

**Pennsylvania Distance Learning Charter School  
Draft Budget FY2024-2025**

	Year Ending 6/30/2024		Proposed Budget	Variance FY24 Projection
	Projection	Operating Budget	FY 2024-2025	+ / (-)
	ADM	ADM	ADM	ADM
	1260	1309	1310	50
<b>REVENUES</b>				
District per pupil revenues				
Revenue from districts - regular education	11,997,900	11,956,555	12,723,297	725,397
Revenue from districts - special education	10,404,890	10,567,986	11,142,149	737,259
Revenue from districts - rate reserve	0	(654,461)	(655,247)	(655,247)
Revenue from districts - prior year adjustments	8,856	0	0	(8,856)
Total District per pupil revenues	<u>22,411,647</u>	<u>21,870,080</u>	<u>23,210,199</u>	<u>798,552</u>
Other Local Revenues				
Interest	553,855	325,000	450,000	(103,855)
Unrestricted contributions	800	800	900	100
Miscellaneous local revenues	2,600	2,600	2,800	200
Total Other Local Revenues	<u>557,255</u>	<u>328,400</u>	<u>453,700</u>	<u>(103,555)</u>
State Revenues				
Health services subsidy (SHARRS)	35,500	25,500	25,500	(10,000)
Ready to Learn block grant	12,181	12,181	12,181	0
Total State Revenues	<u>47,681</u>	<u>37,681</u>	<u>37,681</u>	<u>(10,000)</u>
Federal Revenues				
IDEA pass-through	345,159	345,159	345,159	0
Title I	614,132	614,115	638,500	24,368
Title II	44,603	44,880	46,400	1,797
Title III	3,200	2,700	3,200	0
Title IV	48,473	48,473	48,473	0
School Improvement Grant	77,637	77,637	77,637	0
ESSER II	0	0	0	0
ARP ESSER	1,893,822	1,666,500	0	(1,893,822)
ARP ESSER learning loss	13,720	0	0	(13,720)
ARP ESSER summer programs	16,095	0	0	(16,095)
Total Federal Revenues	<u>3,056,842</u>	<u>2,799,464</u>	<u>1,159,369</u>	<u>(1,897,473)</u>
Release of Committed Funds	0	0	0	0
<b>TOTAL REVENUES</b>	<u><u>26,073,425</u></u>	<u><u>25,035,625</u></u>	<u><u>24,860,949</u></u>	<u><u>(1,212,475)</u></u>
<b>EXPENDITURES</b>				
Salaries				
Regular Instruction Salaries	5,008,479	5,184,619	5,106,009	97,531
Special Education Salaries	1,421,836	1,358,611	1,726,720	304,884
Administration Salaries	1,069,335	1,086,658	1,127,300	57,965
Student & Staff Support Salaries	2,482,711	2,828,920	2,472,641	(10,070)
Total Salaries	<u>9,982,361</u>	<u>10,458,808</u>	<u>10,432,670</u>	<u>450,309</u>
Other Compensation				
Employee insurance opt-out	35,473	33,000	36,600	1,127
Stipends	215,031	150,000	203,500	(11,531)
Bonuses	156,000	157,000	159,300	3,300
Total Other Compensation	<u>406,504</u>	<u>340,000</u>	<u>399,400</u>	<u>(7,104)</u>

