

**Gettysburg Montessori Charter School
Draft Budget 2023/2024**

	Year Ending 6/30/2023	Year Ending 06/30/2023	Draft 2023/2024	Variance	
	Operating Budget	Projection	Operating Budget	Budget-Projection	
REVENUES					
Local Revenues					
Interest	2,000	3,035	27,000	23,965	
Daily sales - food program	0	16,093	16,000	(93)	
Student activity fees	0	2,931	3,000	69	
Unrestricted contributions	1,000	4,244	4,000	(244)	
Restricted contributions	2,000	53	500	447	
Revenue from districts - regular education	2,975,730	2,987,611	3,214,264	226,653	
Revenue from districts - special education	1,047,686	1,117,372	1,137,728	20,356	
Miscellaneous local revenues	2,000	14,752	10,000	(4,752)	
Total Local Revenues	4,030,416	4,146,090	4,412,491	266,401	
State Revenues					
Ready to Learn block grant	3,456	3,456	3,456	0	
State food program revenue	5,198	8,538	8,538	0	
PCCD Health & Safety Grant			91,000		\$140K Grant - \$49K in FY23, \$91K in FY24
Total State Revenues	8,654	11,994	102,994	0	
Federal Revenues					
IDEA pass-through	48,544	48,544	48,544	0	
Title I	34,508	38,135	38,135	0	
Title II	6,261	7,400	7,400	0	
Title IV	10,000	10,000	10,000	0	
Federal school lunch program	132,265	126,182	126,182	0	
ARP ESSER	0	12,635	0	(12,635)	
ARP ESSER learning loss	0	206	0	(206)	
ARP ESSER summer programs	0	41	0	(41)	
ARP ESSER afterschool programs	0	41	0	(41)	
ACCESS	11,281	6,150	6,150	0	
Total Federal Revenues	242,859	249,334	236,411	(12,923)	
TOTAL REVENUES	4,281,929	4,407,418	4,751,896	253,478	
EXPENDITURES					
1000 - Instruction					
1110 - Regular Instruction					
Regular salaries	805,537	861,843	979,551	117,707	
Stipends	5,000	2,500	13,500	11,000	Science Curriculum Writing (\$11K)
Regular salaries - instructional assistants	216,202	226,747	243,005	16,258	
Medical insurance	202,072	188,035	206,838	18,803	
Dental insurance	9,963	8,148	8,962	815	
Life insurance	7,035	7,006	7,706	701	
Other group insurance	1,878	907	934	27	
Social security contributions	78,163	81,832	93,526	11,693	
PSERS defined benefit plans	72,868	67,671	65,633	(2,038)	
Unemployment compensation	8,239	6,339	8,000	1,661	
Retirement contributions - non-PSERS	40,754	42,116	51,476	9,360	
Substitute services	27,995	13,998	59,048	45,050	Increase to cover PTO for FT (+\$29K) and PT (\$16K)
Professional educational services - other	25,992	27,802	28,636	834	
Professional Development		5,930	6,108	178	
General supplies	46,709	45,074	46,427	1,352	
Books	51,500	64,416	66,348	1,932	
Technology supplies & software	0	7,260	7,478	218	
Furniture & equipment	14,094	13,356	13,757	401	
Computers	76,069	31,695	32,646	951	
Total 1110 - Regular Instruction	1,690,071	1,702,675	1,939,579	236,904	
1241 - Special education					
Regular salaries	202,027	186,182	198,607	12,425	
Medical insurance	22,507	22,264	24,490	2,226	
Dental insurance	1,324	1,240	1,364	124	
Social security contributions	15,455	13,985	15,193	1,209	
PSERS defined benefit plans	20,904	23,292	24,174	882	
Unemployment compensation	1,597	1,046	1,600	554	
Retirement contributions - non-PSERS	7,137	6,002	6,375	373	
Professional educational services - IUs	187,449	146,278	150,667	4,388	
Professional educational services - other	6,654	3,024	3,115	91	
Other professional services	11,007	5,003	5,153	150	
Professional development	0	200	206	6	
Technology supplies & software	0	1,039	1,070	31	
Total 1241 - Special education	476,061	409,555	432,015	22,460	
1420 - Summer school					
Stipends	2,000	0	2,000	2,000	
Total 1420 - Summer school	2,000	0	2,000	2,000	
Total 1000 - Instruction	2,168,132	2,112,230	2,373,594	261,364	
2000 - Support Services					
2120 - Guidance services					
Regular salaries	42,230	21,115	44,342	23,227	
Social security contributions	3,231	1,615	3,392	1,777	
Unemployment compensation	515	258	500	242	
Retirement contributions - non-PSERS	2,111	1,056	2,217	1,161	

