

Center for Student Learning Charter School at Pennsbury

FY27 Budget

	FY26 Budget	FY27 Budget
Income		
6000 Revenue Local Sources		
6500 Earnings on Investments		
6510 Interest Earnings	110,000	96,000
Total 6500 Earnings on Investments	110,000	96,000
6900 Other Revenue from Local Source		
6920 Contributions & Donations	-	-
6940 Tuition From Patrons		
6940.01 Bensalem Tuition- Secondary	220,457	306,713
6940.02 Bristol Borough School District	352,942	282,294
6940.03 Bristol Township School Distric	2,265,795	2,978,268
6940.06 Council Rock School Dist	-	17,983
6940.07 Philadelphia S.D. Tuition-Secon	289,724	204,377
6940.09 Tuition Neshaminy - Secondary	370,879	447,540
6940.10 Tuition Pennsbury - Secondary	437,928	414,854
6940.11 Tuition-Morrisville S.D.-Second	865,286	928,332
Total 6940 Tuition From Patrons	4,803,011	5,580,361
Total 6900 Other Revenue from Local Source	4,803,011	5,580,361
6990 Refunds & Misc. Revenue		
6990-03 Fundraising- Field Day Event	-	-
6990-05 Misc. Revenue-Other	5,000	5,000
6990-08 Tullytown Property Improvement	500	500
6990-09 E-Rate	-	-
Total 6990 Refunds & Misc. Revenue	5,500	5,500
Total 6000 Revenue Local Sources	4,918,511	5,681,861
7000 Revenue State Sources		
7361 PCCD Security	-	-
7362 PCCD Mental Health	35,000	35,000
7330 Health Services Reimbursement	2,500	2,500
Total 7300 Subsidies Noneducational Prog	37,500	37,500
7600 Rev for Milk, Lunch and Breakfa	2,500	2,500
Total 7000 Revenue State Sources	40,000	40,000
8000 Revenue Federal Sources		
8500 Grants from Fed Govt thru PA St		
8514 NCLB Title I Impr Acad Acheive.	38,000	38,000
8514-1 Program Improve-S/A	-	-
8515 NCLB Title II Train Qual Teach.	4,200	4,200
8517-1 NCLB- Title IV	10,000	10,000
Total 8500 Grants from Fed Govt thru PA St	52,200	52,200

8512 IDEA	75,000	60,000
8531 Rev for Milk, Lunch & Breakfast	100,000	100,000
8741-01 ESSER - PCCD	70,000	70,000
8743 ESSER II/ III-CRRSA	-	-
Total 8000 Revenue Federal Sources	<u>297,200</u>	<u>- 282,200</u>
Total Income	<u>5,255,711</u>	<u>6,004,061</u>
Gross Profit	<u>5,255,711</u>	<u>6,004,061</u>

