

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/12/2020



President of the Board - Original Signature Required

4/21/2020

Date



Secretary of the Board - Original Signature Required

4/22/2020

Date



Chief School Administrator - Original Signature Required

4/22/2020

Date

Mary Martin

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers. Note that teachers salaries are charged to Function 1300 related to vocational education direct costs.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers. Note that teachers salaries are charged to Function 1300 related to vocational education direct costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve of \$100,000 is considered necessary due to unforeseen circumstances that come up from time to time.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds Needed to start school year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for burden expected for PSERS rate stabilization and rising medical premiums.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance exists for future capital improvements and for non-secondary programs historical cumulative surplus that may be needed in the future to fund annual deficits or capital needs

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	600,000	
0840 Assigned Fund Balance	1,754,000	
0850 Unassigned Fund Balance	650,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,004,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,532,770	
7000 Revenue from State Sources	1,553,450	
8000 Revenue from Federal Sources	1,190,000	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$10,281,220</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,285,220</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	74,550
6700 Revenues from LEA Activities	38,800
6940 Tuition from Patrons	7,371,020
6990 Refunds and Other Miscellaneous Revenue	48,400
REVENUE FROM LOCAL SOURCES	\$7,532,770
REVENUE FROM STATE SOURCES	
7220 Vocational Education	507,000
7509 Supplemental Equipment Grants	44,000
7810 State Share of Social Security and Medicare Taxes	176,450
7820 State Share of Retirement Contributions	826,000
REVENUE FROM STATE SOURCES	\$1,553,450
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	250,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	940,000
REVENUE FROM FEDERAL SOURCES	\$1,190,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,281,220

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	632,999
1300 Vocational Education	4,493,534
1400 Other Instructional Programs - Elementary / Secondary	44,456
1600 Adult Education Programs	61,146
Total Instruction	\$5,232,135
2000 Support Services	
2100 Support Services - Students	583,860
2200 Support Services - Instructional Staff	108,950
2300 Support Services - Administration	1,731,632
2400 Support Services - Pupil Health	50,005
2500 Support Services - Business	569,630
2600 Operation and Maintenance of Plant Services	1,238,001
2800 Support Services - Central	1,009,057
Total Support Services	\$5,291,135
3000 Operation of Non-Instructional Services	
3200 Student Activities	32,950
Total Operation of Non-Instructional Services	\$32,950
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$100,000
Total Estimated Expenditures and Other Financing Uses	\$10,781,220

2020-2021 Final General Fund Budget

LEA : 123463507 Eastern Center for Arts & Technology

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	372,327
200 Personnel Services - Employee Benefits	257,872
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	2,500
600 Supplies	100
Total Special Programs - Elementary / Secondary	\$632,999
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,368,773
200 Personnel Services - Employee Benefits	1,474,823
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	37,600
500 Other Purchased Services	45,400
600 Supplies	408,638
700 Property	147,600
800 Other Objects	700
Total Vocational Education	\$4,493,534
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,982
200 Personnel Services - Employee Benefits	8,674
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	4,300
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$44,456
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	35,842
200 Personnel Services - Employee Benefits	15,304
300 Purchased Professional and Technical Services	500
600 Supplies	9,500
Total Adult Education Programs	\$61,146
Total Instruction	\$5,232,135
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	329,286
200 Personnel Services - Employee Benefits	242,774
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	3,500
600 Supplies	4,050
800 Other Objects	750
Total Support Services - Students	\$583,860
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	41,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	30,000
500 Other Purchased Services	7,700
600 Supplies	2,600
800 Other Objects	7,650
Total Support Services - Instructional Staff	\$108,950
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	952,825
200 Personnel Services - Employee Benefits	602,688
300 Purchased Professional and Technical Services	56,450
500 Other Purchased Services	90,169
600 Supplies	14,300
700 Property	5,200
800 Other Objects	10,000
Total Support Services - Administration	\$1,731,632
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	33,917
200 Personnel Services - Employee Benefits	14,488
300 Purchased Professional and Technical Services	100
600 Supplies	1,500
Total Support Services - Pupil Health	\$50,005
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	290,103
200 Personnel Services - Employee Benefits	192,877
300 Purchased Professional and Technical Services	21,300
400 Purchased Property Services	21,100
500 Other Purchased Services	30,000
600 Supplies	10,150
800 Other Objects	4,100
Total Support Services - Business	\$569,630
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	20,300
200 Personnel Services - Employee Benefits	8,701
300 Purchased Professional and Technical Services	27,700
400 Purchased Property Services	840,300
500 Other Purchased Services	75,500
600 Supplies	241,100
700 Property	24,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$1,238,001
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	333,675
200 Personnel Services - Employee Benefits	236,401
300 Purchased Professional and Technical Services	10,550
400 Purchased Property Services	20,700
500 Other Purchased Services	17,800

<u>Description</u>	<u>Amount</u>
600 Supplies	110,431
700 Property	278,100
800 Other Objects	1,400
Total Support Services - Central	\$1,009,057
Total Support Services	\$5,291,135
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	3,270
200 Personnel Services - Employee Benefits	1,407
500 Other Purchased Services	22,148
600 Supplies	3,125
800 Other Objects	3,000
Total Student Activities	\$32,950
Total Operation of Non-Instructional Services	\$32,950
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	65,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,000
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$100,000
TOTAL EXPENDITURES	\$10,781,220

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,000,000	2,840,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	3,000,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	25,000	25,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,025,000	\$2,865,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$7,025,000	\$2,865,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	240,000	240,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	96,000	96,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$336,000	\$336,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$336,000

\$336,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$336,000	\$336,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	704,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,504,000
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,704,000