

**Lehigh Valley Dual Language Charter School**  
**Budget - Proposed**  
**2024-2025**

**Lehigh Valley Dual Language CS**

	A FY23-24 Operating Budget	B FY23-24 Projection	C FY24-25 Proposed Budget	C-B Variance
<b>REVENUES</b>				
<b>District per pupil revenues</b>				
Revenue from districts - regular education	5,651,115	5,254,193	5,481,534	227,342
Revenue from districts - special education	1,177,935	1,388,225	1,418,460	30,235
Revenue from districts - prior year adjustments	0	2,280	0	(2,280)
<b>Total District per pupil revenues</b>	<b>6,829,050</b>	<b>6,644,698</b>	<b>6,899,994</b>	<b>255,297</b>
<b>Other Local Revenues</b>				
Interest	33,181	77,947	80,285	2,338
Student activity fees	15,197	17,333	17,853	520
Restricted contributions	3,000	5,050	5,202	152
Refunds of prior year expenditures	0	7,961	0	(7,961)
Miscellaneous local revenues	28,971	19,314	19,893	579
<b>Total Other Local Revenues</b>	<b>80,349</b>	<b>127,605</b>	<b>123,233</b>	<b>(4,372)</b>
<b>State Revenues</b>				
Health services subsidy (SHARRS)	0	8,217	8,217	0
PCCD school mental health grant	70,000	70,000	70,000	0
PCCD physical school safety & security grant	70,000	70,000	0	(70,000)
Ready to Learn block grant	20,191	20,191	20,191	0
State food program revenue	14,464	29,639	30,528	889
<b>Total State Revenues</b>	<b>174,655</b>	<b>198,047</b>	<b>128,936</b>	<b>(69,111)</b>
<b>Federal Revenues</b>				
IDEA pass-through	26,849	26,849	26,849	0
Title I	232,263	230,366	230,366	0
Title II	23,524	18,415	18,415	0
Title III	18,018	14,990	14,990	0
Title IV	17,491	18,183	18,183	0
Federal school lunch program	434,314	435,368	448,429	13,061
ESSER II	0	37,508	0	(37,508)
ARP ESSER	564,981	531,611	0	(531,611)
ARP ESSER learning loss	0	9,121	0	(9,121)
ARP ESSER summer programs	0	19,021	0	(19,021)
<b>Total Federal Revenues</b>	<b>1,317,440</b>	<b>1,341,433</b>	<b>757,232</b>	<b>(584,202)</b>
<b>Other Financing Sources</b>				
Proceeds from bonds	0	8,063,782	0	(8,063,782)
<b>Total Other Financing Sources</b>	<b>0</b>	<b>8,063,782</b>	<b>0</b>	<b>(8,063,782)</b>
<b>TOTAL REVENUES</b>	<b>8,401,494</b>	<b>16,375,565</b>	<b>7,909,395</b>	<b>(8,466,169)</b>
<b>EXPENDITURES</b>				
<b>Salaries</b>				
Regular Instruction	1,563,257	1,640,659	1,612,112	(28,547) Salaries 3.5% Increase
Instructional Assistants	457,364	442,804	480,203	37,399
Special Education	146,155	110,451	84,000	(26,451)
Administration	610,281	612,804	739,167	126,363
Student & Staff Support	427,803	371,322	394,624	23,303
Noninstructional	69,658	86,634	84,260	17,626
<b>Total Salaries</b>	<b>3,274,518</b>	<b>3,244,673</b>	<b>3,394,366</b>	<b>149,693</b> 5%
<b>Other Compensation</b>				
Employee insurance opt-out	4,500	5,250	4,500	(750)
Bonuses	165,500	137,500	137,500	0
<b>Total Other Compensation</b>	<b>170,000</b>	<b>142,750</b>	<b>342,000</b>	<b>(750)</b>
<b>Benefits</b>				
Medical Insurance	721,439	677,509	651,798	(25,711) medical 4.4% increase -shopping around
Dental Insurance	52,323	54,961	51,991	(2,970) 3% Increase
Life Insurance	17,391	23,330	22,963	(367)
Other group insurance	13,957	10,879	11,030	151
Social security contributions	250,154	253,200	259,050	5,850
PSERS defined benefit plans	485,646	474,942	484,336	9,394 33.9% rate for fy25
Tuition reimbursement	27,665	21,454	22,098	644
Unemployment compensation	25,756	25,100	22,954	(2,147)
Workers' compensation	16,931	19,138	19,712	574
Retirement contributions - non-PSERS	128,913	122,151	137,029	14,878
Other employee benefits	13,808	17,470	214,820	197,350 hra \$200K
<b>Total Benefits</b>	<b>1,753,983</b>	<b>1,700,134</b>	<b>1,897,779</b>	<b>197,645</b>

