

**\*\*FY25 Forecast is a high-level estimate for reference\*\***

**FY26 Budget vs FY25 Forecast\***

	FY26 Budget			FY25 Forecast	FY26 vs FY25	
	General Fund	Special Revenue	Capital Project Fund	Total	Variance	
<b>Average Enrollment (Oct/Feb)</b>				431.5	429.0	2.5
<b>Funded Enrollment</b>				431.5	429.0	2.5
<b>FEFP Revenue</b>	3,368,865	-	-	3,368,865	3,383,826	(14,961)
<b>Other Revenue</b>	-	-	-	-	4,735	(4,735)
<b>Capital Outlay Revenue (PECO)</b>	-	-	327,149	327,149	254,940	72,209
<b>Capital Outlay Revenue (Admin Fee Rebate ov</b>	-	-	67,737	67,737	54,190	13,547
<b>Transportation Revenue</b>	-	-	-	-	-	-
<b>Grant Revenue</b>	-	3,829	-	3,829	62,153	(58,324)
<b>Telecom E*Rate Credit</b>	-	18,792	-	18,792	18,296	496
<b>Total Revenue</b>	3,368,865	22,621	394,887	3,786,373	3,778,140	8,232
<b>Compensation</b>						
Salary & Wage Expense- Administration	369,216	-	-	369,216	302,554	(66,662)
Salary & Wage Expense- Education	786,805	-	-	786,805	733,500	(53,304)
Salary & Wage Expense- Student Support	176,998	-	-	176,998	180,711	3,713
Bonus	55,720	-	-	55,720	70,087	14,367
2 Hour Pay Differential	21,600	-	-	21,600	22,196	596
Overtime	34,640	-	-	34,640	4,524	(30,116)
Other Compensations	-	-	-	-	1,328	1,328
<b>Total Salary &amp; Wage Expense</b>	1,444,979	-	-	1,444,979	1,314,900	(130,079)
Benefits	211,554	-	-	211,554	172,994	(38,560)
Payroll Taxes	111,138	-	-	111,138	97,553	(13,586)
Tuition Reimbursement	-	-	-	-	150	150
<b>Total Benefits and Taxes</b>	322,692	-	-	322,692	270,697	(51,995)
<b>Total Compensation</b>	1,767,671	-	-	1,767,671	1,585,597	(182,074)
<b>Education</b>						
Classroom Supplies	17,520	-	-	17,520	17,520	-
Classroom Equipment	3,000	-	-	3,000	1,997	(1,003)
Textbooks	200	-	-	200	57	(143)
Software Licenses	79,356	-	-	79,356	64,258	(15,099)
Hardware Software Maintenance	25,735	-	-	25,735	17,623	(8,111)
Student Incentives	16,289	-	-	16,289	17,897	1,608
Graduation	24,407	-	-	24,407	23,298	(1,109)
Copy/Binding	10,016	-	-	10,016	10,016	-
<b>Total Education</b>	176,523	-	-	176,523	152,666	(23,857)
<b>Student Support</b>						
Food Service	1,000	-	-	1,000	903	(97)
Transportation	25,000	-	-	25,000	22,573	(2,427)
<b>Total Student Support</b>	26,000	-	-	26,000	23,476	(2,524)
<b>Facility</b>						
Contract Labor - Security	70,194	-	-	70,194	109,675	39,481
Contract Labor - Janitorial	19,480	-	-	19,480	22,965	3,486
Janitorial supplies	12,000	-	-	12,000	11,443	(557)
Repairs & Maintenance - Building	-	-	36,217	36,217	36,217	-
Repairs Maintenance Floors/Pressure Wash	12,000	-	-	12,000	18,063	6,063
Maintenance Service Agreements	-	-	11,000	11,000	10,717	(283)
Computer Repairs	2,965	-	-	2,965	-	(2,965)
Utilities	32,500	-	-	32,500	31,601	(899)
Telecom	19,595	18,792	-	38,387	38,491	105
Cell phones	1,800	-	-	1,800	1,383	(417)
Leased equipment	-	-	6,925	6,925	4,729	(2,196)
Office furniture/equipment	6,000	-	-	6,000	8,568	2,568
Kitchen supplies/Bottled Water	7,000	-	-	7,000	5,957	(1,043)
Rent	-	-	231,583	231,583	231,586	3
<b>Total Facility</b>	183,533	18,792	285,726	488,050	531,396	43,346

