

**Plymouth 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**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	8,284,743	-	8,284,743
Other State Sources	426,143	-	426,143
Local Sources	311,804	-	311,804
Federal Grants	329,283	-	329,283
Private Sources	95,278	-	95,278
Total Revenues and Transfers	<u>9,447,251</u>	-	<u>9,447,251</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,071,900	-	3,071,900
Added Needs	721,661	-	721,661
Support Services			
Pupil Services	353,116	-	353,116
Instructional Staff Support	907,028	-	907,028
General Administration	718,092	-	718,092
School Administration	570,872	-	570,872
Business & Internal Services	384,071	-	384,071
Central Services	871,066	-	871,066
Operations & Maintenance	1,823,481	-	1,823,481
Pupil Transportation Services	23,384	-	23,384
Other Support Services	5	-	5
Community Services			
Community Activities	<u>2,575</u>	-	<u>2,575</u>
Total Expenditures	9,447,251	-	9,447,251
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	54,978	-	54,978
CURRENT FUND BALANCE	<u><u>54,978</u></u>	-	<u><u>54,978</u></u>

**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 11, 2026  
where a quorum of the board was present.

Signed By:   
Dated: May 11, 2026

**Plymouth 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	8,184,921	8,284,743
Revenue from State Sources	410,651	426,143
Revenue from Local Sources	309,387	311,804
Restricted-Federal 'Pass thru' Grants - Title I	86,068	99,775
Restricted-Federal 'Pass thru' Grants - Title IV	-	27,985
IDEA Flowthrough	165,323	165,323
E-Rate (32.004)	4,800	36,200
Revenue from Private Sources	87,460	95,278
<b>Total Revenue &amp; Other Transactions</b>	<b><u>9,248,610</u></b>	<b><u>9,447,251</u></b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	2,045,479	2,062,700
Payroll Taxes	169,775	171,204
Insurance Benefits	310,195	350,442
Other Benefits	57,465	59,251
Employment Expenses	18,713	19,185
Contracted Services	105,853	105,853
Curricular Tools	117,765	116,694
Student Costs	70,030	73,255
General Supplies	23,430	24,217
Equipment Expense	61,949	41,574
Dues & Subscriptions	11,781	12,527
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<b><u>3,027,435</u></b>	<b><u>3,071,900</u></b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	351,200	356,838
Payroll Taxes	28,786	29,618
Insurance Benefits	66,286	70,148
Other Benefits	8,324	8,564
Curricular Tools	32,319	23,761
Equipment Expense	-	1,414
Other	2,492	3,346
<b>Subtotal - Compensatory Education</b>	<b><u>489,406</u></b>	<b><u>493,689</u></b>
<b>Special Education</b>		
Salaries & Wages	161,781	166,379
Payroll Taxes	13,428	13,809
Insurance Benefits	23,296	24,973
Other Benefits	4,520	4,653
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	1,870	3,930
Equipment Expense	365	-
Dues & Subscriptions	3,879	4,700
Other	6,994	8,172
<b>Subtotal - Special Education</b>	<b><u>218,944</u></b>	<b><u>227,972</u></b>
<b>Total - Added Needs</b>	<b>708,350</b>	<b>721,661</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Pupil Services</b>		
Health Services	87,324	96,003
Psychological Services	59,795	19,812
Speech Pathology	81,740	94,716
Social Work Services	114,721	139,742
Other (including recess aides)	2,581	2,843
<b>Total - Pupil Services</b>	<b>346,161</b>	<b>353,116</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	311,260	357,071
Payroll Taxes	25,705	26,469
Insurance Benefits	28,300	50,954
Other Benefits	11,753	12,109
Employment Expenses	31,106	27,221
Contracted Services	136,422	138,467
Curricular Tools	11,090	11,289
General Supplies	250	250
Improvement of Instruction	309,068	276,256
Communication	5,100	5,100
Other	1,782	1,842
<b>Total - Instructional Staff Support</b>	<b>871,835</b>	<b>907,028</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	112,987	108,482
Employment Expenses	510	525
Professional Services - Audit & Other	7,600	8,600
Professional services - Legal	8,250	8,250
Insurance	13,760	14,450
<b>Subtotal - Board of Education</b>	<b>143,107</b>	<b>140,307</b>
<b>Executive Administration</b>		
Executive Administration	355,329	316,694
Oversight Fee	257,630	261,090
<b>Subtotal - Executive Administration</b>	<b>612,960</b>	<b>577,784</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>756,067</b>	<b>718,092</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	220,219	226,732
Payroll Taxes	18,278	18,819
Insurance Benefits	6,534	7,081
Other Benefits	5,268	5,445
Employment Expenses	17,615	17,859
Contracted Services	2,485	1,501
General Supplies	9,435	9,750
Insurance	940	990
Communication	6,133	6,290
Dues & Subscriptions	10,364	11,164
<b>Subtotal - Office of the Principal</b>	<b>297,271</b>	<b>305,631</b>

	<b>2025-26</b>	<b>2026-27</b>
	<b>Amended</b>	<b>Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	146,866	152,690
Salaries & Wages	7,215	11,200
Payroll Taxes	599	930
Insurance Benefits	26	40
Other Benefits	173	269
Employment Expenses	-	500
Marketing	51,532	99,362
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>206,661</b>	<b>265,241</b>
<b>Total - School Administration</b>	<b>503,932</b>	<b>570,872</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	354,570	377,054
Internal Distribution Services	7,820	7,017
<b>Total - Business &amp; Internal Services</b>	<b>362,390</b>	<b>384,071</b>
<b>Central Services</b>		
Planning, Research, and Development	7,234	9,732
Information Services	117,647	108,269
Staff/Personnel Services	560,114	557,092
Data Processing Services	116,474	157,569
Other Central Services	43,376	38,405
<b>Total - Central Services</b>	<b>844,845</b>	<b>871,066</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	56,633	57,097
Safety & Security	49,739	48,273
Insurance	23,630	24,800
Equipment Expense	22,150	22,497
Lease of Building	1,160,800	1,160,800
Janitorial Services	199,701	206,100
Building Repairs & Maintenance	158,450	161,400
Utilities	74,300	75,000
Taxes	64,300	67,515
<b>Total - Operations &amp; Maintenance</b>	<b>1,809,702</b>	<b>1,823,481</b>
<b>Pupil Transportation Services</b>		
Salaries & Wages	-	1,120
Student Costs	17,373	22,231
Other	-	34
<b>Total - Pupil Transportation Services</b>	<b>17,373</b>	<b>23,384</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Student Costs	5	5
<b>Total - Pupil Activities</b>	<b>5</b>	<b>5</b>
<b>Community Services</b>		
<b>Community Activities</b>		
Student Costs	-	2,500
Other	-	75
<b>Total - Community Activities</b>	<b>-</b>	<b>2,575</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Welfare Activities</b>		
Student Costs	500	-
Other	15	-
<b>Total - Welfare Activities</b>	<b>515</b>	<b>-</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	9,248,610	9,447,251
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	54,978	54,978
Ending Fund Balance	<u>54,978</u>	<u>54,978</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>-</b>	<b>-</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>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>