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<b>Benefits</b>				
Medical insurance	2,335,060	2,590,614	2,412,174	77,114
Dental insurance	96,074	101,538	96,070	(4)
Life insurance	2,019	1,400	2,100	81
Social security contributions	792,396	823,584	798,099	5,704
PSERS defined benefit plans	1,431,054	1,445,249	1,463,003	31,949
Tuition reimbursement	38,700	38,700	40,300	1,600
Unemployment compensation	80,917	118,400	114,400	33,483
Workers' compensation	72,494	43,200	74,600	2,106
Retirement contributions - non-PSERS	310,628	332,903	237,703	(72,926)
<b>Total Benefits</b>	<b>5,159,343</b>	<b>5,495,589</b>	<b>5,238,449</b>	<b>79,105</b>
<b>Professional &amp; technical services</b>				
Other contracted teaching services	67,600	69,600	69,100	1,500
Special education services	1,952,000	1,877,000	2,029,500	77,500
Other professional services	233,315	231,375	239,600	6,285
Professional development	168,591	385,933	50,000	(118,591)
Student health services	60,000	60,000	61,200	1,200
IT services	496,000	394,200	394,200	(101,800)
Audit services	31,800	31,800	31,800	0
Payroll services	25,200	25,200	26,200	1,000
Legal services	65,000	34,500	66,300	1,300
Business services	734,112	733,000	763,300	29,188
Security services	40,635	40,635	40,635	0
<b>Total Professional &amp; technical services</b>	<b>3,874,253</b>	<b>3,883,243</b>	<b>3,771,835</b>	<b>(102,418)</b>
<b>Property services</b>				
Building rental & CAM	1,267,548	1,267,889	1,163,420	(104,129)
Maintenance & repairs	15,096	15,000	15,300	204
Printer ink, maintenance & repair				
Printer maintenance & repairs	135,224	58,700	75,800	(59,424)
Printer ink, maintenance & repair	135,224	58,700	75,800	(59,424)
Custodial services	112,045	111,200	96,200	(15,845)
Utilities	56,540	54,548	57,900	1,360
Copier leases	20,153	36,800	36,800	16,647
Other Rentals	2,441	0	2,500	59
<b>Total Property services</b>	<b>1,609,047</b>	<b>1,544,137</b>	<b>1,447,920</b>	<b>(161,127)</b>
<b>Other purchased services</b>				
Auto insurance	7,000	7,000	7,000	0
General property & liability insurance	62,500	62,500	62,500	0
Bonding insurance	2,100	2,100	2,100	0
Other insurance	15,196	14,765	15,196	0
Telecommunications services	265,351	265,300	276,000	10,649
Postage & shipping	266,000	266,000	271,400	5,400
Telephone	75,301	77,700	77,000	1,699
Public Relations	432,775	452,775	432,775	0
Printing & binding	5,300	5,300	5,300	0
Travel	453,610	421,200	462,000	8,390
Miscellaneous purchased services	45,530	43,500	47,200	1,670
<b>Total Other purchased services</b>	<b>1,630,662</b>	<b>1,618,140</b>	<b>1,658,471</b>	<b>27,809</b>
<b>Supplies</b>				
Instructional supplies	360,396	337,197	370,000	9,604
Health supplies	671	100	100	(571)
Administration Supplies	58,900	58,900	64,100	5,200

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Maintenance Supplies	18,122	10,000	18,122	0
Meals & refreshments	20,277	15,500	18,300	(1,977)
Books & curricula	25,000	25,000	25,000	0
Tech supplies & software	868,280	734,676	541,158	(327,122)
Other general supplies	21,108	0	21,300	192
<b>Total Supplies</b>	<b>1,372,754</b>	<b>1,181,373</b>	<b>1,058,080</b>	<b>(314,673)</b>
Property, furniture & equipment				
Furniture & equipment	5,000	5,000	5,000	0
Computers	344,996	200,000	150,000	(194,996)
Property, furniture & equipment	349,996	205,000	155,000	(194,996)
Other expenditures				
Dues & fees	22,083	16,000	21,600	(483)
Bank fees	14,575	14,200	15,200	625
Interest expense	100	100	200	100
Scholarships	2,200	2,200	2,200	0
Other expenditures	38,958	32,500	39,200	242
<b>TOTAL EXPENDITURES</b>	<b>24,423,878</b>	<b>24,758,789</b>	<b>24,201,025</b>	<b>(222,853)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,649,546</b>	<b>276,836</b>	<b>659,924</b>	<b>(989,622)</b>