Expenses

1000 Instruction

1100 Regular Instruction E/S

100 Instructional Salaries

1100111 Classroom Teacher

1,073,657 1,120,333

Total 100 Instructional Salaries

1,073,657 1,120,333

200 Instructional Benefits

Instr. Benefits-Other

1100211 Instr Health Benefits

238,722 304,678

1100212 Instr Dental benefits

9,735 8,845

1100220 Instr FICA Contributions

82,279 85,972

1100231 Instr Retirement Contrib-PSERS

72,574 77,552

1100240 Instr Staff-Tuition Reimb

6,000 8,000

1100250 Instr Unemployment Compensation

3,599 2,654

1100291 Instr Retirement Contrib-PenServ

41,855 44,418

Total Instr. Benefits-Other

454,765 532,119

Total 200 Instructional Benefits

454,765 532,119

300 Instructional Services Purchased

1100329 Substitutes

- 10,000

Total 300 Instructional Services Purchased

- 10,000

400 Instr Property Services

1100432 Copier usage fees

4,000 2,000

1100442 Instructional Equipment Rent

5,000 5,000

Total 400 Instr Property Services

9,000 7,000

500 Instr Purchased Services

1100529 Student Accident Insurance

- -

Total 500 Instr Purchased Services

- -

600 Inst Supplies

1100610 Instructional Supplies

14,000 40,000

1100635 Student Incentives Refreshments

14,000 25,000

1100640 Textbook Purchases

5,000 5,000

1100650 Instructional Software

20,000 25,000

Total 600 Inst Supplies

53,000 95,000

700 Instruction-Equip-Orig & add'l

1100750 Instructional Furniture

5,000 1,000

1100756 Instructional Technology

5,000 2,000

Total 700 Instruction-Equip-Orig & add'l

10,000 3,000

800 Miscellaneous

1100810 Bus Rentals

20,000 6,000

1100811 Field Trips	25,000	25,000
Total 800 Miscellaneous	45,000	31,000
Total 1100 Regular Instruction E/S	1,645,422	1,798,453

1200 Special Instruction Prog E/S

1200111 Special Instruction Salaries	418,463	435,284
200 Special Ed Benefits		
1200240 SPED Instr Staff-Tuition Reimb	2,000	2,000
Special Instr. Benefits-Other		
1200211 Sped Health Benefits	55,648	67,371
1200212 Sped Dental benefits	3,078	3,078
1200220 Sped FICA Contributions	32,198	33,462
1200231 Sped Retirement Contrib-PSERS	35,190	36,331
1200235 ER Voya	-	-
1200250 Sped Unemployment Compensation	1,690	1,164
1200291 Sped Retirement Contrib-PenServ	12,191	12,669
Total Special Instr. Benefits-Other	139,996	154,075
Total 200 Special Ed Benefits	141,996	156,075
300 Special Prof & Tech Services		
1200322 Prof Ed Services-IU	35,000	30,000
Total 300 Special Prof & Tech Services	35,000	30,000
400 Sped Property Services		
1200432 copier usage fees	1,500	-
1200442 Copier lease	400	1,500
Total 400 Sped Property Services	1,900	1,500
500 Sp Ed Other Purchased Services		
1200569 Other Tuition	4,000	1,000
Total 500 Sp Ed Other Purchased Services	4,000	1,000
600 Special Ed Instr Supplies		
1200610 Special Ed Supplies	1,500	1,000
1200640 Special Educa - Books	1,000	1,000
1200650 Software license	2,400	2,400
Total 600 Special Ed Instr Supplies	4,900	4,400
Total 1200 Special Instruction Prog E/S	606,259	628,259

1700 Higher Education Programs-Secondary Students

1700566 Dual Enrollment Tuition	10,000	4,000
Total 1700 Higher Ed Programs-Secondary Students		
Total 1000 Instruction	2,261,681	2,430,712

2000 Support Services

2100 Pupil Personnel

100 Guidance Svcs Salaries

2100100 Stud't Assessm't Prog	5,000	5,000
2120111 Guidance Services Salaries	111,215	124,365
Total 100 Guidance Svcs Salaries	116,215	129,365

Guidance benefits-Other

2120211 Guidance Health Benefits	29,728	35,767
2120212 Guidance Dental benefits	1,264	1,264
2120220 Guidance FICA Contributions	8,508	9,514
2120250 Guidance Unemployment Compensation	400	312
2120291 Guidance Retirement Contrib-PenServ	5,561	6,218
Total Guidance benefits-Other	45,460	53,075
200 Guidance Services Benefits		
2120240 Guidance staff-Tuition Reimb	1,000	1,000
Total 200 Guidance Services Benefits	46,460	54,075
300 Pupil Pers Prof & Tech Serv		
2120330 Student Assistance Services	45,000	10,000
2140330 Psychologist Consultation	5,000	3,000
2150330 Speech Services	1,500	1,500
Total 300 Pupil Pers Prof & Tech Serv	51,500	14,500
600 Supplies		
2120610 Guidance Instructional Supplies	12,500	6,000
Total 600 Supplies	12,500	6,000
Total 2100 Pupil Personnel	226,675	203,940
2270 Professional Development		
2270330 Staff Professional Development	10,000	3,000
2270580 Staff Prof Development-Travel	2,500	1,000
2270610 Staff Prof Development-Supplies	2,500	1,000
Total 2270 Professional Development	15,000	5,000
2300 Administrative Support Services		
300 Admin Prof & Tech Serv		
2350330 Legal Counsel	60,000	40,000
2350332 Auditing Services	30,000	30,000
Total 300 Admin Prof & Tech Serv	90,000	70,000
600 Supplies		
2310610 Board Svcs - Supplies	1,000	1,000
2310635 Board Svcs - Meals/Refreshments	1,000	1,000
Total 600 Supplies	2,000	2,000
Total 2300 Administrative Support Services	92,000	72,000
2360 CAO/CEO Admin Services		
100 Admin Salaries		
2360111 CEO - Salaries	165,600	172,224
Total 100 Admin Salaries	165,600	172,224
200 Admin Benefits		
Admin CSL Benefit Budget Alloc		
2360211 Admin Health benefits	28,354	34,797
2360212 Admin Dental benefits	907	907
2360220 Admin FICA Contributions	12,668	13,175
2360231 Admin Retirement Contrib - PSERS	56,304	57,850
2360250 Admin Unemployment Compensation	200	156
Total Admin CSL Benefit Budget Alloc	98,433	106,885
Total 200 Admin Benefits	98,433	106,885

