

Pembroke Academy
A Resolution of the Board of Directors
2025-26 Amended Budget

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

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	4,817,870	-	4,817,870
Other State Sources	758,776	-	758,776
Local Sources	182,760	-	182,760
Federal Grants	241,019	-	241,019
Private Sources	218,025	-	218,025
Contribution from Management Company	1,079,957	-	1,079,957
Total Revenues and Transfers	7,298,406	-	7,298,406
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,774,319	-	2,774,319
Added Needs	889,394	-	889,394
Support Services			
Pupil Services	388,817	-	388,817
Instructional Staff Support	626,421	-	626,421
General Administration	320,212	-	320,212
School Administration	633,667	-	633,667
Business & Internal Services	105,227	-	105,227
Central Services	275,458	-	275,458
Operations & Maintenance	1,255,001	-	1,255,001
Pupil Transportation Services	29,580	-	29,580
Community Services			
Welfare Activities	309	-	309
Total Expenditures	7,298,406	-	7,298,406
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	69,194	-	69,194
CURRENT FUND BALANCE	69,194	-	69,194

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on November 18, 2025
where a quorum of the board was present.

Signed By: _____



Dated: November 18, 2025

Pembroke Academy

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

	2025-26 Initial	2025-26 Amended
General Fund		
REVENUE		
State Aid	4,478,693	4,817,870
Revenue from State Sources	635,755	758,776
Revenue from Local Sources	130,702	182,760
Restricted-Federal 'Pass thru' Grants - Title I	313,580	177,723
Restricted-Federal 'Pass thru' Grants - Title II	26,887	-
Restricted-Federal 'Pass thru' Grants - Title IV	28,177	-
IDEA Flowthrough	45,251	58,396
E-Rate (32.004)	4,500	4,900
Revenue from Private Sources	15,960	218,025
Contribution from Management Company	1,233,015	1,079,957
Total Revenue & Other Transactions	6,912,519	7,298,406
EXPENDITURES		
Basic Instruction		
Salaries & Wages	1,726,363	1,904,699
Payroll Taxes	143,288	153,314
Insurance Benefits	272,080	273,562
Other Benefits	61,617	57,219
Employment Expenses	16,660	16,660
Contracted Services	82,031	84,656
Curricular Tools	91,750	104,586
Student Costs	16,740	18,840
General Supplies	20,860	20,860
Equipment Expense	69,350	82,253
Dues & Subscriptions	9,655	9,489
Board Funds	35,000	40,000
Other	-	8,180
Total - Basic Instruction	2,545,395	2,774,319
Added Needs		
Compensatory Education		
Salaries & Wages	414,705	477,067
Payroll Taxes	31,895	29,907
Insurance Benefits	35,478	59,017
Other Benefits	9,223	8,648
Curricular Tools	47,825	72,700
Dues & Subscriptions	32,257	-
Other	7,101	19,061
Subtotal - Compensatory Education	578,482	666,400

	2025-26 Initial	2025-26 Amended
Special Education		
Salaries & Wages	58,628	143,581
Payroll Taxes	4,866	11,917
Insurance Benefits	11,888	35,907
Other Benefits	1,702	4,058
Employment Expenses	1,487	1,487
Contracted Services	-	1,325
Curricular Tools	1,870	1,870
Equipment Expense	-	365
Dues & Subscriptions	-	1,014
Other	5,278	21,469
Subtotal - Special Education	85,719	222,993
Total - Added Needs	664,202	889,394
Pupil Services		
Health Services	25,578	13,136
Psychological Services	30,470	15,235
Speech Pathology	49,157	42,499
Social Work Services	278,707	244,516
Other (including recess aides)	73,394	73,431
Total - Pupil Services	457,307	388,817
Instructional Staff Support		
Salaries & Wages	302,501	284,189
Payroll Taxes	23,493	23,588
Insurance Benefits	56,804	57,330
Other Benefits	11,113	11,141
Employment Expenses	34,255	30,813
Contracted Services	131,481	130,727
Curricular Tools	4,800	4,500
General Supplies	250	250
Improvement of Instruction	76,230	76,057
Communication	5,100	5,100
Other	3,404	2,727
Total - Instructional Staff Support	649,430	626,421
General Administration		
Board of Education		
Board of Education Administration	33,014	32,808
Employment Expenses	510	510
Professional Services - Audit & Other	10,800	21,300
Professional services - Legal	8,250	8,250
Insurance	7,200	9,630
Subtotal - Board of Education	59,774	72,498
Executive Administration		
Executive Administration	107,141	103,177
Oversight Fee	129,389	144,536
Subtotal - Executive Administration	236,530	247,713
Total - General Administration	296,304	320,212

	2025-26 Initial	2025-26 Amended
School Administration		
Office of the Principal		
Salaries & Wages	241,696	244,892
Payroll Taxes	20,061	20,326
Insurance Benefits	28,464	28,126
Other Benefits	5,784	5,860
Employment Expenses	12,030	17,030
Contracted Services	2,275	2,485
General Supplies	8,400	8,400
Insurance	700	560
Communication	5,460	5,460
Dues & Subscriptions	7,104	6,497
Subtotal - Office of the Principal	331,972	339,635
Other School Administration		
Admissions & Other Administrative Support	84,757	71,993
Salaries & Wages	24,250	23,613
Payroll Taxes	2,013	1,960
Insurance Benefits	87	6,064
Other Benefits	582	567
Employment Expenses	2,150	1,075
Marketing	145,495	188,510
Dues & Subscriptions	-	250
Subtotal - Other School Administration	259,335	294,032
Total - School Administration	591,307	633,667
Business & Internal Services		
Fiscal Services	106,282	102,957
Internal Distribution Services	2,115	2,271
Total - Business & Internal Services	108,397	105,227
Central Services		
Planning, Research, and Development	3,093	2,101
Information Services	92,374	94,488
Staff/Personnel Services	139,552	134,662
Data Processing Services	31,985	31,612
Other Central Services	12,433	12,595
Total - Central Services	279,438	275,458
Operations & Maintenance		
Internal Building Services	16,369	16,444
Safety & Security	61,088	54,134
Insurance	20,500	36,120
Equipment Expense	22,291	21,777
Lease of Building	647,360	647,360
Janitorial Services	174,400	176,941
Building Repairs & Maintenance	175,200	159,925
Utilities	141,300	142,300
Total - Operations & Maintenance	1,258,507	1,255,001
Pupil Transportation Services		
Student Costs	53,580	29,580
Total - Pupil Transportation Services	53,580	29,580

	2025-26 Initial	2025-26 Amended
Other Support Services		
Pupil Activities		
Total - Pupil Activities	-	-
Community Services		
Community Activities		
Student Costs	8,100	-
Other	243	-
Total - Community Activities	8,343	-
Welfare Activities		
Student Costs	300	300
Other	9	9
Total - Welfare Activities	309	309
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	6,912,519	7,298,406
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	84,252	69,194
Ending Fund Balance	84,252	69,194

	2025-26 Initial	2025-26 Amended
School Service Fund		
REVENUE		
Total Food Service Revenue	-	-
Transfer In from General Fund	-	-
Total Revenue and Incoming Transfers	-	-
EXPENDITURES		
Operations & Maintenance		
Total Operations & Maintenance	-	-
Food Services		
Total Food Service Expenditures	-	-
Total Expenditures & Other Transactions	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	-	-
Ending Food Service Fund Balance	-	-