

**Arbor Preparatory High School**

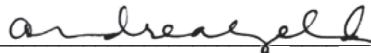
A Resolution of the Board of Directors  
2026-27 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2026-27**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	2,716,664	-	2,716,664
Other State Sources	466,241	-	466,241
Local Sources	138,378	-	138,378
Federal Grants	209,110	-	209,110
Private Sources	43,020	-	43,020
Contribution from Management Company	1,828,956	-	1,828,956
Total Revenues and Transfers	<u>5,402,368</u>	-	<u>5,402,368</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	1,342,216	-	1,342,216
Added Needs	589,571	-	589,571
Support Services			
Pupil Services	224,152	-	224,152
Instructional Staff Support	542,576	-	542,576
General Administration	242,592	-	242,592
School Administration	480,263	-	480,263
Business & Internal Services	116,899	-	116,899
Central Services	181,095	-	181,095
Operations & Maintenance	1,605,364	-	1,605,364
Pupil Transportation Services	24,500	-	24,500
Other Support Services	52,500	-	52,500
Community Services			
Welfare Activities	640	-	640
Total Expenditures	<u>5,402,368</u>	-	<u>5,402,368</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	17,928	-	17,928
CURRENT FUND BALANCE	<u><u>17,928</u></u>	-	<u><u>17,928</u></u>

**President's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on May 20, 2026  
where a quorum of the board was present.

Signed By:   
Dated: May 20, 2026

**Arbor Preparatory High School**

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	2,696,918	2,716,664
Revenue from State Sources	425,645	466,241
Revenue from Local Sources	140,007	138,378
Restricted-Federal 'Pass thru' Grants - Title I	110,479	119,703
Restricted-Federal 'Pass thru' Grants - Title II	-	9,116
Restricted-Federal 'Pass thru' Grants - Title IV	-	7,585
IDEA Flowthrough	65,405	65,405
E-Rate (32.004)	7,200	7,300
Revenue from Private Sources	42,520	43,020
Contribution from Management Company	1,713,584	1,828,956
<b>Total Revenue &amp; Other Transactions</b>	<u><u>5,201,757</u></u>	<u><u>5,402,368</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	726,229	836,519
Payroll Taxes	60,277	69,431
Insurance Benefits	99,724	98,821
Other Benefits	20,853	24,167
Employment Expenses	12,944	15,002
Contracted Services	70,825	70,153
Curricular Tools	43,963	45,251
Student Costs	60,153	90,858
General Supplies	8,847	10,268
Equipment Expense	60,596	38,217
Dues & Subscriptions	8,250	8,528
Board Funds	35,000	35,000
<b>Total - Basic Instruction</b>	<u><u>1,207,661</u></u>	<u><u>1,342,216</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	129,968	171,506
Payroll Taxes	9,791	11,247
Insurance Benefits	19,376	23,142
Other Benefits	2,831	3,252
Curricular Tools	10,591	19,797
Other	2,165	1,946
<b>Subtotal - Compensatory Education</b>	<u><u>174,724</u></u>	<u><u>230,892</u></u>
<b>Special Education</b>		
Salaries & Wages	234,686	242,118
Payroll Taxes	19,479	20,096
Insurance Benefits	21,580	41,931
Other Benefits	6,582	6,796
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	2,701	4,230
Equipment Expense	365	-
Dues & Subscriptions	3,879	3,900
Other	34,002	38,253
<b>Subtotal - Special Education</b>	<u><u>326,085</u></u>	<u><u>358,680</u></u>
<b>Total - Added Needs</b>	<b>500,809</b>	<b>589,571</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Pupil Services</b>		
Guidance Services	44,964	33,440
Health Services	10,617	10,532
Psychological Services	29,325	29,325
Speech Pathology	43,006	42,780
Social Work Services	105,510	106,603
Other (including recess aides)	1,472	1,472
<b>Total - Pupil Services</b>	<b>234,894</b>	<b>224,152</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	251,181	266,364
Payroll Taxes	20,544	20,718
Insurance Benefits	51,991	35,455
Other Benefits	8,532	7,476
Employment Expenses	30,986	27,324
Contracted Services	109,681	108,448
Curricular Tools	6,100	13,400
General Supplies	250	250
Improvement of Instruction	54,158	51,307
Communication	8,100	8,100
Other	2,553	3,734
<b>Total - Instructional Staff Support</b>	<b>544,076</b>	<b>542,576</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	1,500	1,500
Insurance	6,730	7,070
<b>Subtotal - Board of Education</b>	<b>49,148</b>	<b>50,713</b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	93,677	95,487
<b>Subtotal - Executive Administration</b>	<b>196,854</b>	<b>191,878</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>246,002</b>	<b>242,592</b>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	215,653	221,872
Payroll Taxes	17,899	18,415
Insurance Benefits	20,984	8,956
Other Benefits	5,159	5,328
Employment Expenses	10,600	10,844
Contracted Services	1,655	1,501
General Supplies	3,563	4,134
Insurance	940	990
Communication	2,316	2,667
Dues & Subscriptions	3,703	4,038
<b>Subtotal - Office of the Principal</b>	<b>282,470</b>	<b>278,746</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	42,450	45,247
Salaries & Wages	23,093	25,156
Payroll Taxes	1,917	2,088
Insurance Benefits	7,389	7,865
Other Benefits	554	604
Employment Expenses	1,075	1,250
Student Costs	-	1,695
Marketing	166,737	115,362
Facilities	-	2,000
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b>243,465</b>	<b>201,517</b>
<b>Total - School Administration</b>	<b>525,935</b>	<b>480,263</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	33,759	30,909
Staff/Personnel Services	89,897	93,435
Data Processing Services	28,077	42,100
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b>166,429</b>	<b>181,095</b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	21,434	17,874
Insurance	31,050	32,600
Equipment Expense	14,892	9,996
Lease of Building	1,116,000	1,116,000
Janitorial Services	81,600	80,900
Building Repairs & Maintenance	103,400	111,800
Utilities	85,500	90,400
Taxes	122,300	128,415
<b>Total - Operations &amp; Maintenance</b>	<b>1,592,620</b>	<b>1,605,364</b>
<b>Pupil Transportation Services</b>		
Student Costs	26,309	24,500
<b>Total - Pupil Transportation Services</b>	<b>26,309</b>	<b>24,500</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Salaries & Wages	23,200	23,656
Payroll Taxes	1,262	1,299
Insurance Benefits	188	1,419
Other Benefits	365	376
Employment Expenses	750	750
Contracted Services	15,000	15,000
Student Costs	8,000	8,000
Equipment Expense	1,000	1,000
Facilities	500	500
Dues & Subscriptions	500	500
<b>Total - Pupil Activities</b>	<b>50,764</b>	<b>52,500</b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Community Services</b>		
<b>Community Activities</b>		
<b>Total - Community Activities</b>	<u>-</u>	<u>-</u>
<b>Welfare Activities</b>		
Student Costs	1,000	622
Other	30	19
<b>Total - Welfare Activities</b>	<u>1,030</u>	<u>640</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	5,201,757	5,402,368
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	17,928	17,928
Ending Fund Balance	<u>17,928</u>	<u>17,928</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>