

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

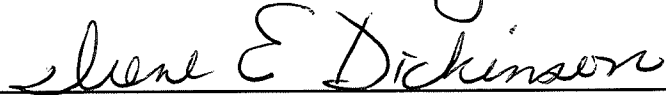
Date of Adoption of the General Fund Budget: 02/14/2018



President of the Board - Original Signature Required

4-9-18

Date



Secretary of the Board - Original Signature Required

4-9-18

Date



Chief School Administrator - Original Signature Required

4-9-18

Date

IRENE DICKINSON

Contact Person

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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.	Tuition reimbursement (object 240) costs are required to be in conjunction with 2270.
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	Tuition (object 240) costs are required to be used in conjunction with 2270.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary allowance for unexpected expenditures.
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 next school year.

<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	2,200,000
0850 Unassigned Fund Balance	1,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,434,532
7000 Revenue from State Sources	1,487,308
8000 Revenue from Federal Sources	1,402,926
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$10,324,766</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,324,766</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	53,100
6910 Rentals	500
6940 Tuition from Patrons	7,320,532
6990 Refunds and Other Miscellaneous Revenue	35,400
REVENUE FROM LOCAL SOURCES	\$7,434,532
REVENUE FROM STATE SOURCES	
7220 Vocational Education	479,000
7509 Supplemental Equipment Grants	25,000
7810 State Share of Social Security and Medicare Taxes	176,741
7820 State Share of Retirement Contributions	806,567
REVENUE FROM STATE SOURCES	\$1,487,308
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,160,926
8521 Vocational Education - Operating Expenditures	242,000
REVENUE FROM FEDERAL SOURCES	\$1,402,926
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,324,766

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	585,071
1300 Vocational Education	4,416,734
1400 Other Instructional Programs - Elementary / Secondary	52,398
1600 Adult Education Programs	56,753
Total Instruction	\$5,110,956
2000 Support Services	
2100 Support Services - Students	582,439
2200 Support Services - Instructional Staff	113,408
2300 Support Services - Administration	1,821,762
2400 Support Services - Pupil Health	38,188
2500 Support Services - Business	665,810
2600 Operation and Maintenance of Plant Services	1,274,554
2800 Support Services - Central	941,968
Total Support Services	\$5,438,129
3000 Operation of Non-Instructional Services	
3200 Student Activities	37,031
Total Operation of Non-Instructional Services	\$37,031
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	138,650
Total Facilities Acquisition, Construction and Improvement Services	\$138,650
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	\$10,824,766

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	352,164
200 Personnel Services - Employee Benefits	230,157
300 Purchased Professional and Technical Services	50
500 Other Purchased Services	2,500
600 Supplies	200
Total Special Programs - Elementary / Secondary	\$585,071
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,304,223
200 Personnel Services - Employee Benefits	1,503,807
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	21,450
500 Other Purchased Services	43,375
600 Supplies	383,464
700 Property	150,370
800 Other Objects	1,545
Total Vocational Education	\$4,416,734
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,648
500 Other Purchased Services	3,000
600 Supplies	10,000
800 Other Objects	750
Total Other Instructional Programs - Elementary / Secondary	\$52,398
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	29,868
200 Personnel Services - Employee Benefits	12,885
300 Purchased Professional and Technical Services	500
600 Supplies	13,500
Total Adult Education Programs	\$56,753
Total Instruction	\$5,110,956
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	311,555
200 Personnel Services - Employee Benefits	241,984
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	4,000
600 Supplies	14,400
800 Other Objects	500
Total Support Services - Students	\$582,439
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	33,150

2018-2019 Final General Fund Budget

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	45,000
500 Other Purchased Services	10,298
600 Supplies	2,100
800 Other Objects	2,860
Total Support Services - Instructional Staff	\$113,408
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	991,468
200 Personnel Services - Employee Benefits	599,603
300 Purchased Professional and Technical Services	81,900
500 Other Purchased Services	92,725
600 Supplies	38,475
800 Other Objects	17,591
Total Support Services - Administration	\$1,821,762
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	25,841
200 Personnel Services - Employee Benefits	11,147
600 Supplies	1,200
Total Support Services - Pupil Health	\$38,188
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	315,721
200 Personnel Services - Employee Benefits	279,014
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	32,000
500 Other Purchased Services	24,350
600 Supplies	6,800
800 Other Objects	6,125
Total Support Services - Business	\$665,810
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	13,410
200 Personnel Services - Employee Benefits	5,200
300 Purchased Professional and Technical Services	24,152
400 Purchased Property Services	804,092
500 Other Purchased Services	77,000
600 Supplies	322,200
700 Property	28,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,274,554
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	335,060
200 Personnel Services - Employee Benefits	266,408
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	5,000
500 Other Purchased Services	23,750
600 Supplies	24,900
700 Property	277,750

<u>Description</u>	<u>Amount</u>
800 Other Objects	600
Total Support Services - Central	\$941,968
Total Support Services	\$5,438,129
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,270
200 Personnel Services - Employee Benefits	1,411
500 Other Purchased Services	29,000
600 Supplies	3,000
800 Other Objects	350
Total Student Activities	\$37,031
Total Operation of Non-Instructional Services	\$37,031
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	78,650
400 Purchased Property Services	60,000
Total Facilities Acquisition, Construction and Improvement Services	\$138,650
Total Facilities Acquisition, Construction and Improvement Services	\$138,650
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$100,000
TOTAL EXPENDITURES	\$10,824,766

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	2,600,000	2,300,000
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	\$6,625,000	\$6,325,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,625,000	\$6,325,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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)	116,000	96,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$356,000	\$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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

\$356,000

\$336,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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	\$356,000	\$336,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,500,000
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,700,000