



May 12, 2021

Members of the Board of Trustees
Gettysburg Montessori Charter School

The following is a summary of relevant goals, assumptions and factors used to draft an initial Budget for the 2021-22 school year. We welcome any input or questions you may have.

Budgetary Goals:

- Deliver high-quality instructional and support services to students
- Mitigate COVID learning loss; maintain flexibility for enduring COVID safety protocols
- Stabilize and gradually increase enrollment to support increased debt service in Fall 2021
- Provide for an accountable and transparent process as stewards of public funds

Assumptions:

- Enrollment of 235 students, maintains current Special Education composition (16%)
- District reimbursement rates decrease slightly – flat (0%) for RegEd and -1% for SpEd; additional cuts stemming from COVID/economic downturn more likely in 2022-23 due to lag in funding formula
- \$204K+ in Federal ESSER III funds included, will be applied to eligible expenses
- Staff salary increases of 3%
- New positions included, several of which tied to COVID impacts: Physical Education Teacher, PT Learning Support, Personal Care Assistants (3 positions), PT Librarian and an additional Food Service position (in addition, the vacant Counselor position will be filled for the 2021-22 school year).
- Health insurance rates: conservative (more expensive) assumptions of 10% for Medical, 3% Dental
- Increased Special Education spending; in-part return to pre-pandemic levels, but additional costs to mitigate learning loss and in event of newly-diagnosed needs or services that were deferred or reduced due to COVID and related health safety measures
- Technology spending remains higher than pre-pandemic norm to refresh and replace distributed stock
- Construction Loan/Mortgage Principal kicks in September 2021, modular lease goes away by school will incur cost of modular removal in July 2021.
- Non-Personnel expenditures will increase 3%; where noted, expenditures may increase by higher or lower amounts based on relevant changes or latest information

Financial Summary:

	Projected 2020-21 End of Year	Draft 2021-22 Budget
Total Revenues	\$3.36 M	\$3.82M
Total Expenses	\$3.60 M	\$3.75M
Net Surplus / Deficit	(\$240K)*	\$66K
Surplus/Deficit as % of Budget	-7.1%*	1.7%

*Prior to release of Committed Fund Balance (\$561,746) to cover construction costs

Gettysburg Montessori Charter School
Budget Draft
2021-2022

	20/21 Budget	Projection	21/22 Budget	Variance
Income				
Local Revenues				
Grants	33,000	27,982	0	-27,982
ACCESS	6,519	6,375	0	-6,375
Student Activities	30,907	1,658	0	-1,658
6000 · District Revenues	2,622,191	2,994,602	3,414,651	420,049
Donations	0	500	0	-500
6600 · Food Service Revenue	0	1,588	0	-1,588
6500 · Interest	5,459	2,472	2,500	28
P/Y Reconciliation	0	-8,573	0	8,573
6990 · Miscellaneous	3,215	1,815	2,000	185
Total Local Revenues	2,701,291	3,028,419	3,419,151	390,732
State Revenues				
NSLP	20,000	534	20,000	19,466
Ready To Learn Block Grant	3,456	3,456	3,456	0
7000733 · Health Services	3,605	0	0	0
Total State Revenues	27,061	3,990	23,456	19,466
Federal Revenues				
8512 SECIM				
ESSER I	24,462	24,462	0	-24,462
ESSER II		105,954	0	-105,954
ESSER III			203,755	
PCCD	90,000	90,000	0	-90,000
Title 4	10,000	10,000	10,000	0
8531000 · Lunch & Breakfast	80,000	13,007	80,000	66,993
8000857 · Title 2	5,296	4,734	4,734	0
8000851 · Title 1	28,733	27,299	27,299	0
851200 · Individuals with Disabilities	36,383	48,544	48,544	-0
Total Federal Revenues	274,874	324,000	374,332	50,332
Total Income	3,003,226	3,356,410	3,816,939	460,529
Gross Profit	3,003,226	3,356,410	3,816,939	460,529
Expense				
Personnel Costs				
Salaries				
2300100 · Administration	265,806	244,076	306,817	62,741
Advance Degree Bonuses	0	0	0	0
Bonus	4,000	4,000	4,000	0
Food Service Director	10,168	18,746	44,243	25,497
1100100 · Instructional	565,886	498,696	631,104	132,408
2400100 · Nurse	39,393	54,719	40,575	-14,144
PCA	0	0	0	0
School Counselor	43,497	37,488	95,810	58,322
1200100 · Special Education	63,370	68,277	89,262	20,985
Stipends	4,000	2,250	4,000	1,750
Summer School Stipends	2,000	0	2,000	2,000
Support Staff	0	0	0	0
Teacher's Assistant	99,195	186,020	268,853	82,833
1100141 Title I	45,212	40,739	46,568	5,829
Total Salaries	1,142,527	1,155,012	1,533,233	378,221

