

Penn Hills Charter School of Entrepreneurship
2025-26 Budget (Revised Oct 2025)

	A FY24-25	B FY24-25	C FY25-26	C-B
	Operating Budget	Projection	Proposed Budget	Variance
REVENUES				
District per pupil revenues				
Revenue from districts - regular education	6,039,711	6,316,004	6,960,552	644,549
Revenue from districts - special education	4,051,259	3,824,638	4,278,120	453,482
Revenue from districts - prior year adjustments	0	105,001	0	(105,001)
Total District per pupil revenues	10,090,970	10,245,642	11,238,673	993,030
Other Local Revenues				
Interest	77,791	65,974	67,953	1,979
Daily sales - food program	7,000	7,000	7,210	210
Student Activity Revenue	10,000	10,000	10,300	300
Contributions	35,000	294,559	103,395	(191,163)
Miscellaneous Local Revenue	253,706	155,014	60,000	(95,014)
Total Other Local Revenues	383,497	532,546	248,859	(283,688)
State Revenues				
Rental reimbursement subsidy	0	0	0	0
Health services subsidy (SHARRS)	6,000	6,000	6,000	0
PCCD safety & security grants	283,502	235,983	162,909	(73,074)
Ready to Learn block grant	22,536	22,536	22,536	0
PASmart grants	10,000	12,050	0	(12,050)
Environmental Repairs Program	0	177,614	177,614	0
Feminine Hygiene Product Grant	0	1,060	0	0
Competitive Safety Grant	0	0	0	0
State food program revenue	24,728	24,729	30,000	5,271
Total State Revenues	346,766	479,972	399,059	(80,913)
Federal Revenues				
IDEA pass-through	76,777	103,225	25,323	(77,902)
Title I	200,752	188,895	188,897	2
Title II	23,195	23,106	23,106	0
Title III	0	0	0	0
Title IV	14,408	14,410	14,408	(2)
Federal school lunch program	544,897	507,207	522,424	15,216
ESSER II	0	0	0	0
ARP ESSER	0	0	0	0
ARP ESSER learning loss	0	2,915	0	(2,915)
ARP ESSER summer programs	0	0	0	0
ARP ESSER afterschool program	0	0	0	0
ARP ESSER homeless children and youth	0	5,704	0	(5,704)
PCCD 23-24 Mental Health	0	44,972	0	(44,972)
CSP	392,968	268,684	26,677	(242,007)
21st Century	0	0	0	0
Total Federal Revenues	1,252,996	1,159,118	800,835	(358,283)
Release of Restricted Funds		0	0	0
TOTAL REVENUES	12,064,230	12,417,279	12,687,425	270,146
EXPENDITURES				
Salaries				
Regular Instruction	2,603,714	2,553,232	2,638,612	85,380
Special Education	347,060	344,237	358,786	14,550
Administration	772,557	806,570	1,083,900	277,330
Student & Staff Support	460,614	444,689	396,539	(48,150)
Noninstructional	326,124	296,947	336,536	39,590
Total Salaries	4,510,070	4,445,674	4,814,373	368,699
Other Compensation				
Overtime salaries	0	3,723	3,835	112
Bonuses	0	0	0	0
Stipends	99,112	136,595	12,500	(124,095)
Total Other Compensation	99,112	140,319	16,335	(123,984)
Benefits				
Medical insurance	1,088,717	926,344	1,245,379	319,034
Dental insurance	74,866	61,547	64,107	2,560
Life insurance	54,019	86,991	120,611	33,621
Other group insurance	151,004	170,561	115,618	(54,942)
Social security contributions	348,860	348,947	365,163	16,216
PSERS defined benefit plans	913,579	809,583	806,849	(2,734)
Unemployment compensation	158,166	37,856	40,500	2,644
Workers' compensation	24,316	14,169	15,000	831
Other group insurance - self-insured	0	0	0	0
Retirement contributions - non-PSERS	95,567	94,771	144,251	49,480
Health savings account contributions	0	0	0	0
Total Benefits	2,909,093	2,550,768	2,917,478	366,710
Professional & technical services				
Substitute services	60,229	14,894	15,341	447
Other contracted teaching services	181,989	78,376	98,978	20,602
Special education services	0	0	0	0
Psychology services	112,693	119,364	122,945	3,581
Other professional services	125,978	228,313	235,162	6,849
Professional development	61,901	36,816	44,990	8,173
Management Services	0	0	0	0
Student health services	0	0	0	0
IT services	232,330	166,820	236,855	70,036
Audit services	14,732	20,746	21,368	622
Payroll services	10,827	12,916	13,304	387
Legal services	61,619	45,312	46,671	1,359
Business services	87,169	81,198	83,634	2,436
Security services	34,607	33,992	35,012	1,020
Total Professional & technical services	984,073	838,746	954,259	115,513

