

Warrendale 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>
REVENUE			
State Aid	6,978,231	-	6,978,231
Other State Sources	1,710,519	-	1,710,519
Local Sources	263,789	-	263,789
Federal Grants	711,789	-	711,789
Private Sources	270,156	-	270,156
Total Revenues and Transfers	<u>9,934,484</u>	-	<u>9,934,484</u>
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,250,064	-	3,250,064
Added Needs	1,706,942	-	1,706,942
Support Services			
Pupil Services	617,371	-	617,371
Instructional Staff Support	912,523	-	912,523
General Administration	439,640	-	439,640
School Administration	673,165	-	673,165
Business & Internal Services	179,481	-	179,481
Central Services	440,293	-	440,293
Operations & Maintenance	1,626,118	-	1,626,118
Pupil Transportation Services	11,751	-	11,751
Other Support Services	10	-	10
Community Services			
Community Activities	75,066	-	75,066
Welfare Activities	2,060	-	2,060
Total Expenditures	<u>9,934,484</u>	-	<u>9,934,484</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	39,161	-	39,161
CURRENT FUND BALANCE	<u><u>39,161</u></u>	-	<u><u>39,161</u></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 19, 2026
where a quorum of the board was present.

Signed By: *Naomi A. [Signature]*
Dated: May 19, 2026

Warrendale 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	6,818,548	6,978,231
Revenue from State Sources	1,426,618	1,710,519
Revenue from Local Sources	257,695	263,789
Restricted-Federal 'Pass thru' Grants - Title I	434,661	504,363
Restricted-Federal 'Pass thru' Grants - Title II	(0)	34,376
Restricted-Federal 'Pass thru' Grants - Title IV	-	33,503
IDEA Flowthrough	134,747	134,747
E-Rate (32.004)	4,700	4,800
Revenue from Private Sources	303,948	270,156
Total Revenue & Other Transactions	<u><u>9,380,917</u></u>	<u><u>9,934,484</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,068,236	2,361,030
Payroll Taxes	165,620	167,251
Insurance Benefits	249,045	308,685
Other Benefits	56,346	57,778
Employment Expenses	17,850	18,300
Contracted Services	96,928	97,913
Curricular Tools	100,703	104,050
Student Costs	31,664	21,485
General Supplies	22,350	23,100
Equipment Expense	41,436	33,256
Dues & Subscriptions	10,903	11,637
Board Funds	40,000	40,000
Other	6,136	5,580
Total - Basic Instruction	<u><u>2,907,219</u></u>	<u><u>3,250,064</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	1,083,365	1,092,311
Payroll Taxes	68,317	73,928
Insurance Benefits	145,896	190,963
Other Benefits	19,754	21,377
Curricular Tools	48,236	45,190
Student Costs	11,515	11,515
Equipment Expense	4,000	4,000
Other	20,125	20,591
Subtotal - Compensatory Education	<u><u>1,401,209</u></u>	<u><u>1,459,875</u></u>

	2025-26	2026-27
	Amended	Initial
Special Education		
Salaries & Wages	188,794	197,144
Payroll Taxes	15,670	16,363
Insurance Benefits	1,002	7,891
Other Benefits	5,302	5,534
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	2,596	4,130
Equipment Expense	365	-
Dues & Subscriptions	2,500	-
Other	12,644	14,650
Subtotal - Special Education	231,686	247,067
Total - Added Needs	1,632,894	1,706,942
Pupil Services		
Health Services	32,874	30,817
Psychological Services	30,470	28,852
Speech Pathology	85,501	79,246
Social Work Services	281,870	312,234
Other (including recess aides)	161,046	166,222
Total - Pupil Services	591,761	617,371
Instructional Staff Support		
Salaries & Wages	427,916	468,869
Payroll Taxes	35,204	36,252
Insurance Benefits	43,967	54,361
Other Benefits	15,939	14,937
Employment Expenses	30,983	27,091
Contracted Services	157,516	162,434
Curricular Tools	11,470	10,320
General Supplies	250	250
Improvement of Instruction	125,881	125,227
Communication	5,100	5,100
Other	5,748	7,681
Total - Instructional Staff Support	859,974	912,523
General Administration		
Board of Education		
Board of Education Administration	47,467	50,695
Employment Expenses	510	525
Professional Services - Audit & Other	11,977	9,458
Professional services - Legal	8,250	8,250
Insurance	12,730	13,370
Subtotal - Board of Education	80,934	82,298
Executive Administration		
Executive Administration	149,276	147,995
Oversight Fee	204,556	209,347
Subtotal - Executive Administration	353,833	357,342
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	434,766	439,640

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Administration		
Office of the Principal		
Salaries & Wages	301,129	309,294
Payroll Taxes	24,449	25,095
Insurance Benefits	19,493	20,999
Other Benefits	6,813	7,019
Employment Expenses	18,070	18,314
Contracted Services	1,686	1,501
General Supplies	9,000	9,300
Insurance	850	890
Communication	5,850	6,000
Dues & Subscriptions	8,867	9,677
Other	433	459
Subtotal - Office of the Principal	<u>396,641</u>	<u>408,548</u>
Other School Administration		
Admissions & Other Administrative Support	84,345	97,104
Salaries & Wages	24,999	27,083
Payroll Taxes	2,075	2,248
Insurance Benefits	90	97
Other Benefits	600	650
Employment Expenses	1,075	1,250
Marketing	198,120	135,935
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>311,554</u>	<u>264,617</u>
Total - School Administration	708,195	673,165
Business & Internal Services		
Fiscal Services	148,957	176,202
Internal Distribution Services	3,285	3,279
Total - Business & Internal Services	<u>152,242</u>	<u>179,481</u>
Central Services		
Planning, Research, and Development	3,039	4,548
Information Services	95,974	93,511
Staff/Personnel Services	227,212	251,345
Data Processing Services	48,292	72,942
Other Central Services	18,222	17,947
Total - Central Services	<u>392,740</u>	<u>440,293</u>
Operations & Maintenance		
Internal Building Services	23,792	26,682
Safety & Security	57,992	63,376
Insurance	24,590	25,800
Equipment Expense	19,385	18,880
Lease of Building	926,080	926,080
Janitorial Services	204,156	210,500
Building Repairs & Maintenance	151,225	169,000
Utilities	191,000	185,800
Total - Operations & Maintenance	<u>1,598,220</u>	<u>1,626,118</u>
Pupil Transportation Services		
Student Costs	21,046	11,400
Other	338	351
Total - Pupil Transportation Services	<u>21,384</u>	<u>11,751</u>

	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	49,579	51,067
Payroll Taxes	4,115	4,239
Insurance Benefits	6,029	6,560
Other Benefits	1,190	1,226
Student Costs	18,000	11,627
Other	540	349
Total - Community Activities	79,453	75,066
Welfare Activities		
Student Costs	2,000	2,000
Other	60	60
Total - Welfare Activities	2,060	2,060
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,380,917	9,934,484
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	39,161	39,161
Ending Fund Balance	39,161	39,161

	<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>