Professional & technical services				
Other contracted teaching services	21,000	6,300	40,000	33,700 Saturday PD and Academic Coaching
Summer program services	75,000	68,440	66,000	(2,440) Summer School
Special education services	21,237	8,494	8,749	255
Other professional services	62,613	395,689	79,061	(316,628)
Professional development	44,918	34,760	2,500	(32,260)
Student health services	0	11,663	12,013	350
IT services	12,982	12,148	12,512	364
Audit services	18,895	22,057	22,718	662
Payroll services	17,098	17,841	18,376	535
Legal services	10,000	5,650	5,819	169
Business services	77,657	86,880	89,486	2,608
Security services	145,515	100,956	0	(100,956)
<b>Total Professional &amp; technical services</b>	<b>506,915</b>	<b>770,877</b>	<b>357,236</b>	<b>(413,641)</b>
Property services				
Building rental & CAM	21,630	23,118	23,811	694
Maintenance & repairs	425,435	314,808	150,000	(164,808)
Utilities	93,359	94,342	97,172	2,830
Copier leases	26,547	27,997	28,837	840
Other rentals	0	590	0	(590)
<b>Total Property services</b>	<b>566,991</b>	<b>460,855</b>	<b>299,821</b>	<b>(161,035)</b>
Other purchased services				
Student transportation	23,450	7,110	7,246	136
Auto insurance	894	1,401	1,443	42
General property & liability insurance	17,977	22,044	22,705	661
Other insurance	5,477	5,992	6,171	180
Telecommunications services	51,303	40,817	42,041	1,225
Postage & shipping	3,696	5,148	5,302	154
Advertising	1,592	1,604	1,138	(466)
Printing & binding	54	0	0	0
Food service management - food costs	350,549	407,621	419,850	12,229
Travel	1,500	673	386	(287)
Miscellaneous purchased services	9,097	2,274	2,342	68
<b>Total Other purchased services</b>	<b>465,589</b>	<b>494,685</b>	<b>508,626</b>	<b>13,941</b>
Supplies				
Instructional supplies	102,762	90,958	93,686	2,729
Special education supplies	21,035	5,936	7,144	208
Health supplies	12,646	9,513	9,798	285
Administration	29,737	12,160	12,520	359
Maintenance Supplies	39,319	41,208	42,444	1,236
Food	6,344	3,172	3,268	95
Meals & refreshments	108	2,381	2,453	71
Books & curricula	187,981	125,319	128,079	3,760
Tech supplies & software	21,551	32,547	33,523	976
Other general supplies	12,086	4,104	3,685	(419)
<b>Total Supplies</b>	<b>433,619</b>	<b>328,299</b>	<b>337,600</b>	<b>9,301</b>
Property, furniture & equipment				
Furniture & equipment	24,941	46,067	40,692	(5,376)
Computers	30,900	30,900	31,827	927
<b>Property, furniture &amp; equipment</b>	<b>55,841</b>	<b>76,967</b>	<b>72,519</b>	<b>(4,449)</b>
Other expenditures				
Dues & fees	38,603	40,484	40,966	482
Bank fees	45	419	432	13
Late fees	50	48	13	(35)
Scholarships	3,000	3,000	3,000	0
Fees for student activities/trips	16,116	13,587	12,628	(959)
<b>Other expenditures</b>	<b>57,814</b>	<b>57,538</b>	<b>57,039</b>	<b>(499)</b>
Other uses of funds - debt service				
Redemption of principal	740,239	7,680,361	85,000	(7,595,361) per bond schedule
Interest expense	3,982	351,578	577,150	225,572 per bond schedule
<b>Other uses of funds - debt service</b>	<b>744,221</b>	<b>8,031,939</b>	<b>662,150</b>	<b>(7,369,789)</b>
<b>TOTAL EXPENDITURES</b>	<b>8,029,491</b>	<b>15,308,716</b>	<b>7,729,135</b>	<b>(7,579,582)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>372,003</b>	<b>1,056,849</b>	<b>180,261</b>	<b>(886,588)</b>



Payroll

Department	Payroll #	Period Start	Period End	Salaries 2023-		Salaries Per Pay	EE Retirement	6 teachers 3.50%										Total EE Cost
				2024	2024			One time Lump Sum Payout	Longevity Incentive	Holiday Incentive	Signing Bonus	Masters	Opt-out	Health Insurance 24-25	Dental Insurance 24-25	Vision Insurance (VSP)	Fica	
2600- Operation Staff		\$209,188.98		\$6,045.73		\$6,045.73		182,774.25	3,462.59	1,000.00	3,000.00	4,500.00	50%	7.65%	33.90%	7%	10%	316,504.24
3120 - Cafeteria PT Cafeteria Staff		\$22,451.00		\$863.50		\$863.50	403B	23,236.79		750.00	1,500.00			1,777.61		1,626.57		28,890.97
3120 - Cafeteria Cafeteria Staff/Custodial		\$36,508.16		\$1,404.16		\$1,404.16	PSERS	37,785.95		750.00	1,500.00			2,890.62		12,809.44		74,621.84
3120 - Cafeteria PT Cafeteria Staff		\$22,451.00		\$863.50		\$863.50	403B	23,236.79		750.00	1,500.00			1,777.61		1,626.57		28,890.97
<b>3120 - Cafeteria Totals</b>		<b>\$91,410.16</b>		<b>\$3,131.16</b>		<b>\$3,131.16</b>		<b>94,259.52</b>		<b>2,250.00</b>	<b>4,500.00</b>			<b>6,445.85</b>		<b>3,253.15</b>		<b>132,403.78</b>
Grand Total Salaries		3,306,573.32		85,500.00		85,500.00		3,386,273.59	8,092.57	7,000.00	42,000.00	4,500.00	51,990.73	259,049.93	484,336.08	137,028.75	(72,421.99)	5,134,599.21
				3,394,366.16														

use for 12 mth