

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

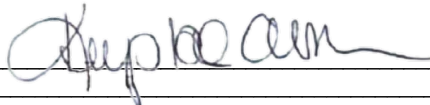
RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	4,841,000	-	4,841,000
Other State Sources	1,036,918	-	1,036,918
Local Sources	159,900	-	159,900
Federal Grants	250,986	-	250,986
Private Sources	198,010	-	198,010
Contribution from Management Company	1,031,489	-	1,031,489
<b>Total Revenues and Transfers</b>	<b>7,518,303</b>	<b>-</b>	<b>7,518,303</b>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,921,165	-	2,921,165
Added Needs	886,528	-	886,528
Support Services			
Pupil Services	369,071	-	369,071
Instructional Staff Support	635,336	-	635,336
General Administration	310,386	-	310,386
School Administration	698,510	-	698,510
Business & Internal Services	105,227	-	105,227
Central Services	275,458	-	275,458
Operations & Maintenance	1,315,342	-	1,315,342
Pupil Transportation Services	9,550	-	9,550
Other Support Services	1,213	-	1,213
Community Services			
Welfare Activities	225	-	225
<b>Total Expenditures</b>	<b>7,528,012</b>	<b>-</b>	<b>7,528,012</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(9,709)</b>	<b>-</b>	<b>(9,709)</b>
Transfer Between Funds	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>69,194</b>	<b>-</b>	<b>69,194</b>
<b>CURRENT FUND BALANCE</b>	<b>59,485</b>	<b>-</b>	<b>59,485</b>

**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



**Pembroke Academy**

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	4,817,870	4,841,000
Revenue from State Sources	758,776	1,036,918
Revenue from Local Sources	182,760	159,900
Restricted-Federal 'Pass thru' Grants - Title I	177,723	178,889
Restricted-Federal 'Pass thru' Grants - Title II	-	80
Restricted-Federal 'Pass thru' Grants - Title IV	-	7,095
IDEA Flowthrough	58,396	59,423
E-Rate (32.004)	4,900	5,500
Revenue from Private Sources	218,025	198,010
Contribution from Management Company	1,079,957	1,031,489
<b>Total Revenue &amp; Other Transactions</b>	<u><u>7,298,406</u></u>	<u><u>7,518,303</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,904,699	2,124,039
Payroll Taxes	153,314	126,854
Insurance Benefits	273,562	251,282
Other Benefits	57,219	42,257
Employment Expenses	16,660	35,681
Contracted Services	84,656	89,506
Curricular Tools	104,586	98,571
Student Costs	18,840	26,252
General Supplies	20,860	22,572
Equipment Expense	82,253	77,798
Dues & Subscriptions	9,489	6,048
Board Funds	40,000	-
Other	8,180	20,304
<b>Total - Basic Instruction</b>	<u><u>2,774,319</u></u>	<u><u>2,921,165</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	477,067	477,738
Payroll Taxes	29,907	33,087
Insurance Benefits	59,017	66,697
Other Benefits	8,648	9,100
Curricular Tools	72,700	90,713
Equipment Expense	-	10,290
Other	19,061	3,539
<b>Subtotal - Compensatory Education</b>	<u><u>666,400</u></u>	<u><u>691,164</u></u>

	<b>2025-26 Amended</b>	<b>2025-26 Final Amended</b>
<b>Special Education</b>		
Salaries & Wages	143,581	134,403
Payroll Taxes	11,917	9,076
Insurance Benefits	35,907	16,301
Other Benefits	4,058	2,231
Employment Expenses	1,487	763
Contracted Services	1,325	17,130
Curricular Tools	1,870	2,869
Equipment Expense	365	318
Dues & Subscriptions	1,014	1,264
Other	21,469	11,007
<b>Subtotal - Special Education</b>	<b>222,993</b>	<b>195,363</b>
<b>Total - Added Needs</b>	<b>889,394</b>	<b>886,528</b>
<b>Pupil Services</b>		
Health Services	13,136	12,221
Psychological Services	15,235	18,915
Speech Pathology	42,499	62,512
Social Work Services	244,516	214,440
Other (including recess aides)	73,431	60,984
<b>Total - Pupil Services</b>	<b>388,817</b>	<b>369,071</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	284,189	306,979
Payroll Taxes	23,588	21,413
Insurance Benefits	57,330	55,969
Other Benefits	11,141	6,200
Employment Expenses	30,813	20,813
Contracted Services	130,727	130,352
Curricular Tools	4,500	7,336
General Supplies	250	60
Improvement of Instruction	76,057	76,057
Communication	5,100	7,276
Other	2,727	2,879
<b>Total - Instructional Staff Support</b>	<b>626,421</b>	<b>635,336</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	32,808	32,808
Employment Expenses	510	3,609
Professional Services - Audit & Other	21,300	11,287
Professional services - Legal	8,250	4,911
Insurance	9,630	9,363
<b>Subtotal - Board of Education</b>	<b>72,498</b>	<b>61,979</b>
<b>Executive Administration</b>		
Executive Administration	103,177	103,177
Oversight Fee	144,536	145,230
<b>Subtotal - Executive Administration</b>	<b>247,713</b>	<b>248,407</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>320,212</b>	<b>310,386</b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	244,892	242,086
Payroll Taxes	20,326	19,320
Insurance Benefits	28,126	27,376
Other Benefits	5,860	3,000
Employment Expenses	17,030	10,440
Contracted Services	2,485	3,284
General Supplies	8,400	8,282
Insurance	560	557
Communication	5,460	2,716
Dues & Subscriptions	6,497	6,590
<b>Subtotal - Office of the Principal</b>	<b><u>339,635</u></b>	<b><u>323,652</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	71,993	71,993
Salaries & Wages	23,613	23,757
Payroll Taxes	1,960	1,830
Insurance Benefits	6,064	5,921
Other Benefits	567	351
Employment Expenses	1,075	1,755
Marketing	188,510	268,976
Dues & Subscriptions	250	276
<b>Subtotal - Other School Administration</b>	<b><u>294,032</u></b>	<b><u>374,859</u></b>
<b>Total - School Administration</b>	<b>633,667</b>	<b>698,510</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	94,488	94,488
Staff/Personnel Services	134,662	134,662
Data Processing Services	31,612	31,612
Other Central Services	12,595	12,595
<b>Total - Central Services</b>	<b><u>275,458</u></b>	<b><u>275,458</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	16,444
Safety & Security	54,134	51,833
Insurance	36,120	34,674
Equipment Expense	21,777	17,825
Lease of Building	647,360	647,360
Janitorial Services	176,941	182,000
Building Repairs & Maintenance	159,925	202,131
Utilities	142,300	162,933
Dues & Subscriptions	-	43
Taxes	-	100
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,255,001</u></b>	<b><u>1,315,342</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	29,580	9,550
<b>Total - Pupil Transportation Services</b>	<b><u>29,580</u></b>	<b><u>9,550</u></b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Employment Expenses	-	62
Contracted Services	-	600
Student Costs	-	552
<b>Total - Pupil Activities</b>	<u>-</u>	<u>1,213</u>
<b>Community Services</b>		
<b>Community Activities</b>		
<b>Total - Community Activities</b>	<u>-</u>	<u>-</u>
<b>Welfare Activities</b>		
Student Costs	300	221
Other	9	4
<b>Total - Welfare Activities</b>	<u>309</u>	<u>225</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,298,406	7,528,012
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	<b>(9,709)</b>
Beginning Fund Balance (7/1)	69,194	69,194
Ending Fund Balance	<u>69,194</u>	<u>59,485</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>