

**South Arbor Charter Academy**

A Resolution of the Board of Directors  
2025-26 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)
<b>REVENUE</b>			
State Aid	8,015,428	-	8,015,428
Other State Sources	732,784	-	732,784
Local Sources	60,001	-	60,001
Federal Grants	268,166	-	268,166
Private Sources	57,050	-	57,050
Total Revenues and Transfers	9,133,428	-	9,133,428
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,979,549	-	2,979,549
Added Needs	1,076,889	-	1,076,889
Support Services			
Pupil Services	384,728	-	384,728
Instructional Staff Support	946,791	-	946,791
General Administration	604,283	-	604,283
School Administration	501,643	-	501,643
Business & Internal Services	257,982	-	257,982
Central Services	659,635	-	659,635
Operations & Maintenance	1,702,849	-	1,702,849
Pupil Transportation Services	12,890	-	12,890
Other Support Services	10	-	10
Community Services			
Community Activities	4,635	-	4,635
Welfare Activities	1,545	-	1,545
Total Expenditures	9,133,428	-	9,133,428
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	23,871	-	23,871
CURRENT FUND BALANCE	23,871	-	23,871

**President's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on November 12, 2025  
where a quorum of the board was present.

Signed By: \_\_\_\_\_

Dated: November 12, 2025



**South Arbor Charter Academy**  
2025-26 Amended Budget Detail Comparison to 2025-26 Initial Budget Detail

	<b>2025-26 Initial</b>	<b>2025-26 Amended</b>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	8,131,745	8,015,428
Revenue from State Sources	845,333	732,784
Revenue from Local Sources	253,000	60,001
Restricted-Federal 'Pass thru' Grants - Title I	134,706	140,830
Restricted-Federal 'Pass thru' Grants - Title II	48,843	-
Restricted-Federal 'Pass thru' Grants - Title IV	9,622	-
IDEA Flowthrough	116,458	118,436
E-Rate (32.004)	8,600	8,900
Revenue from Private Sources	38,680	57,050
<b>Total Revenue &amp; Other Transactions</b>	<b>9,586,987</b>	<b>9,133,428</b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	2,079,950	2,084,723
Payroll Taxes	172,387	173,032
Insurance Benefits	248,522	221,633
Other Benefits	59,975	60,218
Employment Expenses	20,230	20,230
Contracted Services	105,263	104,672
Curricular Tools	129,250	121,250
Student Costs	31,970	46,570
General Supplies	25,330	25,330
Equipment Expense	109,154	75,223
Dues & Subscriptions	11,984	11,668
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<b>3,029,016</b>	<b>2,979,549</b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	372,995	386,303
Payroll Taxes	29,217	29,892
Insurance Benefits	60,873	61,582
Other Benefits	8,448	8,644
Contracted Services	95,000	-
Curricular Tools	74,727	30,498
Equipment Expense	9,550	3,000
Other	2,455	3,206
<b>Subtotal - Compensatory Education</b>	<b>653,266</b>	<b>523,126</b>

	2025-26 Initial	2025-26 Amended
<b>Special Education</b>		
Salaries & Wages	394,801	389,113
Payroll Taxes	32,768	32,296
Insurance Benefits	77,554	53,782
Other Benefits	10,669	10,661
Employment Expenses	1,487	1,487
Contracted Services	-	1,325
Curricular Tools	2,625	4,258
Equipment Expense	-	365
Dues & Subscriptions	-	3,693
Other	60,517	56,782
<b>Subtotal - Special Education</b>	<b>580,420</b>	<b>553,763</b>
<b>Total - Added Needs</b>	<b>1,233,686</b>	<b>1,076,889</b>
<b>Pupil Services</b>		
Health Services	63,641	65,252
Psychological Services	36,200	45,706
Speech Pathology	65,346	95,118
Social Work Services	141,858	162,686
Other (including recess aides)	12,589	15,967
<b>Total - Pupil Services</b>	<b>319,634</b>	<b>384,728</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	400,784	385,256
Payroll Taxes	30,961	31,400
Insurance Benefits	95,385	88,631
Other Benefits	14,713	14,839
Employment Expenses	41,269	31,323
Contracted Services	151,160	146,365
Curricular Tools	3,100	3,300
Student Costs	2,000	-
General Supplies	250	250
Improvement of Instruction	271,328	233,445
Communication	10,200	10,200
Other	4,537	1,782
<b>Total - Instructional Staff Support</b>	<b>1,025,687</b>	<b>946,791</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	93,901	80,434
Employment Expenses	510	510
Professional Services - Audit & Other	8,500	7,600
Professional services - Legal	8,250	8,250
Insurance	11,100	14,070
<b>Subtotal - Board of Education</b>	<b>122,261</b>	<b>110,864</b>
<b>Executive Administration</b>		
Executive Administration	304,739	252,956
Oversight Fee	234,926	240,463
<b>Subtotal - Executive Administration</b>	<b>539,665</b>	<b>493,419</b>
<b>Total - General Administration</b>	<b>661,926</b>	<b>604,283</b>