Professional development	0	150	146	(4)	
Total 2120 - Guidance services	48,087	24,194	50,596	26,403	
2140 - Psychology services					
Therapist services	0	3,500	18,605	15,105	\$15K - Psych Services (funded by PCCD)
Total 2140 - Psychology services	0	3,500	18,605	15,105	
2150 - Speech services					
Professional educational services - IUS	0	52,057	53,619	1,562	
Total 2150 - Speech services	0	52,057	53,619	1,562	
2190 - Other student services					
Professional educational services - IUS	0	12,424	27,796	15,373	\$15K - Social Work Services (funded by PCCD)
Total 2190 - Other student services	0	12,424	27,796	15,373	
2271 - Instructional staff devel - certified					
Professional development	28,890	12,037	17,398	5,361	\$5K SEL Training (funded by PCCD)
Total 2271 - Instructional staff devel - certified	28,890	12,037	17,398	5,361	
2290 - Other instructional staff services					
Regular salaries	0	22,227		(22,227)	
Social security contributions	0	1,700		(1,700)	
Retirement contributions - non-PSERS	0	1,111		(1,111)	
Total 2290 - Other instructional staff services	0	25,038	0	(25,038)	
2350 - Legal & accounting services					
Legal services	40,965	31,018	31,949	931	
Total 2350 - Legal & accounting services	40,965	31,018	31,949	931	
2380 - Administration - Principal					
Regular salaries	326,695	312,651	335,297	22,646	
Bonuses	0	2,000	2,000	0	
Medical insurance	71,035	68,587	75,446	6,859	
Dental insurance	4,116	3,391	3,730	339	
Social security contributions	24,992	23,491	25,650	2,160	
PSERS defined benefit plans	16,090	16,052	18,841	2,789	
Unemployment compensation	1,614	959	1,600	641	
Retirement contributions - non-PSERS	14,053	13,456	10,182	(3,275)	
CEO Discretionary Fund			10,000	10,000	Add back code for FY24
Other professional services	12,782	17,870	18,406	536	
Technical services	1,391	1,369	1,411	41	
Professional development	0	338	348	10	
Disposal services	0	360	371	11	
Copier leases	20,702	27,488	28,312	825	
General property & liability insurance	49,826	50,772	52,295	1,523	
Telecommunications services	16,095	18,322	18,871	550	
Postage & shipping	729	1,306	1,346	39	
Advertising	24,303	32,709	33,690	981	
Travel	0	53	54	2	
General supplies	10,352	5,829	6,004	175	
Food	0	610	628	18	
Meals & refreshments	2,136	1,798	1,852	54	
Technology supplies & software	37,004	27,282	28,100	818	
Computers	0	13,957	14,376	419	
Dues & fees	18,622	19,496	20,081	585	
Bank fees	0	875	901	26	
Donations	0	471	485	14	
Total 2380 - Administration - Principal	652,537	661,492	710,277	48,785	
2400 - Student health services					
Regular salaries	41,792	42,050	52,500	10,450	
Medical insurance	17,497	11,247	12,372	1,125	
Dental insurance	871	1,466	1,612	147	
Social security contributions	3,197	3,207	4,016	809	
Unemployment compensation	598	576	600	24	
Retirement contributions - non-PSERS	2,090	2,102	2,625	523	
Professional educational services - IUS	0	1,329	1,369	40	
Professional development	0	3,095	3,188	93	
General supplies	660	4,625	4,763	139	
Total 2400 - Student health services	66,706	69,698	83,046	13,349	
2500 - Business services					
Accounting services	70,007	73,200	75,396	2,196	
Audit services	18,798	22,250	22,918	668	
Payroll services	7,028	7,225	7,442	217	
Postage & shipping	1,433	2,383	2,454	71	
Bank fees	1,500	1,500	1,545	45	
Total 2500 - Business services	98,765	106,558	109,755	3,197	
2600 - Operation & maintenance of plant					
Workers' compensation	0	4,370	4,501	131	
Security & safety services	0	15,167	15,622	455	
Disposal services	4,215	3,376	3,477	101	
Snow plowing services	0	423	435	13	
Custodial services	141,547	146,428	150,821	4,393	
Landscaping & grounds maintenance	31,229	51,377	52,918	1,541	
Water & sewage	13,354	14,096	14,519	423	
Building maintenance & repairs	185,829	94,955	97,803	2,849	
Equipment maintenance & repairs	0	2,244	2,312	67	
Extermination services	2,827	2,880	2,966	86	
Telecommunications services	0	491	505	15	
General supplies	35,107	25,390	26,151	762	
Electricity	23,224	32,286	33,254	969	
Propane	35,334	28,720	29,582	862	
Land & improvements to grounds	25,000	10,417	66,729	56,312	\$56K Playground Fencing (funded by PCCD)
Furniture & equipment	0	5,465	5,628	164	
Dues & fees	0	65	67	2	
Total 2600 - Operation & maintenance of plant	497,667	438,148	507,292	69,144	
2700 - Student transportation					
Student transportation	98,015	102,675	105,755	3,080	
Total 2700 - Student transportation	98,015	102,675	105,755	3,080	

