



**Insight PA Cyber Charter School**  
**2026-2027 Budget**  
**Approved May 26, 2026**

	Year Ending 6/30/2026	2026-2027 Budget		Notes
	Operating Budget	Projection	Projection	
<b>REVENUES</b>				
District per pupil revenues				
Revenue from districts - regular education	23,837,846	28,538,419	28,538,419	No increase assumed; data supports +4% but risk of cut also moderate
Revenue from districts - special education	18,343,205	21,651,857	22,084,894	28% population, 2% funding increase; proposed cuts have Gen Ed focus
Revenue from districts - prior year adjustments	80,557	124,310	-	
Total District per pupil revenues	42,261,608	50,314,586	50,623,313	
Other Local Revenues				
Interest	350,000	360,432	325,000	Interest lower due to lower Cash balance
Gains (losses) on investments	293,523	274,233	225,000	
Miscellaneous local revenues	11,162	25,922	19,000	
Total Other Local Revenues	654,685	660,587	569,000	
State Revenues				
Health services subsidy (SHARRS)	145,441	146,206	135,000	Reimbursement; reflects lower spending
PCCD School Safety / Mental Health Grant	70,000	70,000	70,000	PCCD Safety grant has been a staple in most recent years
Total State Revenues	215,441	216,206	205,000	
Federal Revenues				
Title I	1,650,000	1,851,738	1,888,773	Assume 2% increase in Federal funding; updated 25-26 info added
IDEA pass-through	924,402	934,402	953,090	
School improvement grant	211,686	141,124	143,946	
Title IV	114,893	137,185	139,929	
Title II	109,524	115,004	117,304	
Title III	8,596	8,596	8,768	
Total Federal Revenues	3,019,101	3,188,049	3,251,810	
<b>TOTAL REVENUES</b>	<b>46,150,835</b>	<b>54,379,428</b>	<b>54,649,123</b>	

**Insight PA Cyber Charter School  
2026-2027 Budget  
Approved May 26, 2026**

Year Ending 6/30/2026		2026-2027 Budget
Operating Budget	Projection	Projection

Notes

**EXPENDITURES**

Salaries				Tiered approach to increases, 1.5% to 3.0%
Regular Instruction	12,587,218	13,288,232	10,154,923	
Student & Staff Support	10,473,949	11,077,709	8,903,790	
Special Education	5,307,016	6,081,775	5,640,415	
Administration	3,870,045	4,433,463	3,930,913	
<b>Total Salaries</b>	<b>32,238,228</b>	<b>34,881,179</b>	<b>28,630,042</b>	Includes \$1.05M in Stipends
Benefits				
Health, dental & other group insurance	4,910,662	6,857,556	4,589,225	10% increase assumed effective Jan 1; factors in >\$1M credit realized in 26-27
Social security & medicare taxes	2,530,630	2,628,955	2,190,198	
Unemployment compensation	1,700,001	2,086,122	270,000	Temporary 25-26 spike from layoffs abates in 26-27
403(b) retirement contributions	1,549,458	1,632,571	1,395,137	
PSERS retirement contributions	307,392	331,949	264,815	
Workers' compensation	199,003	221,583	180,000	Update per Beth and vendor communication 5/12
Tuition reimbursement	185,000	187,711	305,000	Restores to prior levels, proportionate to new size of staff
<b>Total Benefits</b>	<b>11,382,146</b>	<b>13,946,447</b>	<b>9,194,375</b>	Approximately 35% of Salaries (net of 25-26 Unemployment outlier and 26-27 Credit)
Professional & technical services				
Special education services	1,839,559	2,711,384	2,600,000	Does not assume significant in-sourcing
Professional development	695,000	730,214	220,000	Reflects \$100K PD pool and portion of Conferences
Business services	692,750	663,786	695,000	
Other professional services	490,051	338,003	354,903	
Other contracted teaching services	145,520	148,523	74,500	
Payroll services	126,424	126,542	85,000	
Legal services	124,868	90,836	150,000	
Audit services	49,721	36,329	42,500	
Security services	46,251	8,402	8,654	
Student health services	21,818	7,272	7,636	
<b>Total Professional &amp; technical services</b>	<b>4,231,962</b>	<b>4,861,291</b>	<b>4,238,193</b>	



**Insight PA Cyber Charter School**  
**2026-2027 Budget**  
**Approved May 26, 2026**

	Year Ending 6/30/2026		2026-2027 Budget	Notes
	Operating Budget	Projection	Projection	
<b>Property services</b>				
Building rental & CAM	562,154	523,461	565,000	
Other rentals	275,145	259,929	270,000	
Utilities	44,346	42,808	44,948	
Maintenance & repairs	30,197	13,770	15,000	
Copier leases	10,517	9,971	10,470	
Custodial services	5,091	5,091	5,500	
<b>Total Property services</b>	<b>927,450</b>	<b>855,030</b>	<b>910,918</b>	
<b>Other purchased services</b>				
Marketing / Advertising	950,964	1,019,409	1,900,000	Fully funds \$1.9M request
Telecommunications services /ISP reimbursement	674,388	685,014	700,000	
Travel	404,383	443,123	300,000	
General property & liability insurance	160,000	160,001	126,000	Update per Beth and vendor communication 5/12
Tuition to nonpublic schools	113,909	125,043	150,000	
Student transportation	83,585	89,437	120,000	
Telephone	53,224	58,273	59,000	
Postage & shipping	40,947	37,606	40,000	
Miscellaneous purchased services	27,298	28,993	29,000	
Tuition to Institutions of Higher Education	15,000	10,000	20,000	
Recruitment	12,996	22,197	15,000	
Auto insurance	2,500	2,500	3,300	
<b>Total Other purchased services</b>	<b>2,339,194</b>	<b>2,681,596</b>	<b>3,462,300</b>	
<b>Instructional and General Supplies</b>				
Tech supplies & software	3,245,293	3,727,210	3,750,000	
Books & curricula	2,983,465	2,776,606	2,750,000	
Instructional supplies	146,012	116,288	118,500	
Administration	128,053	86,284	88,873	
Meals & refreshments	64,999	73,462	50,000	
Special education supplies	51,001	25,500	30,000	
Food	9,702	16,874	12,000	
Health supplies	6,000	11,335	12,000	
Other general supplies	4,429	2,569	5,000	
<b>Total Supplies</b>	<b>6,638,954</b>	<b>6,836,128</b>	<b>6,816,373</b>	



**Insight PA Cyber Charter School**  
**2026-2027 Budget**  
**Approved May 26, 2026**

	Year Ending 6/30/2026		2026-2027 Budget	Notes
	Operating Budget	Projection	Projection	
Property, furniture & equipment				
Computers	250,000	245,999	500,000	Plans for replenishment of portion of student devices
Furniture & equipment	10,000	10,000	10,000	
Property, furniture & equipment	260,000	255,999	510,000	
Other expenditures				
Fees for student activities/trips	55,466	90,081	80,000	
Dues & fees	39,417	62,076	55,000	
Bank fees	25,000	23,668	22,500	
Claims, judgments & penalties	18,000	9,800	20,000	
Other miscellaneous expenditures	5,500	5,971	6,000	
Scholarships	1,000	1,000	1,000	
Donations	-	200	500	
Other expenditures	144,383	192,796	185,000	
TOTAL EXPENDITURES	58,162,317	64,580,035	53,947,200	
			-	
<b>CHANGE IN FUND BALANCE</b>	<b>(12,081,482)</b>	<b>(10,200,607)</b>	<b>701,924</b>	