

Gillingham Charter School
Draft Budget 2025/2026

	Year Ending		2025/2026	Variance
	2024/2025	06/30/2025		
	Operating Budget	Projection	Draft Budget	Budget-Projection
CHANGE IN FUND BALANCE	adm			
REVENUES	189/77		171/64	
Local Revenues				
Interest	3,800	1,955	2,014	59
Daily sales - food program	1,500	300	309	9
School store sales	100	20	21	1
Student activity fees	2,000	20,678	21,298	620
Afterschool program fees	0	796	820	24
Unrestricted contributions	1,000	167	172	5
Restricted contributions	2,000	333	60,343	60,010
Revenue from districts - regular education	2,024,189	1,952,665	1,907,585	(45,080)
Revenue from districts - special education	2,449,129	1,844,604	2,004,151	159,547
Miscellaneous local revenues	22,000	19,082	19,654	572
Total Local Revenues	4,505,718	3,840,600	4,016,367	175,767
State Revenues				
Rental reimbursement subsidy	38,600	38,600	38,600	0
Health services subsidy (SHARRS)	8,700	8,700	2,610	(6,090)
Feminine Hygiene Product Grant	0	1,060		(1,060)
Environmental Repairs Program	0	47,967	47,967	0
PCCD 23-24 Competitive Safety	347,718	104,315	243,403	139,087
PCCD (45279)	0	0	70,000	70,000
Ready to Learn block grant	14,971	14,971	14,971	0
State food program revenue	5,700	5,257	5,415	158
Total State Revenues	415,689	220,870	422,965	202,095
Federal Revenues				
IDEA pass-through	50,436	50,436	50,436	0
PCCD 23-24 Mental Health	70,000	52,500	17,500	(35,000)
Title I	77,325	76,344	76,344	0
Title II	8,475	8,487	8,487	0
Title IV	10,000	10,000	10,000	0
Federal school lunch program	179,000	167,251	172,269	5,018
ARP ESSER learning loss	0	0	0	(0)
ARP ESSER summer programs	0	655	0	(655)
ARP ESSER afterschool programs	0	(0)	0	0
ACCESS	500	500	500	0
Total Federal Revenues	395,736	366,173	335,536	(30,638)
TOTAL REVENUES	5,317,143	4,427,644	4,774,868	347,225
EXPENDITURES				
1000 - Instruction				
1110 - Regular Instruction				
Regular salaries	1,156,044	1,194,888	1,157,163	(37,725)
Substitute salaries	31,670	5,278	5,437	158
Bonus				
Employee insurance opt-out	0	6,538	10,000	3,461
Stipends	37,562	25,868	26,644	776
Medical insurance	319,851	319,876	335,869	15,994
Dental insurance	19,968	20,682	22,750	2,068
Life insurance	13,244	3,261	3,587	326
Other group insurance	0	(1,308)	0	1,308
Social security contributions	87,978	92,628	88,523	(4,105)
PSERS defined benefit plans	38,277	41,878	40,221	(1,657)
Tuition reimbursement	5,000	833	5,000	4,167
Unemployment compensation	17,500	6,445	16,800	10,355
Workers' compensation	1,880	313	323	9
Other group insurance - self-insured	2,000	333	1,000	667
Retirement contributions - non-PSERS	51,501	54,190	51,943	(2,247)
Health savings account contributions	13,985	11,261	11,598	338
Other employee benefits	848	141	146	4
Professional educational services - consultants	0	15,985	16,464	480
Professional educational services - other	9,000	11,034	11,365	331
Payroll services	0	6,154	6,338	185

