

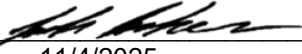
Paragon Charter Academy
A Resolution of the Board of Directors
2025-26 Amended Budget

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)
REVENUE			
State Aid	6,085,451	-	6,085,451
Other State Sources	851,813	-	851,813
Local Sources	100,002	-	100,002
Federal Grants	224,984	-	224,984
Private Sources	97,100	-	97,100
Total Revenues and Transfers	7,359,350	-	7,359,350
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,294,873	-	2,294,873
Added Needs	901,195	-	901,195
Support Services			
Pupil Services	303,211	-	303,211
Instructional Staff Support	823,565	-	823,565
General Administration	415,827	-	415,827
School Administration	637,491	-	637,491
Business & Internal Services	158,643	-	158,643
Central Services	400,141	-	400,141
Operations & Maintenance	1,347,127	-	1,347,127
Pupil Transportation Services	39,980	-	39,980
Other Support Services	6	-	6
Community Services			
Community Activities	30,390	-	30,390
Welfare Activities	6,901	-	6,901
Total Expenditures	7,359,350	-	7,359,350
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	7,451	-	7,451
CURRENT FUND BALANCE	7,451	-	7,451

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 4, 2025
where a quorum of the board was present.

Signed By: 
Dated: 11/4/2025

Paragon Charter Academy
2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

	2025-26 Initial	2025-26 Amended
General Fund		
REVENUE		
State Aid	6,389,525	6,085,451
Revenue from State Sources	826,324	851,813
Revenue from Local Sources	105,500	100,002
Restricted-Federal 'Pass thru' Grants - Title I	296,538	218,784
Restricted-Federal 'Pass thru' Grants - Title II	17,510	-
Restricted-Federal 'Pass thru' Grants - Title IV	22,743	-
E-Rate (32.004)	5,900	6,200
Revenue from Private Sources	111,300	97,100
Total Revenue & Other Transactions	7,775,340	7,359,350
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,552,429	1,499,532
Payroll Taxes	128,852	124,461
Insurance Benefits	245,968	244,729
Other Benefits	45,721	44,199
Employment Expenses	17,255	16,660
Contracted Services	94,172	91,744
Curricular Tools	110,921	88,750
Student Costs	81,995	68,740
General Supplies	21,605	20,860
Equipment Expense	32,127	49,730
Dues & Subscriptions	10,872	10,469
Board Funds	35,000	35,000
Other	383	-
Total - Basic Instruction	2,377,300	2,294,873
Added Needs		
Compensatory Education		
Salaries & Wages	553,192	441,398
Payroll Taxes	43,338	34,287
Insurance Benefits	87,506	63,650
Other Benefits	12,532	9,914
Curricular Tools	39,921	33,000
Equipment Expense	-	1,000
Other	5,369	4,577
Subtotal - Compensatory Education	741,857	587,826

	2025-26 Initial	2025-26 Amended
Special Education		
Salaries & Wages	195,119	200,053
Payroll Taxes	16,195	16,604
Insurance Benefits	25,664	45,690
Other Benefits	5,341	5,465
Employment Expenses	1,487	1,487
Contracted Services	-	1,325
Curricular Tools	1,870	1,870
Other	36,851	40,874
Subtotal - Special Education	282,527	313,369
Total - Added Needs	1,024,384	901,195
Pupil Services		
Health Services	1,000	1,000
Social Work Services	291,241	269,578
Other (including recess aides)	20,294	32,634
Total - Pupil Services	312,536	303,211
Instructional Staff Support		
Salaries & Wages	364,950	404,339
Payroll Taxes	29,718	33,300
Insurance Benefits	59,542	67,866
Other Benefits	13,273	13,949
Employment Expenses	30,898	30,813
Contracted Services	139,696	131,237
Curricular Tools	10,870	10,000
General Supplies	250	250
Improvement of Instruction	161,930	122,919
Communication	6,900	6,900
Other	3,934	1,993
Total - Instructional Staff Support	821,960	823,565
General Administration		
Board of Education		
Board of Education Administration	63,308	49,462
Employment Expenses	510	510
Professional Services - Audit & Other	8,500	7,600
Professional services - Legal	8,250	8,250
Insurance	9,600	11,890
Subtotal - Board of Education	90,168	77,712
Executive Administration		
Executive Administration	205,455	155,552
Oversight Fee	184,593	182,564
Subtotal - Executive Administration	390,048	338,115
Total - General Administration	480,217	415,827

	2025-26 Initial	2025-26 Amended
School Administration		
Office of the Principal		
Salaries & Wages	209,658	210,390
Payroll Taxes	17,402	17,462
Insurance Benefits	36,516	36,857
Other Benefits	5,015	5,032
Employment Expenses	13,460	12,810
Contracted Services	2,275	1,686
General Supplies	8,700	8,400
Insurance	900	770
Communication	5,655	5,460
Dues & Subscriptions	8,000	7,641
Subtotal - Office of the Principal	307,581	306,509
Other School Administration		
Admissions & Other Administrative Support	120,908	92,315
Salaries & Wages	27,648	26,402
Payroll Taxes	2,295	2,191
Insurance Benefits	100	95
Other Benefits	664	634
Employment Expenses	2,150	2,150
Marketing	194,655	206,945
Dues & Subscriptions	-	250
Subtotal - Other School Administration	348,419	330,982
Total - School Administration	656,000	637,491
Business & Internal Services		
Fiscal Services	203,809	155,219
Internal Distribution Services	4,055	3,423
Total - Business & Internal Services	207,864	158,643
Central Services		
Planning, Research, and Development	5,932	3,167
Information Services	114,933	109,104
Staff/Personnel Services	300,698	219,891
Data Processing Services	63,912	48,990
Other Central Services	23,842	18,989
Total - Central Services	509,316	400,141
Operations & Maintenance		
Internal Building Services	31,390	24,792
Safety & Security	30,287	25,449
Insurance	24,400	24,740
Equipment Expense	19,987	19,227
Lease of Building	766,080	766,080
Janitorial Services	186,200	211,089
Building Repairs & Maintenance	145,900	168,150
Utilities	70,100	75,700
Taxes	31,900	31,900
Total - Operations & Maintenance	1,306,244	1,347,127
Pupil Transportation Services		
Student Costs	36,665	39,980
Total - Pupil Transportation Services	36,665	39,980

	2025-26 Initial	2025-26 Amended
Other Support Services		
Pupil Activities		
Student Costs	6	6
Total - Pupil Activities	<u>6</u>	<u>6</u>
Community Services		
Community Activities		
Salaries & Wages	27,364	27,364
Payroll Taxes	2,271	2,271
Insurance Benefits	99	99
Other Benefits	657	657
Student Costs	2,696	-
Other	81	-
Total - Community Activities	<u>33,167</u>	<u>30,390</u>
Welfare Activities		
Student Costs	9,399	6,700
Other	282	201
Total - Welfare Activities	<u>9,681</u>	<u>6,901</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,775,340	7,359,350
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	23,633	7,451
Ending Fund Balance	<u>23,633</u>	<u>7,451</u>

	2025-26 Initial	2025-26 Amended
School Service Fund		
REVENUE		
Total Food Service Revenue	-	-
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	-	-
Food Services		
Total Food Service Expenditures	-	-
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	-	-