Paragon Charter Academy

A Resolution of the Board of Directors
2026-27 Amended 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	6,260,135	-	6,260,135
Other State Sources	1,077,645	-	1,077,645
Local Sources	129,000	-	129,000
Federal Grants	340,124	-	340,124
Private Sources	96,500	-	96,500
Total Revenues and Transfers	7,903,404	-	7,903,404
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,429,576	-	2,429,576
Added Needs	896,316	-	896,316
Support Services			
Pupil Services	328,156	-	328,156
Instructional Staff Support	819,863	-	819,863
General Administration	470,894	-	470,894
School Administration	738,676	-	738,676
Business & Internal Services	208,716	-	208,716
Central Services	480,015	-	480,015
Operations & Maintenance	1,464,913	-	1,464,913
Pupil Transportation Services	33,220	-	33,220
Other Support Services	6	-	6
Community Services			
Community Activities	31,302	-	31,302
Welfare Activities	1,751	-	1,751
Total Expenditures	7,903,404	-	7,903,404
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	14,783	-	14,783
CURRENT FUND BALANCE	14,783	-	14,783

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 3, 2026
where a quorum of the board was present.

Signed By: _____
Dated: 11/3/2026

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Paragon Charter Academy
2026-27 Amended Budget Detail Comparison to 2026-27 Initial Budget Detail

	2026-27 Initial	2026-27 Amended
General Fund		
REVENUE		
State Aid	6,184,613	6,260,135
Revenue from State Sources	963,890	1,077,645
Revenue from Local Sources	99,549	129,000
Restricted-Federal 'Pass thru' Grants - Title I	227,026	244,626
Restricted-Federal 'Pass thru' Grants - Title II	110,309	42,023
Restricted-Federal 'Pass thru' Grants - Title IV	15,708	18,176
E-Rate (32.004)	35,300	35,300
Revenue from Private Sources	97,900	96,500
Total Revenue & Other Transactions	**7,734,294**	**7,903,404**
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,674,596	1,616,670
Payroll Taxes	128,253	129,515
Insurance Benefits	240,178	219,430
Other Benefits	45,609	45,237
Employment Expenses	17,080	17,080
Contracted Services	92,531	91,875
Curricular Tools	88,810	87,432
Student Costs	67,465	72,261
General Supplies	21,560	21,560
Equipment Expense	47,889	59,426
Dues & Subscriptions	10,946	10,941
Board Funds	35,000	58,150
Other	20	-
Total - Basic Instruction	**2,469,938**	**2,429,576**
Added Needs		
Compensatory Education		
Salaries & Wages	486,519	455,097
Payroll Taxes	37,180	34,157
Insurance Benefits	85,479	71,905
Other Benefits	10,751	9,877
Curricular Tools	31,765	33,969
Equipment Expense	1,000	11,895
Other	4,728	6,347
Subtotal - Compensatory Education	**657,422**	**623,246**
Special Education		
Salaries & Wages	225,579	152,708
Payroll Taxes	18,723	12,675
Insurance Benefits	46,900	61,223
Other Benefits	6,117	4,314
Employment Expenses	1,355	1,378
Curricular Tools	3,330	3,855
Equipment Expense	-	1,300
Other	45,301	35,618
Subtotal - Special Education	**347,306**	**273,069**
Total - Added Needs	**1,004,727**	**896,316**

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	2026-27 Initial	2026-27 Amended
Pupil Services		
Health Services	1,000	1,000
Social Work Services	282,949	291,692
Other (including recess aides)	21,271	35,464
Total - Pupil Services	**305,220**	**328,156**
Instructional Staff Support		
Salaries & Wages	432,186	405,543
Payroll Taxes	34,293	31,639
Insurance Benefits	55,120	55,447
Other Benefits	14,000	13,232
Employment Expenses	26,911	25,488
Contracted Services	135,645	137,111
Curricular Tools	9,016	7,615
General Supplies	250	250
Improvement of Instruction	114,375	133,810
Communication	6,900	6,900
Other	5,439	2,828
Total - Instructional Staff Support	**834,135**	**819,863**
General Administration		
Board of Education		
Board of Education Administration	49,353	57,224
Employment Expenses	525	1,200
Professional Services - Audit & Other	8,600	8,600
Professional services - Legal	8,250	8,250
Insurance	12,480	13,620
Subtotal - Board of Education	**79,208**	**88,894**
Executive Administration		
Executive Administration	144,078	194,195
Oversight Fee	185,538	187,804
Subtotal - Executive Administration	**329,616**	**381,999**
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	**-**	**-**
Total - General Administration	**408,825**	**470,894**
School Administration		
Office of the Principal		
Salaries & Wages	215,937	204,234
Payroll Taxes	17,923	16,951
Insurance Benefits	52,974	38,604
Other Benefits	5,185	4,905
Employment Expenses	13,054	12,888
Contracted Services	1,501	1,604
General Supplies	8,680	8,680
Insurance	810	740
Communication	5,600	5,600
Dues & Subscriptions	8,041	4,855
Subtotal - Office of the Principal	**329,705**	**299,061**
Other School Administration		
Admissions & Other Administrative Support	99,723	108,372
Salaries & Wages	25,750	25,500
Payroll Taxes	2,137	2,117
Insurance Benefits	93	92
Other Benefits	618	612

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	2026-27 Initial	2026-27 Amended
Employment Expenses	1,250	650
Marketing	156,783	302,023
Dues & Subscriptions	250	250
Subtotal - Other School Administration	**286,604**	**439,616**
Total - School Administration	**616,309**	**738,676**
Business & Internal Services		
Fiscal Services	171,538	204,888
Internal Distribution Services	3,192	3,828
Total - Business & Internal Services	**174,730**	**208,716**
Central Services		
Planning, Research, and Development	4,427	5,102
Information Services	99,685	101,052
Staff/Personnel Services	227,187	277,534
Data Processing Services	69,664	75,426
Other Central Services	17,472	20,901
Total - Central Services	**418,435**	**480,015**
Operations & Maintenance		
Internal Building Services	25,976	29,814
Safety & Security	25,321	141,355
Insurance	26,000	22,900
Equipment Expense	18,783	20,470
Lease of Building	766,080	766,080
Janitorial Services	217,500	208,800
Building Repairs & Maintenance	221,900	157,900
Utilities	85,800	84,100
Taxes	33,495	33,495
Total - Operations & Maintenance	**1,420,855**	**1,464,913**
Pupil Transportation Services		
Student Costs	39,820	33,220
Total - Pupil Transportation Services	**39,820**	**33,220**
Other Support Services		
Pupil Activities		
Student Costs	6	6
Total - Pupil Activities	**6**	**6**
Community Services		
Community Activities		
Salaries & Wages	28,185	28,185
Payroll Taxes	2,339	2,339
Insurance Benefits	101	101
Other Benefits	676	676
Student Costs	3,000	-
Other	90	-
Total - Community Activities	**34,392**	**31,302**

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	2026-27 Initial	2026-27 Amended
Welfare Activities		
Student Costs	6,700	1,700
Other	201	51
Total - Welfare Activities	**6,901**	**1,751**
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,734,294	7,903,404
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**-**	**-**
Beginning Fund Balance (7/1)	7,451	14,783
Ending Fund Balance	7,451	14,783

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