

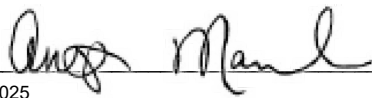
**Vista Charter Academy**  
A Resolution of the Board of Directors  
2025-26 Amended Budget

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)
<b>REVENUE</b>			
State Aid	6,008,795	-	6,008,795
Other State Sources	1,818,396	-	1,818,396
Local Sources	214,108	-	214,108
Federal Grants	983,717	-	983,717
Private Sources	19,600	-	19,600
Total Revenues and Transfers	9,044,615	-	9,044,615
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,259,902	-	2,259,902
Added Needs	2,134,347	-	2,134,347
Support Services			
Pupil Services	632,033	-	632,033
Instructional Staff Support	989,236	-	989,236
General Administration	417,594	-	417,594
School Administration	688,341	-	688,341
Business & Internal Services	112,590	-	112,590
Central Services	322,291	-	322,291
Operations & Maintenance	1,334,548	-	1,334,548
Pupil Transportation Services	22,150	-	22,150
Other Support Services	7	-	7
Community Services			
Community Activities	130,078	-	130,078
Welfare Activities	1,500	-	1,500
Total Expenditures	9,044,615	-	9,044,615
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 November 12, 2025  
where a quorum of the board was present.

Signed By:   
Dated: November 12, 2025

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

	<b>2025-26 Initial</b>	<b>2025-26 Amended</b>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,205,621	6,008,795
Revenue from State Sources	1,484,294	1,818,396
Revenue from Local Sources	245,000	214,108
Restricted-Federal 'Pass thru' Grants - Title I	467,830	372,488
Restricted-Federal 'Pass thru' Grants - Title II	102,707	-
Restricted-Federal 'Pass thru' Grants - Title III	527,901	452,187
Restricted-Federal 'Pass thru' Grants - Title IV	118,071	-
IDEA Flowthrough	169,289	152,842
E-Rate (32.004)	5,900	6,200
Revenue from Private Sources	20,300	19,600
Contribution from Management Company	8,441	-
<b>Total Revenue &amp; Other Transactions</b>	<b>9,355,354</b>	<b>9,044,615</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,610,685	1,526,928
Payroll Taxes	133,687	126,735
Insurance Benefits	296,246	204,192
Other Benefits	47,677	45,378
Employment Expenses	18,445	17,850
Contracted Services	92,859	90,300
Curricular Tools	97,050	90,350
Student Costs	23,577	18,950
General Supplies	23,095	22,350
Equipment Expense	77,371	71,536
Dues & Subscriptions	10,741	10,334
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<b>2,466,433</b>	<b>2,259,902</b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	1,434,837	1,431,537
Payroll Taxes	101,273	106,307
Insurance Benefits	235,042	190,512
Other Benefits	29,284	30,739
Curricular Tools	186,476	159,770
Equipment Expense	9,396	3,475
<b>Subtotal - Compensatory Education</b>	<b>1,996,308</b>	<b>1,922,340</b>