400 Admin Property Serv		
2360432 ADMIN Copier usage fees	2,000	2,000
2360442 ADMIN Office Equipment Rent	7,500	8,000
Total 400 Admin Property Serv	<u>9,500</u>	<u>10,000</u>
500 Admin Other Purchased Serv		
2360538 Mobile device service	2,000	3,000
2360540 Advertisement	3,000	10,000
2360580 Travel	1,000	1,000
Total 500 Admin Other Purchased Serv	<u>6,000</u>	<u>14,000</u>
600 Admin Supplies		
2360610 General Supplies	3,000	3,000
2360635 Meals & Refreshments	7,000	6,000
Total 600 Admin Supplies	<u>10,000</u>	<u>9,000</u>
700 Non-Capital Equip-Orig & Add'l		
2360740 Depreciation	150,000	150,000
2360750 Furniture	2,500	2,500
2360770 Amortization Expense	10,200	5,000
Total 700 Non-Capital Equip-Orig & Add'l	<u>162,700</u>	<u>157,500</u>
800 Admin Other Objects		
2360810 Memberships	1,750	1,750
Total 800 Admin Other Objects	<u>1,750</u>	<u>1,750</u>
Total 2360 CAO/CEO Admin Services	<u>453,983</u>	<u>471,359</u>

2380 Office of the Principal Service

100 Salaries		
2380111 School Principal Salaries	270,801	275,756
Total 100 Salaries	<u>270,801</u>	<u>275,756</u>
200 Admin Benefit-Off of Principal		
Admin-Principal Benefits alloca		
2380211 Principal Health Benefits	25,728	30,131
2380212 Principal Dental Benefits	907	907
2380220 Principal FICA Contributions	20,973	21,352
2380231 Principal Retirement Contr-PSERS	38,944	38,661
2380250 Principal Unempl Contrib	600	468
2380291 Principal Retirement Contr-PenServ	7,813	8,033
Total Admin-Principal Benefits alloca	<u>94,965</u>	<u>99,553</u>
Total 200 Admin Benefit-Off of Principal	<u>94,965</u>	<u>99,553</u>
500 Principal-Other Property Serv		
2380538 Mobile device service	7,000	4,000
Total 500 Principal-Other Property Serv	<u>7,000</u>	<u>4,000</u>
600 Principal - Supplies		
2380610 Office Supplies	2,500	2,500
2380611 Principal - General Supplies	1,500	1,000
2380635 Principal - Mtg Meals/Refreshments	4,500	4,500
2380690 Principal - Graduation Expense	10,000	10,000
Total 600 Principal - Supplies	<u>18,500</u>	<u>18,000</u>
Total 2380 Office of the Principal Service	<u>391,267</u>	<u>397,309</u>

2400 Pupil Health**300 Pupil Health Prof & Tech Services**

2440330 Nursing Services	95,000	95,000
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Total 300 Pupil Health Prof & Tech Services	<u>95,000</u>	<u>95,000</u>
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400 Pupil Health - Property Services

