

South Pointe Scholars Charter Academy

A Resolution of the Board of Directors
2026-27 Initial Budget

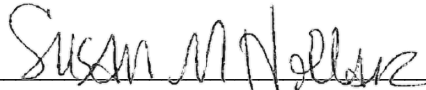
RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2026-27

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
REVENUE			
State Aid	6,596,315	-	6,596,315
Other State Sources	1,399,075	-	1,399,075
Local Sources	350,221	-	350,221
Federal Grants	515,618	-	515,618
Private Sources	22,320	-	22,320
Total Revenues and Transfers	<u>8,883,549</u>	-	<u>8,883,549</u>
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,773,952	-	2,773,952
Added Needs	1,493,329	-	1,493,329
Support Services			
Pupil Services	507,431	-	507,431
Instructional Staff Support	831,626	-	831,626
General Administration	435,604	-	435,604
School Administration	528,764	-	528,764
Business & Internal Services	150,045	-	150,045
Central Services	338,578	-	338,578
Operations & Maintenance	1,634,328	-	1,634,328
Pupil Transportation Services	36,845	-	36,845
Community Services			
Community Activities	147,747	-	147,747
Welfare Activities	5,300	-	5,300
Total Expenditures	<u>8,883,549</u>	-	<u>8,883,549</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	33,052	-	33,052
CURRENT FUND BALANCE	<u>33,052</u>	-	<u>33,052</u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on May 14, 2026
where a quorum of the board was present.

Signed By: _____
Dated: May 14, 2026



South Pointe Scholars Charter Academy
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
General Fund		
REVENUE		
State Aid	6,343,560	6,596,315
Revenue from State Sources	1,167,378	1,399,075
Revenue from Local Sources	350,001	350,221
Rural School Achievement (REAP)	-	19,305
Restricted-Federal 'Pass thru' Grants - Title I	300,095	298,667
Restricted-Federal 'Pass thru' Grants - Title II	-	24,531
Restricted-Federal 'Pass thru' Grants - Title IV	-	11,258
Title I RAG – Regional Assistance Grant	16,050	-
IDEA Flowthrough	155,557	155,557
E-Rate (32.004)	6,300	6,300
Revenue from Private Sources	23,420	22,320
Total Revenue & Other Transactions	<u>8,362,361</u>	<u>8,883,549</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,650,353	1,951,778
Payroll Taxes	136,979	143,264
Insurance Benefits	255,941	287,307
Other Benefits	47,063	50,081
Employment Expenses	16,065	17,080
Contracted Services	94,631	95,484
Curricular Tools	97,350	97,810
Student Costs	19,785	19,465
General Supplies	20,115	21,560
Equipment Expense	51,873	38,758
Dues & Subscriptions	10,571	11,365
Board Funds	40,000	40,000
Total - Basic Instruction	<u>2,440,725</u>	<u>2,773,952</u>
Added Needs		
Compensatory Education		
Salaries & Wages	565,041	547,151
Payroll Taxes	40,996	40,149
Insurance Benefits	127,827	113,625
Other Benefits	11,854	11,609
Contracted Services	-	62,000
Curricular Tools	76,180	90,662
Student Costs	5,000	-
Equipment Expense	3,600	1,800
Subtotal - Compensatory Education	<u>830,498</u>	<u>866,996</u>

