

Walker 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

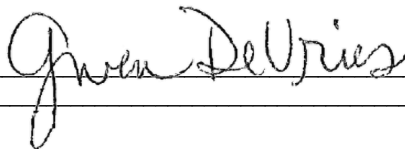
	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,149,746	-	7,149,746
Other State Sources	808,618	-	808,618
Local Sources	270,005	-	270,005
Federal Grants	402,042	-	402,043
Private Sources	45,070	-	45,070
Total Revenues and Transfers	8,675,481	-	8,675,481
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,690,176	-	2,690,176
Added Needs	1,092,355	-	1,092,355
Support Services			
Pupil Services	398,885	-	398,885
Instructional Staff Support	968,922	-	968,922
General Administration	599,420	-	599,420
School Administration	643,622	-	643,622
Business & Internal Services	274,904	-	274,904
Central Services	724,942	-	724,942
Operations & Maintenance	1,243,181	-	1,243,181
Pupil Transportation Services	27,518	-	27,518
Other Support Services	10	-	10
Community Services			
Community Activities	10,722	-	10,722
Welfare Activities	824	-	824
Total Expenditures	8,675,481	-	8,675,481
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	63,768	-	63,768
CURRENT FUND BALANCE	63,768	-	63,768

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 11, 2025
where a quorum of the board was present.

Signed By: _____

Dated: November 11, 2025



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

	<u>2025-26 Initial</u>	<u>2025-26 Amended</u>	<u>% Change from the 2024-25 Amended Budget</u>
General Fund			
REVENUE			
State Aid	7,493,552	7,149,746	-5%
Revenue from State Sources	787,093	808,618	3%
Revenue from Local Sources	310,000	270,005	-13%
Restricted-Federal 'Pass thru' Grants - Title I	258,281	252,825	-2%
Restricted-Federal 'Pass thru' Grants - Title II	18,025	-	-100%
Restricted-Federal 'Pass thru' Grants - Title IV	13,770	-	-100%
IDEA Flowthrough	169,289	142,917	-16%
E-Rate (32.004)	6,700	6,300	-6%
Revenue from Private Sources	38,460	45,070	17%
Total Revenue & Other Transactions	<u><u>9,095,170</u></u>	<u><u>8,675,481</u></u>	-5%
EXPENDITURES			
Basic Instruction			
Salaries & Wages	1,712,376	1,731,677	1%
Payroll Taxes	142,127	143,729	1%
Insurance Benefits	321,956	323,479	0%
Other Benefits	50,479	50,977	1%
Employment Expenses	18,743	18,743	0%
Contracted Services	101,391	99,028	-2%
Curricular Tools	96,200	92,600	-4%
Student Costs	43,733	49,733	14%
General Supplies	23,468	23,468	0%
Equipment Expense	71,638	110,551	54%
Dues & Subscriptions	11,596	11,193	-3%
Board Funds	35,000	35,000	0%
Total - Basic Instruction	<u><u>2,628,705</u></u>	<u><u>2,690,176</u></u>	2%
Added Needs			
Compensatory Education			
Salaries & Wages	553,523	520,151	-6%
Payroll Taxes	39,295	37,513	-5%
Insurance Benefits	125,790	96,597	-23%
Other Benefits	11,362	10,847	-5%
Curricular Tools	92,594	59,867	-35%
Equipment Expense	3,798	2,400	-37%
Other	5,939	3,352	-44%
Subtotal - Compensatory Education	<u><u>832,300</u></u>	<u><u>730,727</u></u>	-12%
Special Education			
Salaries & Wages	213,615	223,618	5%
Payroll Taxes	17,730	18,560	5%
Insurance Benefits	82,085	76,800	-6%
Other Benefits	6,070	6,321	4%
Employment Expenses	1,487	1,487	0%
Curricular Tools	1,870	1,870	0%
Equipment Expense	-	365	100%
Dues & Subscriptions	-	4,079	100%
Other	23,035	28,528	24%
Subtotal - Special Education	<u><u>345,892</u></u>	<u><u>361,629</u></u>	5%
Total - Added Needs	1,178,193	1,092,355	-7%
Pupil Services			
Health Services	71,055	67,386	-5%
Psychological Services	30,470	45,706	50%
Speech Pathology	118,106	59,262	-50%
Social Work Services	175,604	205,349	17%
Other (including recess aides)	21,315	21,183	-1%
Total - Pupil Services	<u><u>416,550</u></u>	<u><u>398,885</u></u>	-4%

