

South Arbor Charter Academy

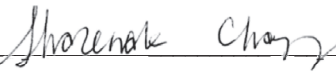
A Resolution of the Board of Directors
2026-27 Initial Budget

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	8,199,057	-	8,199,057
Other State Sources	854,766	-	854,766
Local Sources	59,922	-	59,922
Federal Grants	270,616	-	270,616
Private Sources	60,850	-	60,850
Total Revenues and Transfers	<u>9,445,211</u>	-	<u>9,445,211</u>
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,040,461	-	3,040,461
Added Needs	1,184,777	-	1,184,777
Support Services			
Pupil Services	404,031	-	404,031
Instructional Staff Support	968,641	-	968,641
General Administration	584,405	-	584,405
School Administration	564,508	-	564,508
Business & Internal Services	276,668	-	276,668
Central Services	677,312	-	677,312
Operations & Maintenance	1,718,449	-	1,718,449
Pupil Transportation Services	15,960	-	15,960
Other Support Services	10	-	10
Community Services			
Community Activities	8,444	-	8,444
Welfare Activities	1,545	-	1,545
Total Expenditures	<u>9,445,211</u>	-	<u>9,445,211</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>

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 13, 2026
where a quorum of the board was present.

Signed By: 
Dated: May 13, 2026

South Arbor 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	8,015,428	8,199,057
Revenue from State Sources	732,784	854,766
Revenue from Local Sources	60,001	59,922
Restricted-Federal 'Pass thru' Grants - Title I	140,830	117,561
Restricted-Federal 'Pass thru' Grants - Title II	-	25,619
IDEA Flowthrough	118,436	118,436
E-Rate (32.004)	8,900	9,000
Revenue from Private Sources	57,050	60,850
Total Revenue & Other Transactions	<u>9,133,428</u>	<u>9,445,211</u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,084,723	2,148,866
Payroll Taxes	173,032	178,356
Insurance Benefits	221,633	232,998
Other Benefits	60,218	62,145
Employment Expenses	20,230	20,740
Contracted Services	104,672	105,263
Curricular Tools	121,250	120,130
Student Costs	46,570	47,495
General Supplies	25,330	26,180
Equipment Expense	75,223	50,828
Dues & Subscriptions	11,668	12,460
Board Funds	35,000	35,000
Total - Basic Instruction	<u>2,979,549</u>	<u>3,040,461</u>
Added Needs		
Compensatory Education		
Salaries & Wages	386,303	373,497
Payroll Taxes	29,892	27,433
Insurance Benefits	61,582	44,407
Other Benefits	8,644	7,932
Contracted Services	-	87,000
Curricular Tools	30,498	39,738
Equipment Expense	3,000	3,000
Other	3,206	2,501
Subtotal - Compensatory Education	<u>523,126</u>	<u>585,508</u>
Special Education		
Salaries & Wages	389,113	403,154
Payroll Taxes	32,296	33,462
Insurance Benefits	53,782	79,102
Other Benefits	10,661	11,049
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	4,258	5,730
Equipment Expense	365	-
Dues & Subscriptions	3,693	2,700
Other	56,782	62,717
Subtotal - Special Education	<u>553,763</u>	<u>599,269</u>
Total - Added Needs	1,076,889	1,184,777

	2025-26 Amended	2026-27 Initial
Pupil Services		
Health Services	65,252	62,076
Psychological Services	45,706	32,292
Speech Pathology	95,118	123,593
Social Work Services	162,686	168,795
Other (including recess aides)	15,967	17,275
Total - Pupil Services	384,728	404,031
Instructional Staff Support		
Salaries & Wages	385,256	432,294
Payroll Taxes	31,400	32,339
Insurance Benefits	88,631	84,812
Other Benefits	14,839	13,806
Employment Expenses	31,323	27,451
Contracted Services	146,365	148,376
Curricular Tools	3,300	3,600
Student Costs	-	1,989
General Supplies	250	250
Improvement of Instruction	233,445	210,937
Communication	10,200	10,200
Other	1,782	2,588
Total - Instructional Staff Support	946,791	968,641
General Administration		
Board of Education		
Board of Education Administration	80,434	78,146
Employment Expenses	510	525
Professional Services - Audit & Other	7,600	8,600
Professional services - Legal	8,250	8,250
Insurance	14,070	14,780
Subtotal - Board of Education	110,864	110,301
Executive Administration		
Executive Administration	252,956	228,132
Oversight Fee	240,463	245,972
Subtotal - Executive Administration	493,419	474,104
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	604,283	584,405
School Administration		
Office of the Principal		
Salaries & Wages	210,024	215,560
Payroll Taxes	17,432	17,891
Insurance Benefits	30,605	32,715
Other Benefits	5,024	5,176
Employment Expenses	13,135	13,379
Contracted Services	2,485	1,501
General Supplies	10,200	10,540
Insurance	970	1,020
Communication	6,630	6,800
Dues & Subscriptions	9,720	10,583
Subtotal - Office of the Principal	306,224	315,166

	2025-26	2026-27
	Amended	Initial
Other School Administration		
Admissions & Other Administrative Support	118,463	121,982
Salaries & Wages	14,258	14,686
Payroll Taxes	1,183	1,219
Insurance Benefits	51	53
Other Benefits	342	352
Employment Expenses	-	938
Marketing	60,870	109,862
Dues & Subscriptions	250	250
Subtotal - Other School Administration	195,418	249,342
Total - School Administration	501,643	564,508
Business & Internal Services		
Fiscal Services	252,415	271,613
Internal Distribution Services	5,567	5,055
Total - Business & Internal Services	257,982	276,668
Central Services		
Planning, Research, and Development	5,150	7,010
Information Services	112,346	97,976
Staff/Personnel Services	426,177	429,022
Data Processing Services	85,083	115,639
Other Central Services	30,879	27,666
Total - Central Services	659,635	677,312
Operations & Maintenance		
Internal Building Services	40,316	41,130
Safety & Security	37,394	36,857
Insurance	24,590	25,800
Equipment Expense	24,758	23,433
Lease of Building	1,061,440	1,061,440
Janitorial Services	193,475	199,800
Building Repairs & Maintenance	147,975	143,900
Utilities	85,100	93,900
Taxes	87,800	92,190
Total - Operations & Maintenance	1,702,849	1,718,449
Pupil Transportation Services		
Student Costs	12,890	15,960
Total - Pupil Transportation Services	12,890	15,960

	2025-26 Amended	2026-27 Initial
Other Support Services		
Pupil Activities		
Student Costs	10	10
Total - Pupil Activities	<u>10</u>	<u>10</u>
Community Services		
Community Activities		
Student Costs	4,500	8,306
Other	135	138
Total - Community Activities	<u>4,635</u>	<u>8,444</u>
Welfare Activities		
Student Costs	1,500	1,500
Other	45	45
Total - Welfare Activities	<u>1,545</u>	<u>1,545</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,133,428	9,445,211
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	23,871	23,871
Ending Fund Balance	<u>23,871</u>	<u>23,871</u>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</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>