South Arbor 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	8,450,888	-	8,450,888
Other State Sources	980,792	-	980,792
Local Sources	336,000	-	336,000
Federal Grants	347,841	-	347,841
Private Sources	82,600	-	82,600
Total Revenues and Transfers	10,198,121	-	10,198,121
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,065,358	-	3,065,358
Added Needs	1,139,237	-	1,139,237
Support Services			
Pupil Services	353,115	-	353,115
Instructional Staff Support	1,021,890	-	1,021,890
General Administration	732,926	-	732,926
School Administration	696,360	-	696,360
Business & Internal Services	369,075	-	369,075
Central Services	866,222	-	866,222
Operations & Maintenance	1,924,298	-	1,924,298
Pupil Transportation Services	20,560	-	20,560
Other Support Services	10	-	10
Community Services			
Community Activities	7,526	-	7,526
Welfare Activities	1,545	-	1,545
Total Expenditures	10,198,121	-	10,198,121
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	19,394	-	19,394
CURRENT FUND BALANCE	19,394	-	19,394

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 11, 2026
where a quorum of the board was present.

Signed By: Stacy Peterson
Dated: November 11, 2026

South Arbor 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	8,199,057	8,450,888
Revenue from State Sources	854,766	980,792
Revenue from Local Sources	59,922	336,000
Restricted-Federal 'Pass thru' Grants - Title I	117,561	150,579
Restricted-Federal 'Pass thru' Grants - Title II	25,619	27,936
Restricted-Federal 'Pass thru' Grants - Title IV	-	25,266
IDEA Flowthrough	118,436	135,060
E-Rate (32.004)	9,000	9,000
Revenue from Private Sources	60,850	82,600
Total Revenue & Other Transactions	**9,445,211**	**10,198,121**
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,148,866	2,167,046
Payroll Taxes	178,356	179,865
Insurance Benefits	232,998	226,341
Other Benefits	62,145	62,493
Employment Expenses	20,740	20,740
Contracted Services	105,263	105,853
Curricular Tools	120,130	111,804
Student Costs	47,495	65,898
General Supplies	26,180	26,180
Equipment Expense	50,828	51,754
Dues & Subscriptions	12,460	12,383
Board Funds	35,000	35,000
Total - Basic Instruction	**3,040,461**	**3,065,358**
Added Needs		
Compensatory Education		
Salaries & Wages	373,497	395,974
Payroll Taxes	27,433	29,132
Insurance Benefits	44,407	44,767
Other Benefits	7,932	8,424
Contracted Services	87,000	43,500
Curricular Tools	39,738	26,225
Equipment Expense	3,000	1,500
Other	2,501	2,674
Subtotal - Compensatory Education	**585,508**	**552,197**
Special Education		
Salaries & Wages	403,154	387,750
Payroll Taxes	33,462	32,183
Insurance Benefits	79,102	81,453
Other Benefits	11,049	10,668
Employment Expenses	1,355	1,378
Curricular Tools	5,730	6,255
Equipment Expense	-	1,300
Dues & Subscriptions	2,700	7,100
Other	62,717	58,954
Subtotal - Special Education	**599,269**	**587,040**
Total - Added Needs	**1,184,777**	**1,139,237**

	2026-27 Initial	2026-27 Amended
Pupil Services		
Health Services	62,076	83,512
Psychological Services	32,292	27,452
Speech Pathology	123,593	87,700
Social Work Services	168,795	137,494
Other (including recess aides)	17,275	16,956
Total - Pupil Services	**404,031**	**353,115**
Instructional Staff Support		
Salaries & Wages	432,294	420,720
Payroll Taxes	32,339	32,764
Insurance Benefits	84,812	75,347
Other Benefits	13,806	13,929
Employment Expenses	27,451	26,028
Contracted Services	148,376	157,203
Curricular Tools	3,600	3,200
Student Costs	1,989	2,000
General Supplies	250	250
Improvement of Instruction	210,937	275,398
Communication	10,200	10,200
Other	2,588	4,851
Total - Instructional Staff Support	**968,641**	**1,021,890**
General Administration		
Board of Education		
Board of Education Administration	78,146	101,191
Employment Expenses	525	1,200
Professional Services - Audit & Other	8,600	8,600
Professional services - Legal	8,250	8,250
Insurance	14,780	16,760
Subtotal - Board of Education	**110,301**	**136,001**
Executive Administration		
Executive Administration	228,132	343,399
Oversight Fee	245,972	253,527
Subtotal - Executive Administration	**474,104**	**596,925**
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	**-**	**-**
Total - General Administration	**584,405**	**732,926**

	2026-27 Initial	2026-27 Amended
School Administration		
Office of the Principal		
Salaries & Wages	215,560	219,289
Payroll Taxes	17,891	18,201
Insurance Benefits	32,715	32,729
Other Benefits	5,176	5,266
Employment Expenses	13,379	13,343
Contracted Services	1,501	1,604
General Supplies	10,540	10,540
Insurance	1,020	970
Communication	6,800	6,800
Dues & Subscriptions	10,583	6,346
Subtotal - Office of the Principal	**315,166**	**315,087**
Other School Administration		
Admissions & Other Administrative Support	121,982	140,487
Salaries & Wages	14,686	14,681
Payroll Taxes	1,219	1,219
Insurance Benefits	53	53
Other Benefits	352	352
Employment Expenses	938	488
Marketing	109,862	223,743
Dues & Subscriptions	250	250
Subtotal - Other School Administration	**249,342**	**381,273**
Total - School Administration	**564,508**	**696,360**
Business & Internal Services		
Fiscal Services	271,613	362,307
Internal Distribution Services	5,055	6,769
Total - Business & Internal Services	**276,668**	**369,075**
Central Services		
Planning, Research, and Development	7,010	9,023
Information Services	97,976	94,443
Staff/Personnel Services	429,022	585,711
Data Processing Services	115,639	140,086
Other Central Services	27,666	36,960
Total - Central Services	**677,312**	**866,222**

	2026-27 Initial	2026-27 Amended
Operations & Maintenance		
Internal Building Services	41,130	52,720
Safety & Security	36,857	196,520
Insurance	25,800	22,800
Equipment Expense	23,433	24,428
Lease of Building	1,061,440	1,061,440
Janitorial Services	199,800	211,000
Building Repairs & Maintenance	143,900	165,000
Utilities	93,900	98,200
Taxes	92,190	92,190
Total - Operations & Maintenance	**1,718,449**	**1,924,298**
Pupil Transportation Services		
Student Costs	15,960	20,560
Total - Pupil Transportation Services	**15,960**	**20,560**
Other Support Services		
Pupil Activities		
Student Costs	10	10
Total - Pupil Activities	**10**	**10**
Community Services		
Community Activities		
Student Costs	8,306	7,400
Other	138	126
Total - Community Activities	**8,444**	**7,526**
Welfare Activities		
Student Costs	1,500	1,500
Other	45	45
Total - Welfare Activities	**1,545**	**1,545**
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,445,211	10,198,121
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**-**	**-**
Beginning Fund Balance (7/1)	23,871	19,394
Ending Fund Balance	23,871	19,394