

**GENERAL FUND  
2025/2026 ORIGINAL BUDGET**

**General Appropriations Resolution**

RESOLUTION FOR ADOPTION BY THE  
NEW BRANCHES CHARTER ACADEMY  
BOARD OF DIRECTORS

RESOLVED, that this resolution shall be the general appropriations of the New Branches Charter Academy for the fiscal year 2025/2026; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the New Branches Charter Academy.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the New Branches Charter Academy for fiscal year 2025/2026 is as follows:

<b>REVENUE</b>	
Local	269,693
State	4,675,440
Federal	337,026
Incoming Transfers and Other Transactions	231,638
<b>TOTAL REVENUE</b>	<b>5,513,797</b>
Fund Balance, July 1	1,986,274
Less: Appropriated Fund Balance	-
Fund Balance Available to Appropriate	1,986,274
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>7,500,071</b>

BE IT FURTHER RESOLVED, that \$ 5,849,913 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Instruction	
Basic Programs	2,149,984
Added Needs	694,894
Support Services	
Pupil	265,079
Instructional Staff	342,375
General Administration	698,219
School Administration	350,426
Business	78,758
Operations and Maintenance	531,816
Transportation	206,258
Central	105,200

**GENERAL FUND  
2025/2026 ORIGINAL BUDGET**

Athletics	4,885
Custody and Care of Children	5,338
Other	90,027
Prior Period Adjustments	-
Campus & Building Improvements	-
Fund Modifications	326,654
<b>TOTAL EXPENDITURES</b>	<b>5,849,913</b>

BE IT FURTHER RESOLVED, that no Board of Directors member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

Note: The chief administrative officer is responsible for the control of expenditures under the budget. The appointed official shall be designated by the Board to act as the Chief Administrative Officer to administer the appropriation.

This appropriation is to take effect on July 1, 2025.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the New Branches Charter Academy Board of Directors at a properly noticed open meeting held on the 9<sup>th</sup> day of June, 2025, at which a quorum was present.

By: Cingie Shadlin

Title: Board Secretary

**New Branches Charter Academy  
General Fund Budget (Summary)  
2025/2026**

	<b>Audited 2023/2024</b>	<b>Proposed 2024/2025</b>	<b>Proposed 2025/2026</b>	<b>Change</b>
<b>Revenues</b>				
Total Local Sources	\$ 160,978	\$ 280,124	\$ 269,693	\$ (10,431)
Total State Sources	4,366,142	4,602,697	4,675,440	72,743
Total Federal Sources	1,045,649	395,311	337,026	(58,285)
Total Other Financing Sources	206,619	474,286	231,638	(242,648)
<b>Total Revenues</b>	<b>5,779,388</b>	<b>5,752,418</b>	<b>5,513,797</b>	<b>(238,621)</b>
<b>Expenditures</b>				
Total Basic Programs	1,904,370	2,144,224	2,149,984	5,760
Total Added Needs	501,293	585,565	694,894	109,329
Total Pupil Support Services	114,733	250,409	265,079	14,670
Total Instructional Staff Support Services	233,023	200,373	342,375	142,002
Total General Administration	597,323	689,138	698,219	9,081
Total School Administration	379,818	339,598	350,426	10,828
Total Business Services	76,107	75,072	78,758	3,686
Total Building Operations & Maintenance	522,033	478,759	531,816	53,057
Total Pupil Transportation	246,728	508,583	206,258	(302,325)
Total Central Services	83,704	104,200	105,200	1,000
Total Athletics	4,440	4,947	4,885	(62)
Total Community Services	1,154	1,000	5,338	4,338
Total Custody & Care of Children	74,062	89,231	89,527	296
Total Welfare activities	-	503	500	(3)
Total Prior Period Adjustments	-	-	-	-
Total Campus and Building Improvements	331,989	42,225	-	(42,225)
Total Other Financing Uses	190,031	270,064	326,654	56,590
<b>Total Expenditures</b>	<b>5,260,807</b>	<b>5,783,891</b>	<b>5,849,913</b>	<b>66,022</b>
<b>Change in Fund Equity</b>	<b>518,581</b>	<b>(31,473)</b>	<b>(336,116)</b>	<b>(304,643)</b>
<b>Beginning Fund Balance</b>	<b>1,499,166</b>	<b>2,017,747</b>	<b>1,986,274</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,017,747</b>	<b>\$ 1,986,274</b>	<b>\$ 1,650,158</b>	
	38%	34%	28%	

