

**River City 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>
<b>REVENUE</b>			
State Aid	2,638,832	-	2,638,832
Other State Sources	785,739	-	785,739
Local Sources	232,985	-	232,985
Federal Grants	369,769	-	369,769
Private Sources	9,340	-	9,340
Contribution from Management Company	1,871,175	-	1,871,175
<b>Total Revenues and Transfers</b>	<b>5,907,840</b>	<b>-</b>	<b>5,907,840</b>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	1,591,025	-	1,591,025
Added Needs	658,218	-	658,218
Support Services			
Pupil Services	303,508	-	303,508
Instructional Staff Support	581,245	-	581,245
General Administration	257,172	-	257,172
School Administration	518,345	-	518,345
Business & Internal Services	116,899	-	116,899
Central Services	198,124	-	198,124
Operations & Maintenance	1,606,229	-	1,606,229
Pupil Transportation Services	3,440	-	3,440
Other Support Services	10	-	10
Community Services			
Community Activities	70,537	-	70,537
Welfare Activities	3,090	-	3,090
<b>Total Expenditures</b>	<b>5,907,840</b>	<b>-</b>	<b>5,907,840</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>60,332</b>	<b>-</b>	<b>60,332</b>
<b>CURRENT FUND BALANCE</b>	<b>60,332</b>	<b>-</b>	<b>60,332</b>

**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 18, 2026  
where a quorum of the board was present.

Signed By:   
Dated: May 18, 2026

**River City 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>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	2,699,103	2,638,832
Revenue from State Sources	569,388	785,739
Revenue from Local Sources	230,013	232,985
Restricted-Federal 'Pass thru' Grants - Title I	245,553	262,623
Restricted-Federal 'Pass thru' Grants - Title II	-	2,575
Restricted-Federal 'Pass thru' Grants - Title IV	1,172	6,477
IDEA Flowthrough	93,293	93,293
E-Rate (32.004)	4,700	4,800
Revenue from Private Sources	9,340	9,340
Contribution from Management Company	2,031,989	1,871,175
<b>Total Revenue &amp; Other Transactions</b>	<u><u>5,884,552</u></u>	<u><u>5,907,840</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	935,048	1,070,369
Payroll Taxes	77,609	74,125
Insurance Benefits	123,947	149,777
Other Benefits	27,345	26,289
Employment Expenses	10,115	9,760
Contracted Services	69,563	70,022
Curricular Tools	68,850	86,670
Student Costs	10,635	10,905
General Supplies	12,665	12,320
Equipment Expense	39,261	36,705
Dues & Subscriptions	8,190	8,513
Board Funds	35,000	35,000
Other	-	570
<b>Total - Basic Instruction</b>	<u><u>1,418,227</u></u>	<u><u>1,591,025</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	186,251	213,030
Payroll Taxes	15,459	17,682
Insurance Benefits	36,909	52,199
Other Benefits	4,470	9,498
Curricular Tools	36,107	51,017
Other	3,113	3,415
<b>Subtotal - Compensatory Education</b>	<u><u>282,309</u></u>	<u><u>346,840</u></u>
<b>Special Education</b>		
Salaries & Wages	206,455	209,897
Payroll Taxes	17,136	17,421
Insurance Benefits	26,347	44,629
Other Benefits	5,883	5,999
Employment Expenses	1,487	1,355
Curricular Tools	3,532	3,630
Equipment Expense	365	-
Dues & Subscriptions	2,100	-
Other	25,502	28,446
<b>Subtotal - Special Education</b>	<u><u>288,808</u></u>	<u><u>311,377</u></u>
<b>Total - Added Needs</b>	<b>571,116</b>	<b>658,218</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Pupil Services</b>		
Health Services	18,227	18,130
Psychological Services	36,733	7,408
Speech Pathology	49,483	57,761
Social Work Services	190,369	195,516
Other (including recess aides)	34,536	24,693
<b>Total - Pupil Services</b>	<b>329,349</b>	<b>303,508</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	320,165	291,161
Payroll Taxes	25,655	23,207
Insurance Benefits	57,258	49,911
Other Benefits	10,298	8,195
Employment Expenses	32,378	25,831
Contracted Services	114,182	120,969
Curricular Tools	5,200	5,170
General Supplies	250	250
Improvement of Instruction	51,421	46,265
Communication	5,100	5,100
Other	4,636	5,186
<b>Total - Instructional Staff Support</b>	<b>626,542</b>	<b>581,245</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	33,018
Employment Expenses	510	525
Professional Services - Audit & Other	7,600	8,600
Professional services - Legal	8,250	8,250
Insurance	7,360	7,730
<b>Subtotal - Board of Education</b>	<b>56,528</b>	<b>58,123</b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	97,977	102,657
<b>Subtotal - Executive Administration</b>	<b>201,154</b>	<b>199,048</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>257,682</b>	<b>257,172</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	235,431	231,912
Payroll Taxes	19,541	19,249
Insurance Benefits	2,256	8,049
Other Benefits	5,633	5,569
Employment Expenses	11,185	11,429
Contracted Services	1,686	1,501
General Supplies	5,100	4,960
Insurance	350	360
Communication	3,315	3,200
Dues & Subscriptions	3,789	4,024
<b>Subtotal - Office of the Principal</b>	<b><u>288,285</u></b>	<b><u>290,252</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	62,993	63,032
Salaries & Wages	25,206	27,462
Payroll Taxes	2,092	2,279
Insurance Benefits	10,993	11,758
Other Benefits	605	659
Employment Expenses	1,075	1,250
Marketing	317,172	121,402
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b><u>420,386</u></b>	<b><u>228,093</u></b>
<b>Total - School Administration</b>	<b>708,671</b>	<b>518,345</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	114,763
Internal Distribution Services	2,271	2,136
<b>Total - Business &amp; Internal Services</b>	<b><u>105,227</u></b>	<b><u>116,899</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,962
Information Services	75,988	60,550
Staff/Personnel Services	84,301	81,724
Data Processing Services	27,636	41,198
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b><u>202,621</u></b>	<b><u>198,124</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	20,034	18,974
Insurance	31,420	33,000
Equipment Expense	12,073	9,941
Lease of Building	1,029,120	1,029,120
Janitorial Services	177,025	183,400
Building Repairs & Maintenance	109,225	118,400
Utilities	83,000	91,100
Taxes	99,900	104,915
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,578,240</u></b>	<b><u>1,606,229</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	19,745	3,440
<b>Total - Pupil Transportation Services</b>	<b><u>19,745</u></b>	<b><u>3,440</u></b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	10	10
<b>Total - Pupil Activities</b>	<b>10</b>	<b>10</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	46,652	48,051
Payroll Taxes	3,872	3,988
Insurance Benefits	12,387	13,494
Other Benefits	1,120	1,153
Student Costs	-	3,850
<b>Total - Community Activities</b>	<b>64,030</b>	<b>70,537</b>
<b>Welfare Activities</b>		
Student Costs	3,000	3,000
Other	90	90
<b>Total - Welfare Activities</b>	<b>3,090</b>	<b>3,090</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	5,884,552	5,907,840
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	60,332	60,332
Ending Fund Balance	<b>60,332</b>	<b>60,332</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	<u>-</u>	<u>-</u>
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>	<u>-</u>	<u>-</u>
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	<u>-</u>	<u>-</u>
Total Expenditures & Other Transactions	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>