

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/09/2022



President of the Board - Original Signature Required

04/19/2022
Date



Secretary of the Board - Original Signature Required

04/19/2022
Date



Chief School Administrator - Original Signature Required

4/19/2022
Date

Katie M Braun

Contact Person

(215)784-4800

Extn :243

Telephone

Extension

kbraun@eastech.org

Email Address

| <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: \$10,000.00 . Provide a justification. | \$10,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teacher salaries are charged to major function 1300). |
| 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: \$10,000.00 | \$10,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teacher salaries are charged to major function 1300). |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | Budgetary reserve is being used to cover any unanticipated federal, state or local grants received throughout the school year and to help offset any increases in the cost of supplies due to inflation. |
| 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. | Unassigned fund balance will be used to cover any unanticipated expenditures (prudent business practice) throughout the year (if needed). |
| 8150 | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. | Committed fund balance is expected to be used in future years to offset costs for PSERS rate increases along with medical rate increases when needed. |
| 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 is expected to be used to offset future capital improvement projects. |

| <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 | 123,965 | |
| 0820 Restricted Fund Balance | | |
| 0830 Committed Fund Balance | 475,000 | |
| 0840 Assigned Fund Balance | 1,674,000 | |
| 0850 Unassigned Fund Balance | 2,168,843 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | <u>\$4,317,843</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 7,761,870 | |
| 7000 Revenue from State Sources | 1,680,670 | |
| 8000 Revenue from Federal Sources | 1,210,060 | |
| 9000 Other Financing Sources | 1,000 | |
| Total Estimated Revenues And Other Financing Sources | | <u>\$10,653,600</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | | <u>\$14,971,443</u> |

| | <u>Amount</u> |
|--|--------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6500 Earnings on Investments | 2,500 |
| 6700 Revenues from LEA Activities | 28,500 |
| 6940 Tuition from Patrons | 7,699,370 |
| 6990 Refunds and Other Miscellaneous Revenue | 31,500 |
| REVENUE FROM LOCAL SOURCES | \$7,761,870 |
| REVENUE FROM STATE SOURCES | |
| 7220 Vocational Education | 543,000 |
| 7509 Supplemental Equipment Grants | 25,000 |
| 7810 State Share of Social Security and Medicare Taxes | 197,744 |
| 7820 State Share of Retirement Contributions | 914,926 |
| REVENUE FROM STATE SOURCES | \$1,680,670 |
| REVENUE FROM FEDERAL SOURCES | |
| 8521 Vocational Education - Operating Expenditures | 250,000 |
| 8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA | 960,060 |
| REVENUE FROM FEDERAL SOURCES | \$1,210,060 |
| OTHER FINANCING SOURCES | |
| 9400 Sale of or Compensation for Loss of Fixed Assets | 1,000 |
| OTHER FINANCING SOURCES | \$1,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 10,653,600 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1200 Special Programs - Elementary / Secondary | 500,601 |
| 1300 Vocational Education | 5,247,974 |
| 1400 Other Instructional Programs - Elementary / Secondary | 47,199 |
| 1600 Adult Education Programs | 68,110 |
| Total Instruction | \$5,863,884 |
| 2000 Support Services | |
| 2100 Support Services - Students | 715,251 |
| 2200 Support Services - Instructional Staff | 68,094 |
| 2300 Support Services - Administration | 1,746,947 |
| 2400 Support Services - Pupil Health | 48,631 |
| 2500 Support Services - Business | 607,296 |
| 2600 Operation and Maintenance of Plant Services | 1,115,884 |
| 2800 Support Services - Central | 902,983 |
| Total Support Services | \$5,205,086 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 24,630 |
| Total Operation of Non-Instructional Services | \$24,630 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 10,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$10,000 |
| 5000 Other Expenditures and Financing Uses | |
| 5900 Budgetary Reserve | 50,000 |
| Total Other Expenditures and Financing Uses | \$50,000 |
| Total Estimated Expenditures and Other Financing Uses | \$11,153,600 |

2022-2023 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 | 300,310 |
| 200 Personnel Services - Employee Benefits | 197,491 |
| 300 Purchased Professional and Technical Services | 200 |
| 500 Other Purchased Services | 2,500 |
| 600 Supplies | 100 |
| Total Special Programs - Elementary / Secondary | \$500,601 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 2,773,614 |
| 200 Personnel Services - Employee Benefits | 1,761,551 |
| 300 Purchased Professional and Technical Services | 2,100 |
| 400 Purchased Property Services | 18,300 |
| 500 Other Purchased Services | 30,350 |
| 600 Supplies | 458,257 |
| 700 Property | 202,252 |
| 800 Other Objects | 1,550 |
| Total Vocational Education | \$5,247,974 |
| 1400 <u>Other Instructional Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 27,000 |
| 200 Personnel Services - Employee Benefits | 11,499 |
| 300 Purchased Professional and Technical Services | 1,000 |
| 500 Other Purchased Services | 4,500 |
| 600 Supplies | 2,400 |
| 800 Other Objects | 800 |
| Total Other Instructional Programs - Elementary / Secondary | \$47,199 |
| 1600 <u>Adult Education Programs</u> | |
| 100 Personnel Services - Salaries | 39,000 |
| 200 Personnel Services - Employee Benefits | 16,610 |
| 300 Purchased Professional and Technical Services | 500 |
| 600 Supplies | 12,000 |
| Total Adult Education Programs | \$68,110 |
| Total Instruction | \$5,863,884 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 404,815 |
| 200 Personnel Services - Employee Benefits | 288,939 |
| 300 Purchased Professional and Technical Services | 1,800 |
| 500 Other Purchased Services | 4,190 |
| 600 Supplies | 13,907 |
| 800 Other Objects | 1,600 |
| Total Support Services - Students | \$715,251 |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 200 Personnel Services - Employee Benefits | 10,000 |