**New Branches Charter Academy  
General Fund Budget (Detail)  
2025/2026**

	<b>Audited 2023/2024</b>	<b>Proposed 2024/2025</b>	<b>Proposed 2025/2026</b>	<b>Change</b>
<b>REVENUES</b>				
<b>1xx Local Sources</b>				
Latchkey Revenue	\$ 102,706	\$ 197,101	\$ 197,200	\$ 99
Erate Revenue	27,978	26,746	15,243	(11,503)
Interest Income	10,078	19,000	19,000	-
Miscellaneous	14,724	34,027	34,500	473
Fundraising	5,491	3,250	3,750	500
<b>Total Local Sources</b>	<b>160,978</b>	<b>280,124</b>	<b>269,693</b>	<b>(10,431)</b>
<b>3xx State Sources</b>				
Unrestricted state aid	3,418,503	3,461,506	3,383,443	(78,063)
31A at risk funds	272,176	370,079	550,912	180,833
Early Literacy	11,034	90,840	7,781	(83,059)
State special ed funds	64,977	48,595	64,701	16,106
Great start readiness program	431,505	484,345	534,963	50,618
Safety & mental health funds	82,601	64,552	38,830	(25,722)
Other state sources	85,346	82,780	94,810	12,030
<b>Total State Sources</b>	<b>4,366,142</b>	<b>4,602,697</b>	<b>4,675,440</b>	<b>72,743</b>
<b>4xx Federal Sources</b>				
Title grants	154,225	230,497	251,381	20,884
Special education grants	88,833	85,645	85,645	-
ESSER Funds	802,592	72,664	-	(72,664)
Other federal pandemic relief funds	-	6,505	-	(6,505)
<b>Total Federal Sources</b>	<b>1,045,649</b>	<b>395,311</b>	<b>337,026</b>	<b>(58,285)</b>
<b>5xx-6xx Other Financing Sources</b>				
Act 18 funding	126,929	195,638	195,638	-
Enhancement Millage	-	-	-	-
Leased equipment proceeds	45,592	238,878	-	(238,878)
Other financing sources	34,098	39,770	36,000	(3,770)
<b>Total Other Financing Sources</b>	<b>206,619</b>	<b>474,286</b>	<b>231,638</b>	<b>(242,648)</b>
<b>TOTAL REVENUES</b>	<b>5,779,388</b>	<b>5,752,418</b>	<b>5,513,797</b>	<b>(238,621)</b>

**EXPENDITURES**

**Instruction**

**Basic Programs**

**111 Elementary Instruction**

Teachers	1,102,615	1,198,203	1,199,200	997
Outside substitute services	22,638	25,500	25,000	(500)
Aides	2,977	10,077	5,008	(5,069)
Teaching supplies	45,891	57,646	52,420	(5,226)
Curriculum	38,935	85,174	37,500	(47,674)
Field trips	6,668	12,498	9,500	(2,998)
Technology	40,802	56,636	52,102	(4,534)
Student behavior incentives	4,679	6,100	8,000	1,900
New equipment & furniture	10,968	6,000	10,000	4,000
<b>Total Elementary Instruction</b>	<b>1,276,172</b>	<b>1,457,834</b>	<b>1,398,730</b>	<b>(59,104)</b>

