Pembroke Academy

A Resolution of the Board of Directors
2026-27 Amended 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)
REVENUE			
State Aid	5,930,819	-	5,930,819
Other State Sources	1,203,697	-	1,203,697
Local Sources	247,113	-	247,113
Federal Grants	421,329	-	421,329
Private Sources	250,181	-	250,181
Contribution from Management Company	292,490	-	292,490
Total Revenues and Transfers	8,345,628	-	8,345,629
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,211,631	-	3,211,631
Added Needs	987,556	-	987,556
Support Services			
Pupil Services	478,494	-	478,494
Instructional Staff Support	792,320	-	792,320
General Administration	358,472	-	358,472
School Administration	704,074	-	704,074
Business & Internal Services	114,144	-	114,144
Central Services	273,558	-	273,558
Operations & Maintenance	1,411,131	-	1,411,131
Pupil Transportation Services	5,700	-	5,700
Community Services			
Community Activities	8,240	-	8,240
Welfare Activities	309	-	309
Total Expenditures	8,345,628	-	8,345,628
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	30,761	-	30,761
CURRENT FUND BALANCE	30,761	-	30,761

Secretary's Certification:
I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on November 9, 2026 where a quorum of the board was present.

Signed By: _____
Dated: November 9, 2026

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Pembroke Academy
2026-27 Amended Budget Detail Comparison to 2026-27 Initial Budget Detail

	2026-27 Initial	2026-27 Amended
General Fund		
REVENUE		
State Aid	5,176,983	5,930,819
Revenue from State Sources	995,359	1,203,697
Revenue from Local Sources	156,336	247,113
Restricted-Federal 'Pass thru' Grants - Title I	365,878	268,227
Restricted-Federal 'Pass thru' Grants - Title II	23,072	23,072
Restricted-Federal 'Pass thru' Grants - Title IV	8,075	23,429
IDEA Flowthrough	58,396	72,201
E-Rate (32.004)	34,400	34,400
Revenue from Private Sources	271,633	250,181
Contribution from Management Company	898,419	292,490
Total Revenue & Other Transactions	**7,988,550**	**8,345,628**
EXPENDITURES		
Basic Instruction		
Salaries & Wages	2,228,685	2,219,105
Payroll Taxes	161,861	171,074
Insurance Benefits	295,284	297,265
Other Benefits	60,751	70,531
Employment Expenses	17,690	18,748
Contracted Services	85,969	90,563
Curricular Tools	129,006	127,875
Student Costs	17,220	26,411
General Supplies	22,330	23,100
Equipment Expense	78,982	105,486
Dues & Subscriptions	10,299	10,504
Board Funds	40,000	40,000
Other	13,421	10,968
Total - Basic Instruction	**3,161,498**	**3,211,631**
Added Needs		
Compensatory Education		
Salaries & Wages	610,513	572,662
Payroll Taxes	40,306	45,761
Insurance Benefits	88,035	52,926
Other Benefits	11,655	12,943
Curricular Tools	55,352	88,177
Equipment Expense	10,067	-
Other	22,897	16,230
Subtotal - Compensatory Education	**838,825**	**788,699**

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	2026-27 Initial	2026-27 Amended
Special Education		
Salaries & Wages	167,711	139,420
Payroll Taxes	13,920	11,572
Insurance Benefits	21,645	16,238
Other Benefits	4,675	3,975
Employment Expenses	1,355	1,378
Curricular Tools	3,330	3,855
Equipment Expense	-	1,300
Dues & Subscriptions	700	4,600
Other	23,241	16,520
Subtotal - Special Education	**236,577**	**198,858**
Total - Added Needs	**1,075,401**	**987,556**
Pupil Services		
Health Services	10,417	22,570
Psychological Services	20,110	20,131
Speech Pathology	38,469	61,431
Social Work Services	270,267	287,104
Other (including recess aides)	76,909	87,258
Total - Pupil Services	**416,172**	**478,494**
Instructional Staff Support		
Salaries & Wages	335,783	413,825
Payroll Taxes	24,292	31,540
Insurance Benefits	61,517	85,954
Other Benefits	11,294	13,324
Employment Expenses	27,001	25,668
Contracted Services	132,945	130,309
Curricular Tools	5,800	5,300
General Supplies	250	250
Improvement of Instruction	73,998	73,178
Communication	5,100	5,100
Other	4,806	7,871
Total - Instructional Staff Support	**682,785**	**792,320**
General Administration		
Board of Education		
Board of Education Administration	33,018	31,295
Employment Expenses	525	1,200
Professional Services - Audit & Other	21,900	21,600
Professional services - Legal	8,250	8,250
Insurance	10,110	12,000
Subtotal - Board of Education	**73,803**	**74,345**
Executive Administration		
Executive Administration	96,391	106,202
Oversight Fee	155,309	177,925
Subtotal - Executive Administration	**251,701**	**284,127**
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	**-**	**-**
Total - General Administration	**325,504**	**358,472**

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	2026-27 Initial	2026-27 Amended
School Administration		
Office of the Principal		
Salaries & Wages	251,473	253,046
Payroll Taxes	20,872	21,003
Insurance Benefits	31,579	31,839
Other Benefits	6,038	6,076
Employment Expenses	17,274	17,888
Contracted Services	1,501	1,604
General Supplies	8,990	9,300
Insurance	590	620
Communication	5,800	6,000
Dues & Subscriptions	7,343	5,156
Subtotal - Office of the Principal	**351,461**	**352,533**
Other School Administration		
Admissions & Other Administrative Support	84,230	65,973
Salaries & Wages	25,399	25,000
Payroll Taxes	2,108	2,075
Insurance Benefits	6,422	90
Other Benefits	610	600
Employment Expenses	1,250	650
Marketing	135,935	256,904
Dues & Subscriptions	250	250
Subtotal - Other School Administration	**256,203**	**351,542**
Total - School Administration	**607,664**	**704,074**
Business & Internal Services		
Fiscal Services	114,763	112,050
Internal Distribution Services	2,136	2,093
Total - Business & Internal Services	**116,899**	**114,144**
Central Services		
Planning, Research, and Development	2,962	2,790
Information Services	95,879	66,309
Staff/Personnel Services	146,137	151,779
Data Processing Services	46,156	41,249
Other Central Services	11,689	11,430
Total - Central Services	**302,823**	**273,558**
Operations & Maintenance		
Internal Building Services	17,378	16,305
Safety & Security	58,224	148,361
Insurance	37,900	33,100
Equipment Expense	20,122	25,205
Lease of Building	647,360	647,360
Janitorial Services	183,300	187,100
Building Repairs & Maintenance	170,400	191,800
Utilities	148,600	161,900
Total - Operations & Maintenance	**1,283,285**	**1,411,131**
Pupil Transportation Services		
Student Costs	5,910	5,700
Total - Pupil Transportation Services	**5,910**	**5,700**
Other Support Services		
Pupil Activities		
Total - Pupil Activities	**-**	**-**

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	2026-27 Initial	2026-27 Amended
Community Services		
Community Activities		
Student Costs	10,000	8,000
Other	300	240
Total - Community Activities	**10,300**	**8,240**
Welfare Activities		
Student Costs	300	300
Other	9	9
Total - Welfare Activities	**309**	**309**
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,988,550	8,345,628
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**-**	**-**
Beginning Fund Balance (7/1)	69,194	30,761
Ending Fund Balance	69,194	30,761

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