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Payroll Taxes				
SS & Medicare Taxes				
2300220 · Administration	20,334	18,814	23,472	4,657
Food Service Director	778	1,434	3,385	1,951
1100220 · Instruction	43,290	36,773	48,279	11,507
2400220 · Nurse	3,014	4,038	3,104	-934
PCA	0	0	0	0
School Counselor	3,328	2,837	7,329	4,493
1200220 · Special Education	4,848	4,890	6,829	1,939
Support Staff	0	0	0	0
Teacher's Assistant	7,588	14,187	20,567	6,381
Title I	3,459	2,976	3,562	586
SS & Medicare Taxes - Other	0	-1,688	0	1,688
Total SS & Medicare Taxes	86,639	84,260	116,527	32,267
Unemployment				
2300250 · Administration	1,658	1,521	1,567	46
Food Service Director	553	315	324	9
1100250 · Instruction	3,593	4,527	4,663	136
2400250 · Nurse	276	564	581	17
PCA	0	0	0	0
School Counselor	276	246	253	7
1200250 · Special Education	553	455	468	14
Support Staff	0	0	0	0
Teacher's Assistant	2,764	2,947	3,036	88
Title I	276	256	263	8
Total Unemployment	9,949	10,831	11,156	325
Total Payroll Taxes	96,588	95,091	127,683	32,592
PSERS				
2300230 · Administration	14,844	13,524	15,484	1,960
1100230 · Instruction	66,770	71,343	69,650	-1,694
1200230 · Special Education	16,071	14,903	16,764	1,861
Title I	15,603	14,043	16,276	2,232
PSERS - Other	0	-639	0	639
Total PSERS	113,288	113,175	118,173	4,998
403B Employer				
Admin	11,140	9,750	13,126	3,376
Food Service	508	991	2,212	1,222
Instruction	18,620	15,519	21,591	6,072
Nurse	1,970	2,903	2,029	-875
Other Support	0	0	0	0
PCA	0	0	0	0
School Counselor	2,175	2,057	4,791	2,733
Special Ed	840	1,251	2,065	814
Teacher's Aide	4,960	9,213	13,443	4,230
Total 403B Employer	40,213	41,683	59,256	17,572
1100210 · Health Insurance				
Life Insurance	7,104	5,587	5,755	168
Disability Insurance	5,878	5,495	5,659	165
Aflac Post Ins Reimbursement	-1,073	-489	-504	-15
Aflac Pre Ins Reimbursement	-7,000	-5,609	-5,777	-168
Dental Insurance Reimbursement	-2,833	-1,966	-2,025	-59
Medical Insurance Reimbursement	-43,903	-40,634	-41,853	-1,219
Dental Insurance				
School Counselor	508	472	487	14
Administration	4,974	2,330	3,827	1,497

Instructional	10,764	10,027	9,464	-563	
Nurse	980	912	939	27	
Special Ed	1,489	1,386	1,427	42	
Title I	887	825	850	25	
Dental Insurance - Other	0	-641	0	641	
Total Dental Insurance	19,602	15,312	16,994	1,682	
Medical Insurance					
School Counselor	7,583	7,165	8,656	1,491	
Administration	74,727	20,780	67,519	46,739	
Instructional	175,034	219,565	187,133	-32,432	
Nurse	15,576	16,158	19,516	3,358	
Special Ed	21,992	20,780	25,103	4,323	
Title I	15,972	15,092	18,227	3,135	
Medical Insurance - Other	0	0	0	0	
Total Medical Insurance	310,884	299,540	326,155	26,615	
Total 1100210 · Health Insurance	288,659	277,237	304,405	27,169	
Total Personnel Costs	1,681,275	1,682,198	2,142,751	460,553	
Contracted Services					
Cleaning	65,257	64,672	66,613	1,940	
Transportation	89,052	72,495	91,724	19,229	
Bill.com	1,274	1,425	1,467	43	
Instructional				0	
1100310 · Substitutes	18,023	27,233	28,050	817	
Instructional - Other	3,803	9,108	0	-9,108	4
Total Instructional	21,826	36,341	28,050	-8,291	
1200300 · Special Education					
Disportionalality	6,460	7,281	6,460	-821	
Deaf/Hard Of Hearing	3,598	7,208	7,424	216	
ESL	13,737	33,086	34,078	993	
OT/PT Services	31,026	20,577	31,957	11,380	
1200310 · Psychological Services	45,200	40,581	46,556	5,975	
Speech	47,801	51,230	52,767	1,537	
1200300 · Special Ed - Other	229	0	20,000	20,000	5
Total 1200300 · Special Education	148,051	159,963	199,242	39,279	
2500301 · Accountant-CC	65,372	64,740	66,682	1,942	
2500302 · Audit	14,832	25,275	26,033	758	
2500303 · Payroll Service	6,453	5,929	6,107	178	
2350301 · Legal Services	32,074	37,419	38,542	1,123	
IT Consulting	18,865	15,789	16,263	474	
2400300 · Nurse	208	0	0	0	
Consultant Administration	0	4,160	4,285	125	
Total Contracted Services	463,264	488,208	545,007	56,799	
Site Costs					
Orkin	2,175	2,328	2,397	70	
Trash	2,947	2,955	3,044	89	
Water Treatment System	9,381	6,996	7,206	210	
Modulars	100,380	100,380	8,365	-92,015	
Building Mortgage Interest	80,000	44,579	126,000	81,421	
Building Mortgage	10,000	12,238	52,000	39,762	6
Repairs & Maintenance					
Baird Heating	9,165	14,555	14,991	437	
Jarvis Landscaping	26,149	22,218	26,933	4,715	
Other	18,000	11,642	11,991	349	
Westminster Fire	11,628	2,952	11,977	9,025	