Professional development	0	950	979	29
General supplies	30,000	24,638	25,377	739
Food	280	47	48	1
Books	9,744	10,731	11,053	322
Technology supplies & software	16,660	9,951	10,250	299
Furniture & equipment	10,000	1,739	1,791	52
Computers	3,433	0	7,000	7,000
Dues & fees	4,132	3,614	3,722	108
Bank fees	5,330	888	915	27
Other miscellaneous expenditures	711	118	122	4
Total 1110 - Regular Instruction	1,886,598	1,868,956	1,872,429	3,474
1241 - Special education				
Regular salaries	217,626	141,785	186,369	44,583
Stipends	1,600	1,816	1,871	54
Medical insurance	78,729	66,862	70,205	3,343
Dental insurance	5,517	2,893	3,183	289
Social security contributions	16,648	10,868	14,257	3,389
PSERS defined benefit plans	18,910	19,842	0	(19,842)
Unemployment compensation	2,800	1,257	2,100	843
Retirement contributions - non-PSERS	8,021	4,223	9,318	5,096
Professional educational services - IUs	71,384	14,277	14,705	428
Professional educational services - APS, non-4010	145,800	29,160	30,035	875
Professional educational services - other	17,000	96,154	99,039	2,885
Legal services	11,094	2,469	2,543	74
Therapist services	20,000	4,000	4,120	120
Other professional services	505	101	104	3
Student transportation	6,194	3,734	3,846	112
General supplies	699	361	372	11
Dues & fees	0	325	335	10
Fees for student activities/trips	0	200	206	6
Total 1241 - Special education	622,527	400,327	442,606	42,279
1450 - Afterschool programs				
Stipends	7,500	1,500	1,545	45
General supplies	0	118	122	4
Total 1450 - Afterschool programs	7,500	1,618	1,667	49
Total 1000 - Instruction	2,516,626	2,270,027	2,316,703	46,676
2000 - Support Services				
2120 - Social Worker				
Regular Salaries	0	0	55,000	55,000
Social Security	0	0	4,208	4,208
403b	0	0	2,750	2,750
Medical insurance	0	0	16,500	16,500
Total 2120 - Social Worker	0	0	78,458	78,458
2140 - Psychology services				
Professional educational services - IUs	0	9,385	9,667	282
Therapist services	0	5,000	5,150	150
Total 2140 - Psychology services	0	14,385	14,817	432
2150 - Speech services				
Professional educational services - other	20,760	16,715	17,216	501
Total 2150 - Speech services	20,760	16,715	17,216	501
2190 - Other student services				
Professional educational services - other	17,000	3,400	3,502	102
Total 2190 - Other student services	17,000	3,400	3,502	102
2271 - Instructional staff devel - certified				
Professional development	66,484	15,195	15,650	456
Total 2271 - Instructional staff devel - certified	66,484	15,195	15,650	456
2272 - Instructional staff devel - non-certified				
Professional development	5,227	1,645	1,695	49
Total 2272 - Instructional staff devel - non-certified	5,227	1,645	1,695	49
2290 - Other instructional staff services				
Regular salaries	306,824	270,627	129,792	(140,835)
Employee insurance opt-out	0	1,385	2,000	615
Stipends	8,019	7,658	7,888	230
Medical insurance	45,274	95,896	16,901	(78,995)
Dental insurance	2,948	5,146	1,761	(3,385)
Social security contributions	23,319	21,004	9,929	(11,075)
PSERS defined benefit plans	0	(120)	0	120
Unemployment compensation	6,300	1,337	4,900	3,563
Retirement contributions - non-PSERS	15,241	13,037	6,490	(6,548)
Health savings account contributions	0	1,323	1,362	40
Total 2290 - Other instructional staff services	407,926	417,293	181,023	(236,270)
2350 - Legal & accounting services				

Legal services	84,827	55,997	57,677	1,680
Total 2350 - Legal & accounting services	84,827	55,997	57,677	1,680
2360 - Administration - CEO				
Regular salaries	99,757	103,785	102,251	(1,535)
Medical insurance	27,060	25,040	26,292	1,252
Dental insurance	1,128	904	995	90
Social security contributions	7,631	7,898	7,822	(75)
PSERS defined benefit plans	33,818	35,181	34,765	(415)
Unemployment compensation	700	324	700	376
Health savings account contributions	0	1,683	1,733	50
Total 2360 - Administration - CEO	170,093	174,815	174,558	(257)
2380 - Administration - Principal				
Regular salaries	347,610	333,071	358,729	25,658
Employee insurance opt-out	0	2,635	4,167	1,532
Stipends	17,311	7,511	7,736	225
Medical insurance	223,492	179,619	188,600	8,981
Dental insurance	14,589	9,815	10,796	981
Life insurance	0	8,686	4,755	(3,931) less STD
Other group insurance	997	166	183	17
Social security contributions	26,439	25,621	27,443	1,822
PSERS defined benefit plans	26,890	27,973	27,643	(330)
Unemployment compensation	4,900	3,714	5,600	1,886
Workers' compensation	2,194	12,726	13,108	382
Retirement contributions - non-PSERS	13,315	12,864	13,871	1,007
Health savings account contributions	2,600	856	882	26
Payroll services	0	197	203	6
Other professional services	10,000	6,376	6,567	191
Technical services	20,573	10,930	11,257	328
Professional development	2,000	308	317	9
Copier leases	27,899	26,348	27,138	790
Other rentals	193	32	33	1
General property & liability insurance	5,335	7,104	7,317	213
Other insurance	71	12	12	0
Telecommunications services	17,319	13,410	13,812	402
Postage & shipping	5,000	3,443	3,546	103
Advertising	73,373	15,149	15,603	454
Recruitment	0	1,150	1,185	35
Printing & binding	57	9	10	0
Travel	2,577	1,534	1,580	46
General supplies	13,821	9,516	9,801	285
Food	1,178	1,047	1,078	31
Meals & refreshments	150	25	26	1
Technology supplies & software	9,502	16,540	17,036	496
Technology software lease	7,104	1,184	1,219	36
Furniture & equipment	4,333	1,270	1,308	38
Computers	0	699	0	(699)
Dues & fees	8,212	13,910	14,327	417
Bank fees	221	531	547	16
Donations	73	12	13	0
Total 2380 - Administration - Principal	889,326	755,991	797,450	41,459
2400 - Student health services				
Regular salaries	65,564	67,106	79,075	11,969
Medical insurance	27,728	21,379	22,448	1,069
Dental insurance	1,223	1,379	1,517	138
Social security contributions	5,016	4,786	6,049	1,264
Unemployment compensation	700	861	2,100	1,239
Retirement contributions - non-PSERS	3,278	3,202	3,954	752
Other professional services	1,040	173	179	5
Professional development	0	1,999	2,059	60
Equipment maintenance & repairs	0	130	134	4
General supplies	4,424	1,128	1,162	34
Total 2400 - Student health services	108,972	102,143	118,676	16,532
2500 - Business services				
Accounting services	88,039	89,853	92,549	2,696
Audit services	21,476	8,750	9,013	263
Payroll services	6,387	1,065	0	(1,065)
Advertising	0	12,500	5,000	(7,500)
Total 2500 - Business services	115,902	112,168	106,561	(5,606)
2600 - Operation & maintenance of plant				
Regular salaries	35,372	30,086	21,373	(8,713)
Medical insurance	10,785	1,797	1,887	90
Dental insurance	815	136	149	14
Social security contributions	2,706	2,302	1,635	(667)
Unemployment compensation	1,400	657	3,500	2,843

