

**Sky Ranch Academy**  
A Resolution of the Board of Directors  
2026-27 Initial Budget

**Fiscal Year 2026-27**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	7,815,035	-	7,815,035
Other State Sources	312,610	-	312,610
Federal Grants	174,832	337,534	512,366
Private Sources	55,604	-	55,604
Total Revenues and Transfers	8,358,080	337,534	8,695,615
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,082,855	-	3,082,855
Added Needs	822,851	-	822,851
Support Services			
Pupil Services	382,104	-	382,104
Instructional Staff Support	647,355	-	647,355
General Administration	531,377	-	531,377
School Administration	720,412	-	720,412
Business & Internal Services	118,899	-	118,899
Central Services	318,502	-	318,502
Operations & Maintenance	1,616,308	10,521	1,626,829
Pupil Transportation Services	2,790	-	2,790
Other Support Services	-	441,642	441,642
Total Expenditures	8,243,452	452,162	8,695,615
EXCESS OF REVENUES OVER EXPENDITURES	114,628	(114,628)	-
Transfer Between Funds	(114,628)	114,628	-
FUND BALANCE, BEGINNING OF YEAR	275,221	-	275,221
CURRENT FUND BALANCE	275,221	-	275,221

**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 23, 2026 where a quorum of the board was present.

Signed By: Deborah Saya  
Dated: June 23, 2026

**Sky Ranch 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	6,963,928	7,815,035
Revenue from State Sources	93,115	312,610
Restricted-Federal 'Pass thru' Grants - Title I	-	54,028
Restricted-Federal 'Pass thru' Grants - Title II	-	5,840
IDEA Flowthrough	78,163	78,163
E-Rate (32.004)	10,000	36,800
Revenue from Private Sources	133,541	55,604
Contribution from Management Company	403,720	-
<b>Total Revenue &amp; Other Transactions</b>	<u><u>7,682,467</u></u>	<u><u>8,358,080</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,690,039	2,107,982
Payroll Taxes	140,273	174,962
Insurance Benefits	137,926	218,219
Other Benefits	47,647	60,091
Employment Expenses	14,964	18,910
Contracted Services	88,397	92,269
Curricular Tools	141,255	170,770
Student Costs	6,183	6,730
General Supplies	18,737	23,870
Equipment Expense	207,547	158,047
Dues & Subscriptions	10,128	11,005
Board Funds	40,000	40,000
<b>Total - Basic Instruction</b>	<u><u>2,543,097</u></u>	<u><u>3,082,855</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	135,301	172,587
Payroll Taxes	11,230	14,325
Insurance Benefits	7,366	20,057
Other Benefits	3,247	4,142
Curricular Tools	14,500	31,398
<b>Subtotal - Compensatory Education</b>	<u><u>171,644</u></u>	<u><u>242,509</u></u>
<b>Special Education</b>		
Salaries & Wages	454,444	464,462
Payroll Taxes	37,719	38,550
Insurance Benefits	45,781	58,054
Other Benefits	12,475	12,789
Employment Expenses	1,487	1,355
Curricular Tools	1,870	1,930
Equipment Expense	365	-
Dues & Subscriptions	15,956	3,200
<b>Subtotal - Special Education</b>	<u><u>570,097</u></u>	<u><u>580,341</u></u>
<b>Total - Added Needs</b>	<b>741,741</b>	<b>822,851</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Pupil Services</b>		
Health Services	145,379	95,744
Psychological Services	56,936	27,454
Speech Pathology	116,002	64,681
Social Work Services	154,496	158,372
Other (including recess aides)	7,814	35,852
<b>Total - Pupil Services</b>	<b>480,628</b>	<b>382,104</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	306,103	324,110
Payroll Taxes	25,407	26,416
Insurance Benefits	38,197	30,842
Other Benefits	11,666	10,608
Employment Expenses	30,571	27,181
Contracted Services	128,205	129,853
Curricular Tools	9,300	10,800
General Supplies	250	250
Improvement of Instruction	73,320	80,393
Communication	11,100	6,900
<b>Total - Instructional Staff Support</b>	<b>634,119</b>	<b>647,355</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	33,583
Employment Expenses	510	525
Professional Services - Audit & Other	7,600	8,600
Professional services - Legal	2,750	2,750
