

**Timberland 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**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	6,380,671	-	6,380,671
Other State Sources	1,905,697	-	1,905,697
Local Sources	542,067	-	542,067
Federal Grants	660,593	-	660,593
Private Sources	4,300	-	4,300
Total Revenues and Transfers	<u>9,493,328</u>	-	<u>9,493,328</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,949,438	-	2,949,438
Added Needs	1,467,971	-	1,467,971
Support Services			
Pupil Services	837,156	-	837,156
Instructional Staff Support	864,564	-	864,564
General Administration	374,859	-	374,859
School Administration	568,782	-	568,782
Business & Internal Services	138,673	-	138,673
Central Services	360,589	-	360,589
Operations & Maintenance	1,336,101	-	1,336,101
Pupil Transportation Services	494,705	-	494,705
Other Support Services	10	-	10
Community Services			
Community Activities	93,880	-	93,880
Welfare Activities	6,600	-	6,600
Total Expenditures	<u>9,493,328</u>	-	<u>9,493,328</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	69,615	-	69,615
CURRENT FUND BALANCE	<u>69,615</u>	-	<u>69,615</u>

**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 11, 2026  
where a quorum of the board was present.

Signed By: \_\_\_\_\_

Dated: May 11, 2026

*Ty Walker*

**Timberland 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>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,152,233	6,380,671
Revenue from State Sources	1,528,907	1,905,697
Revenue from Local Sources	262,674	542,067
Restricted-Federal 'Pass thru' Grants - Title I	425,469	415,801
Restricted-Federal 'Pass thru' Grants - Title II	-	43,868
Restricted-Federal 'Pass thru' Grants - Title IV	-	24,392
IDEA Flowthrough	169,131	169,131
E-Rate (32.004)	7,300	7,400
Revenue from Private Sources	6,600	4,300
Contribution from Management Company	261,215	-
<b>Total Revenue &amp; Other Transactions</b>	<u><u>8,813,528</u></u>	<u><u>9,493,328</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,725,404	2,037,193
Payroll Taxes	143,209	145,847
Insurance Benefits	375,401	366,612
Other Benefits	50,522	51,804
Employment Expenses	18,445	18,910
Contracted Services	92,925	93,975
Curricular Tools	111,250	114,970
Student Costs	8,883	6,830
General Supplies	23,095	23,870
Equipment Expense	45,217	43,230
Dues & Subscriptions	10,496	11,196
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<u><u>2,639,846</u></u>	<u><u>2,949,438</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	685,887	732,183
Payroll Taxes	47,819	51,745
Insurance Benefits	131,438	142,679
Other Benefits	13,827	14,963
Curricular Tools	60,987	93,275
<b>Subtotal - Compensatory Education</b>	<u><u>939,958</u></u>	<u><u>1,034,845</u></u>
<b>Special Education</b>		
Salaries & Wages	362,420	317,640
Payroll Taxes	30,081	26,364
Insurance Benefits	48,742	36,580
Other Benefits	10,282	9,224
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,030
Equipment Expense	365	-
Dues & Subscriptions	4,398	2,900
Other	44,025	34,034
<b>Subtotal - Special Education</b>	<u><u>506,656</u></u>	<u><u>433,126</u></u>
<b>Total - Added Needs</b>	<b>1,446,614</b>	<b>1,467,971</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Pupil Services</b>		
Guidance Services	136,050	62,159
Health Services	73,289	75,525
Psychological Services	40,230	67,739
Speech Pathology	120,818	108,689
Social Work Services	356,627	438,407
Other (including recess aides)	83,137	84,637
<b>Total - Pupil Services</b>	<b>810,150</b>	<b>837,156</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	373,044	458,555
Payroll Taxes	29,604	32,266
Insurance Benefits	58,047	61,797
Other Benefits	12,880	12,300
Employment Expenses	33,568	27,181
Contracted Services	147,286	150,356
Curricular Tools	10,530	9,387
Student Costs	-	1,942
General Supplies	250	250
Improvement of Instruction	89,744	99,745
Communication	8,300	8,300
Other	2,458	2,484
<b>Total - Instructional Staff Support</b>	<b>765,711</b>	<b>864,564</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	39,169
Employment Expenses	510	525
Professional Services - Audit & Other	14,000	8,600
Professional services - Legal	8,250	8,250
Insurance	11,950	12,550
<b>Subtotal - Board of Education</b>	<b>67,518</b>	<b>69,094</b>
<b>Executive Administration</b>		
Executive Administration	103,177	114,346
Oversight Fee	184,567	191,420
<b>Subtotal - Executive Administration</b>	<b>287,744</b>	<b>305,766</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>355,262</b>	<b>374,859</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	230,985	234,310
Payroll Taxes	18,676	19,173
Insurance Benefits	30,212	34,602
Other Benefits	5,383	5,547
Employment Expenses	13,720	13,964
Contracted Services	985	1,501
General Supplies	9,300	9,610
Insurance	770	810
Communication	6,045	6,200
Dues & Subscriptions	7,595	8,479
<b>Subtotal - Office of the Principal</b>	<b>323,671</b>	<b>334,196</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	64,363	82,780
Salaries & Wages	23,555	25,517
Payroll Taxes	1,955	2,118
Insurance Benefits	3,524	3,745
Other Benefits	565	612
Employment Expenses	2,150	1,250
Marketing	128,911	118,314
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>225,272</b>	<b>234,586</b>
<b>Total - School Administration</b>	<b>548,943</b>	<b>568,782</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	136,139
Internal Distribution Services	2,271	2,533
<b>Total - Business &amp; Internal Services</b>	<b>105,227</b>	<b>138,673</b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	3,514
Information Services	78,803	85,174
Staff/Personnel Services	162,641	201,143
Data Processing Services	33,821	56,892
Other Central Services	12,595	13,867
<b>Total - Central Services</b>	<b>289,960</b>	<b>360,589</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	20,615
Safety & Security	19,134	21,589
Insurance	23,590	24,800
Equipment Expense	20,400	18,742
Lease of Building	671,840	671,840
Janitorial Services	198,443	204,800
Building Repairs & Maintenance	159,900	223,300
Utilities	75,500	85,000
Taxes	62,300	65,415
<b>Total - Operations &amp; Maintenance</b>	<b>1,247,551</b>	<b>1,336,101</b>
<b>Pupil Transportation Services</b>		
Salaries & Wages	22,932	23,631
Payroll Taxes	1,903	1,961
Insurance Benefits	12,253	12,256
Other Benefits	550	567
Student Costs	468,135	456,290
<b>Total - Pupil Transportation Services</b>	<b>505,774</b>	<b>494,705</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	10	10
<b>Total - Pupil Activities</b>	<b>10</b>	<b>10</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	20,600	21,218
Payroll Taxes	1,710	1,761
Insurance Benefits	3,524	3,742
Other Benefits	494	509
Contracted Services	49,500	49,500
Student Costs	16,050	17,150
<b>Total - Community Activities</b>	<b>91,879</b>	<b>93,880</b>
<b>Welfare Activities</b>		
Student Costs	6,600	6,600
<b>Total - Welfare Activities</b>	<b>6,600</b>	<b>6,600</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,813,528	9,493,328
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	69,615	69,615
Ending Fund Balance	69,615	69,615

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</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>