

Urban Pathways K-5 College Charter School

	A	B	C	
	FY25-26	FY25-26	FY26-27	C-B
	Operating Budget	Projection	Proposed Budget	Variance
REVENUES				
District per pupil revenues	0	0	0	0
Revenue from districts - regular education	4,614,658	4,883,571	4,693,017	(190,554)
Revenue from districts - special education	3,086,773	2,973,944	3,148,982	175,038
Revenue from districts - prior year adjustments	0	16,960	0	(16,960)
Total District per pupil revenues	7,701,431	7,874,475	7,841,999	(32,476)
Other Local Revenues				
Interest	180,000	53,920	55,538	1,618
Student Activity Revenue	0	0	0	0
Contributions	0	383	0	(383)
Miscellaneous Local Revenue	40,000	18,238	18,786	548
Total Other Local Revenues	220,000	72,542	74,324	1,782
State Revenues				
Rental reimbursement subsidy	15,800	15,800	15,800	0
Health services subsidy (SHARRS)	5,000	5,549	5,124	(425)
PCCD safety & security grants	0	0	70,000	70,000
Ready to Learn block grant	10,225	10,225	10,225	0
State food program revenue	9,500	2,580	2,449	(131)
Total State Revenues	40,525	34,154	103,598	69,444
Federal Revenues				
IDEA pass-through	72,500	76,932	73,020	(3,912)
Title I	162,000	180,839	171,644	(9,195)
Title II	14,000	15,625	14,831	(794)

Title III	0	0	0	0
Title IV	12,740	11,191	10,622	(569)
Federal school lunch program	340,000	137,515	322,712	185,197
Total Federal Revenues	601,240	422,102	592,829	170,727
TOTAL REVENUES	8,563,196	8,403,274	8,612,750	209,476
EXPENDITURES				
Salaries				
Regular Instruction	1,406,837	1,414,495	1,772,419	357,924
Special Education	391,221	216,472	533,983	317,511
Administration	351,088	352,005	205,568	(146,437)
Student & Staff Support	897,174	827,096	1,059,509	232,413
Noninstructional	0	0	0	0
Total Salaries	3,046,320	2,810,068	3,571,479	761,411
Other Compensation				
Overtime salaries	0	0	0	0
Bonuses	255,000	192,187	135,000	(57,187)
Stipends	0	26,020	10,200	(15,820)
Total Other Compensation	255,000	218,207	145,200	(73,007)
Benefits				
Medical insurance	813,545	558,908	756,441	197,533
Dental insurance	19,141	18,778	30,501	11,723
Other group insurance	0	24,046	30,000	5,954
Social security contributions	297,119	227,045	284,326	57,281
PSERS defined benefit plans	623,506	391,782	402,194	10,412
Unemployment compensation	0	84,959	32,400	(52,559)
Workers' compensation	0	18,664	600	(18,064)
Other group insurance - self-insured	0	0	0	0
Retirement contributions - non-PSERS	72,301	128,630	151,431	22,801
Total Benefits	1,825,611	1,452,812	1,687,893	235,081
Professional & technical services				
Substitute services	0	0	0	0
Other contracted teaching services	320,000	349,030	201,792	(147,238)

Special education services	0	0	0	0
Psychology services	32,500	23,991	0	(23,991)
Other professional services	171,049	330,721	330,000	(721)
Professional development	210,000	116,087	115,000	(1,087)
Student health services	0	0	0	0
IT services	140,000	149,232	153,709	4,477
Audit services	40,000	40,000	41,200	1,200
Payroll services	20,500	16,487	16,981	494
Legal services	150,000	135,291	138,077	2,786
Business services	160,000	125,203	128,959	3,756
Security services	100,000	70,949	73,078	2,129
Total Professional & technical services	1,344,049	1,356,990	1,198,796	(158,194)
Property services				
Building rental & CAM	1,076,062	894,310	917,443	23,133
Maintenance & repairs	325,000	344,311	100,000	(244,311)
Custodial services	75,000	75,862	78,137	2,276
Utilities	5,000	15,855	16,331	476
Copier leases	7,500	112,601	115,979	3,378
Total Property services	1,488,562	1,442,938	1,227,890	(215,048)
Other purchased services				
Student transportation	175,000	124,709	118,368	(6,341)
General property & liability insurance	20,000	43,509	44,814	1,306
Other insurance	0	0	0	0
Telecommunications services	27,864	29,614	30,502	888
Postage & shipping	45,000	1,381	1,422	41
Advertising	38,750	54,742	30,000	(24,742)
Printing & binding	0	0	0	0
Tuition to Approved Private Schools (APS)	245,000	156,112	148,174	(7,938)
Food service management - food costs	320,000	371,539	352,647	(18,892)
Travel	0	44,378	43,978	(400)
Miscellaneous purchased services	0	0	0	0
Total Other purchased services	871,614	825,983	769,905	(56,078)
Supplies				
Instructional supplies	85,000	59,553	56,525	(3,028)
Health supplies	0	5,332	5,492	160

Administration	20,000	10,902	11,229	327
Maintenance Supplies	30,000	37,473	38,597	1,124
Other Supplies	25,500	5,297	4,948	(349)
Food	0	279	265	(14)
Meals & refreshments	26,000	45,247	46,604	1,357
Books & curricula	50,000	62,373	59,201	(3,172)
Tech supplies & software	77,500	156,872	130,000	(26,872)
Total Supplies	314,000	383,328	352,861	(30,467)
Property, furniture & equipment				
Furniture & equipment	205,000	122,190	50,000	(72,190)
Computers	0	0	0	0
Property, furniture & equipment	205,000	122,190	50,000	(72,190)
Other expenditures				
Dues & fees	10,581	9,802	14,941	5,139
Bank fees	500	2,327	2,191	(136)
Claims, judgments & penalties	25,000	25,000	23,729	(1,271)
Other miscellaneous expenditures	0	0	0	0
Fees for student activities/trips	20,000	6,550	6,217	(333)
Total Other expenditures	56,081	43,679	47,078	3,399
TOTAL EXPENDITURES	9,406,238	8,656,195	9,051,102	394,907
CHANGE IN FUND BALANCE	(843,042)	(252,921)	(438,352)	(185,431)