	2025-26 Initial	2025-26 Amended
<b>Special Education</b>		
Salaries & Wages	218,328	160,973
Payroll Taxes	18,121	13,361
Insurance Benefits	18,511	18,478
Other Benefits	6,431	4,758
Employment Expenses	1,487	1,487
Curricular Tools	2,625	1,870
Equipment Expense	-	365
Dues & Subscriptions	-	2,998
Other	14,432	7,717
<b>Subtotal - Special Education</b>	<b>279,936</b>	<b>212,007</b>
<b>Total - Added Needs</b>	<b>2,276,244</b>	<b>2,134,347</b>
<b>Pupil Services</b>		
Guidance Services	-	67,547
Health Services	75,062	48,824
Psychological Services	50,091	50,585
Speech Pathology	126,951	86,210
Social Work Services	313,971	297,118
Other (including recess aides)	79,861	81,749
<b>Total - Pupil Services</b>	<b>645,936</b>	<b>632,033</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	528,004	531,519
Payroll Taxes	31,824	38,053
Insurance Benefits	76,078	96,958
Other Benefits	14,962	16,763
Employment Expenses	79,402	48,073
Contracted Services	158,405	145,439
Curricular Tools	10,583	10,390
General Supplies	250	250
Improvement of Instruction	89,919	93,094
Communication	6,900	6,900
Other	3,157	1,796
<b>Total - Instructional Staff Support</b>	<b>999,485</b>	<b>989,236</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	33,014	35,104
Employment Expenses	510	510
Professional Services - Audit & Other	15,342	16,926
Professional services - Legal	8,250	8,250
Insurance	9,600	11,760
<b>Subtotal - Board of Education</b>	<b>66,716</b>	<b>72,550</b>
<b>Executive Administration</b>		
Executive Administration	107,141	110,396
Oversight Fee	223,629	234,648
<b>Subtotal - Executive Administration</b>	<b>330,770</b>	<b>345,044</b>
<b>Total - General Administration</b>	<b>397,486</b>	<b>417,594</b>

	2025-26 Initial	2025-26 Amended
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	234,669	233,677
Payroll Taxes	19,079	19,114
Insurance Benefits	23,818	24,035
Other Benefits	5,500	5,510
Employment Expenses	13,915	14,175
Contracted Services	2,275	1,686
General Supplies	9,300	9,000
Insurance	1,100	760
Communication	6,045	5,850
Dues & Subscriptions	7,860	7,287
<b>Subtotal - Office of the Principal</b>	<b>323,560</b>	<b>321,092</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	77,578	77,868
Salaries & Wages	26,455	24,713
Payroll Taxes	2,196	2,051
Insurance Benefits	11,297	11,395
Other Benefits	635	593
Employment Expenses	1,075	1,075
Marketing	243,712	249,304
Dues & Subscriptions	-	250
<b>Subtotal - Other School Administration</b>	<b>362,948</b>	<b>367,249</b>
<b>Total - School Administration</b>	<b>686,508</b>	<b>688,341</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	106,282	110,160
Internal Distribution Services	2,115	2,430
<b>Total - Business &amp; Internal Services</b>	<b>108,397</b>	<b>112,590</b>
<b>Central Services</b>		
Planning, Research, and Development	3,093	2,248
Information Services	81,645	102,820
Staff/Personnel Services	168,312	168,032
Data Processing Services	34,224	35,714
Other Central Services	12,433	13,476
<b>Total - Central Services</b>	<b>299,707</b>	<b>322,291</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,369	17,595
Safety & Security	20,388	21,204
Insurance	23,600	23,810
Equipment Expense	26,315	22,785
Lease of Building	736,640	736,640
Janitorial Services	193,500	204,413
Building Repairs & Maintenance	134,100	130,300
Utilities	95,300	91,200
Taxes	86,600	86,600
<b>Total - Operations &amp; Maintenance</b>	<b>1,332,812</b>	<b>1,334,548</b>
<b>Pupil Transportation Services</b>		
Student Costs	15,738	22,150
<b>Total - Pupil Transportation Services</b>	<b>15,738</b>	<b>22,150</b>

	2025-26 Initial	2025-26 Amended
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	7	7
<b>Total - Pupil Activities</b>	<u>7</u>	<u>7</u>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	84,133	84,665
Payroll Taxes	6,296	7,027
Insurance Benefits	15,380	15,558
Other Benefits	1,821	2,032
Student Costs	15,972	20,795
<b>Total - Community Activities</b>	<u>123,601</u>	<u>130,078</u>
<b>Welfare Activities</b>		
Student Costs	3,000	1,500
<b>Total - Welfare Activities</b>	<u>3,000</u>	<u>1,500</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,355,354	9,044,615
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	528,296	484,870
Ending Fund Balance	<u>528,296</u>	<u>484,870</u>

	2025-26 Initial	2025-26 Amended
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	-	-
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>	-	-
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	-	-
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	-	-