

**Arbor Preparatory High School**


A Resolution of the Board of Directors  
2025-26 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	2,733,000	-	2,733,000
Other State Sources	505,958	-	505,958
Local Sources	161,300	-	161,300
Federal Grants	175,880	-	175,880
Private Sources	44,780	-	44,780
Contribution from Management Company	1,784,061	-	1,784,061
Total Revenues and Transfers	<u>5,404,978</u>	-	<u>5,404,978</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	1,274,643	-	1,274,643
Added Needs	550,217	-	550,217
Support Services			
Pupil Services	288,726	-	288,726
Instructional Staff Support	475,161	-	475,161
General Administration	252,973	-	252,973
School Administration	557,754	-	557,754
Business & Internal Services	105,227	-	105,227
Central Services	166,429	-	166,429
Operations & Maintenance	1,609,866	-	1,609,866
Pupil Transportation Services	33,261	-	33,261
Other Support Services	89,852	-	89,852
Community Services			
Welfare Activities	867	-	867
Total Expenditures	<u>5,404,978</u>	-	<u>5,404,978</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>

**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 8, 2026  
where a quorum of the board was present.

Signed By:   
Dated: June 8, 2026

**Arbor Preparatory High School**

2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	2,696,918	2,733,000
Revenue from State Sources	425,645	505,958
Revenue from Local Sources	140,007	161,300
Restricted-Federal 'Pass thru' Grants - Title I	110,479	95,604
Restricted-Federal 'Pass thru' Grants - Title II	-	2,653
Restricted-Federal 'Pass thru' Grants - Title IV	-	2,856
Rural School Achievement (REAP)	-	156
IDEA Flowthrough	65,405	67,110
E-Rate (32.004)	7,200	7,500
Revenue from Private Sources	42,520	44,780
Contribution from Management Company	1,713,584	1,784,061
<b>Total Revenue &amp; Other Transactions</b>	<u><u>5,201,757</u></u>	<u><u>5,404,978</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	726,229	831,445
Payroll Taxes	60,277	53,391
Insurance Benefits	99,724	93,483
Other Benefits	20,853	17,757
Employment Expenses	12,944	15,982
Contracted Services	70,825	71,352
Curricular Tools	43,963	41,443
Student Costs	60,153	78,927
General Supplies	8,847	11,577
Equipment Expense	60,596	47,299
Dues & Subscriptions	8,250	6,202
Board Funds	35,000	5,976
Other	-	(191)
<b>Total - Basic Instruction</b>	<u><u>1,207,661</u></u>	<u><u>1,274,643</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	129,968	153,147
Payroll Taxes	9,791	8,762
Insurance Benefits	19,376	25,363
Other Benefits	2,831	3,448
Curricular Tools	10,591	22,125
Other	2,165	1,948
<b>Subtotal - Compensatory Education</b>	<u><u>174,724</u></u>	<u><u>214,793</u></u>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>Special Education</b>		
Salaries & Wages	234,686	241,683
Payroll Taxes	19,479	16,324
Insurance Benefits	21,580	28,664
Other Benefits	6,582	5,402
Employment Expenses	1,487	763
Contracted Services	1,325	1,997
Curricular Tools	2,701	3,453
General Supplies	-	10
Equipment Expense	365	90
Dues & Subscriptions	3,879	4,940
Other	34,002	32,099
<b>Subtotal - Special Education</b>	<u><b>326,085</b></u>	<u><b>335,424</b></u>
<b>Total - Added Needs</b>	<b>500,809</b>	<b>550,217</b>
<b>Pupil Services</b>		
Guidance Services	44,964	68,557
Health Services	10,617	6,373
Psychological Services	29,325	64,297
Speech Pathology	43,006	39,014
Social Work Services	105,510	110,485
Other (including recess aides)	1,472	-
<b>Total - Pupil Services</b>	<u><b>234,894</b></u>	<u><b>288,726</b></u>
<b>Instructional Staff Support</b>		
Salaries & Wages	251,181	228,050
Payroll Taxes	20,544	15,276
Insurance Benefits	51,991	40,442
Other Benefits	8,532	7,403
Employment Expenses	30,986	9,485
Contracted Services	109,681	106,193
Curricular Tools	6,100	2,774
General Supplies	250	60