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<b>Average Enrollment (Oct/Feb)</b>				431.5	429.0	2.5
<b>Funded Enrollment</b>				431.5	429.0	2.5
<b>General Administration</b>						
Office Supplies	8,000	-	-	8,000	7,348	(652)
Insurance	-	-	48,985	48,985	50,029	1,044
Consulting Fees	11,739	-	-	11,739	9,504	(2,235)
Consulting Special Education	6,232	3,829	-	10,061	9,682	(379)
Professional Fees	2,182	-	-	2,182	660	(1,522)
Marketing	112,533	-	-	112,533	62,946	(49,588)
Marketing Support	-	-	-	-	(122)	(122)
Marketing Software Licensing	10,828	-	-	10,828	6,979	
Other Contract Labor	8,000	-	-	8,000	13,212	5,212
Dues & Subscriptions	2,700	-	-	2,700	2,592	(108)
Postage/Shipping	2,500	-	-	2,500	2,007	(493)
Meetings	4,800	-	-	4,800	4,660	(140)
Employee recognition	5,290	-	-	5,290	5,957	667
Training - Other	12,186	-	-	12,186	11,801	(385)
Travel	10,674	-	-	10,674	4,573	(6,101)
Recruiting	5,500	-	-	5,500	23,429	17,929
Other Taxes	-	-	-	-	2,920	2,920
<b>Total General Administration</b>	<b>203,164</b>	<b>3,829</b>	<b>48,985</b>	<b>255,977</b>	<b>218,176</b>	<b>(33,953)</b>
<b>Total Direct Operating Costs</b>	<b>2,356,891</b>	<b>22,621</b>	<b>334,711</b>	<b>2,714,222</b>	<b>2,511,311</b>	<b>(199,062)</b>
<b>Regional and National Support Costs</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>340,000</b>	<b>340,000</b>	<b>(0)</b>
<b>School district Administrative Fee 5%</b>	<b>161,039</b>	<b>-</b>	<b>-</b>	<b>161,039</b>	<b>169,191</b>	<b>8,152</b>
<b>Management Company Fee</b>	<b>448,059</b>	<b>-</b>	<b>-</b>	<b>448,059</b>	<b>450,049</b>	<b>1,990</b>
<b>Total School Expenditures</b>	<b>3,305,989</b>	<b>22,621</b>	<b>334,711</b>	<b>3,663,320</b>	<b>3,470,551</b>	<b>(188,920)</b>
<b>Excess of Revenues over Expenditures before Board</b>	<b>62,876</b>	<b>-</b>	<b>60,176</b>	<b>123,052</b>	<b>307,589</b>	<b>197,152</b>
<b>Board Expenses</b>						
Capital Asset Purchases	-	-	60,176	60,176	-	(60,176)
Legal	10,000	-	-	10,000	10,000	-
Audit	12,000	-	-	12,000	12,000	-
Community Support	2,000	-	-	2,000	2,000	-
Accounting & Tax Preparation	25,000	-	-	25,000	25,000	-
Board Training, D&O Insurance & Promotion	11,000	-	-	11,000	11,000	-
<b>Total Board Expenses</b>	<b>60,000</b>	<b>-</b>	<b>60,176</b>	<b>120,176</b>	<b>60,000</b>	<b>(60,176)</b>
<b>Change in Fund Balance</b>	<b>2,876</b>	<b>-</b>	<b>-</b>	<b>2,876</b>	<b>247,589</b>	<b>257,328</b>