Property services				
Building rental & CAM	57,252	56,809	69,278	12,469
Maintenance & repairs	232,868	257,160	264,823	7,663
Custodial services	91,545	125,959	129,738	3,779
Utilities	140,437	162,878	167,765	4,886
Copier leases	46,545	58,614	60,372	1,758
Total Property services	568,648	661,421	691,977	30,556
Other purchased services				
Student transportation	50,000	52,123	53,686	1,564
General property & liability insurance	109,589	31,315	43,381	12,066
Other insurance	14,754	2,488	2,562	75
Telecommunications services	45,096	38,751	39,913	1,163
Postage & shipping	0	7,845	8,081	235
Advertising	85,500	113,608	131,460	17,852
Printing & binding	1,420	284	293	9
Tuition to Approved Private Schools (APS)	0	3,400	3,502	102
Food service management - food costs	0	0	0	0
Travel	27,609	34,767	35,810	1,043
Miscellaneous purchased services	18,155	14,440	14,873	433
Total Other purchased services	352,124	299,020	333,562	34,542
Supplies				
Instructional supplies	130,480	149,951	154,450	4,499
Health supplies	2,780	1,646	1,696	49
Administration	63,179	46,046	47,428	1,381
Maintenance Supplies	40,372	64,133	66,057	1,924
Other Supplies	346,606	364,948	375,944	10,995
Food	0	0	0	0
Meals & refreshments	19,429	26,574	26,482	(92)
Books & curricula	43,572	26,294	27,083	789
Tech supplies & software	392,339	440,111	455,315	15,203
Total Supplies	1,038,758	1,119,705	1,154,454	34,749
Property, furniture & equipment				
Buildings	300,000	674,024	450,000	(224,024)
Leases - other	0	16,775	17,847	
Furniture & equipment	282,464	218,620	189,468	(29,153)
Computers	25,000	25,000	25,750	750
Property, furniture & equipment	607,464	934,419	683,065	(251,355)
Other expenditures				
Dues & fees	28,733	43,574	43,285	(289)
Bank fees	9,190	11,819	12,173	355
Interest Expense	483,400	520,056	475,600	(44,456)
Redemption of Principal	180,000	180,000	190,000	10,000
Claims, judgments & penalties	0	0	0	0
Other miscellaneous expenditures	23,923	252,614	79,193	(173,422)
Contingency/Budgetary Reserve	0	0	0	0
Fees for student activities/trips	142,407	187,140	192,754	5,614
Other expenditures	867,653	1,195,203	993,005	(202,198)
TOTAL EXPENDITURES	11,936,996	12,185,275	12,558,507	373,233
CHANGE IN FUND BALANCE	137,234	232,004	128,918	(103,086)
		Net surplus/deficit	128,918	
		Debt service	665,600	
		Net income available	794,518	
		Ratio	1.19	
		Required to achieve	1.10	
		Net income available	732,160	
		Current	794,518	
		Gap to close	(62,358)	