

Westfield 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	7,499,489	-	7,499,489
Other State Sources	1,665,311	-	1,665,311
Local Sources	260,028	-	260,028
Federal Grants	727,716	-	727,716
Private Sources	330,680	-	330,680
Total Revenues and Transfers	10,483,225	-	10,483,225
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,368,590	-	3,368,590
Added Needs	1,722,816	-	1,722,816
Support Services			
Pupil Services	497,693	-	497,694
Instructional Staff Support	1,216,867	-	1,216,867
General Administration	581,255	-	581,255
School Administration	664,565	-	664,565
Business & Internal Services	294,796	-	294,796
Central Services	684,323	-	684,323
Operations & Maintenance	1,381,898	-	1,381,898
Pupil Transportation Services	3,600	-	3,600
Community Services			
Community Activities	65,379	-	65,379
Welfare Activities	1,443	-	1,443
Total Expenditures	10,483,225	-	10,483,225
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	21,871	-	21,871
CURRENT FUND BALANCE	21,871	-	21,871

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 20, 2026 where a quorum of the board was present.

Signed By: 
Dated: May 20, 2026

Westfield 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	7,365,846	7,499,489
Revenue from State Sources	1,222,652	1,665,311
Revenue from Local Sources	263,714	260,028
Restricted-Federal 'Pass thru' Grants - Title I	318,079	452,247
Restricted-Federal 'Pass thru' Grants - Title II	-	57,101
Restricted-Federal 'Pass thru' Grants - Title IV	-	42,930
IDEA Flowthrough	170,438	170,438
E-Rate (32.004)	4,900	5,000
Revenue from Private Sources	377,056	330,680
Total Revenue & Other Transactions	<u><u>9,722,685</u></u>	<u><u>10,483,225</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,144,875	2,426,695
Payroll Taxes	168,523	167,458
Insurance Benefits	288,287	269,677
Other Benefits	69,598	66,249
Employment Expenses	18,445	18,300
Contracted Services	101,456	101,456
Curricular Tools	101,605	120,750
Student Costs	26,405	22,575
General Supplies	23,095	23,100
Equipment Expense	87,274	97,671
Dues & Subscriptions	11,297	12,034
Board Funds	35,000	35,000
Other	7,514	7,624
Total - Basic Instruction	<u><u>3,083,372</u></u>	<u><u>3,368,590</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	928,783	966,193
Payroll Taxes	56,778	65,698
Insurance Benefits	72,122	124,210
Other Benefits	16,418	18,997
Curricular Tools	41,238	45,211
Other	20,281	20,906
Subtotal - Compensatory Education	<u><u>1,135,621</u></u>	<u><u>1,241,215</u></u>
Special Education		
Salaries & Wages	330,391	340,312
Payroll Taxes	27,422	28,246
Insurance Benefits	46,030	61,349
Other Benefits	9,185	9,470
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,030
Equipment Expense	365	-
Dues & Subscriptions	4,679	2,500
Other	38,097	33,339
Subtotal - Special Education	<u><u>462,512</u></u>	<u><u>481,601</u></u>
Total - Added Needs	1,598,133	1,722,816

	2025-26	2026-27
	Amended	Initial
Pupil Services		
Health Services	45,880	43,533
Psychological Services	29,325	38,589
Speech Pathology	131,343	120,815
Social Work Services	266,022	271,216
Other (including recess aides)	21,112	23,540
Total - Pupil Services	493,681	497,693
Instructional Staff Support		
Salaries & Wages	538,427	663,269
Payroll Taxes	44,187	51,094
Insurance Benefits	54,462	70,827
Other Benefits	18,537	19,229
Employment Expenses	31,068	27,091
Contracted Services	152,977	155,978
Curricular Tools	12,360	10,760
General Supplies	250	250
Improvement of Instruction	206,785	205,684
Communication	5,200	5,200
Other	5,606	7,484
Total - Instructional Staff Support	1,069,859	1,216,867
General Administration		
Board of Education		
Board of Education Administration	75,595	83,266
Employment Expenses	510	525
Professional Services - Audit & Other	6,527	6,658
Professional services - Legal	8,250	8,250
Insurance	13,800	14,490
Subtotal - Board of Education	104,682	113,189
Executive Administration		
Executive Administration	237,737	243,081
Oversight Fee	220,975	224,985
Subtotal - Executive Administration	458,712	468,065
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	563,394	581,255
School Administration		
Office of the Principal		
Salaries & Wages	256,606	263,003
Payroll Taxes	20,831	21,368
Insurance Benefits	30,948	32,305
Other Benefits	5,767	5,942
Employment Expenses	13,265	13,509
Contracted Services	1,686	1,501
General Supplies	9,300	9,300
Insurance	900	940
Communication	6,045	6,000
Dues & Subscriptions	9,573	10,373
Other	-	362
Subtotal - Office of the Principal	354,920	364,603

	2025-26	2026-27
	Amended	Initial
Other School Administration		
Admissions & Other Administrative Support	112,237	136,179
Salaries & Wages	27,199	25,750
Payroll Taxes	2,258	2,137
Insurance Benefits	7,403	93
Other Benefits	653	618
Employment Expenses	1,075	1,250
Marketing	196,919	133,685
Dues & Subscriptions	250	250
Subtotal - Other School Administration	347,995	299,962
Total - School Administration	702,915	664,565
Business & Internal Services		
Fiscal Services	237,229	289,411
Internal Distribution Services	5,232	5,386
Total - Business & Internal Services	242,461	294,796
Central Services		
Planning, Research, and Development	4,840	7,470
Information Services	107,440	114,736
Staff/Personnel Services	374,750	412,832
Data Processing Services	77,928	119,806
Other Central Services	29,021	29,478
Total - Central Services	593,979	684,323
Operations & Maintenance		
Internal Building Services	37,891	43,825
Safety & Security	35,359	38,584
Insurance	35,050	36,800
Equipment Expense	25,001	27,389
Lease of Building	738,400	738,400
Janitorial Services	212,276	218,700
Building Repairs & Maintenance	147,125	156,200
Utilities	127,200	113,100
Taxes	8,500	8,900
Total - Operations & Maintenance	1,366,802	1,381,898
Pupil Transportation Services		
Student Costs	3,535	3,600
Total - Pupil Transportation Services	3,535	3,600

	2025-26 Amended	2026-27 Initial
Other Support Services		
Pupil Activities		
Total - Pupil Activities	<u>-</u>	<u>-</u>
Community Services		
Community Activities		
Salaries & Wages	-	45,672
Payroll Taxes	-	3,791
Insurance Benefits	-	12,340
Other Benefits	-	1,096
Student Costs	3,020	2,408
Other	91	72
Total - Community Activities	<u>3,111</u>	<u>65,379</u>
Welfare Activities		
Student Costs	1,401	1,401
Other	42	42
Total - Welfare Activities	<u>1,443</u>	<u>1,443</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,722,685	10,483,225
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	21,871	21,871
Ending Fund Balance	<u><u>21,871</u></u>	<u><u>21,871</u></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>