**112 Middle School Instruction**

Teachers	279,094	295,747	322,851	27,104
Teaching supplies	1,652	3,500	3,500	-

	Audited 2023/2024	Proposed 2024/2025	Proposed 2025/2026	Change
Graduation	-	1,500	1,500	-
<b>Total Middle School Instruction</b>	<b>280,746</b>	<b>300,747</b>	<b>327,851</b>	<b>27,104</b>
<b>118 Preschool Programming</b>				
Teachers	203,281	200,292	225,387	25,095
Aides	101,476	126,983	130,655	3,672
Interpreter services	-	500	-	(500)
Field trips	60	3,000	6,000	3,000
Home visit mileage	-	500	1,000	500
Teaching supplies	6,121	15,000	15,000	-
Technology	1,947	-	500	500
Food	329	-	1,500	1,500
New equipment & furniture	1,016	10,000	12,000	2,000
<b>Total Preschool Programming</b>	<b>314,230</b>	<b>356,275</b>	<b>392,042</b>	<b>35,767</b>
<b>119 Summer School</b>				
Teachers	28,329	29,368	26,033	(3,335)
Aides	4,893	-	5,328	5,328
<b>Total Summer School</b>	<b>33,222</b>	<b>29,368</b>	<b>31,361</b>	<b>1,993</b>
<b>Total Basic Programs</b>	<b>1,904,370</b>	<b>2,144,224</b>	<b>2,149,984</b>	<b>5,760</b>
<b>Added Needs</b>				
<b>122 Special Education</b>				
Resource room teachers	152,866	136,735	139,994	3,259
Teaching supplies	3,561	6,500	6,500	-
<b>Total Special Education</b>	<b>156,428</b>	<b>143,235</b>	<b>146,494</b>	<b>3,259</b>
<b>125 Compensatory Education</b>				
Interventionists	139,152	197,570	178,362	(19,208)
Aides	78,441	103,348	208,327	104,979
Student advocates	107,410	110,261	130,334	20,073
Behavior interventionists	-	-	-	-
Intervention supplies	19,862	31,151	31,377	226
<b>Total Compensatory Education</b>	<b>344,865</b>	<b>442,330</b>	<b>548,400</b>	<b>106,070</b>
<b>Total Added Needs</b>	<b>501,293</b>	<b>585,565</b>	<b>694,894</b>	<b>109,329</b>
<b>Total Instruction</b>	<b>2,405,663</b>	<b>2,729,789</b>	<b>2,844,878</b>	<b>115,089</b>
<b>Support Services</b>				
<b>21x Pupil Support</b>				
Social workers	10,592	65,023	69,136	4,113
Speech therapy services	58,370	91,510	94,415	2,905
Occupational therapy services	29,111	37,000	37,000	-
Psychological support services	16,659	26,097	34,102	8,005
Mental health services & supplies	-	12,970	9,231	(3,739)
Teacher consultant	-	17,809	21,195	3,386
<b>Total Pupil Support Services</b>	<b>114,733</b>	<b>250,409</b>	<b>265,079</b>	<b>14,670</b>
<b>22x Instructional Staff Support Services</b>				
Instructional coaches	112,801	95,186	209,169	113,983
Professional development	43,111	37,672	39,492	1,820
Staff engagement	1,064	-	-	-
Early childhood director	58,478	62,922	73,821	10,899
MTSS coordinator	17,568	3,616	17,383	13,767
Student testing supplies	-	477	510	33
Preschool staff technology	-	500	2,000	1,500
<b>Total Instructional Staff Support Services</b>	<b>233,023</b>	<b>200,373</b>	<b>342,375</b>	<b>142,002</b>