2440432 Copier Usage fees	1,500	500
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2440442 Copier lease	500	2,000
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Total 400 Pupil Health - Property Services	<u>2,000</u>	<u>2,500</u>
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600 Pupil Health Supplies

2440610 Nursing Supplies	3,500	3,500
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Total 600 Pupil Health Supplies	<u>3,500</u>	<u>3,500</u>
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Total 2400 Pupil Health	<u>100,500</u>	<u>101,000</u>
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2420 Medical Services**300 Prof & Technical Services**

2420330 Occupational Therapist	1,500	1,500
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Total 300 Prof & Technical Services	<u>1,500</u>	<u>1,500</u>
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Total 2420 Medical Services	<u>1,500</u>	<u>1,500</u>
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2500 Business**100 Fiscal Services Salaries**

2500111 Business Office-Salaries	61,011	63,451
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Total 100 Fiscal Services Salaries	<u>61,011</u>	<u>63,451</u>
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200 Fiscal Services Benefits

2500211 Fiscal Health Benefits	31,262	38,066
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2500212 Fiscal Dental benefits	907	907
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2500220 Fiscal FICA Contributions	4,667	4,854
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2500231 Fiscal Retirement Benefits-PSERS	20,744	21,313
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2500250 Fiscal Unemployment benefits	200	156
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Total 200 Fiscal Services Benefits	<u>57,780</u>	<u>65,297</u>
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300 Business Prof & Tech Serv

2514330 Payroll Services	14,500	3,000
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2515330 Financial Accounting Services	83,265	90,000
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Total 300 Business Prof & Tech Serv	<u>97,765</u>	<u>93,000</u>
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400 Business property services

2500442 Office Equip. rent	1,000	1,500
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Total 400 Business property services	<u>1,000</u>	<u>1,500</u>
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500 Business Other Purchased Serv

2500530 Postage	3,800	3,800
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2500538 Telephone Service	9,200	9,000
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Total 500 Business Other Purchased Serv	<u>13,000</u>	<u>12,800</u>
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600 Business supplies

2500610 Office supplies- Business	5,500	10,000
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2500650 Admin Software	20,000	30,000
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Total 600 Business supplies	<u>25,500</u>	<u>40,000</u>
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Total 2500 Business	<u>256,056</u>	<u>276,049</u>
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2519 Other Fiscal Services

800 Miscellaneous		
2519810 Dues & Fees - Bank Fees	600	1,000
Total 800 Miscellaneous	<u>600</u>	<u>1,000</u>
Total 2519 Other Fiscal Services	600	1,000
2600 Operations & Maintenance Plant		
100 Oper & Plant Main Salaries		
2600111 Custodial Salaries	19,966	10,965
Total 100 Oper & Plant Main Salaries	<u>19,966</u>	<u>10,965</u>
200 Oper & Plant Maint Benefits		
2600220 Custodial FICA Contributions	1,545	849
2600250 Custodial Unemploy Benefits	333	156
2600291 Custodial Retirement Benefits-PenServ	633	548
Total 200 Oper & Plant Maint Benefits	<u>2,511</u>	<u>1,553</u>
400 Purchased Property Services		
2600411 Trash removal	15,000	15,000
2600412 Snow removal	5,000	6,000
2600413 Janitorial Services	45,000	45,000
2600414 Landscape service	10,000	10,000
2600424 Water & Sewer	5,000	2,000
2600430 Building Maintenance & Repairs	30,000	15,000
2600431 HVAC Service	8,500	5,000
2600432 Equipment Repairs & Maintenance	5,000	-
2600460 Exterminating Svcs	1,500	1,500
Total 400 Purchased Property Services	<u>125,000</u>	<u>99,500</u>
500 Plant Serv Other Purchased Serv		
2600520 Insurance	70,000	75,000
Total 500 Plant Serv Other Purchased Serv	<u>70,000</u>	<u>75,000</u>
600 Plant Maintenance Supplies		
2600610 Custodial Supplies	8,500	8,500
2600622 Electric	25,356	30,000
Total 600 Plant Maintenance Supplies	<u>33,856</u>	<u>38,500</u>
700 Non-Capital Plant Equip		
2600750 Custodial Equipment	750	-
Total 700 Non-Capital Plant Equip	<u>750</u>	<u>-</u>
Total 2600 Operations & Maintenance Plant	252,083	225,517
2660 Safety & Security Services		
300 Prof & Technical Services		
2660330 Monitoring Service-Security	7,500	3,000
Total 300 Prof & Technical Services	<u>7,500</u>	<u>3,000</u>
Total 2660 Safety & Security Services	7,500	3,000
2700 Student Transportation Services		
400 Purchased Property Services		
2700433 Maintenance & Repairs-Vehicle	5,000	2,500
2700444 Vehicle oper expenses-Lease	-	-
Total 400 Purchased Property Services	<u>5,000</u>	<u>2,500</u>
500 Purchased Services		