	2025-26 Amended	2026-27 Initial
Special Education		
Salaries & Wages	430,756	450,037
Payroll Taxes	35,753	37,353
Insurance Benefits	48,660	57,375
Other Benefits	11,692	12,477
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	2,701	4,230
Equipment Expense	365	-
Dues & Subscriptions	5,157	2,100
Other	57,351	61,406
Subtotal - Special Education	595,246	626,333
Total - Added Needs	1,425,745	1,493,329
Pupil Services		
Health Services	74,672	75,566
Psychological Services	29,325	38,469
Speech Pathology	113,479	106,391
Social Work Services	225,567	203,480
Other (including recess aides)	81,641	83,525
Total - Pupil Services	524,684	507,431
Instructional Staff Support		
Salaries & Wages	448,781	416,500
Payroll Taxes	36,876	32,436
Insurance Benefits	89,938	77,639
Other Benefits	16,423	13,834
Employment Expenses	37,428	26,911
Contracted Services	140,897	145,219
Curricular Tools	10,920	11,350
General Supplies	250	250
Improvement of Instruction	96,081	98,217
Communication	6,900	6,900
Other	2,302	2,370
Total - Instructional Staff Support	886,796	831,626
General Administration		
Board of Education		
Board of Education Administration	40,006	42,381
Employment Expenses	510	525
Professional Services - Audit & Other	14,000	8,600
Professional services - Legal	8,250	8,250
Insurance	11,860	12,460
Subtotal - Board of Education	74,626	72,216
Executive Administration		
Executive Administration	125,812	123,723
Oversight Fee	225,136	239,665
Subtotal - Executive Administration	350,948	363,388
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	425,573	435,604

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
School Administration		
Office of the Principal		
Salaries & Wages	232,540	238,751
Payroll Taxes	19,301	19,816
Insurance Benefits	8,685	9,085
Other Benefits	5,564	5,733
Employment Expenses	13,070	13,314
Contracted Services	2,485	1,501
General Supplies	8,100	8,680
Insurance	770	800
Communication	5,265	5,600
Dues & Subscriptions	7,949	8,740
Subtotal - Office of the Principal	<u>303,728</u>	<u>312,021</u>
Other School Administration		
Admissions & Other Administrative Support	58,681	73,189
Salaries & Wages	25,295	26,960
Payroll Taxes	2,100	2,238
Insurance Benefits	91	97
Other Benefits	607	647
Employment Expenses	1,075	1,250
Marketing	188,180	112,112
Dues & Subscriptions	250	250
Subtotal - Other School Administration	<u>276,279</u>	<u>216,744</u>
Total - School Administration	580,008	528,764
Business & Internal Services		
Fiscal Services	125,543	147,304
Internal Distribution Services	2,769	2,741
Total - Business & Internal Services	<u>128,312</u>	<u>150,045</u>
Central Services		
Planning, Research, and Development	2,562	3,802
Information Services	55,387	64,860
Staff/Personnel Services	171,028	195,091
Data Processing Services	39,085	59,822
Other Central Services	15,358	15,004
Total - Central Services	<u>283,420</u>	<u>338,578</u>
Operations & Maintenance		
Internal Building Services	20,052	22,306
Safety & Security	22,863	23,898
Insurance	25,880	27,200
Equipment Expense	18,879	18,724
Lease of Building	959,720	959,720
Janitorial Services	199,284	205,600
Building Repairs & Maintenance	125,975	183,100
Utilities	77,000	91,300
Taxes	97,600	102,480
Total - Operations & Maintenance	<u>1,547,253</u>	<u>1,634,328</u>
Pupil Transportation Services		
Student Costs	35,995	35,720
Other	1,095	1,125
Total - Pupil Transportation Services	<u>37,090</u>	<u>36,845</u>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
Other Support Services		
Pupil Activities		
Total - Pupil Activities	<u>-</u>	<u>-</u>
Community Services		
Community Activities		
Salaries & Wages	49,207	93,119
Payroll Taxes	4,084	7,729
Insurance Benefits	12,133	38,545
Other Benefits	1,181	2,235
Student Costs	10,850	6,119
Total - Community Activities	<u>77,455</u>	<u>147,747</u>
Welfare Activities		
Student Costs	5,300	5,300
Total - Welfare Activities	<u>5,300</u>	<u>5,300</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,362,361	8,883,549
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	33,052	33,052
Ending Fund Balance	<u>33,052</u>	<u>33,052</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>