

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jacquelynn Dutchcot

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$73,400.00 Function 2200, Object 200: \$97,599.00	Increase in medical insurance costs.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$122,918.00 Function 2500, Object 200: \$128,822.00	Increase in medical insurance costs.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$214,412.00 Function 2600, Object 200: \$215,661.00	Increase in medical insurance costs.
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.	Fund Balance for future unexpected costs.
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 for PSERS
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 for Adult Ed and Practical Nursing Program

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	175,000
0840 Assigned Fund Balance	579,636
0850 Unassigned Fund Balance	445,945
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,200,581</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,627,284
7000 Revenue from State Sources	1,149,732
8000 Revenue from Federal Sources	518,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$7,295,016</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$8,495,597</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	2,500
6940 Tuition from Patrons	5,624,784
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,627,284</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	622,000
7810 State Share of Social Security and Medicare Taxes	97,495
7820 State Share of Retirement Contributions	430,237
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,149,732</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	200,000
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	150,000
8521 Vocational Education - Operating Expenditures	168,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$518,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>7,295,016</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1300 Vocational Education	3,633,548
1600 Adult Education Programs	518,311
<b>Total Instruction</b>	<b>\$4,151,859</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	221,139
2200 Support Services - Instructional Staff	265,499
2300 Support Services - Administration	690,680
2400 Support Services - Pupil Health	4,000
2500 Support Services - Business	299,740
2600 Operation and Maintenance of Plant Services	944,728
2800 Support Services - Central	2,303
<b>Total Support Services</b>	<b>\$2,428,089</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	22,518
<b>Total Operation of Non-Instructional Services</b>	<b>\$22,518</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	717,550
<b>Total Other Expenditures and Financing Uses</b>	<b>\$717,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$7,320,016</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,456,437
200 Personnel Services - Employee Benefits	1,271,773
400 Purchased Property Services	49,000
500 Other Purchased Services	13,975
600 Supplies	648,823
700 Property	192,165
800 Other Objects	1,375
<b>Total Vocational Education</b>	<b>\$3,633,548</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	246,362
200 Personnel Services - Employee Benefits	181,915
400 Purchased Property Services	40,745
500 Other Purchased Services	8,689
600 Supplies	6,300
700 Property	300
800 Other Objects	34,000
<b>Total Adult Education Programs</b>	<b>\$518,311</b>
<b>Total Instruction</b>	<b>\$4,151,859</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	105,111
200 Personnel Services - Employee Benefits	94,213
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,500
600 Supplies	16,315
<b>Total Support Services - Students</b>	<b>\$221,139</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	73,400
200 Personnel Services - Employee Benefits	97,599
400 Purchased Property Services	7,000
500 Other Purchased Services	10,000
600 Supplies	27,500
700 Property	50,000
<b>Total Support Services - Instructional Staff</b>	<b>\$265,499</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	320,980
200 Personnel Services - Employee Benefits	244,100
300 Purchased Professional and Technical Services	37,850
400 Purchased Property Services	18,000
500 Other Purchased Services	34,500
600 Supplies	19,000

<u>Description</u>	<u>Amount</u>
700 Property	14,000
800 Other Objects	2,250
<b>Total Support Services - Administration</b>	<b>\$690,680</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$4,000</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	122,918
200 Personnel Services - Employee Benefits	128,822
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	16,000
500 Other Purchased Services	4,000
600 Supplies	6,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$299,740</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	214,412
200 Personnel Services - Employee Benefits	215,661
400 Purchased Property Services	135,015
500 Other Purchased Services	74,500
600 Supplies	288,500
700 Property	16,500
800 Other Objects	140
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$944,728</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,225
200 Personnel Services - Employee Benefits	578
600 Supplies	500
<b>Total Support Services - Central</b>	<b>\$2,303</b>
<b>Total Support Services</b>	<b>\$2,428,089</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	7,650
200 Personnel Services - Employee Benefits	3,368
500 Other Purchased Services	11,000
600 Supplies	500
<b>Total Student Activities</b>	<b>\$22,518</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$22,518</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	322,550
900 Other Uses of Funds	395,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$717,550
Total Other Expenditures and Financing Uses	\$717,550
<b>TOTAL EXPENDITURES</b>	<b>\$7,320,016</b>



**Cash and Short-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,175,581	1,150,581
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	1,508,010	1,600,000
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	27,000	25,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,710,591</b>	<b>\$2,775,581</b>

**Long-Term Investments**

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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**

**\$2,710,591**

**\$2,775,581**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	9,180,000	8,785,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	247,000	260,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	289,124	295,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,716,124</b>	<b>\$9,340,000</b>
<b>Public Purpose (Expendable) 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 Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</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 Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase 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**

**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**

06/30/2022 Estimate

06/30/2023 Projection

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent Liabilities

**Total Investment Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Pension 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 Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity 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 Noncurrent Liabilities

**Total Activity Fund**

**Other Agency 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent 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 Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$9,716,124**

**\$9,340,000**

**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**

**\$9,716,124**

**\$9,340,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	150,000
0840 Assigned Fund Balance	579,636
0850 Unassigned Fund Balance	445,945
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,175,581</b>

5900 Budgetary Reserve

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$1,175,581**