	2025-26 Initial	2025-26 Amended	% Change from the 2024-25 Amended Budget
Instructional Staff Support			
Salaries & Wages	320,518	387,090	21%
Payroll Taxes	25,764	31,912	24%
Insurance Benefits	62,725	98,046	56%
Other Benefits	11,770	14,988	27%
Employment Expenses	33,585	31,110	-7%
Contracted Services	152,909	146,532	-4%
Curricular Tools	12,148	11,770	-3%
Student Costs	500	-	-100%
General Supplies	250	250	0%
Improvement of Instruction	307,374	234,454	-24%
Communication	7,000	7,000	0%
Other	3,753	5,770	54%
Total - Instructional Staff Support	938,297	968,922	3%
General Administration			
Board of Education			
Board of Education Administration	112,853	85,710	-24%
Employment Expenses	510	510	0%
Professional Services - Audit & Other	12,200	7,600	-38%
Professional services - Legal	8,250	8,250	0%
Insurance	10,200	13,310	30%
Subtotal - Board of Education	144,013	115,380	-20%
Executive Administration			
Executive Administration	366,245	269,548	-26%
Oversight Fee	216,488	214,492	-1%
Subtotal - Executive Administration	582,733	484,040	-17%
Total - General Administration	726,746	599,420	-18%
School Administration			
Office of the Principal			
Salaries & Wages	190,126	200,769	6%
Payroll Taxes	15,780	16,664	6%
Insurance Benefits	29,237	29,541	1%
Other Benefits	4,546	4,801	6%
Employment Expenses	13,720	13,460	-2%
Contracted Services	2,275	985	-57%
General Supplies	9,450	9,450	0%
Insurance	1,100	900	-18%
Communication	6,143	6,143	0%
Dues & Subscriptions	8,770	8,818	1%
Subtotal - Office of the Principal	281,146	291,529	4%
Other School Administration			
Admissions & Other Administrative Support	178,628	152,301	-15%
Salaries & Wages	29,578	29,210	-1%
Payroll Taxes	2,455	2,424	-1%
Insurance Benefits	106	105	-1%
Other Benefits	710	701	-1%
Employment Expenses	2,150	2,150	0%
Marketing	170,208	164,951	-3%
Dues & Subscriptions	-	250	100%
Subtotal - Other School Administration	383,835	352,092	-8%
Total - School Administration	664,982	643,622	-3%
Business & Internal Services			
Fiscal Services	363,309	268,972	-26%
Internal Distribution Services	7,229	5,932	-18%
Total - Business & Internal Services	370,538	274,904	-26%
Central Services			
Planning, Research, and Development	10,574	5,488	-48%
Information Services	149,730	173,300	16%
Staff/Personnel Services	575,348	424,894	-26%
Data Processing Services	116,991	88,355	-24%
Other Central Services	42,500	32,904	-23%
Total - Central Services	895,142	724,942	-19%

	2025-26 Initial	2025-26 Amended	% Change from the 2024-25 Amended Budget
Operations & Maintenance			
Internal Building Services	55,956	42,961	-23%
Safety & Security	48,604	39,295	-19%
Insurance	23,300	24,360	5%
Equipment Expense	25,606	27,608	8%
Lease of Building	680,160	680,160	0%
Janitorial Services	193,100	204,348	6%
Building Repairs & Maintenance	100,100	95,650	-4%
Utilities	98,200	92,400	-6%
Taxes	36,400	36,400	0%
Total - Operations & Maintenance	1,261,426	1,243,181	-1%
Pupil Transportation Services			
Student Costs	2,678	24,278	807%
Other	-	3,240	100%
Total - Pupil Transportation Services	2,678	27,518	928%
Other Support Services			
Pupil Activities			
Student Costs	10	10	0%
Total - Pupil Activities	10	10	0%
Community Services			
Community Activities			
Student Costs	10,878	10,475	-4%
Other	251	247	-2%
Total - Community Activities	11,130	10,722	-4%
Welfare Activities			
Student Costs	750	800	7%
Other	23	24	7%
Total - Welfare Activities	773	824	7%
Outgoing Transfer to School Service Fund	-	-	
Total Expenditures & Other Transactions	9,095,170	8,675,481	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	
Beginning Fund Balance (7/1)	60,181	63,768	6%
Ending Fund Balance	60,181	63,768	6%
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	-	-	