Retirement contributions - non-PSERS	1,769	1,504	1,069	(436)
Other professional services	77	13	13	0
Security & safety services	85,600	18,308	18,858	549
Disposal services	6,839	5,343	5,503	160
Snow plowing services	1,895	2,236	2,303	67
Landscaping & grounds maintenance	1,000	387	399	12
Water & sewage	3,284	3,544	3,650	106
Building maintenance & repairs	19,525	9,906	10,203	297
Vehicle maintenance & repairs	1,668	6,130	6,314	184
Rental of land & buildings	83,976	77,996	80,336	2,340
Rental of vehicles	224	37	39	1
Copier leases	0	1,524	1,569	46
Other rentals	14,400	2,460	2,534	74
Extermination services	2,115	2,886	2,972	87
Auto insurance	0	6,005	6,185	180
General property & liability insurance	55,621	42,518	43,794	1,276
Telecommunications services	277	46	48	1
General supplies	25,252	16,570	17,067	497
Natural gas	8,175	1,755	1,808	53
Electricity	13,634	15,486	15,951	465
Coal	8,827	14,931	15,379	448
Gasoline	3,112	4,002	4,122	120
Buildings	5,883	980	1,010	29
Furniture & equipment	1,948	7,872	8,108	236
Dues & fees	425	71	73	2
Total 2600 - Operation & maintenance of plant	396,605	277,489	277,851	362
2700 - Student transportation				
Regular salaries	33,090	7,521	13,991	6,471
Social security contributions	2,531	575	1,070	495
Unemployment compensation	700	220	700	480
Retirement contributions - non-PSERS	1,655	376	700	324
Vehicle maintenance & repairs	2,064	344	354	10
Auto insurance	7,890	1,315	1,354	39
Gasoline	0	416	428	12
Dues & fees	206	34	35	1
Total 2700 - Student transportation	48,136	10,801	18,634	7,833
Total 2000 - Support Services	2,331,258	1,958,038	1,863,768	(94,270)
3000 - Non-instructional Services				
3100 - Food services				
Food service management - food costs	219,201	245,229	177,683	(67,546) RFP for costs in-line with revenues
Food service management - non-food costs	5,344	1,069	1,101	32
General supplies	1,191	2,314	2,384	69
Food	514	198	204	6
Total 3100 - Food services	226,250	248,810	181,371	(67,438)
3210 - Student activities				
Other professional services	138	28	28	1
Student transportation	9,701	4,094	4,217	123
General supplies	264	4,809	4,953	144
Food	32	295	304	9
Dues & fees	893	179	184	5
Fees for student activities/trips	14,042	15,327	15,787	460
Total 3210 - Student activities	25,070	24,731	25,473	742
3250 - Athletics				
Regular salaries	51,151	49,773	52,429	2,656
Stipends	1,974	1,829	1,884	55
Medical insurance	17,684	16,994	17,844	850
Dental insurance	907	1,225	1,348	123
Social security contributions	3,913	3,870	4,011	141
Unemployment compensation	700	207	700	493
Retirement contributions - non-PSERS	2,558	2,564	2,621	58
Other professional services	227	605	623	18
Other rentals	1,391	1,383	1,425	41
General supplies	11,730	4,769	4,912	143
Dues & fees	103	585	602	18
Bank fees	368	74	76	2
Fees for student activities/trips	323	1,340	1,380	40
Total 3250 - Athletics	93,027	85,218	89,855	4,637
Total 3000 - Non-instructional Services	344,347	358,759	296,700	(62,059)
4000				
4600 - Building Improvement			250,000	250,000 ventilation system
Total 4600 Building Improvement			250,000	250,000
TOTAL EXPENDITURES	5,192,230	4,586,824	4,727,171	140,347
CHANGE IN FUND BALANCE	124,913	(159,180)	47,698	206,878