	Audited 2023/2024	Proposed 2024/2025	Proposed 2025/2026	Change
<b>23x General Administration</b>				
Legal services	2,445	5,000	5,000	-
Audit services	18,650	20,900	21,250	350
Board dues & fees	180	1,000	3,000	2,000
Management services	474,368	562,351	569,528	7,177
Oversight services	101,680	99,887	99,441	(446)
<b>Total General Administration</b>	<b>597,323</b>	<b>689,138</b>	<b>698,219</b>	<b>9,081</b>
<b>24x School Administration</b>				
Principals	218,361	219,923	230,867	10,944
Office staff	65,906	66,665	64,430	(2,235)
Software	14,163	18,510	18,929	419
Copier lease	62,015	13,000	13,200	200
Office Supplies	9,741	11,000	11,000	-
Fundraisers	-	500	2,000	1,500
Dues & Fees	9,633	10,000	10,000	-
<b>Total School Administration</b>	<b>379,818</b>	<b>339,598</b>	<b>350,426</b>	<b>10,828</b>
<b>25x Business Services</b>				
Fiscal services	11,000	9,000	9,000	-
State aid note interest	459	-	-	-
Office staff	64,648	66,072	69,758	3,686
<b>Total Business Services</b>	<b>76,107</b>	<b>75,072</b>	<b>78,758</b>	<b>3,686</b>
<b>26x Building Operations &amp; Maintenance</b>				
Custodians	111,658	133,998	156,375	22,377
Utilities	130,263	150,946	151,972	1,026
Telephone & internet service	9,215	10,300	10,662	362
Groundskeeping	12,121	14,100	14,523	423
Insurance premiums	44,948	52,372	54,050	1,678
Building maintenance	127,505	71,000	121,000	50,000
New equipment & furniture	-	1,000	1,000	-
Equipment maintenance	-	500	500	-
Dues & fees	315	125	325	200
Custodial supplies	14,000	15,200	15,000	(200)
Safety & security supplies	72,008	29,218	6,409	(22,809)
<b>Total Building Operations &amp; Maintenance</b>	<b>522,033</b>	<b>478,759</b>	<b>531,816</b>	<b>53,057</b>
<b>27x Pupil Transportation</b>				
Bus drivers	150,105	210,085	167,473	(42,612)
Equipment	64,728	239,598	720	(238,878)
Homeless transportation	500	(100)	200	300
Fuel	14,654	18,500	16,500	(2,000)
Fleet insurance	6,550	7,000	7,865	865
Repairs & maintenance	7,958	30,000	10,000	(20,000)
Supplies	2,234	3,500	3,500	-
<b>Total Pupil Transportation</b>	<b>246,728</b>	<b>508,583</b>	<b>206,258</b>	<b>(302,325)</b>
<b>28x Central Services</b>				
Contracted technology support	32,041	28,000	28,000	-
Marketing	36,667	48,000	48,000	-
Professional development	7,794	15,000	15,000	-
Staff fingerprinting fees	1,133	2,000	2,000	-
Personnel recruitment	6,069	7,000	8,000	1,000
Staff engagement	-	4,200	4,200	-
<b>Total Central Services</b>	<b>83,704</b>	<b>104,200</b>	<b>105,200</b>	<b>1,000</b>
<b>Total Support Services</b>	<b>2,253,469</b>	<b>2,646,132</b>	<b>2,578,131</b>	<b>(68,001)</b>

	Audited 2023/2024	Proposed 2024/2025	Proposed 2025/2026	Change
<b>29x Athletics</b>				
Coaches & referees	2,216	3,947	3,885	(62)
Supplies & equipment	2,224	1,000	1,000	-
<b>Total Athletics</b>	<b>4,440</b>	<b>4,947</b>	<b>4,885</b>	<b>(62)</b>
<b>33x Community Services</b>				
Parent involvement activities & events	-	1,000	5,338	4,338
Community liaison	1,154	-	-	-
<b>Total Community Services</b>	<b>1,154</b>	<b>1,000</b>	<b>5,338</b>	<b>4,338</b>
<b>35x Custody and Care of Children</b>				
Latchkey staff	72,340	79,231	79,527	296
Latchkey supplies	1,722	10,000	10,000	-
<b>Total Custody &amp; Care of Children</b>	<b>74,062</b>	<b>89,231</b>	<b>89,527</b>	<b>296</b>
<b>36x Welfare Activities</b>				
Homeless student supplies	-	503	500	(3)
<b>Total Welfare Activities</b>	<b>-</b>	<b>503</b>	<b>500</b>	<b>(3)</b>
<b>45x Campus and Building Improvements</b>				
Building Improvements	331,988	42,225	-	(42,225)
<b>Total Campus and Building Improvements</b>	<b>331,988</b>	<b>42,225</b>	<b>-</b>	<b>(42,225)</b>
<b>5xx-6xx Other Financing Uses</b>				
Leased Asset & SBITA Expenditures	10,316	90,349	96,939	6,590
Transfers to Capital Projects Fund	-	-	50,000	50,000
Transfers to Debt Service	179,715	179,715	179,715	-
<b>Total Other Financing Uses</b>	<b>190,031</b>	<b>270,064</b>	<b>326,654</b>	<b>56,590</b>
<b>TOTAL EXPENDITURES</b>	<b>5,260,807</b>	<b>5,783,891</b>	<b>5,849,913</b>	<b>61,453</b>
<b>Change in Fund Equity</b>	<b>518,581</b>	<b>(31,473)</b>	<b>(336,116)</b>	<b>(304,643)</b>
<b>Beginning Fund Balance</b>	<b>1,499,166</b>	<b>2,017,747</b>	<b>1,986,274</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,017,747</b>	<b>\$ 1,986,274</b>	<b>\$ 1,650,158</b>	
	38%	34%	28%	

