

Vista 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	5,915,721	-	5,915,721
Other State Sources	1,732,096	-	1,732,096
Local Sources	273,613	-	273,613
Federal Grants	1,323,409	-	1,323,409
Private Sources	19,400	-	19,400
Total Revenues and Transfers	9,264,238	-	9,264,238
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,191,307	-	2,191,307
Added Needs	2,359,614	-	2,359,614
Support Services			
Pupil Services	637,403	-	637,403
Instructional Staff Support	1,043,468	-	1,043,468
General Administration	430,897	-	430,897
School Administration	579,604	-	579,604
Business & Internal Services	146,322	-	146,322
Central Services	351,684	-	351,684
Operations & Maintenance	1,358,824	-	1,358,824
Pupil Transportation Services	23,349	-	23,349
Other Support Services	7	-	7
Community Services			
Community Activities	140,260	-	140,260
Welfare Activities	1,500	-	1,500
Total Expenditures	9,264,238	-	9,264,238
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	484,870	-	484,870
CURRENT FUND BALANCE	484,870	-	484,870

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 13, 2026
where a quorum of the board was present.

Signed By: 
Dated: May 13, 2026

Vista Charter Academy
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
General Fund		
REVENUE		
State Aid	6,008,795	5,915,721
Revenue from State Sources	1,818,396	1,732,096
Revenue from Local Sources	214,108	273,613
Restricted-Federal 'Pass thru' Grants - Title I	372,488	638,277
Restricted-Federal 'Pass thru' Grants - Title II	-	70,927
Restricted-Federal 'Pass thru' Grants - Title III	452,187	455,063
IDEA Flowthrough	152,842	152,842
E-Rate (32.004)	6,200	6,300
Revenue from Private Sources	19,600	19,400
Total Revenue & Other Transactions	<u>9,044,615</u>	<u>9,264,238</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,526,928	1,461,147
Payroll Taxes	126,735	121,275
Insurance Benefits	204,192	223,797
Other Benefits	45,378	43,514
Employment Expenses	17,850	17,080
Contracted Services	90,300	91,088
Curricular Tools	90,350	88,810
Student Costs	18,950	17,560
General Supplies	22,350	21,560
Equipment Expense	71,536	59,604
Dues & Subscriptions	10,334	10,873
Board Funds	35,000	35,000
Total - Basic Instruction	<u>2,259,902</u>	<u>2,191,307</u>
Added Needs		
Compensatory Education		
Salaries & Wages	1,431,537	1,519,564
Payroll Taxes	106,307	111,879
Insurance Benefits	190,512	264,030
Other Benefits	30,739	32,350
Curricular Tools	159,770	116,819
Equipment Expense	3,475	3,863
Subtotal - Compensatory Education	<u>1,922,340</u>	<u>2,048,504</u>
Special Education		
Salaries & Wages	160,973	228,414
Payroll Taxes	13,361	18,958
Insurance Benefits	18,478	27,683
Other Benefits	4,758	6,725
Employment Expenses	1,487	1,355
Curricular Tools	1,870	1,930
Equipment Expense	365	-
Dues & Subscriptions	2,998	5,400
Other	7,717	20,644
Subtotal - Special Education	<u>212,007</u>	<u>311,109</u>
Total - Added Needs	2,134,347	2,359,614

	2025-26	2026-27
	Amended	Initial
Pupil Services		
Guidance Services	67,547	74,057
Health Services	48,824	48,602
Psychological Services	50,585	26,761
Speech Pathology	86,210	88,797
Social Work Services	297,118	325,466
Other (including recess aides)	81,749	73,721
Total - Pupil Services	632,033	637,403
Instructional Staff Support		
Salaries & Wages	531,519	583,950
Payroll Taxes	38,053	37,565
Insurance Benefits	96,958	105,268
Other Benefits	16,763	15,317
Employment Expenses	48,073	32,911
Contracted Services	145,439	152,794
Curricular Tools	10,390	10,317
General Supplies	250	250
Improvement of Instruction	93,094	95,780
Communication	6,900	6,900
Other	1,796	2,417
Total - Instructional Staff Support	989,236	1,043,468
General Administration		
Board of Education		
Board of Education Administration	35,104	41,329
Employment Expenses	510	525
Professional Services - Audit & Other	16,926	18,526
Professional services - Legal	8,250	8,250
Insurance	11,760	12,350
Subtotal - Board of Education	72,550	80,980
Executive Administration		
Executive Administration	110,396	120,653
Oversight Fee	234,648	229,263
Subtotal - Executive Administration	345,044	349,916
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	417,594	430,897

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Administration		
Office of the Principal		
Salaries & Wages	233,677	241,867
Payroll Taxes	19,114	19,677
Insurance Benefits	24,035	37,730
Other Benefits	5,510	5,693
Employment Expenses	14,175	14,419
Contracted Services	1,686	1,501
General Supplies	9,000	8,680
Insurance	760	790
Communication	5,850	5,600
Dues & Subscriptions	7,287	7,871
Subtotal - Office of the Principal	<u>321,092</u>	<u>343,827</u>
Other School Administration		
Admissions & Other Administrative Support	77,868	84,277
Salaries & Wages	24,713	25,750
Payroll Taxes	2,051	2,137
Insurance Benefits	11,395	93
Other Benefits	593	618
Employment Expenses	1,075	1,250
Marketing	249,304	121,402
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>367,249</u>	<u>235,777</u>
Total - School Administration	688,341	579,604
Business & Internal Services		
Fiscal Services	110,160	143,649
Internal Distribution Services	2,430	2,673
Total - Business & Internal Services	<u>112,590</u>	<u>146,322</u>
Central Services		
Planning, Research, and Development	2,248	3,708
Information Services	102,820	84,757
Staff/Personnel Services	168,032	190,250
Data Processing Services	35,714	58,338
Other Central Services	13,476	14,632
Total - Central Services	<u>322,291</u>	<u>351,684</u>
Operations & Maintenance		
Internal Building Services	17,595	21,753
Safety & Security	21,204	23,402
Insurance	23,810	25,000
Equipment Expense	22,785	19,700
Lease of Building	736,640	736,640
Janitorial Services	204,413	210,800
Building Repairs & Maintenance	130,300	132,700
Utilities	91,200	97,900
Taxes	86,600	90,930
Total - Operations & Maintenance	<u>1,334,548</u>	<u>1,358,824</u>
Pupil Transportation Services		
Student Costs	22,150	23,349
Total - Pupil Transportation Services	<u>22,150</u>	<u>23,349</u>

	2025-26 Amended	2026-27 Initial
Other Support Services		
Pupil Activities		
Student Costs	7	7
Total - Pupil Activities	<u>7</u>	<u>7</u>
Community Services		
Community Activities		
Salaries & Wages	84,665	92,830
Payroll Taxes	7,027	7,238
Insurance Benefits	15,558	15,898
Other Benefits	2,032	2,093
Student Costs	20,795	22,202
Total - Community Activities	<u>130,078</u>	<u>140,260</u>
Welfare Activities		
Student Costs	1,500	1,500
Total - Welfare Activities	<u>1,500</u>	<u>1,500</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,044,615	9,264,238
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	484,870	484,870
Ending Fund Balance	<u>484,870</u>	<u>484,870</u>

	<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>