

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/28/2024

  
President of the Board - Original Signature Required

7/16/24  
Date

  
Secretary of the Board - Original Signature Required

17 July 2024  
Date

  
Chief School Administrator - Original Signature Required

7/17/24  
Date

Michael Whisman  
Contact Person

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Reserved for future expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures

<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	
0840 Assigned Fund Balance	40,000,000
0850 Unassigned Fund Balance	7,037,671
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$47,037,671</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	72,249,134
7000 Revenue from State Sources	206,191
8000 Revenue from Federal Sources	3,280,274
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$75,735,599</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$122,773,270</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	1,600,000
6940 Tuition from Patrons	70,634,134
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$72,249,134</b>
<b>REVENUE FROM STATE SOURCES</b>	
7330 Health Services (Medical, Dental, Nurse, Act 25)	141,191
7360 Safe Schools	65,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$206,191</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	45,000
8512 IDEA, Part B	906,276
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,083,772
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	119,888
8516 Title III - Language Instruction for English Learners and Immigrant Students	13,271
8517 Title IV - 21st Century Schools	112,067
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,280,274</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,735,599</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,870,310
1200 Special Programs - Elementary / Secondary	11,781,535
1400 Other Instructional Programs - Elementary / Secondary	279,109
<b>Total Instruction</b>	<b>\$36,930,954</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,122,870
2200 Support Services - Instructional Staff	7,175,076
2300 Support Services - Administration	10,945,921
2400 Support Services - Pupil Health	708,849
2500 Support Services - Business	1,583,870
2600 Operation and Maintenance of Plant Services	556,846
2700 Student Transportation Services	39,600
2800 Support Services - Central	14,051,058
<b>Total Support Services</b>	<b>\$45,184,090</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	100,361
<b>Total Operation of Non-Instructional Services</b>	<b>\$100,361</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$82,215,405</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,330,990
200 Personnel Services - Employee Benefits	5,439,741
300 Purchased Professional and Technical Services	18,685
500 Other Purchased Services	357,531
600 Supplies	4,723,363
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,870,310</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,612,229
200 Personnel Services - Employee Benefits	2,169,768
300 Purchased Professional and Technical Services	2,574,155
500 Other Purchased Services	379,300
600 Supplies	28,083
800 Other Objects	18,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,781,535</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
400 Purchased Property Services	273,269
600 Supplies	5,840
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$279,109</b>
<b>Total Instruction</b>	<b>\$36,930,954</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	7,266,337
200 Personnel Services - Employee Benefits	2,240,444
300 Purchased Professional and Technical Services	8,955
500 Other Purchased Services	561,137
600 Supplies	45,997
<b>Total Support Services - Students</b>	<b>\$10,122,870</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,871,425
200 Personnel Services - Employee Benefits	1,437,626
300 Purchased Professional and Technical Services	739,540
500 Other Purchased Services	70,021
600 Supplies	56,464
<b>Total Support Services - Instructional Staff</b>	<b>\$7,175,076</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,168,141
200 Personnel Services - Employee Benefits	1,176,125
300 Purchased Professional and Technical Services	4,781,796
400 Purchased Property Services	10,974
500 Other Purchased Services	538,374
600 Supplies	250,511
700 Property	20,000

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Administration</b>	<b>\$10,945,921</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	502,795
200 Personnel Services - Employee Benefits	125,339
300 Purchased Professional and Technical Services	47,420
500 Other Purchased Services	9,328
600 Supplies	23,967
<b>Total Support Services - Pupil Health</b>	<b>\$708,849</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	279,501
200 Personnel Services - Employee Benefits	54,098
300 Purchased Professional and Technical Services	974,193
500 Other Purchased Services	158,182
600 Supplies	3,724
800 Other Objects	114,172
<b>Total Support Services - Business</b>	<b>\$1,583,870</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
400 Purchased Property Services	454,725
500 Other Purchased Services	44,076
600 Supplies	58,045
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$556,846</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	33,100
200 Personnel Services - Employee Benefits	6,500
<b>Total Student Transportation Services</b>	<b>\$39,600</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,131,022
200 Personnel Services - Employee Benefits	283,687
300 Purchased Professional and Technical Services	2,889,705
500 Other Purchased Services	35,546
600 Supplies	9,711,098
<b>Total Support Services - Central</b>	<b>\$14,051,058</b>
<b>Total Support Services</b>	<b>\$45,184,090</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
400 Purchased Property Services	19,299
500 Other Purchased Services	1,062
800 Other Objects	80,000
<b>Total Student Activities</b>	<b>\$100,361</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$100,361</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,215,405</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	48,616,079	42,136,271
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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 Cash and Short-Term Investments</b>	<b>\$48,616,079</b>	<b>\$42,136,271</b>
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**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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 Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$48,616,079</b>	<b>\$42,136,271</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,670,403	1,302,949
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	225,000	225,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,895,403</b>	<b>\$1,527,949</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right-To-Use 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 and Other Right-To-Use 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>		

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**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**

**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**

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**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**

**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**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**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**

**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)

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,895,403</b>	<b>\$1,527,949</b>

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	8,417,369	8,417,369
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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>\$8,417,369</b>	<b>\$8,417,369</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$10,312,772</b>	<b>\$9,945,318</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	40,000,000
0850 Unassigned Fund Balance	557,865
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$40,557,865</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$40,557,865</b>
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