

**Pembroke Academy**  
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**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	5,176,983	-	5,176,983
Other State Sources	995,359	-	995,359
Local Sources	156,336	-	156,336
Federal Grants	489,821	-	489,821
Private Sources	271,633	-	271,633
Contribution from Management Company	898,419	-	898,419
Total Revenues and Transfers	7,988,550	-	7,988,550
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,161,498	-	3,161,498
Added Needs	1,075,401	-	1,075,401
Support Services			
Pupil Services	416,172	-	416,172
Instructional Staff Support	682,785	-	682,785
General Administration	325,504	-	325,504
School Administration	607,664	-	607,664
Business & Internal Services	116,899	-	116,899
Central Services	302,823	-	302,823
Operations & Maintenance	1,283,285	-	1,283,285
Pupil Transportation Services	5,910	-	5,910
Community Services			
Community Activities	10,300	-	10,300
Welfare Activities	309	-	309
Total Expenditures	7,988,550	-	7,988,550
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 May 11, 2026  
where a quorum of the board was present.

Signed By: \_\_\_\_\_  
Dated: May 11, 2026

*Antonio Rudolph*

**Pembroke Academy**

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	4,817,870	5,176,983
Revenue from State Sources	758,776	995,359
Revenue from Local Sources	182,760	156,336
Restricted-Federal 'Pass thru' Grants - Title I	177,723	365,878
Restricted-Federal 'Pass thru' Grants - Title II	-	23,072
Restricted-Federal 'Pass thru' Grants - Title IV	-	8,075
IDEA Flowthrough	58,396	58,396
E-Rate (32.004)	4,900	34,400
Revenue from Private Sources	218,025	271,633
Contribution from Management Company	1,079,957	898,419
<b>Total Revenue &amp; Other Transactions</b>	<u><u>7,298,406</u></u>	<u><u>7,988,550</u></u>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,904,699	2,228,685
Payroll Taxes	153,314	161,861
Insurance Benefits	273,562	295,284
Other Benefits	57,219	60,751
Employment Expenses	16,660	17,690
Contracted Services	84,656	85,969
Curricular Tools	104,586	129,006
Student Costs	18,840	17,220
General Supplies	20,860	22,330
Equipment Expense	82,253	78,982
Dues & Subscriptions	9,489	10,299
Board Funds	40,000	40,000
Other	8,180	13,421
<b>Total - Basic Instruction</b>	<u><u>2,774,319</u></u>	<u><u>3,161,498</u></u>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	477,067	610,513
Payroll Taxes	29,907	40,306
Insurance Benefits	59,017	88,035
Other Benefits	8,648	11,655
Curricular Tools	72,700	55,352
Equipment Expense	-	10,067
Other	19,061	22,897
<b>Subtotal - Compensatory Education</b>	<u><u>666,400</u></u>	<u><u>838,825</u></u>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Special Education</b>		
Salaries & Wages	143,581	167,711
Payroll Taxes	11,917	13,920
Insurance Benefits	35,907	21,645
Other Benefits	4,058	4,675
Employment Expenses	1,487	1,355
Contracted Services	1,325	-
Curricular Tools	1,870	3,330
Equipment Expense	365	-
Dues & Subscriptions	1,014	700
Other	21,469	23,241
<b>Subtotal - Special Education</b>	<b>222,993</b>	<b>236,577</b>
<b>Total - Added Needs</b>	<b>889,394</b>	<b>1,075,401</b>
<b>Pupil Services</b>		
Health Services	13,136	10,417
Psychological Services	15,235	20,110
Speech Pathology	42,499	38,469
Social Work Services	244,516	270,267
Other (including recess aides)	73,431	76,909
<b>Total - Pupil Services</b>	<b>388,817</b>	<b>416,172</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	284,189	335,783
Payroll Taxes	23,588	24,292
Insurance Benefits	57,330	61,517
Other Benefits	11,141	11,294
Employment Expenses	30,813	27,001
Contracted Services	130,727	132,945
Curricular Tools	4,500	5,800
General Supplies	250	250
Improvement of Instruction	76,057	73,998
Communication	5,100	5,100
Other	2,727	4,806
<b>Total - Instructional Staff Support</b>	<b>626,421</b>	<b>682,785</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	21,300	21,900
Professional services - Legal	8,250	8,250
Insurance	9,630	10,110
<b>Subtotal - Board of Education</b>	<b>72,498</b>	<b>73,803</b>
<b>Executive Administration</b>		
Executive Administration	103,177	96,391
Oversight Fee	144,536	155,309
<b>Subtotal - Executive Administration</b>	<b>247,713</b>	<b>251,701</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>325,504</b>

	<u>2025-26</u> <u>Amended</u>	<u>2026-27</u> <u>Initial</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	244,892	251,473
Payroll Taxes	20,326	20,872
Insurance Benefits	28,126	31,579
Other Benefits	5,860	6,038
Employment Expenses	17,030	17,274
Contracted Services	2,485	1,501
General Supplies	8,400	8,990
Insurance	560	590
Communication	5,460	5,800
Dues & Subscriptions	6,497	7,343
<b>Subtotal - Office of the Principal</b>	<b><u>339,635</u></b>	<b><u>351,461</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	71,993	84,230
Salaries & Wages	23,613	25,399
Payroll Taxes	1,960	2,108
Insurance Benefits	6,064	6,422
Other Benefits	567	610
Employment Expenses	1,075	1,250
Marketing	188,510	135,935
Dues & Subscriptions	250	250
<b>Subtotal - Other School Administration</b>	<b><u>294,032</u></b>	<b><u>256,203</u></b>
<b>Total - School Administration</b>	<b>633,667</b>	<b>607,664</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><u>105,227</u></b>	<b><u>116,899</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,101	2,962
Information Services	94,488	95,879
Staff/Personnel Services	134,662	146,137
Data Processing Services	31,612	46,156
Other Central Services	12,595	11,689
<b>Total - Central Services</b>	<b><u>275,458</u></b>	<b><u>302,823</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	16,444	17,378
Safety & Security	54,134	58,224
Insurance	36,120	37,900
Equipment Expense	21,777	20,122
Lease of Building	647,360	647,360
Janitorial Services	176,941	183,300
Building Repairs & Maintenance	159,925	170,400
Utilities	142,300	148,600
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,255,001</u></b>	<b><u>1,283,285</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	29,580	5,910
<b>Total - Pupil Transportation Services</b>	<b><u>29,580</u></b>	<b><u>5,910</u></b>

	<b>2025-26 Amended</b>	<b>2026-27 Initial</b>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
<b>Total - Pupil Activities</b>	-	-
<b>Community Services</b>		
<b>Community Activities</b>		
Student Costs	-	10,000
Other	-	300
<b>Total - Community Activities</b>	-	<b>10,300</b>
<b>Welfare Activities</b>		
Student Costs	300	300
Other	9	9
<b>Total - Welfare Activities</b>	<b>309</b>	<b>309</b>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	7,298,406	7,988,550
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	69,194	69,194
Ending Fund Balance	69,194	69,194
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	-	-
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>	-	-
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	-	-
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	-	-