

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/08/2023

*Art Levinowitz*

President of the Board - Original Signature Required

02/09/2023

Date

*Katie M Braun*

Secretary of the Board - Original Signature Required

02/09/2023

Date

*Catherine Ellerman*

Chief School Administrator - Original Signature Required

2/13/2023

Date

Katie M Braun

Contact Person

(215)784-4843

Extn :

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: \$20,000.00 . Provide a justification.	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teachers 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: \$20,000.00	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teachers 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 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 us 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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	105,147	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	475,000	
0840 Assigned Fund Balance	2,484,701	
0850 Unassigned Fund Balance	1,402,973	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,362,674</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,052,936	
7000 Revenue from State Sources	1,724,142	
8000 Revenue from Federal Sources	1,096,544	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$10,874,622</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$15,237,296</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	7,500
6700 Revenues from LEA Activities	18,795
6940 Tuition from Patrons	7,967,478
6990 Refunds and Other Miscellaneous Revenue	59,163
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,052,936</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	633,716
7509 Supplemental Equipment Grants	45,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	41,048
7810 State Share of Social Security and Medicare Taxes	177,592
7820 State Share of Retirement Contributions	826,786
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,724,142</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	250,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	846,544
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,096,544</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>10,874,622</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1200 Special Programs - Elementary / Secondary	533,239
1300 Vocational Education	5,342,890
1400 Other Instructional Programs - Elementary / Secondary	20,029
1600 Adult Education Programs	58,604
<b>Total Instruction</b>	<b>\$5,954,762</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	779,737
2200 Support Services - Instructional Staff	74,110
2300 Support Services - Administration	1,971,005
2400 Support Services - Pupil Health	91,789
2500 Support Services - Business	671,660
2600 Operation and Maintenance of Plant Services	1,039,219
2800 Support Services - Central	859,499
<b>Total Support Services</b>	<b>\$5,487,019</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	20,341
<b>Total Operation of Non-Instructional Services</b>	<b>\$20,341</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5900 Budgetary Reserve	12,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$11,474,622</b>

2023-2024 Final General Fund Budget

LEA : 123463507 Eastern Center for Arts & Technology

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	319,137
200 Personnel Services - Employee Benefits	211,302
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	2,500
600 Supplies	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$533,239</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	2,713,390
200 Personnel Services - Employee Benefits	1,768,877
400 Purchased Property Services	36,865
500 Other Purchased Services	38,600
600 Supplies	481,676
700 Property	300,230
800 Other Objects	3,252
<b>Total Vocational Education</b>	<b>\$5,342,890</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	6,029
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,029</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	28,062
200 Personnel Services - Employee Benefits	12,042
300 Purchased Professional and Technical Services	500
600 Supplies	18,000
<b>Total Adult Education Programs</b>	<b>\$58,604</b>
<b>Total Instruction</b>	<b>\$5,954,762</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	419,259
200 Personnel Services - Employee Benefits	331,692
300 Purchased Professional and Technical Services	13,800
500 Other Purchased Services	4,590
600 Supplies	8,796
800 Other Objects	1,600
<b>Total Support Services - Students</b>	<b>\$779,737</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	39,510
400 Purchased Property Services	10,000
500 Other Purchased Services	1,000
600 Supplies	3,600

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$74,110</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,024,695
200 Personnel Services - Employee Benefits	684,746
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	91,400
500 Other Purchased Services	41,764
600 Supplies	47,900
700 Property	1,700
800 Other Objects	7,800
<b>Total Support Services - Administration</b>	<b>\$1,971,005</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	49,929
200 Personnel Services - Employee Benefits	40,410
600 Supplies	1,450
<b>Total Support Services - Pupil Health</b>	<b>\$91,789</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	318,862
200 Personnel Services - Employee Benefits	268,198
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	17,500
500 Other Purchased Services	23,400
600 Supplies	10,500
800 Other Objects	15,700
<b>Total Support Services - Business</b>	<b>\$671,660</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	167,416
200 Personnel Services - Employee Benefits	101,463
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	536,340
500 Other Purchased Services	50,750
600 Supplies	156,150
700 Property	6,200
800 Other Objects	1,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,039,219</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	313,877
200 Personnel Services - Employee Benefits	229,572
300 Purchased Professional and Technical Services	43,750
400 Purchased Property Services	50,000
500 Other Purchased Services	40,300
600 Supplies	81,200
700 Property	100,000
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$859,499</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$5,487,019</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	3,300
200 Personnel Services - Employee Benefits	1,416
500 Other Purchased Services	13,500
600 Supplies	2,125
<b>Total Student Activities</b>	<b>\$20,341</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$20,341</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	12,500
<b>Total Budgetary Reserve</b>	<b>\$12,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$11,474,622</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	1,000,000	975,000
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	700,000	1,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,700,000</b>	<b>\$1,975,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	3,515,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$3,515,000</b>	<b>\$3,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,215,000</b>	<b>\$4,975,000</b>

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	50,094	36,370
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	171,480	230,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	790,365	815,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,011,939</b>	<b>\$1,081,370</b>

**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**

**06/30/2023 Estimate**

**06/30/2024 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**

**06/30/2023 Estimate**

**06/30/2024 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**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

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**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**

**\$1,011,939**

**\$1,081,370**

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$1,011,939</b>	<b>\$1,081,370</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	105,147
0820 Restricted Fund Balance	
0830 Committed Fund Balance	475,000
0840 Assigned Fund Balance	1,884,701
0850 Unassigned Fund Balance	1,402,973
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,762,674</b>
<b>5900 Budgetary Reserve</b>	<b>12,500</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,880,321</b>