

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2017

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

James C McHale

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Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	There is no Beginning Fund Balance. The JOC votes each year to distribute any excess to Capital Reserve or return it to its members districts.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	507,783
7000 Revenue from State Sources	1,273,991
8000 Revenue from Federal Sources	872,528
9000 Other Financing Sources	4,416,600

**Total Estimated Revenues And Other Financing Sources \$7,070,902**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$7,070,902**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	200
6910 Rentals	1,000
6940 Tuition from Patrons	213,083
6990 Refunds and Other Miscellaneous Revenue	293,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$507,783</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	493,638
7400 Vocational Training of the Unemployed	150,000
7810 State Share of Social Security and Medicare Taxes	125,312
7820 State Share of Retirement Contributions	505,041
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,273,991</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	376,896
8521 Vocational Education - Operating Expenditures	410,632
8660 Workforce Investment Act (WIA)	85,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$872,528</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	4,416,600
<b>OTHER FINANCING SOURCES</b>	<b>\$4,416,600</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>7,070,902</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1200 Special Programs - Elementary / Secondary	118,334
1300 Vocational Education	3,153,760
1600 Adult Education Programs	975,086
<b>Total Instruction</b>	<b>\$4,247,180</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	214,967
2200 Support Services - Instructional Staff	288,871
2300 Support Services - Administration	801,747
2400 Support Services - Pupil Health	67,873
2500 Support Services - Business	324,840
2600 Operation and Maintenance of Plant Services	1,053,324
2800 Support Services - Central	35,000
2900 Other Support Services	37,100
<b>Total Support Services</b>	<b>\$2,823,722</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$7,070,902</b>

## 2017-2018 Final General Fund Budget

LEA : 119354207 CTC of Lackawanna County

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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	62,795
200 Personnel Services - Employee Benefits	46,539
600 Supplies	9,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$118,334</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,537,585
200 Personnel Services - Employee Benefits	1,276,575
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	10,000
500 Other Purchased Services	24,000
600 Supplies	217,100
700 Property	58,500
<b>Total Vocational Education</b>	<b>\$3,153,760</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	545,335
200 Personnel Services - Employee Benefits	403,851
400 Purchased Property Services	4,050
500 Other Purchased Services	1,250
600 Supplies	10,100
800 Other Objects	10,500
<b>Total Adult Education Programs</b>	<b>\$975,086</b>
<b>Total Instruction</b>	<b>\$4,247,180</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	124,826
200 Personnel Services - Employee Benefits	85,641
500 Other Purchased Services	3,000
600 Supplies	1,500
<b>Total Support Services - Students</b>	<b>\$214,967</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	131,734
200 Personnel Services - Employee Benefits	99,187
300 Purchased Professional and Technical Services	37,700
500 Other Purchased Services	250
600 Supplies	20,000
<b>Total Support Services - Instructional Staff</b>	<b>\$288,871</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	406,290
200 Personnel Services - Employee Benefits	297,307
300 Purchased Professional and Technical Services	48,600
500 Other Purchased Services	14,000
600 Supplies	35,350

<u>Description</u>	<u>Amount</u>
800 Other Objects	200
<b>Total Support Services - Administration</b>	<b>\$801,747</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	40,071
200 Personnel Services - Employee Benefits	25,802
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$67,873</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	155,314
200 Personnel Services - Employee Benefits	140,191
300 Purchased Professional and Technical Services	27,760
500 Other Purchased Services	125
600 Supplies	1,000
800 Other Objects	450
<b>Total Support Services - Business</b>	<b>\$324,840</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	334,912
200 Personnel Services - Employee Benefits	294,449
400 Purchased Property Services	189,263
500 Other Purchased Services	86,700
600 Supplies	148,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,053,324</b>
<b>2800 Support Services - Central</b>	
800 Other Objects	35,000
<b>Total Support Services - Central</b>	<b>\$35,000</b>
<b>2900 Other Support Services</b>	
800 Other Objects	37,100
<b>Total Other Support Services</b>	<b>\$37,100</b>
<b>Total Support Services</b>	<b>\$2,823,722</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,070,902</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	750,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	569,000	350,000
Other Capital Projects Fund	220,000	
Debt Service Fund	35,000	30,000
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>\$1,574,000</b>	<b>\$880,000</b>

**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,574,000</b>	<b>\$880,000</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	20,012,337	18,979,005
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$20,012,337</b>	<b>\$18,979,005</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2017 Estimate</u></b>	<b><u>06/30/2018 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Investment Trust Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$20,012,337</b>	<b>\$18,979,005</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	585,000	600,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$585,000</b>	<b>\$600,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$20,597,337</b>	<b>\$19,579,005</b>