Total Repairs & Maintenance	64,942	51,366	65,893	14,527	
2600420 · Utilities					
2600422 · Cable - Internet Service	3,154	4,635	4,774	139	
Electricity	21,233	11,594	21,870	10,276	
Propane	8,167	6,386	8,412	2,026	
Sewage	3,161	2,733	3,256	522	
2600423 · Telephone	2,925	3,789	3,902	114	
Total 2600420 · Utilities	38,640	29,137	42,214	13,077	
2600750 · Furniture	3,792	21,272	21,910	638	
Site Costs - Other	0	0	0	0	
Total Site Costs	312,257	271,250	329,029	57,779	
Equipment					
Building Project					
Removal Modulars	69,250	0	138,500	138,500	7
Architect	66,300	42,077	20,000	-22,077	8
PT Owner's Rep	64,000	45,132	20,000	-25,132	9
Building Project Other	685,700	610,503	40,000	-570,503	10
Building Project - Other	0	0	0	0	
Total Building Project	885,250	697,712	218,500	-479,212	
Technology					
Good Sound	1,008	180	185	5	
Kirbtech LLC	90,558	144,146	90,000	-54,146	11
Other	3,972	9,323	9,602	280	12
Technology - Other	0	0	0	0	
Total Technology	95,538	153,649	99,788	-53,861	
1100750 · Instruction					
Instruction	1,339	8,572	8,829	257	
1100750 · Instruction - Other	0	0	0	0	
Total 1100750 · Instruction	1,339	8,572	8,829	257	
2300750 · Office	0	18	19	1	
Total Equipment	982,127	859,951	327,136	-532,816	
Other Expenses					
Summer Learning Program	0	0	0	0	
Discretionary Fund For CEO	5,150	0	0	0	
Teacher Appreciation	348	1,321	1,360	40	
Food Service	100,000	28,576	103,000	74,424	
Montessori Training	10,195	13,062	13,454	392	
2300540 · Advertising	18,209	28,616	29,474	858	
1100640 · Books & Instructional Aides	51,797	37,088	53,351	16,263	
2300550 · Copier	19,872	19,808	20,402	594	
2300810 · Dues & Fees	8,780	14,458	14,892	434	
2300520 · Liability & WC Insurance	32,500	39,639	41,829	2,189	13
2300551 · Postage	1,209	586	604	18	
1100211 · Prof. Development					
Prof Development	10,000	16,553	17,049	497	
IU Support	10,000	0	0	0	
1100211 · Prof. Development - Other	0	1,125	1,159	34	
Total 1100211 · Prof. Development	20,000	17,678	18,208	530	
Total Other Expenses	268,060	200,832	296,574	95,742	
Supplies					
2300600 Administration		773	797	23	
2400600 · Nurse	1,256	96	1,294	1,198	
2600600 · Operations	68,287	75,799	78,073	2,274	
Supplies - Other		596	9,995	9,399	

