


Legacy Charter Academy
A Resolution of the Board of Directors
2025-26 Final 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)
REVENUE			
State Aid	7,527,000	-	7,527,000
Other State Sources	1,734,911	-	1,734,911
Local Sources	326,460	-	326,460
Federal Grants	741,507	-	741,507
Private Sources	233,463	-	233,463
Total Revenues and Transfers	10,563,341	-	10,563,341
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,371,346	-	3,371,346
Added Needs	1,399,265	-	1,399,265
Support Services			
Pupil Services	547,642	-	547,642
Instructional Staff Support	1,081,393	-	1,081,393
General Administration	653,174	-	653,174
School Administration	699,241	-	699,241
Business & Internal Services	293,812	-	293,812
Central Services	691,692	-	691,692
Operations & Maintenance	1,741,589	-	1,741,589
Pupil Transportation Services	14,645	-	14,645
Other Support Services	8,343	-	8,343
Community Services			
Community Activities	63,044	-	63,044
Total Expenditures	10,565,186	-	10,565,186
EXCESS OF REVENUES OVER EXPENDITURES	(1,845)	-	(1,845)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	54,353	-	54,353
CURRENT FUND BALANCE	52,508	-	52,508

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 2, 2026
where a quorum of the board was present.

Signed By: 
Dated: 6/2/2026

Legacy Charter Academy

2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2025-26</u> <u>Final Amended</u>
General Fund		
REVENUE		
State Aid	7,460,668	7,527,000
Revenue from State Sources	1,873,050	1,734,911
Revenue from Local Sources	282,731	326,460
Restricted-Federal 'Pass thru' Grants - Title I	622,477	553,033
Restricted-Federal 'Pass thru' Grants - Title II	-	18,246
Restricted-Federal 'Pass thru' Grants - Title IV	-	36,758
IDEA Flowthrough	125,498	127,170
E-Rate (32.004)	6,100	6,300
Revenue from Private Sources	280,551	233,463
Total Revenue & Other Transactions	<u><u>10,651,074</u></u>	<u><u>10,563,341</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,091,700	2,594,945
Payroll Taxes	167,885	137,872
Insurance Benefits	270,394	245,032
Other Benefits	68,979	56,049
Employment Expenses	17,850	22,540
Contracted Services	101,194	102,694
Curricular Tools	133,101	93,567
Student Costs	20,770	33,428
General Supplies	22,350	26,912
Equipment Expense	34,069	31,237
Dues & Subscriptions	11,280	8,546
Depreciation & Amortization	-	(10)
Board Funds	35,000	-
Other	5,841	18,535
Total - Basic Instruction	<u><u>2,980,414</u></u>	<u><u>3,371,346</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	1,235,136	784,053
Payroll Taxes	70,373	55,357
Insurance Benefits	120,246	71,129
Other Benefits	20,349	13,135
Employment Expenses	-	12
Curricular Tools	168,918	151,740
Student Costs	11,000	6,308
Equipment Expense	18,000	8,825
Other	25,317	12,326
Subtotal - Compensatory Education	<u><u>1,669,339</u></u>	<u><u>1,102,885</u></u>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
Special Education		
Salaries & Wages	243,294	214,485
Payroll Taxes	20,193	13,508
Insurance Benefits	34,832	26,103
Other Benefits	6,525	4,125
Employment Expenses	1,487	763
Contracted Services	1,325	5,297
Curricular Tools	3,532	4,627
Equipment Expense	365	343
Dues & Subscriptions	13,400	16,750
Other	29,918	10,380
Subtotal - Special Education	<u><u>354,871</u></u>	<u><u>296,380</u></u>
Total - Added Needs	2,024,211	1,399,265
Pupil Services		
Health Services	60,076	16,329
Psychological Services	29,325	55,778
Speech Pathology	104,335	67,220
Social Work Services	364,487	274,215
Other (including recess aides)	124,360	134,099
Total - Pupil Services	<u><u>682,582</u></u>	<u><u>547,642</u></u>
Instructional Staff Support		
Salaries & Wages	570,412	560,348
Payroll Taxes	45,327	39,224
Insurance Benefits	33,884	29,412
Other Benefits	18,866	14,523
Employment Expenses	30,983	11,108
Contracted Services	160,557	159,055
Curricular Tools	12,420	10,291
General Supplies	250	60
Improvement of Instruction	212,721	242,937
Communication	6,900	7,362
Other	7,217	7,072
Total - Instructional Staff Support	<u><u>1,099,538</u></u>	<u><u>1,081,393</u></u>
General Administration		
Board of Education		
Board of Education Administration	80,212	91,606
Employment Expenses	510	15,504
Professional Services - Audit & Other	14,000	18,366
Professional services - Legal	1,500	505
Student Costs	-	16
General Supplies	-	228
Insurance	13,180	12,892
Equipment Expense	-	160
Subtotal - Board of Education	<u><u>109,402</u></u>	<u><u>139,276</u></u>
Executive Administration		
Executive Administration	252,256	288,088
Oversight Fee	223,820	225,810
Subtotal - Executive Administration	<u><u>476,076</u></u>	<u><u>513,898</u></u>
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	<u><u>-</u></u>	<u><u>-</u></u>
Total - General Administration	585,477	653,174