2700513 Contracted Transport Services	5,000	2,500
Total 500 Purchased Services	5,000	2,500
600 Supplies		
2700626 Fuel	1,500	1,500
Total 600 Supplies	1,500	1,500
Total 2700 Student Transportation Services	11,500	6,500
2800 Support Services - Technology		
300 Professional Contracted Services		
2818330 Technology Prof Services	50,000	50,000
Total 300 Professional Contracted Services	50,000	50,000
600 Supplies		
2818610 Technology Supplies	42,000	10,000
Total 600 Supplies	42,000	10,000
Total 2800 Support Services - Technology	92,000	60,000
Total 2000 Support Services	1,900,664	1,824,175
3000 Operation Non-Instruc Services		
3100 Food Services		
500 Other Purchased Services		
3100571 Food Service Mgmt-Food Costs	95,000	95,000
3100572 Food Service Mgmt-NonFood Costs	-	1,000
Total 500 Other Purchased Services	95,000	96,000
600 Supplies		
3100610 Food Supplies	1,000	1,000
Total 600 Supplies	1,000	1,000
Total 3100 Food Services	96,000	97,000
3200 Student Activities		
3210 School Sponsored Student Act.		
600 Supplies		
3210610 Student Activity Supplies	15,000	15,000
Total 600 Supplies	15,000	15,000
Total 3210 School Sponsored Student Act.	15,000	15,000
Total 3200 Student Activities	15,000	15,000
Total 3000 Operation Non-Instruc Services	111,000	112,000
4000 Facilities Acq,Constr & Improve		
4400 Architecture & Engineer'g Svcs-Bldg Improvemt		
300 Prof & Technical Services		
4400330 Architecture Improvement Svcs	10,000	5,000
Total 300 Prof & Technical Services	10,000	5,000
Total 4400 Architecture & Engineer'g Svcs-Bldg Improvemt	10,000	5,000
Total 4000 Facilities Acq,Constr & Improve	10,000	5,000
5000 Other Financing Uses		
5100 Debt Service/Other Exp & Fin		
5110 Debt Service		
5110830 Bank Charges	-	-
5110831 Interest-Loan Agreement	103,000	103,000
Total 5110 Debt Service	103,000	103,000

Total 5100 Debt Service/Other Exp & Fin	103,000	103,000
Total 5000 Other Financing Uses	103,000	103,000
Total Expenses	4,386,345	4,474,887
Net Operating Income	869,366	1,529,174
Net Income	869,366	1,529,174

17% 25%

1,029,566	1,374,174
(50,000)	(50,000)
979,566	1,324,174

Budget Payroll Template - Salary	\$ 2,120,714	\$ 2,202,380
Budget Payroll Template - Opt Out	-	8,820
Budget Payroll Template - FICA	162,840	169,178
Budget Payroll Template - PSERS	223,757	231,707
Budget Payroll Template - 403(b)	68,053	71,887
Budget Payroll Template - UC	7,021	5,067
Budget Payroll Template - Medical	409,441	501,991
Budget Payroll Template - Dental	16,799	15,908
	<u>\$ 3,008,624</u>	<u>\$ 3,206,937</u>