

**Pennsylvania STEAM Academy Charter School  
Operating Budget 2025 - 2026**

	A	B	C	C-B
	FY24-25	FY24-25	FY25-26	
	Operating Budget	Projection	Proposed Budget	Variance
<b>REVENUES</b>				
District per pupil revenues				
Revenue from districts - regular education	4,381,790	4,236,148	5,358,825	1,122,676
Revenue from districts - special education	1,479,845	1,671,556	2,162,458	490,902
Revenue from districts - prior year adjustments	0	2,329	0	(2,329)
Total District per pupil revenues	5,861,635	5,910,034	7,521,283	1,611,250
Other Local Revenues				
Interest	53,551	48,182	48,182	0
Student Activity Revenue	2,567	2,567	2,567	0
Unrestricted Contributions	125,000	128,863	128,863	0
Restricted Contributions	15,450	15,450	15,450	0
Miscellaneous Local Revenue	0	7,452	7,452	0
Total Other Local Revenues	196,569	202,513	202,513	0
State Revenues				
Rental reimbursement subsidy	10,609	10,609	10,609	0
Feminine Hygiene Product Grant	0	1,060	0	(1,060)
PCCD 22-23 Physical Safety	0	8,037	0	(8,037)
JTEP grant	0	145,293	0	(145,293)
RACP grant	4,269	0	1,400,000	1,400,000
State food program revenue	4,269	28,276	28,276	0
Total State Revenues	19,148	193,275	1,438,885	1,245,610
Federal Revenues				
IDEA pass-through	12,000	12,000	12,000	0
Title I	174,157	174,157	172,184	(1,973)
Title II	14,461	14,461	14,461	(0)
Title IV	13,118	13,118	13,118	0
Federal school lunch program	232,005	268,460	268,460	0
PCCD 23-24 Mental Health	70,000	70,000	0	(70,000)
CSP	342,157	426,677	200,000	(226,677)
Total Federal Revenues	857,898	978,873	680,223	(298,650)
<b>TOTAL REVENUES</b>	<b>6,935,249</b>	<b>7,284,694</b>	<b>9,842,904</b>	<b>2,558,209</b>
<b>EXPENDITURES</b>				
Salaries				
Regular Instruction	1,799,784	1,897,295	2,403,148	505,853
Special Education	53,560	67,471	114,845	47,374
Administration	330,992	184,862	170,452	(14,410)
Student & Staff Support	417,360	318,189	336,482	18,293
Noninstructional	0	0	0	0
Total Salaries	2,601,695	2,467,818	3,024,927	557,109
Benefits				
Medical insurance	326,729	415,553	599,895	184,342
Dental insurance	27,104	11,592	24,546	12,954
Vision insurance	5,740	2,707	5,686	2,979
Life insurance	0	381	393	11
Other group insurance	0	0	0	0
Social security contributions	193,889	186,745	231,407	44,662
PSERS defined benefit plans	883,366	871,668	1,077,429	205,761
Unemployment compensation	27,497	18,889	19,456	567
Workers' compensation	22,489	18,305	18,854	549
Other group insurance - self-insured	0	0	0	0
Retirement contributions - non-PSERS	0	0	0	0
Health savings account contributions	260	1,714	1,765	51
Total Benefits	1,487,074	1,527,556	1,979,432	451,876
Professional & technical services				

Other contracted teaching services	57,447	88,542	91,198	2,656
Psychology services	108,272	113,828	117,242	3,415
Other professional services	47,048	88,650	85,409	(3,241)
Professional development	164,720	142,403	146,675	4,272
IT services	142,653	120,932	124,560	3,628
Audit services	20,000	20,000	29,750	9,750
Payroll services	4,991	6,303	6,492	189
Legal services	35,916	36,666	37,765	1,100
Business services	82,028	82,375	84,846	2,471
Security services	23,957	33,183	37,497	4,314
<b>Total Professional &amp; technical services</b>	<b>687,032</b>	<b>732,881</b>	<b>761,435</b>	<b>28,554</b>
Property services				
Building rental & CAM	0	123,165	225,595	102,430
Maintenance & repairs	20,113	42,527	43,803	1,276
Construction services	50,000	50,000	1,400,000	1,350,000
Custodial services	6,695	0	0	0
Utilities	95,862	103,995	117,511	13,515
Copier leases	30,282	25,859	26,634	776
<b>Total Property services</b>	<b>202,953</b>	<b>345,546</b>	<b>1,813,543</b>	<b>1,467,997</b>
Other purchased services				
Student transportation	101	2,439	2,512	73
General property & liability insurance	9,276	20,221	20,828	607
Other insurance	82	0	0	0
Telecommunications services	15,426	11,873	12,229	356
Postage & shipping	715	1,070	1,102	32
Advertising	1,041	1,538	1,584	46
Printing & binding	110	110	113	3
Tuition to Approved Private Schools (APS)	23,885	23,413	24,115	702
Food service management - food costs	478,344	513,585	528,992	15,408
Travel	1,606	2,052	2,113	62
Miscellaneous purchased services	0	0	0	0
<b>Total Other purchased services</b>	<b>530,588</b>	<b>576,300</b>	<b>593,589</b>	<b>17,289</b>
Supplies				
Instructional supplies	68,423	168,479	173,533	5,054
Health supplies	2,047	396	408	12
Administration	6,863	6,863	7,068	206
Maintenance Supplies	16,092	19,646	20,235	589
Other Supplies	1,092	1,529	1,575	46
Food	2,466	2,831	2,916	85
Meals & refreshments	504	504	519	15
Books & curricula	166,300	166,603	171,601	4,998
Tech supplies & software	156,794	137,438	141,561	4,123
<b>Total Supplies</b>	<b>420,582</b>	<b>504,289</b>	<b>519,417</b>	<b>15,129</b>
Property, furniture & equipment				
Furniture & equipment	128,779	104,069	107,191	3,122
Computers	67,305	67,304	69,324	2,019
Property, furniture & equipment	196,083	171,373	176,514	5,141
Other expenditures				
Dues & fees	9,653	10,618	10,936	319
Bank fees	0	0	0	0
Interest Expense	705,712	705,712	744,713	39,001
Redemption of Principal	0	0	110,000	110,000
Claims, judgments & penalties	0	0	0	0
Other miscellaneous expenditures	0	22,044	22,705	661
Contingency/Budgetary Reserve	0	0	0	0
Fees for student activities/trips	0	32	32	1
Other expenditures	715,365	738,405	888,386	149,981
<b>TOTAL EXPENDITURES</b>	<b>6,841,372</b>	<b>7,064,167</b>	<b>9,757,243</b>	<b>2,693,076</b>
<b>CHANGE IN FUND BALANCE</b>	<b>93,877</b>	<b>220,527</b>	<b>85,660</b>	<b>(134,867)</b>