Improvement of Instruction	54,158	54,158
Communication	8,100	8,649
Other	2,553	2,670
<b>Total - Instructional Staff Support</b>	<u><b>544,076</b></u>	<u><b>475,161</b></u>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	32,808
Employment Expenses	510	1,536
Professional Services - Audit & Other	7,600	11,012
Professional services - Legal	1,500	505
General Supplies	-	188
Insurance	6,730	6,579
<b>Subtotal - Board of Education</b>	<u><b>49,148</b></u>	<u><b>52,627</b></u>
<b>Executive Administration</b>		
Executive Administration	103,177	103,177
Oversight Fee	93,677	97,169
<b>Subtotal - Executive Administration</b>	<u><b>196,854</b></u>	<u><b>200,346</b></u>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Total - General Administration</b>	<b>246,002</b>	<b>252,973</b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	215,653	201,813
Payroll Taxes	17,899	15,580
Insurance Benefits	20,984	7,446
Other Benefits	5,159	1,702
Employment Expenses	10,600	7,588
Contracted Services	1,655	994
General Supplies	3,563	2,229
Insurance	940	955
Equipment Expense	-	790
Communication	2,316	1,249
Dues & Subscriptions	3,703	4,474
<b>Subtotal - Office of the Principal</b>	<b><u>282,470</u></b>	<b><u>244,819</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	42,450	42,450
Salaries & Wages	23,093	24,050
Payroll Taxes	1,917	1,859
Insurance Benefits	7,389	6,983
Other Benefits	554	359
Employment Expenses	1,075	749
General Supplies	-	186
Marketing	166,737	235,992
Facilities	-	100
Communication	-	7
Dues & Subscriptions	250	201
<b>Subtotal - Other School Administration</b>	<b><u>243,465</u></b>	<b><u>312,935</u></b>
<b>Total - School Administration</b>	<b>525,935</b>	<b>557,754</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	102,957	102,957
Internal Distribution Services	2,271	2,271
<b>Total - Business &amp; Internal Services</b>	<b><u>105,227</u></b>	<b><u>105,227</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,101
Information Services	33,759	33,759
Staff/Personnel Services	89,897	89,897
Data Processing Services	28,077	28,077
Other Central Services	12,595	12,595
<b>Total - Central Services</b>	<b><u>166,429</u></b>	<b><u>166,429</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	16,444
Safety & Security	21,434	16,945
Insurance	31,050	31,444
Equipment Expense	14,892	8,587
Lease of Building	1,116,000	1,116,000
Janitorial Services	81,600	80,000
Building Repairs & Maintenance	103,400	126,821
Utilities	85,500	91,247
Dues & Subscriptions	-	43
Taxes	122,300	122,335
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,592,620</u></b>	<b><u>1,609,866</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	26,309	33,261
<b>Total - Pupil Transportation Services</b>	<b><u>26,309</u></b>	<b><u>33,261</u></b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Salaries & Wages	23,200	24,730
Payroll Taxes	1,262	751
Insurance Benefits	188	1,199
Other Benefits	365	334
Employment Expenses	750	698
Contracted Services	15,000	52,074
Student Costs	8,000	8,808
Equipment Expense	1,000	1,000
Facilities	500	130
Dues & Subscriptions	500	130
<b>Total - Pupil Activities</b>	<u><u>50,764</u></u>	<u><u>89,852</u></u>
<b>Community Services</b>		
<b>Community Activities</b>		
<b>Total - Community Activities</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Welfare Activities</b>		
Student Costs	1,000	843
Other	30	24
<b>Total - Welfare Activities</b>	<u><u>1,030</u></u>	<u><u>867</u></u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	5,201,757	5,404,978
<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><u>17,928</u></u>	<u><u>17,928</u></u>
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	<u><u>-</u></u>	<u><u>-</u></u>
Transfer In from General Fund	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<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>