

**East 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**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	4,797,719	-	4,797,719
Other State Sources	1,019,155	-	1,019,155
Local Sources	259,520	-	259,520
Federal Grants	461,417	-	461,417
Private Sources	49,040	-	49,040
Contribution from Management Company	532,291	-	532,291
<b>Total Revenues and Transfers</b>	<b>7,119,142</b>	<b>-</b>	<b>7,119,142</b>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,029,877	-	2,029,877
Added Needs	1,305,499	-	1,305,499
Support Services			
Pupil Services	491,870	-	491,870
Instructional Staff Support	743,284	-	743,284
General Administration	300,906	-	300,906
School Administration	533,775	-	533,775
Business & Internal Services	116,899	-	116,899
Central Services	198,141	-	198,141
Operations & Maintenance	1,356,807	-	1,356,807
Pupil Transportation Services	32,790	-	32,790
Other Support Services	10	-	10
Community Services			
Community Activities	6,195	-	6,195
Welfare Activities	3,090	-	3,090
<b>Total Expenditures</b>	<b>7,119,142</b>	<b>-</b>	<b>7,119,142</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>42,360</b>	<b>-</b>	<b>42,360</b>
<b>CURRENT FUND BALANCE</b>	<b>42,360</b>	<b>-</b>	<b>42,360</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 June 16, 2026  
where a quorum of the board was present.

Signed By: Sue Emery  
Dated: June 16, 2026

**East Arbor Charter Academy**

2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	4,671,667	4,797,719
Revenue from State Sources	915,254	1,019,155
Revenue from Local Sources	260,002	259,520
Rural School Achievement (REAP)	48,796	42,178
Restricted-Federal 'Pass thru' Grants - Title I	162,694	227,195
Restricted-Federal 'Pass thru' Grants - Title II	-	17,510
Restricted-Federal 'Pass thru' Grants - Title IV	-	11,730
IDEA Flowthrough	120,203	120,203
E-Rate (32.004)	6,200	42,600
Revenue from Private Sources	46,840	49,040
Contribution from Management Company	731,403	532,291
<b>Total Revenue &amp; Other Transactions</b>	<b><u>6,963,060</u></b>	<b><u>7,119,142</u></b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,284,163	1,301,417
Payroll Taxes	106,585	108,018
Insurance Benefits	213,801	234,026
Other Benefits	36,904	37,697
Employment Expenses	13,090	12,810
Contracted Services	83,278	83,869
Curricular Tools	73,750	97,210
Student Costs	38,110	43,980
General Supplies	16,390	16,170
Equipment Expense	44,596	44,255
Dues & Subscriptions	9,474	10,064
Board Funds	40,000	40,000
Other	-	360
<b>Total - Basic Instruction</b>	<b><u>1,960,142</u></b>	<b><u>2,029,877</u></b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	412,205	427,319
Payroll Taxes	29,836	30,886
Insurance Benefits	59,323	55,728
Other Benefits	8,627	8,931
Curricular Tools	62,990	103,126
Student Costs	650	-
Other	2,196	3,737
<b>Subtotal - Compensatory Education</b>	<b><u>575,828</u></b>	<b><u>629,727</u></b>
<b>Special Education</b>		
Salaries & Wages	424,261	439,317
Payroll Taxes	35,214	36,463
Insurance Benefits	109,814	106,498
Other Benefits	11,531	11,943
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,630
Equipment Expense	365	-
Dues & Subscriptions	4,779	2,100
Other	70,816	72,465
<b>Subtotal - Special Education</b>	<b><u>663,122</u></b>	<b><u>675,771</u></b>

	<u>2025-26 Amended</u>	<u>2026-27 Initial</u>
<b>Total - Added Needs</b>	<b>1,238,950</b>	<b>1,305,499</b>
<b>Pupil Services</b>		
Health Services	50,322	45,376
Psychological Services	29,325	29,717
Speech Pathology	150,289	99,058
Social Work Services	197,463	285,542
Other (including recess aides)	29,773	32,177
<b>Total - Pupil Services</b>	<b>457,171</b>	<b>491,870</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	394,914	430,678
Payroll Taxes	30,564	31,477
Insurance Benefits	36,043	39,400
Other Benefits	13,158	12,072
Employment Expenses	30,303	26,281
Contracted Services	123,755	127,693
Curricular Tools	7,890	7,080
General Supplies	250	250
Improvement of Instruction	62,370	58,871
Communication	6,900	6,900
Other	1,782	2,582
<b>Total - Instructional Staff Support</b>	<b>707,928</b>	<b>743,284</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	14,000	8,600
Professional services - Legal	8,250	8,250
Insurance	9,700	10,190
<b>Subtotal - Board of Education</b>	<b>65,268</b>	<b>60,583</b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	140,150	143,932
<b>Subtotal - Executive Administration</b>	<b>243,327</b>	<b>240,323</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>308,595</b>	<b>300,906</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	225,730	231,737
Payroll Taxes	18,736	19,234
Insurance Benefits	49,764	53,103
Other Benefits	5,401	5,565
Employment Expenses	12,290	12,534
Contracted Services	1,655	1,501
General Supplies	6,600	6,510
Insurance	560	590
Communication	4,290	4,200
Dues & Subscriptions	5,838	6,601
<b>Subtotal - Office of the Principal</b>	<b>330,863</b>	<b>341,575</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	42,254	44,123
Salaries & Wages	27,749	27,524
Payroll Taxes	2,303	2,284
Insurance Benefits	11,406	746
Other Benefits	666	661
Employment Expenses	1,075	1,250
Marketing	210,899	115,362
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>296,602</b>	<b>192,200</b>
<b>Total - School Administration</b>	<b>627,465</b>	<b>533,775</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>105,227</b>	<b>116,899</b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,962
Information Services	33,357	29,036
Staff/Personnel Services	106,684	111,003
Data Processing Services	29,403	43,452
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b>184,140</b>	<b>198,141</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	19,034	20,574
Insurance	22,810	23,900
Equipment Expense	14,796	15,492
Lease of Building	769,352	769,352
Janitorial Services	180,542	186,900
Building Repairs & Maintenance	105,475	113,200
Utilities	97,800	102,700
Taxes	102,200	107,310
<b>Total - Operations &amp; Maintenance</b>	<b>1,328,453</b>	<b>1,356,807</b>
<b>Pupil Transportation Services</b>		
Student Costs	34,554	32,790
<b>Total - Pupil Transportation Services</b>	<b>34,554</b>	<b>32,790</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>	<u>10</u>	<u>10</u>
<b>Community Services</b>		
<b>Community Activities</b>		
Student Costs	7,120	6,075
Other	214	120
<b>Total - Community Activities</b>	<u>7,334</u>	<u>6,195</u>
<b>Welfare Activities</b>		
Student Costs	3,000	3,000
Other	90	90
<b>Total - Welfare Activities</b>	<u>3,090</u>	<u>3,090</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	6,963,060	7,119,142
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	42,360	42,360
Ending Fund Balance	<u>42,360</u>	<u>42,360</u>

	<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>