u>1,351,500</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	22,150	12,951
<b>Total - Pupil Transportation Services</b>	<b><u>22,150</u></b>	<b><u>12,951</u></b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Contracted Services	-	26,307
Student Costs	7	1,670
Dues & Subscriptions	-	41
<b>Total - Pupil Activities</b>	<u>7</u>	<u>28,018</u>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	84,665	90,750
Payroll Taxes	7,027	5,858
Insurance Benefits	15,558	14,254
Other Benefits	2,032	2,089
Student Costs	20,795	10,031
Other	-	40
<b>Total - Community Activities</b>	<u>130,078</u>	<u>123,022</u>
<b>Welfare Activities</b>		
Student Costs	1,500	96
<b>Total - Welfare Activities</b>	<u>1,500</u>	<u>96</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,044,615	9,085,295
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	<b>(32,079)</b>
Beginning Fund Balance (7/1)	484,870	484,870
Ending Fund Balance	<u>484,870</u>	<u>452,791</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>