

<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: \$19,000.00 . Provide a justification.	\$19,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers. Note that 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: \$19,000.00	\$19,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers. Note that 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.	A small budgetary reserve is considered necessary due to the unforeseen needs 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 a school year and for high unanticipated needs of future years
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

<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	75,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	600,000	
0840 Assigned Fund Balance	2,350,000	
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>\$4,150,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,521,820	
7000 Revenue from State Sources	1,588,500	
8000 Revenue from Federal Sources	1,200,050	
9000 Other Financing Sources	930	
Total Estimated Revenues And Other Financing Sources		<u>\$10,311,300</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$14,461,300</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	29,500
6940 Tuition from Patrons	7,402,020
6990 Refunds and Other Miscellaneous Revenue	45,300
REVENUE FROM LOCAL SOURCES	\$7,521,820
REVENUE FROM STATE SOURCES	
7220 Vocational Education	523,000
7509 Supplemental Equipment Grants	25,000
7810 State Share of Social Security and Medicare Taxes	177,000
7820 State Share of Retirement Contributions	863,500
REVENUE FROM STATE SOURCES	\$1,588,500
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	239,990
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	960,060
REVENUE FROM FEDERAL SOURCES	\$1,200,050
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	930
OTHER FINANCING SOURCES	\$930
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,311,300

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	642,100
1300 Vocational Education	4,686,685
1400 Other Instructional Programs - Elementary / Secondary	47,202
1600 Adult Education Programs	60,611
Total Instruction	\$5,436,598
2000 Support Services	
2100 Support Services - Students	729,592
2200 Support Services - Instructional Staff	75,550
2300 Support Services - Administration	1,772,897
2400 Support Services - Pupil Health	45,785
2500 Support Services - Business	581,016
2600 Operation and Maintenance of Plant Services	1,114,439
2800 Support Services - Central	916,292
Total Support Services	\$5,235,571
3000 Operation of Non-Instructional Services	
3200 Student Activities	34,131
Total Operation of Non-Instructional Services	\$34,131
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$75,000
Total Estimated Expenditures and Other Financing Uses	\$10,811,300

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	380,020
200 Personnel Services - Employee Benefits	259,280
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	2,500
600 Supplies	100
Total Special Programs - Elementary / Secondary	\$642,100
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,414,683
200 Personnel Services - Employee Benefits	1,520,475
300 Purchased Professional and Technical Services	2,600
400 Purchased Property Services	20,300
500 Other Purchased Services	29,350
600 Supplies	415,352
700 Property	282,425
800 Other Objects	1,500
Total Vocational Education	\$4,686,685
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,502
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	\$47,202
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	35,842
200 Personnel Services - Employee Benefits	15,269
300 Purchased Professional and Technical Services	500
600 Supplies	9,000
Total Adult Education Programs	\$60,611
Total Instruction	\$5,436,598
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	416,388
200 Personnel Services - Employee Benefits	276,207
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	4,190
600 Supplies	28,907
800 Other Objects	2,100
Total Support Services - Students	\$729,592
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	19,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	22,700
400 Purchased Property Services	20,000
500 Other Purchased Services	5,000
600 Supplies	3,100
800 Other Objects	5,750
Total Support Services - Instructional Staff	\$75,550
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	969,639
200 Personnel Services - Employee Benefits	603,736
300 Purchased Professional and Technical Services	65,122
500 Other Purchased Services	95,700
600 Supplies	27,100
700 Property	1,700
800 Other Objects	9,900
Total Support Services - Administration	\$1,772,897
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	30,950
200 Personnel Services - Employee Benefits	13,185
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	100
600 Supplies	1,450
Total Support Services - Pupil Health	\$45,785
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	291,383
200 Personnel Services - Employee Benefits	206,633
300 Purchased Professional and Technical Services	24,700
400 Purchased Property Services	20,200
500 Other Purchased Services	21,300
600 Supplies	10,100
800 Other Objects	6,700
Total Support Services - Business	\$581,016
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	146,932
200 Personnel Services - Employee Benefits	95,107
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	593,400
500 Other Purchased Services	62,700
600 Supplies	192,900
700 Property	5,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$1,114,439
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	343,460
200 Personnel Services - Employee Benefits	235,426
300 Purchased Professional and Technical Services	46,750

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	43,154
500 Other Purchased Services	17,100
600 Supplies	79,651
700 Property	149,951
800 Other Objects	800
Total Support Services - Central	\$916,292
Total Support Services	\$5,235,571
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	3,300
200 Personnel Services - Employee Benefits	1,406
500 Other Purchased Services	23,500
600 Supplies	3,125
800 Other Objects	2,800
Total Student Activities	\$34,131
Total Operation of Non-Instructional Services	\$34,131
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$75,000
TOTAL EXPENDITURES	\$10,811,300

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,800,000	100,000
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	\$3,825,000	\$2,125,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,825,000	\$2,125,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	220,000	220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	100,000	100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$320,000	\$320,000
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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

\$320,000

\$320,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$320,000	\$320,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	75,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,150,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,650,000
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,800,000