

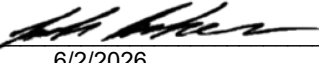
Paragon Charter Academy
A Resolution of the Board of Directors
2025-26 Final Amended Budget

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	6,169,000	-	6,169,000
Other State Sources	965,223	-	965,223
Local Sources	183,300	-	183,300
Federal Grants	256,417	-	256,417
Private Sources	106,314	-	106,314
Total Revenues and Transfers	7,680,254	-	7,680,254
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,531,710	-	2,531,710
Added Needs	915,276	-	915,276
Support Services			
Pupil Services	260,520	-	260,520
Instructional Staff Support	839,290	-	839,290
General Administration	412,985	-	412,985
School Administration	726,013	-	726,013
Business & Internal Services	156,801	-	156,801
Central Services	395,495	-	395,495
Operations & Maintenance	1,339,302	-	1,339,302
Pupil Transportation Services	36,500	-	36,500
Other Support Services	20,482	-	20,482
Community Services			
Community Activities	44,036	-	44,036
Welfare Activities	1,846	-	1,846
Total Expenditures	7,680,254	-	7,680,254
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 June 2, 2026
where a quorum of the board was present.

Signed By: 
Dated: 6/2/2026

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

	2025-26 Amended	2025-26 Final Amended
General Fund		
REVENUE		
State Aid	6,085,451	6,169,000
Revenue from State Sources	851,813	965,223
Revenue from Local Sources	100,002	183,300
Restricted-Federal 'Pass thru' Grants - Title I	218,784	220,221
Restricted-Federal 'Pass thru' Grants - Title II	-	15,236
Restricted-Federal 'Pass thru' Grants - Title IV	-	14,560
E-Rate (32.004)	6,200	6,400
Revenue from Private Sources	97,100	106,314
Total Revenue & Other Transactions	7,359,350	7,680,254
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,499,532	1,782,081
Payroll Taxes	124,461	107,379
Insurance Benefits	244,729	218,206
Other Benefits	44,199	42,108
Employment Expenses	16,660	17,597
Contracted Services	91,744	98,864
Curricular Tools	88,750	101,370
Student Costs	68,740	60,079
General Supplies	20,860	21,141
Equipment Expense	49,730	55,945
Communication	-	33
Dues & Subscriptions	10,469	11,897
Board Funds	35,000	15,687
Other	-	(677)
Total - Basic Instruction	2,294,873	2,531,710
Added Needs		
Compensatory Education		
Salaries & Wages	441,398	462,122
Payroll Taxes	34,287	30,781
Insurance Benefits	63,650	54,281
Other Benefits	9,914	9,198
Curricular Tools	33,000	42,055
Equipment Expense	1,000	938
Other	4,577	5,032
Subtotal - Compensatory Education	587,826	604,406

	2025-26 Amended	2025-26 Final Amended
Special Education		
Salaries & Wages	200,053	213,607
Payroll Taxes	16,604	15,590
Insurance Benefits	45,690	33,764
Other Benefits	5,465	3,400
Employment Expenses	1,487	763
Contracted Services	1,325	330
Curricular Tools	1,870	2,336
Equipment Expense	-	532
Other	40,874	40,548
Subtotal - Special Education	313,369	310,869
Total - Added Needs	901,195	915,276
Pupil Services		
Health Services	1,000	1,263
Social Work Services	269,578	259,257
Other (including recess aides)	32,634	-
Total - Pupil Services	303,211	260,520
Instructional Staff Support		
Salaries & Wages	404,339	435,624
Payroll Taxes	33,300	30,630
Insurance Benefits	67,866	65,894
Other Benefits	13,949	18,113
Employment Expenses	30,813	11,526
Contracted Services	131,237	129,581
Curricular Tools	10,000	16,662
General Supplies	250	60
Improvement of Instruction	122,919	121,492
Communication	6,900	7,362
Other	1,993	2,347
Total - Instructional Staff Support	823,565	839,290
General Administration		
Board of Education		
Board of Education Administration	49,462	48,888
Employment Expenses	510	619
Professional Services - Audit & Other	7,600	10,012
Professional services - Legal	8,250	2,736
General Supplies	-	293
Insurance	11,890	11,621
Subtotal - Board of Education	77,712	74,170
Executive Administration		
Executive Administration	155,552	153,746
Oversight Fee	182,564	185,070
Subtotal - Executive Administration	338,115	338,816
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	415,827	412,985

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	210,390	218,480
Payroll Taxes	17,462	15,131
Insurance Benefits	36,857	43,498
Other Benefits	5,032	5,263
Employment Expenses	12,810	10,104
Contracted Services	1,686	999
General Supplies	8,400	3,670
Insurance	770	771
Equipment Expense	-	1,461
Communication	5,460	4,712
Dues & Subscriptions	7,641	8,018
Subtotal - Office of the Principal	<u>306,509</u>	<u>312,107</u>
Other School Administration		
Admissions & Other Administrative Support	92,315	91,243
Salaries & Wages	26,402	12,752
Payroll Taxes	2,191	968
Insurance Benefits	95	185
Other Benefits	634	220
Employment Expenses	2,150	1,703
General Supplies	-	202
Marketing	206,945	306,432
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>330,982</u>	<u>413,906</u>
Total - School Administration	637,491	726,013
Business & Internal Services		
Fiscal Services	155,219	153,417
Internal Distribution Services	3,423	3,384
Total - Business & Internal Services	<u>158,643</u>	<u>156,801</u>
Central Services		
Planning, Research, and Development	3,167	3,130
Information Services	109,104	107,837
Staff/Personnel Services	219,891	217,338
Data Processing Services	48,990	48,421
Other Central Services	18,989	18,768
Total - Central Services	<u>400,141</u>	<u>395,495</u>
Operations & Maintenance		
Internal Building Services	24,792	24,504
Safety & Security	25,449	23,481
Insurance	24,740	24,537
Equipment Expense	19,227	10,629
Lease of Building	766,080	786,080
Janitorial Services	211,089	205,000
Building Repairs & Maintenance	168,150	140,608
Utilities	75,700	92,515
Dues & Subscriptions	-	43
Taxes	31,900	31,905
Total - Operations & Maintenance	<u>1,347,127</u>	<u>1,339,302</u>
Pupil Transportation Services		
Student Costs	39,980	36,500
Total - Pupil Transportation Services	<u>39,980</u>	<u>36,500</u>

	2025-26 Amended	2025-26 Final Amended
Other Support Services		
Pupil Activities		
Salaries & Wages	-	5,870
Employment Expenses	-	1,930
Contracted Services	-	8,225
Student Costs	6	4,457
Total - Pupil Activities	6	20,482
Community Services		
Community Activities		
Salaries & Wages	27,364	31,974
Payroll Taxes	2,271	1,545
Insurance Benefits	99	9,623
Other Benefits	657	895
Total - Community Activities	30,390	44,036
Welfare Activities		
Student Costs	6,700	1,793
Other	201	53
Total - Welfare Activities	6,901	1,846
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,359,350	7,680,254
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	7,451	7,451
Ending Fund Balance	7,451	7,451

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
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>