Total Supplies	69,543	76,669	90,159	13,490
Student Activities				
3200300 · Field Trips				
Student Activity	9,213	1,990	9,489	7,500
3200300 · Field Trips - Other	6,068	750	6,250	5,500
Total 3200300 · Field Trips	15,281	2,740	15,739	13,000
Student Activities - Other	2,212	2,588	2,665	78
Total Student Activities	17,493	5,327	18,405	13,078
Bank Fees				
Loan Fees	0	10,359	0	-10,359
5100800 · Bank Service Charges	1,211	1,382	1,424	41
5100830 · Interest	48	0	0	0
Total Bank Fees	1,259	11,741	1,424	-10,318
Total Expense	3,795,278	3,596,176	3,750,483	154,307
Net Income	-792,052	-239,766	66,456	306,223
Release From Committed Fund Balance	561,746	561,746	-	
Income After Fund Balance Release	(230,306)	321,980	66,456	

- 1 based off of 235 membership
- 2 Assume ESSER II used fully in FY21
- 3 Assume ESSER III used fully in FY22
- 4 moved 21/22 budget to other supplies
- 5 Contract Amount TBD (per Faye 5/13/21)
- 6 Estimate from MFFCU
- 7 Assume Expense in Jul/Aug 2021
- 8 Contingency (Over Project Budget)
- 9 Contingency (Over Project Budget)
- 10 Contingency (Over Project Budget)
- 11 240 chomebooks - 75,781, 10 teachers computers 11,158
- 12 moved monitoring to IT consulting
- 13 additional 1k cyber security

Days In Session: 175

2020-21

District	District AUN	SpEd Rate	SpEd Days	NonSpEd Rate	NonSpEd Days	Projected SpEd Revenue	Projected NonSpEd Revenue	Projected Revenue
Bermudian Springs SD	112011103	\$21,273.40	350	\$11,195.14	2498	\$42,546.80	\$159,802.63	\$202,349.43
Big Spring SD	115210503	\$34,131.92	0	\$13,197.51	175	\$0.00	\$13,197.51	\$13,197.51
Carlisle Area SD	115211103	\$22,980.91	546	\$12,482.13	296	\$71,700.44	\$21,112.63	\$92,813.07
Chambersburg Area SD	112281302	\$24,013.48	81	\$10,868.60	774	\$11,114.81	\$48,070.27	\$59,185.08
Conewago Valley SD	112011603	\$26,428.59	937	\$10,926.91	4457	\$141,506.22	\$278,292.79	\$419,799.01
Cumberland Valley SD	115211603	\$22,792.44	0	\$9,802.80	172	\$0.00	\$9,634.75	\$9,634.75
Fairfield Area SD	112013054	\$26,773.45	256	\$14,104.36	1825	\$39,165.73	\$147,088.33	\$186,254.06
Gettysburg Area SD	112013753	\$29,773.95	1126	\$14,163.99	9615	\$191,574.10	\$778,210.08	\$969,784.18
Hanover Public SD	112672803	\$26,879.17	199	\$11,551.04	1154	\$30,565.46	\$76,170.86	\$106,736.31
Littlestown Area SD	112015203	\$25,640.37	918	\$10,975.25	2889	\$134,502.06	\$181,185.70	\$315,687.75
Northern York County SD	115674603	\$25,557.11	0	\$12,072.51	0	\$0.00	\$0.00	\$0.00
South Middleton SD	115218303	\$24,662.66	0	\$11,893.59	186	\$0.00	\$12,641.19	\$12,641.19
South Western SD	112676403	\$25,026.58	350	\$12,015.85	2298	\$50,053.16	\$157,785.28	\$207,838.44
Spring Grove Area SD	112676703	\$27,000.92	175	\$12,642.51	359	\$27,000.92	\$25,935.21	\$52,936.13
Upper Adams SD	112018523	\$25,331.89	547	\$11,685.37	2554	\$79,180.25	\$170,539.63	\$249,719.88
Waynesboro Area SD	112289003	\$18,265.68	432	\$9,961.09	618	\$45,090.14	\$35,176.88	\$80,267.01
York Suburban SD	112679403	\$31,112.91	0	\$15,758.03	175	\$0.00	\$15,758.03	\$15,758.03
			5917		30045	\$864,000.08	\$2,130,601.74	\$2,994,601.82

2020-2021

	Projected Membership	% of Total	Projected Amount	Average Per Student
Regular Ed	171.69	0.84	2,130,601.74	12,409.90
SPED	33.81	0.16	864,000.08	25,553.49
	205.50		2,994,601.82	37,963.39

2021-2022

	Projected Membership	% Change in Rate	Average Per Student	Total Revenue
Regular Ed	196.33	0%	12,409.90	2,436,488.42
SPED	38.67	-1%	25,297.96	978,162.60
	235.00		37,707.85	3,414,651.02