	2025-26 Initial	2025-26 Amended
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	209,508	210,024
Payroll Taxes	17,389	17,432
Insurance Benefits	30,329	30,605
Other Benefits	5,011	5,024
Employment Expenses	13,070	13,135
Contracted Services	2,275	2,485
General Supplies	10,200	10,200
Insurance	1,100	970
Communication	6,630	6,630
Dues & Subscriptions	9,183	9,720
<b>Subtotal - Office of the Principal</b>	<b>304,696</b>	<b>306,224</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	135,377	118,463
Salaries & Wages	9,945	14,258
Payroll Taxes	825	1,183
Insurance Benefits	36	51
Other Benefits	239	342
Marketing	59,526	60,870
Dues & Subscriptions	-	250
<b>Subtotal - Other School Administration</b>	<b>205,948</b>	<b>195,418</b>
<b>Total - School Administration</b>	<b>510,644</b>	<b>501,643</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	302,297	252,415
Internal Distribution Services	6,015	5,567
<b>Total - Business &amp; Internal Services</b>	<b>308,312</b>	<b>257,982</b>
<b>Central Services</b>		
Planning, Research, and Development	8,798	5,150
Information Services	104,780	112,346
Staff/Personnel Services	511,446	426,177
Data Processing Services	99,891	85,083
Other Central Services	35,363	30,879
<b>Total - Central Services</b>	<b>760,278</b>	<b>659,635</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	46,559	40,316
Safety & Security	41,798	37,394
Insurance	25,700	24,590
Equipment Expense	31,032	24,758
Lease of Building	1,061,440	1,061,440
Janitorial Services	183,100	193,475
Building Repairs & Maintenance	145,100	147,975
Utilities	80,700	85,100
Taxes	87,800	87,800
<b>Total - Operations &amp; Maintenance</b>	<b>1,703,228</b>	<b>1,702,849</b>
<b>Pupil Transportation Services</b>		
Student Costs	9,390	12,890
<b>Total - Pupil Transportation Services</b>	<b>9,390</b>	<b>12,890</b>

	2025-26 Initial	2025-26 Amended
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	10	10
<b>Total - Pupil Activities</b>	<u>10</u>	<u>10</u>
<b>Community Services</b>		
<b>Community Activities</b>		
Student Costs	21,465	4,500
Other	137	135
<b>Total - Community Activities</b>	<u>21,603</u>	<u>4,635</u>
<b>Welfare Activities</b>		
Student Costs	3,500	1,500
Other	75	45
<b>Total - Welfare Activities</b>	<u>3,575</u>	<u>1,545</u>
Outgoing Transfer to School Service Fund	-	-
 Total Expenditures & Other Transactions	 9,586,987	 9,133,428
 <b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	 -	 -
 Beginning Fund Balance (7/1)	 45,812	 23,871
Ending Fund Balance	<u>45,812</u>	<u>23,871</u>

	2025-26 Initial	2025-26 Amended
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	-	-
Transfer In from General Fund	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
<b>Total Operations &amp; Maintenance</b>	-	-
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	-	-
Total Expenditures & Other Transactions	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	-	-
<b>Ending Food Service Fund Balance</b>	-	-