


Legacy 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	7,530,500	-	7,530,500
Other State Sources	1,841,442	-	1,841,442
Local Sources	281,924	-	281,924
Federal Grants	951,594	-	951,594
Private Sources	241,723	-	241,723
Total Revenues and Transfers	10,847,182	-	10,847,182
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,515,431	-	3,515,431
Added Needs	1,691,161	-	1,691,161
Support Services			
Pupil Services	568,566	-	568,566
Instructional Staff Support	1,105,786	-	1,105,786
General Administration	547,445	-	547,445
School Administration	652,887	-	652,887
Business & Internal Services	268,346	-	268,346
Central Services	616,410	-	616,410
Operations & Maintenance	1,770,697	-	1,770,697
Pupil Transportation Services	28,766	-	28,766
Other Support Services	10	-	10
Community Services			
Community Activities	78,586	-	78,586
Welfare Activities	3,090	-	3,090
Total Expenditures	10,847,182	-	10,847,182
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	54,353	-	54,353
CURRENT FUND BALANCE	54,353	-	54,353

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on May 5, 2026
where a quorum of the board was present.

Signed By: 
Dated: May 5, 2026

Legacy 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	7,460,668	7,530,500
Revenue from State Sources	1,873,050	1,841,442
Revenue from Local Sources	282,731	281,924
Restricted-Federal 'Pass thru' Grants - Title I	622,477	724,567
Restricted-Federal 'Pass thru' Grants - Title II	-	28,909
Restricted-Federal 'Pass thru' Grants - Title IV	-	34,420
IDEA Flowthrough	125,498	125,498
E-Rate (32.004)	6,100	38,200
Revenue from Private Sources	280,551	241,723
Total Revenue & Other Transactions	<u><u>10,651,074</u></u>	<u><u>10,847,182</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,091,700	2,589,269
Payroll Taxes	167,885	172,554
Insurance Benefits	270,394	292,739
Other Benefits	68,979	67,740
Employment Expenses	17,850	18,300
Contracted Services	101,194	101,194
Curricular Tools	133,101	141,558
Student Costs	20,770	21,010
General Supplies	22,350	23,100
Equipment Expense	34,069	34,759
Dues & Subscriptions	11,280	12,005
Board Funds	35,000	35,000
Other	5,841	6,205
Total - Basic Instruction	<u><u>2,980,414</u></u>	<u><u>3,515,431</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	1,235,136	1,027,049
Payroll Taxes	70,373	71,452
Insurance Benefits	120,246	99,874
Other Benefits	20,349	20,661
Curricular Tools	168,918	129,127
Student Costs	11,000	11,000
Equipment Expense	18,000	18,000
Other	25,317	23,953
Subtotal - Compensatory Education	<u><u>1,669,339</u></u>	<u><u>1,401,117</u></u>

	2025-26	2026-27
	Amended	Initial
Special Education		
Salaries & Wages	243,294	208,799
Payroll Taxes	20,193	17,330
Insurance Benefits	34,832	30,115
Other Benefits	6,525	5,954
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,030
Equipment Expense	365	-
Dues & Subscriptions	13,400	-
Other	29,918	21,463
Subtotal - Special Education	354,871	290,045
Total - Added Needs	2,024,211	1,691,161
Pupil Services		
Health Services	60,076	54,666
Psychological Services	29,325	19,812
Speech Pathology	104,335	79,246
Social Work Services	364,487	284,543
Other (including recess aides)	124,360	130,299
Total - Pupil Services	682,582	568,566
Instructional Staff Support		
Salaries & Wages	570,412	603,734
Payroll Taxes	45,327	46,191
Insurance Benefits	33,884	31,508
Other Benefits	18,866	17,812
Employment Expenses	30,983	27,091
Contracted Services	160,557	164,820
Curricular Tools	12,420	10,820
General Supplies	250	250
Improvement of Instruction	212,721	187,229
Communication	6,900	6,900
Other	7,217	9,432
Total - Instructional Staff Support	1,099,538	1,105,786
General Administration		
Board of Education		
Board of Education Administration	80,212	75,795
Employment Expenses	510	525
Professional Services - Audit & Other	14,000	8,600
Professional services - Legal	1,500	1,500
Insurance	13,180	13,840
Subtotal - Board of Education	109,402	100,260
Executive Administration		
Executive Administration	252,256	221,270
Oversight Fee	223,820	225,915
Subtotal - Executive Administration	476,076	447,185
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	585,477	547,445

	2025-26	2026-27
	Amended	Initial
School Administration		
Office of the Principal		
Salaries & Wages	254,244	261,250
Payroll Taxes	20,661	21,217
Insurance Benefits	24,670	26,818
Other Benefits	5,957	6,138
Employment Expenses	13,590	13,834
Contracted Services	2,485	1,501
General Supplies	9,000	9,300
Insurance	890	930
Communication	5,850	6,000
Dues & Subscriptions	9,644	10,344
Other	423	447
Subtotal - Office of the Principal	347,413	357,778
Other School Administration		
Admissions & Other Administrative Support	114,308	120,053
Salaries & Wages	28,348	28,844
Payroll Taxes	2,353	2,394
Insurance Benefits	3,541	7,941
Other Benefits	680	692
Employment Expenses	1,075	1,250
Marketing	91,016	133,685
Dues & Subscriptions	250	250
Subtotal - Other School Administration	241,571	295,109
Total - School Administration	588,984	652,887
Business & Internal Services		
Fiscal Services	251,716	263,443
Internal Distribution Services	5,552	4,903
Total - Business & Internal Services	257,268	268,346
Central Services		
Planning, Research, and Development	5,136	6,799
Information Services	104,169	97,929
Staff/Personnel Services	383,955	375,791
Data Processing Services	81,607	109,057
Other Central Services	30,793	26,833
Total - Central Services	605,660	616,410
Operations & Maintenance		
Internal Building Services	40,205	39,893
Safety & Security	77,510	89,722
Insurance	33,930	35,600
Equipment Expense	18,530	20,303
Lease of Building	1,081,280	1,081,280
Janitorial Services	213,359	219,700
Building Repairs & Maintenance	112,975	126,600
Utilities	133,600	149,700
Taxes	7,500	7,900
Total - Operations & Maintenance	1,718,888	1,770,697
Pupil Transportation Services		
Student Costs	27,316	27,764
Other	955	1,002
Total - Pupil Transportation Services	28,271	28,766

	2025-26 Amended	2026-27 Initial
Other Support Services		
Pupil Activities		
Student Costs	10	10
Total - Pupil Activities	10	10
Community Services		
Community Activities		
Salaries & Wages	44,290	45,619
Payroll Taxes	3,676	3,786
Insurance Benefits	7,052	7,486
Other Benefits	1,063	1,095
Student Costs	20,000	20,000
Other	600	600
Total - Community Activities	76,681	78,586
Welfare Activities		
Student Costs	3,000	3,000
Other	90	90
Total - Welfare Activities	3,090	3,090
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	10,651,074	10,847,182
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	54,353	54,353
Ending Fund Balance	54,353	54,353

	<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>