**FOOD SERVICE FUND  
2025/2026 ORIGINAL BUDGET**

RESOLUTION FOR ADOPTION BY THE  
NEW BRANCHES CHARTER ACADEMY  
BOARD OF DIRECTORS

RESOLVED, that this resolution shall be the food service program appropriations of New Branches Charter Academy for the fiscal year 2025/2026; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of food service program income received by New Branches Charter Academy.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of New Branches Charter Academy for fiscal year 2025/2026 is as follows:

<b>REVENUE</b>	
Local	-
State	2,382
Federal	438,447
Incoming Transfers and Other Transactions	-
<b>TOTAL REVENUE</b>	<b>440,829</b>
Fund Balance, July 1	201,523
Less: Appropriated Fund Balance	-
Fund Balance Available to Appropriate	201,523
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>642,352</b>

BE IT FURTHER RESOLVED, that \$ 487,568 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Food Service	487,568
<b>TOTAL EXPENDITURES</b>	<b>487,568</b>

BE IT FURTHER RESOLVED, that no Board of Directors member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall

**FOOD SERVICE FUND  
2025/2026 ORIGINAL BUDGET**

hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

Note: The chief administrative officer is responsible for the control of expenditures under the budget. The appointed official shall be designated by the Board to act as the Chief Administrative Officer to administer the appropriation.

This appropriation is to take effect on July 1, 2025.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the New Branches Charter Academy Board of Directors at a properly noticed open meeting held on the 9th day of June, 2025, at which a quorum was present.

By: Angie Shalik  
Title: Board Secretary

**New Branches Charter Academy  
Food Service Fund Budget (Detail)  
2025/2026**

	<u>Audited 2023/2024</u>	<u>Proposed 2024/2025</u>	<u>Proposed 2025/2026</u>	<u>Change</u>
<b>REVENUE</b>				
<b>3xx State</b>				
State Lunch Receipts	\$ 572	\$ 2,382	\$ 2,382	\$ -
School Breakfast Program	11,926	-	-	-
Other	2,318	2,548	-	(2,548)
<b>Total State Revenue</b>	<b>14,816</b>	<b>4,930</b>	<b>2,382</b>	<b>(2,548)</b>
<b>4xx Federal</b>				
Meal claims	387,168	371,558	382,447	10,889
Fresh fruits & vegetables program	14,095	13,466	15,000	1,534
Commodities	24,506	24,000	25,000	1,000
Supply chain assistance	13,210	-	-	-
Snack claims	13,112	16,424	16,000	(424)
Other	-	-	-	-
<b>Total Federal Revenue</b>	<b>452,092</b>	<b>425,448</b>	<b>438,447</b>	<b>12,999</b>
<b>TOTAL REVENUE</b>	<b>466,908</b>	<b>430,378</b>	<b>440,829</b>	<b>10,451</b>
<b>EXPENDITURES</b>				
<b>Food Service Operations</b>				
Professional Development	-	1,000	2,000	1,000
Food	235,060	228,902	242,111	13,209
Kitchen Staff	163,499	171,187	176,542	5,355
Kitchen Maintenance	6,689	7,462	8,465	1,003
Non-food supplies & smallware	61,650	41,490	35,950	(5,540)
Depreciable kitchen equipment	-	8,500	14,000	5,500
Dues & fees	2,597	8,365	8,500	135
<b>Total Food Service Operations</b>	<b>469,495</b>	<b>466,906</b>	<b>487,568</b>	<b>20,662</b>
<b>TOTAL EXPENDITURES</b>	<b>469,495</b>	<b>466,906</b>	<b>487,568</b>	<b>20,662</b>
<b>Change in Fund Equity</b>	<b>(2,587)</b>	<b>(36,528)</b>	<b>(46,739)</b>	<b>(10,211)</b>
<b>Beginning Fund Balance</b>	<b>240,638</b>	<b>238,051</b>	<b>201,523</b>	
<b>Ending Fund Balance</b>	<b>\$ 238,051</b>	<b>\$ 201,523</b>	<b>\$ 154,784</b>	
Maximum allowable fund balance		152,802	157,856	