Total 2000 - Support Services	1,531,631	1,538,838	1,716,089	177,251
3000 - Non-instructional Services				
3100 - Food services				
Regular salaries	45,979	54,481	59,497	5,016
Social security contributions	3,517	4,168	4,552	384
Unemployment compensation	1,236	1,075	1,200	125
Retirement contributions - non-PSERS	2,299	2,724	2,975	251
Food service management - food costs	178,891	149,301	153,780	4,479
General supplies	0	166	171	5
Food	0	216	223	6
Technology supplies & software	0	1,790	1,844	54
Dues & fees	0	375	386	11
Total 3100 - Food services	231,922	214,297	224,627	10,331
3210 - Student activities				
Student transportation	2,745	5,523	5,688	166
General supplies	842	3,631	3,740	109
Dues & fees	0	1,111	1,145	33
Fees for student activities/trips	21,438	41,432	42,675	1,243
Total 3210 - Student activities	25,025	51,697	53,248	1,551
3250 - Athletics				
General supplies	0	34	35	1
Total 3250 - Athletics	0	34	35	1
Total 3000 - Non-instructional Services	256,947	266,028	277,910	11,883
4000 - Facilities Construction & Improvement				
4600 - Existing building improvement services				
Land Improvements		150,000	0	(150,000)
Buildings	0	15,302		(15,302)
Total 4600 - Existing building improvement services	0	165,302	0	(165,302)
Total 4000 - Facilities Construction & Improvement	0	165,302	0	(165,302)
5000 - Other Functions				
5110 - Debt service				
Interest expense	177,500	178,803	170,000	(8,803)
Redemption of principal	100,500	99,030	108,000	8,970
Total 5110 - Debt service	278,000	277,832	278,000	168
Total 5000 - Other Functions	278,000	277,832	278,000	168
TOTAL EXPENDITURES	4,234,710	4,360,230	4,645,593	285,363
CHANGE IN FUND BALANCE	47,219	47,188	106,303	(31,885)

Complete Parking Lot in FY23