Insurance	8,230	8,640
<b>Subtotal - Board of Education</b>	<b>51,898</b>	<b>54,098</b>
<b>Executive Administration</b>		
Executive Administration	103,177	98,041
Oversight Fee	337,256	379,238
<b>Subtotal - Executive Administration</b>	<b>440,434</b>	<b>477,278</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>492,332</b>	<b>531,377</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	213,439	314,747
Payroll Taxes	17,715	26,124
Insurance Benefits	24,471	57,608
Other Benefits	5,106	7,545
Employment Expenses	11,640	11,884
Contracted Services	1,655	1,501
General Supplies	7,545	9,610
Insurance	710	750
Communication	4,904	6,200
Dues & Subscriptions	4,455	5,355
<b>Subtotal - Office of the Principal</b>	<b>291,640</b>	<b>441,324</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	59,667	84,272
Salaries & Wages	54,513	56,676
Payroll Taxes	4,525	4,704
Insurance Benefits	21,050	21,853
Other Benefits	1,308	1,360
Employment Expenses	2,150	2,500
Marketing	367,822	107,473
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>511,285</b>	<b>279,088</b>
<b>Total - School Administration</b>	<b>802,925</b>	<b>720,412</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	116,727
Internal Distribution Services	2,271	2,172
<b>Total - Business &amp; Internal Services</b>	<b>105,227</b>	<b>118,899</b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	3,013
Information Services	69,151	95,187
Staff/Personnel Services	129,067	160,550
Data Processing Services	31,170	47,863
Other Central Services	12,595	11,889
<b>Total - Central Services</b>	<b>244,083</b>	<b>318,502</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,676
Salaries & Wages	-	13,000
Payroll Taxes	-	1,079
Insurance Benefits	-	2,472
Other Benefits	-	312
Safety & Security	20,434	19,387
Insurance	20,010	21,000
Equipment Expense	35,105	30,922
Lease of Building	1,148,060	1,148,060
Janitorial Services	127,000	160,900
Building Repairs & Maintenance	123,900	97,400
Utilities	78,700	104,100
<b>Total - Operations &amp; Maintenance</b>	<b>1,569,653</b>	<b>1,616,308</b>
<b>Pupil Transportation Services</b>		
Student Costs	2,138	2,790
<b>Total - Pupil Transportation Services</b>	<b>2,138</b>	<b>2,790</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
<b>Total - Pupil Activities</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>		
<b>Community Activities</b>		
<b>Total - Community Activities</b>	<b>-</b>	<b>-</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Welfare Activities</b>		
<b>Total - Welfare Activities</b>	<u>-</u>	<u>-</u>
Outgoing Transfer to School Service Fund	66,523	114,628
Total Expenditures & Other Transactions	7,682,467	8,358,080
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	275,221	275,221
Ending Fund Balance	<u>275,221</u>	<u>275,221</u>
<b>School Service Fund</b>		
<b>REVENUE</b>		
Department of Agriculture - Lunch	240,784	267,062
Department of Agriculture - Breakfast	57,236	53,634
Commodities	16,838	16,838
<b>Total Food Service Revenue</b>	<u>314,858</u>	<u>337,534</u>
Transfer In from General Fund	66,523	114,628
<b>Total Revenue and Incoming Transfers</b>	<b>381,380</b>	<b>452,162</b>
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
Supplies, Materials Including Commodities Expense	9,100	9,021
Building Repairs & Maintenance	1,500	1,500
<b>Total Operations &amp; Maintenance</b>	<u>10,600</u>	<u>10,521</u>
<b>Food Services</b>		
Supplies, Materials Including Commodities Expense	370,400	426,941
Salaries & Wages	4,312	3,951
Equipment Purchases & Repairs	5,000	10,750
<b>Total Food Service Expenditures</b>	<u>379,711</u>	<u>441,642</u>
Total Expenditures & Other Transactions	390,311	452,162
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(8,931)</b>	-
Beginning Fund Balance (7/1)	8,931	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>