

South Arbor 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

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
REVENUE			
State Aid	8,153,000	-	8,153,000
Other State Sources	658,834	-	658,834
Local Sources	356,000	-	356,000
Federal Grants	283,841	-	283,841
Private Sources	64,061	-	64,061
Total Revenues and Transfers	<u>9,515,736</u>	-	<u>9,515,736</u>
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,124,466	-	3,124,466
Added Needs	968,578	-	968,578
Support Services			
Pupil Services	360,737	-	360,737
Instructional Staff Support	970,966	-	970,966
General Administration	681,080	-	681,080
School Administration	579,761	-	579,761
Business & Internal Services	306,264	-	306,264
Central Services	783,086	-	783,086
Operations & Maintenance	1,703,629	-	1,703,629
Pupil Transportation Services	14,201	-	14,201
Other Support Services	14,227	-	14,227
Community Services			
Community Activities	8,194	-	8,194
Welfare Activities	547	-	547
Total Expenditures	<u>9,515,736</u>	-	<u>9,515,736</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	23,871	-	23,871
CURRENT FUND BALANCE	<u><u>23,871</u></u>	-	<u><u>23,871</u></u>

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 10, 2026
where a quorum of the board was present.

Signed By: Stacy Peterson
Dated: June 10, 2026

South Arbor Charter Academy

2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2025-26</u> <u>Final Amended</u>
General Fund		
REVENUE		
State Aid	8,015,428	8,153,000
Revenue from State Sources	732,784	658,834
Revenue from Local Sources	60,001	356,000
Restricted-Federal 'Pass thru' Grants - Title I	140,830	115,107
Restricted-Federal 'Pass thru' Grants - Title II	-	27,028
Restricted-Federal 'Pass thru' Grants - Title IV	-	11,828
IDEA Flowthrough	118,436	119,978
E-Rate (32.004)	8,900	9,900
Revenue from Private Sources	57,050	64,061
Total Revenue & Other Transactions	<u><u>9,133,428</u></u>	<u><u>9,515,736</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,084,723	2,322,453
Payroll Taxes	173,032	148,239
Insurance Benefits	221,633	215,750
Other Benefits	60,218	51,475
Employment Expenses	20,230	25,115
Contracted Services	104,672	108,026
Curricular Tools	121,250	97,104
Student Costs	46,570	39,529
General Supplies	25,330	23,873
Equipment Expense	75,223	68,173
Dues & Subscriptions	11,668	12,407
Board Funds	35,000	12,247
Other	-	74
Total - Basic Instruction	<u><u>2,979,549</u></u>	<u><u>3,124,466</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	386,303	335,934
Payroll Taxes	29,892	22,641
Insurance Benefits	61,582	43,141
Other Benefits	8,644	8,018
Curricular Tools	30,498	36,575
Equipment Expense	3,000	818
Other	3,206	2,768
Subtotal - Compensatory Education	<u><u>523,126</u></u>	<u><u>449,896</u></u>

	2025-26 Amended	2025-26 Final Amended
Special Education		
Salaries & Wages	389,113	364,287
Payroll Taxes	32,296	25,570
Insurance Benefits	53,782	62,082
Other Benefits	10,661	9,582
Employment Expenses	1,487	763
Contracted Services	1,325	330
Curricular Tools	4,258	7,089
Equipment Expense	365	885
Dues & Subscriptions	3,693	4,613
Other	56,782	43,481
Subtotal - Special Education	553,763	518,683
Total - Added Needs	1,076,889	968,578
Pupil Services		
Health Services	65,252	46,220
Psychological Services	45,706	37,360
Speech Pathology	95,118	102,922
Social Work Services	162,686	158,740
Other (including recess aides)	15,967	15,496
Total - Pupil Services	384,728	360,737
Instructional Staff Support		
Salaries & Wages	385,256	384,082
Payroll Taxes	31,400	26,967
Insurance Benefits	88,631	84,147
Other Benefits	14,839	12,712
Employment Expenses	31,323	20,756
Contracted Services	146,365	144,710
Curricular Tools	3,300	4,205
Student Costs	-	1,398
General Supplies	250	488
Improvement of Instruction	233,445	277,134
Communication	10,200	11,790
Other	1,782	2,579
Total - Instructional Staff Support	946,791	970,966
General Administration		
Board of Education		
Board of Education Administration	80,434	95,488
Employment Expenses	510	8,867
Professional Services - Audit & Other	7,600	10,012
Professional services - Legal	8,250	8,076
General Supplies	-	12
Insurance	14,070	13,739
Subtotal - Board of Education	110,864	136,194
Executive Administration		
Executive Administration	252,956	300,297
Oversight Fee	240,463	244,590
Subtotal - Executive Administration	493,419	544,887
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	604,283	681,080

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	210,024	213,799
Payroll Taxes	17,432	16,131
Insurance Benefits	30,605	29,354
Other Benefits	5,024	3,700
Employment Expenses	13,135	10,069
Contracted Services	2,485	1,950
General Supplies	10,200	4,175
Insurance	970	973
Equipment Expense	-	998
Communication	6,630	4,497
Dues & Subscriptions	9,720	11,703
Subtotal - Office of the Principal	<u>306,224</u>	<u>297,349</u>
Other School Administration		
Admissions & Other Administrative Support	118,463	140,633
Salaries & Wages	14,258	16,969
Payroll Taxes	1,183	1,458
Insurance Benefits	51	37
Other Benefits	342	243
Employment Expenses	-	1,603
Marketing	60,870	121,268
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>195,418</u>	<u>282,412</u>
Total - School Administration	501,643	579,761
Business & Internal Services		
Fiscal Services	252,415	299,655
Internal Distribution Services	5,567	6,609
Total - Business & Internal Services	<u>257,982</u>	<u>306,264</u>
Central Services		
Planning, Research, and Development	5,150	6,114
Information Services	112,346	133,372
Staff/Personnel Services	426,177	505,936
Data Processing Services	85,083	101,006
Other Central Services	30,879	36,658
Total - Central Services	<u>659,635</u>	<u>783,086</u>
Operations & Maintenance		
Internal Building Services	40,316	47,861
Safety & Security	37,394	42,894
Insurance	24,590	24,499
Equipment Expense	24,758	18,878
Lease of Building	1,061,440	1,061,440
Janitorial Services	193,475	190,000
Building Repairs & Maintenance	147,975	144,343
Utilities	85,100	85,840
Dues & Subscriptions	-	43
Taxes	87,800	87,830
Total - Operations & Maintenance	<u>1,702,849</u>	<u>1,703,629</u>

	2025-26 Amended	2025-26 Final Amended
Pupil Transportation Services		
Student Costs	12,890	14,201
Total - Pupil Transportation Services	12,890	14,201
Other Support Services		
Pupil Activities		
Salaries & Wages	-	5,000
Contracted Services	-	8,051
Student Costs	10	1,175
Total - Pupil Activities	10	14,227
Community Services		
Community Activities		
Contracted Services	-	1,730
Student Costs	4,500	6,304
Other	135	159
Total - Community Activities	4,635	8,194
Welfare Activities		
Student Costs	1,500	532
Other	45	15
Total - Welfare Activities	1,545	547
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,133,428	9,515,736
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	23,871	23,871
Ending Fund Balance	23,871	23,871

	<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>