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	254,244	265,362
Payroll Taxes	20,661	18,431
Insurance Benefits	24,670	23,800
Other Benefits	5,957	4,288
Employment Expenses	13,590	10,200
Contracted Services	2,485	1,073
General Supplies	9,000	4,672
Insurance	890	890
Equipment Expense	-	484
Communication	5,850	4,476
Dues & Subscriptions	9,644	9,678
Other	423	-
Subtotal - Office of the Principal	<u>347,413</u>	<u>343,353</u>
Other School Administration		
Admissions & Other Administrative Support	114,308	130,545
Salaries & Wages	28,348	28,487
Payroll Taxes	2,353	2,188
Insurance Benefits	3,541	4,752
Other Benefits	680	845
Employment Expenses	1,075	741
General Supplies	-	186
Marketing	91,016	187,945
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>241,571</u>	<u>355,889</u>
Total - School Administration	588,984	699,241
Business & Internal Services		
Fiscal Services	251,716	287,472
Internal Distribution Services	5,552	6,340
Total - Business & Internal Services	<u>257,268</u>	<u>293,812</u>
Central Services		
Planning, Research, and Development	5,136	5,865
Information Services	104,169	118,966
Staff/Personnel Services	383,955	438,495
Data Processing Services	81,607	93,199
Other Central Services	30,793	35,167
Total - Central Services	<u>605,660</u>	<u>691,692</u>
Operations & Maintenance		
Internal Building Services	40,205	45,916
Safety & Security	77,510	91,377
Insurance	33,930	33,374
Equipment Expense	18,530	16,871
Lease of Building	1,081,280	1,081,280
Janitorial Services	213,359	191,000
Building Repairs & Maintenance	112,975	139,146
Utilities	133,600	141,922
Dues & Subscriptions	-	43
Taxes	7,500	660
Total - Operations & Maintenance	<u>1,718,888</u>	<u>1,741,589</u>
Pupil Transportation Services		
Student Costs	27,316	14,442
Other	955	203
Total - Pupil Transportation Services	<u>28,271</u>	<u>14,645</u>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
Other Support Services		
Pupil Activities		
Contracted Services	-	8,000
Student Costs	10	343
Total - Pupil Activities	<u>10</u>	<u>8,343</u>
Community Services		
Community Activities		
Salaries & Wages	44,290	45,145
Payroll Taxes	3,676	2,874
Insurance Benefits	7,052	6,443
Other Benefits	1,063	592
Student Costs	20,000	7,757
Other	600	233
Total - Community Activities	<u>76,681</u>	<u>63,044</u>
Welfare Activities		
Student Costs	3,000	-
Other	90	-
Total - Welfare Activities	<u>3,090</u>	<u>-</u>
Outgoing Transfer to School Service Fund	-	-
 Total Expenditures & Other Transactions	 10,651,074	 10,565,186
 Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	 -	 (1,845)
 Beginning Fund Balance (7/1)	 54,353	 54,353
Ending Fund Balance	<u>54,353</u>	<u>52,508</u>
 School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
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>