

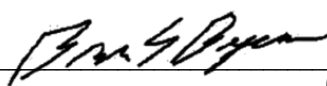
**Paramount Charter Academy**  
A Resolution of the Board of Directors  
2026-27 Initial Budget

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	3,709,809	-	3,709,809
Other State Sources	1,256,776	-	1,256,776
Local Sources	413,436	-	413,436
Federal Grants	363,593	-	363,593
Private Sources	7,900	-	7,900
Contribution from Management Company	1,440,296	-	1,440,296
<b>Total Revenues and Transfers</b>	<b>7,191,810</b>	<b>-</b>	<b>7,191,810</b>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	1,783,909	-	1,783,909
Added Needs	1,038,109	-	1,038,109
Support Services			
Pupil Services	557,950	-	557,950
Instructional Staff Support	651,664	-	651,664
General Administration	302,433	-	302,433
School Administration	568,949	-	568,949
Business & Internal Services	116,899	-	116,899
Central Services	209,649	-	209,649
Operations & Maintenance	1,289,943	-	1,289,943
Pupil Transportation Services	548,106	-	548,106
Other Support Services	10	-	10
Community Services			
Community Activities	120,579	-	120,579
Welfare Activities	3,610	-	3,610
<b>Total Expenditures</b>	<b>7,191,810</b>	<b>-</b>	<b>7,191,810</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>49,252</b>	<b>-</b>	<b>49,252</b>
<b>CURRENT FUND BALANCE</b>	<b>49,252</b>	<b>-</b>	<b>49,252</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 1, 2026  
where a quorum of the board was present.

Signed By:   
Dated: 6/1/2026

**Paramount 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	3,611,870	3,709,809
Revenue from State Sources	1,067,384	1,256,776
Revenue from Local Sources	400,159	413,436
Restricted-Federal 'Pass thru' Grants - Title I	250,190	282,860
Restricted-Federal 'Pass thru' Grants - Title II	-	41,633
E-Rate (32.004)	4,800	39,100
Revenue from Private Sources	8,700	7,900
Contribution from Management Company	1,664,557	1,440,296
<b>Total Revenue &amp; Other Transactions</b>	<b><u>7,007,658</u></b>	<b><u>7,191,810</u></b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	994,347	1,233,529
Payroll Taxes	82,531	84,992
Insurance Benefits	108,287	141,250
Other Benefits	29,430	30,354
Employment Expenses	11,305	11,590
Contracted Services	76,256	76,716
Curricular Tools	91,150	90,590
Student Costs	10,245	9,470
General Supplies	14,155	14,630
Equipment Expense	56,386	45,993
Dues & Subscriptions	8,812	9,263
Board Funds	35,000	35,000
Other	-	533
<b>Total - Basic Instruction</b>	<b><u>1,517,904</u></b>	<b><u>1,783,909</u></b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	291,794	286,462
Payroll Taxes	15,233	15,286
Insurance Benefits	57,810	59,769
Other Benefits	6,405	4,420
Curricular Tools	114,153	59,281
Other	3,133	4,025
<b>Subtotal - Compensatory Education</b>	<b><u>488,528</u></b>	<b><u>429,243</u></b>
<b>Special Education</b>		
Salaries & Wages	378,430	381,681
Payroll Taxes	31,410	31,680
Insurance Benefits	83,467	97,867
Other Benefits	10,415	10,535
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	3,532	5,230
Equipment Expense	365	-
Dues & Subscriptions	-	1,100
Other	76,565	79,417
<b>Subtotal - Special Education</b>	<b><u>586,995</u></b>	<b><u>608,865</u></b>
<b>Total - Added Needs</b>	<b>1,075,523</b>	<b>1,038,109</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Pupil Services</b>		
Health Services	2,511	8,230
Psychological Services	29,325	22,890
Speech Pathology	52,002	99,394
Social Work Services	345,383	400,617
Other (including recess aides)	25,341	26,820
<b>Total - Pupil Services</b>	<b>454,561</b>	<b>557,950</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	333,804	352,234
Payroll Taxes	25,351	26,109
Insurance Benefits	44,038	44,461
Other Benefits	11,650	10,891
Employment Expenses	30,048	26,101
Contracted Services	120,253	121,826
Curricular Tools	5,180	5,637
General Supplies	250	250
Improvement of Instruction	56,896	53,829
Communication	5,200	5,200
Other	5,316	5,127
<b>Total - Instructional Staff Support</b>	<b>637,987</b>	<b>651,664</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	8,720	9,160
<b>Subtotal - Board of Education</b>	<b>57,888</b>	<b>59,553</b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	138,242	146,488
<b>Subtotal - Executive Administration</b>	<b>241,419</b>	<b>242,880</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>299,308</b>	<b>302,433</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	231,287	235,068
Payroll Taxes	18,710	19,208
Insurance Benefits	51,553	55,120
Other Benefits	5,393	5,557
Employment Expenses	12,225	12,469
Contracted Services	1,686	1,501
General Supplies	5,700	5,890
Insurance	470	500
Communication	3,705	3,800
Dues & Subscriptions	4,789	5,238
<b>Subtotal - Office of the Principal</b>	<b>335,518</b>	<b>344,351</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	53,798	58,596
Salaries & Wages	26,748	29,050
Payroll Taxes	2,220	2,411
Insurance Benefits	3,013	10,929
Other Benefits	642	697
Employment Expenses	2,150	1,250
Marketing	311,766	121,414
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>400,587</b>	<b>224,597</b>
<b>Total - School Administration</b>	<b>736,105</b>	<b>568,949</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	57,086	53,156
Staff/Personnel Services	95,493	99,291
Data Processing Services	28,519	42,551
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b>195,793</b>	<b>209,649</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	18,934	18,274
Insurance	25,020	26,300
Equipment Expense	14,570	12,810
Lease of Building	736,480	736,480
Janitorial Services	192,472	198,800
Building Repairs & Maintenance	175,925	173,400
Utilities	95,100	106,500
<b>Total - Operations &amp; Maintenance</b>	<b>1,274,945</b>	<b>1,289,943</b>
<b>Pupil Transportation Services</b>		
Salaries & Wages	40,326	41,779
Payroll Taxes	3,045	3,165
Insurance Benefits	12,637	14,227
Other Benefits	880	915
Contracted Services	54,405	51,800
Student Costs	467,315	427,250
Other	8,161	8,970
<b>Total - Pupil Transportation Services</b>	<b>586,769</b>	<b>548,106</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>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	21,589	22,237
Payroll Taxes	1,792	1,846
Insurance Benefits	3,001	10,928
Other Benefits	518	534
Contracted Services	86,489	80,100
Student Costs	6,500	4,800
Other	135	135
<b>Total - Community Activities</b>	<b>120,024</b>	<b>120,579</b>
<b>Welfare Activities</b>		
Student Costs	3,400	3,505
Other	102	105
<b>Total - Welfare Activities</b>	<b>3,502</b>	<b>3,610</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,007,658	7,191,810
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	49,252	49,252
Ending Fund Balance	49,252	49,252
<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)	-	-
Ending Food Service Fund Balance	-	-