

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2019



President of the Board - Original Signature Required

4/10/2019

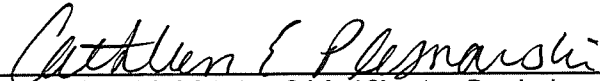
Date



Secretary of the Board - Original Signature Required

4/10/2019

Date



Chief School Administrator - Original Signature Required

4/11/2019

Date

Mary Martin

Contact Person

(215)784-4800

Extn :243

Telephone

Extension

mmartin@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.	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 reimbursement (object 240) costs are required to be 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
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 were committed to future large pension costs related to existing employees.
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.

<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	2,254,000
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>\$3,504,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,580,620
7000 Revenue from State Sources	1,535,965
8000 Revenue from Federal Sources	1,333,731
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$10,450,316</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$13,954,316</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	52,600
6910 Rentals	500
6940 Tuition from Patrons	7,435,020
6990 Refunds and Other Miscellaneous Revenue	42,500
REVENUE FROM LOCAL SOURCES	\$7,580,620
REVENUE FROM STATE SOURCES	
7220 Vocational Education	533,873
7509 Supplemental Equipment Grants	25,000
7810 State Share of Social Security and Medicare Taxes	177,093
7820 State Share of Retirement Contributions	799,999
REVENUE FROM STATE SOURCES	\$1,535,965
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	258,735
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,074,996
REVENUE FROM FEDERAL SOURCES	\$1,333,731
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,450,316

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	627,398
1300 Vocational Education	4,358,250
1400 Other Instructional Programs - Elementary / Secondary	55,162
1600 Adult Education Programs	59,714
Total Instruction	\$5,100,524
2000 Support Services	
2100 Support Services - Students	585,119
2200 Support Services - Instructional Staff	118,285
2300 Support Services - Administration	1,818,653
2400 Support Services - Pupil Health	40,260
2500 Support Services - Business	645,319
2600 Operation and Maintenance of Plant Services	1,350,681
2800 Support Services - Central	1,021,274
Total Support Services	\$5,579,591
3000 Operation of Non-Instructional Services	
3200 Student Activities	40,201
Total Operation of Non-Instructional Services	\$40,201
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	130,000
Total Facilities Acquisition, Construction and Improvement Services	\$130,000
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	\$10,950,316

2019-2020 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	366,727
200 Personnel Services - Employee Benefits	257,721
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	2,500
600 Supplies	200
Total Special Programs - Elementary / Secondary	\$627,398
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,236,751
200 Personnel Services - Employee Benefits	1,451,298
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	21,125
500 Other Purchased Services	43,975
600 Supplies	427,360
700 Property	172,646
800 Other Objects	1,095
Total Vocational Education	\$4,358,250
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,812
300 Purchased Professional and Technical Services	1,600
500 Other Purchased Services	4,000
600 Supplies	10,000
800 Other Objects	750
Total Other Instructional Programs - Elementary / Secondary	\$55,162
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	27,432
200 Personnel Services - Employee Benefits	12,002
300 Purchased Professional and Technical Services	500
600 Supplies	19,780
Total Adult Education Programs	\$59,714
Total Instruction	\$5,100,524
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	319,749
200 Personnel Services - Employee Benefits	240,870
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	5,000
600 Supplies	15,500
800 Other Objects	500
Total Support Services - Students	\$585,119
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000

2019-2020 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	36,300
400 Purchased Property Services	48,000
500 Other Purchased Services	8,010
600 Supplies	2,100
800 Other Objects	3,875
Total Support Services - Instructional Staff	\$118,285
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	983,023
200 Personnel Services - Employee Benefits	634,780
300 Purchased Professional and Technical Services	69,500
500 Other Purchased Services	81,050
600 Supplies	29,800
700 Property	4,900
800 Other Objects	15,600
Total Support Services - Administration	\$1,818,653
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	27,346
200 Personnel Services - Employee Benefits	11,964
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	50
600 Supplies	600
Total Support Services - Pupil Health	\$40,260
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	304,728
200 Personnel Services - Employee Benefits	264,891
300 Purchased Professional and Technical Services	10,200
400 Purchased Property Services	25,200
500 Other Purchased Services	27,900
600 Supplies	7,100
800 Other Objects	5,300
Total Support Services - Business	\$645,319
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	13,410
200 Personnel Services - Employee Benefits	5,271
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	836,000
500 Other Purchased Services	76,500
600 Supplies	326,000
700 Property	28,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,350,681
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	320,476
200 Personnel Services - Employee Benefits	251,098
300 Purchased Professional and Technical Services	41,250

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	10,000
500 Other Purchased Services	21,100
600 Supplies	66,450
700 Property	310,000
800 Other Objects	900
Total Support Services - Central	\$1,021,274
Total Support Services	\$5,579,591
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,270
200 Personnel Services - Employee Benefits	1,431
500 Other Purchased Services	29,000
600 Supplies	3,000
800 Other Objects	3,500
Total Student Activities	\$40,201
Total Operation of Non-Instructional Services	\$40,201
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	70,000
Total Facilities Acquisition, Construction and Improvement Services	\$130,000
Total Facilities Acquisition, Construction and Improvement Services	\$130,000
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	\$10,950,316

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 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	2,800,000
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	\$6,825,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,625,000	\$6,825,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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	600,000
0840 Assigned Fund Balance	1,754,000
0850 Unassigned Fund Balance	650,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,004,000
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,204,000