2022-2023 Final General Fund Budget

LEA : 123463507 Eastern Center for Arts & Technology

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| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 300 Purchased Professional and Technical Services | 34,700 |
| 400 Purchased Property Services | 10,000 |
| 500 Other Purchased Services | 4,900 |
| 600 Supplies | 2,100 |
| 800 Other Objects | 6,394 |
| Total Support Services - Instructional Staff | \$68,094 |
| 2300 <u>Support Services - Administration</u> | |
| 100 Personnel Services - Salaries | 973,731 |
| 200 Personnel Services - Employee Benefits | 590,342 |
| 300 Purchased Professional and Technical Services | 66,524 |
| 500 Other Purchased Services | 86,400 |
| 600 Supplies | 19,600 |
| 700 Property | 1,700 |
| 800 Other Objects | 8,650 |
| Total Support Services - Administration | \$1,746,947 |
| 2400 <u>Support Services - Pupil Health</u> | |
| 100 Personnel Services - Salaries | 32,949 |
| 200 Personnel Services - Employee Benefits | 14,032 |
| 300 Purchased Professional and Technical Services | 100 |
| 500 Other Purchased Services | 100 |
| 600 Supplies | 1,450 |
| Total Support Services - Pupil Health | \$48,631 |
| 2500 <u>Support Services - Business</u> | |
| 100 Personnel Services - Salaries | 314,060 |
| 200 Personnel Services - Employee Benefits | 230,936 |
| 300 Purchased Professional and Technical Services | 11,200 |
| 400 Purchased Property Services | 17,200 |
| 500 Other Purchased Services | 20,700 |
| 600 Supplies | 7,100 |
| 800 Other Objects | 6,100 |
| Total Support Services - Business | \$607,296 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | |
| 100 Personnel Services - Salaries | 162,670 |
| 200 Personnel Services - Employee Benefits | 81,313 |
| 300 Purchased Professional and Technical Services | 18,000 |
| 400 Purchased Property Services | 593,400 |
| 500 Other Purchased Services | 62,700 |
| 600 Supplies | 192,401 |
| 700 Property | 5,000 |
| 800 Other Objects | 400 |
| Total Operation and Maintenance of Plant Services | \$1,115,884 |
| 2800 <u>Support Services - Central</u> | |
| 100 Personnel Services - Salaries | 355,210 |
| 200 Personnel Services - Employee Benefits | 230,367 |
| 300 Purchased Professional and Technical Services | 46,750 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 400 Purchased Property Services | 38,154 |
| 500 Other Purchased Services | 17,100 |
| 600 Supplies | 76,651 |
| 700 Property | 137,951 |
| 800 Other Objects | 800 |
| Total Support Services - Central | \$902,983 |
| Total Support Services | \$5,205,086 |
| 3000 Operation of Non-Instructional Services | |
| 3200 <u>Student Activities</u> | |
| 100 Personnel Services - Salaries | 3,300 |
| 200 Personnel Services - Employee Benefits | 1,405 |
| 500 Other Purchased Services | 15,500 |
| 600 Supplies | 2,125 |
| 800 Other Objects | 2,300 |
| Total Student Activities | \$24,630 |
| Total Operation of Non-Instructional Services | \$24,630 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 <u>Facilities Acquisition, Construction and Improvement Services</u> | |
| 400 Purchased Property Services | 10,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$10,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$10,000 |
| 5000 Other Expenditures and Financing Uses | |
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 50,000 |
| Total Budgetary Reserve | \$50,000 |
| Total Other Expenditures and Financing Uses | \$50,000 |
| TOTAL EXPENDITURES | \$11,153,600 |

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

| | | |
|--|--------------------|--------------------|
| General Fund | 1,700,000 | 1,700,000 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - \$ 690, \$1850 | 1,500,000 | 550,000 |
| 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 | \$3,225,000 | \$2,275,000 |

Long-Term Investments

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

| | | |
|-----------------------------------|--------------------|--------------------|
| TOTAL CASH AND INVESTMENTS | \$3,225,000 | \$2,275,000 |
|-----------------------------------|--------------------|--------------------|

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

| General Fund | | |
|---|------------------|------------------|
| 0510 Bonds Payable | | |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease and Other Right-To-Use Obligations | | |
| 0540 Accumulated Compensated Absences | 230,000 | 230,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 100,000 | 100,000 |
| 0599 Other Noncurrent Liabilities | | |
| Total General Fund | \$330,000 | \$330,000 |

| 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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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

06/30/2022 Estimate

06/30/2023 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

\$330,000

\$330,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 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 | \$330,000 | \$330,000 |
|---------------------------|------------------|------------------|

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | 123,965 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 475,000 |
| 0840 Assigned Fund Balance | 1,674,000 |
| 0850 Unassigned Fund Balance | 1,668,843 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$3,817,843 |
| 5900 Budgetary Reserve | 50,000 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$3,991,808 |