

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required

6-30 2023

Date



Secretary of the Board - Original Signature Required

6-30-23

Date



Chief School Administrator - Original Signature Required

6-30-23

Date

Michael Whisman

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<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 including, but not limited, to the implementation of the strategic plan and new facility.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures including, but not limited, to the implementation of the strategic plan and new facility.

<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	263,535
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,955,492
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,205,492</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,198,480
7000 Revenue from State Sources	37,681
8000 Revenue from Federal Sources	2,799,464
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,035,625</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,241,117</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	325,000
6920 Contributions and Donations from Private Sources	800
6940 Tuition from Patrons	21,870,080
6990 Refunds and Other Miscellaneous Revenue	2,600
REVENUE FROM LOCAL SOURCES	\$22,198,480
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,500
7505 Ready to Learn Block Grant	12,181
REVENUE FROM STATE SOURCES	\$37,681
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	77,637
8512 IDEA, Part B	345,159
8514 Title I - Improving the Academic Achievement of the Disadvantaged	614,115
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,880
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,700
8517 Title IV - 21st Century Schools	48,473
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,666,500
REVENUE FROM FEDERAL SOURCES	\$2,799,464
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,035,625

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,494,608
1200 Special Programs - Elementary / Secondary	3,885,245
1400 Other Instructional Programs - Elementary / Secondary	10,000
Total Instruction	\$14,389,853
2000 Support Services	
2100 Support Services - Students	4,146,020
2300 Support Services - Administration	3,604,496
2400 Support Services - Pupil Health	148,849
2500 Support Services - Business	800,000
2600 Operation and Maintenance of Plant Services	1,498,372
Total Support Services	\$10,197,737
3000 Operation of Non-Instructional Services	
3200 Student Activities	32,900
3300 Community Services	125,000
Total Operation of Non-Instructional Services	\$157,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,300
Total Other Expenditures and Financing Uses	\$13,300
Total Estimated Expenditures and Other Financing Uses	\$24,758,790

2023-2024 Final General Fund Budget

LEA : 115220003 Pennsylvania Distance Learning CS

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,451,619
200 Personnel Services - Employee Benefits	3,088,374
300 Purchased Professional and Technical Services	162,700
400 Purchased Property Services	252,200
500 Other Purchased Services	269,800
600 Supplies	1,089,215
700 Property	180,000
800 Other Objects	700
Total Regular Programs - Elementary / Secondary	\$10,494,608
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,380,611
200 Personnel Services - Employee Benefits	627,634
300 Purchased Professional and Technical Services	1,877,000
Total Special Programs - Elementary / Secondary	\$3,885,245
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$10,000
Total Instruction	\$14,389,853
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,808,818
200 Personnel Services - Employee Benefits	1,337,202
Total Support Services - Students	\$4,146,020
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,095,658
200 Personnel Services - Employee Benefits	801,665
300 Purchased Professional and Technical Services	1,011,650
400 Purchased Property Services	96,500
500 Other Purchased Services	427,765
600 Supplies	105,258
700 Property	50,000
800 Other Objects	16,000
Total Support Services - Administration	\$3,604,496
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	62,102
200 Personnel Services - Employee Benefits	26,647
300 Purchased Professional and Technical Services	60,000
600 Supplies	100
Total Support Services - Pupil Health	\$148,849
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	798,100

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	900
800 Other Objects	1,000
Total Support Services - Business	\$800,000
2600 <u>Operation and Maintenance of Plant Services</u>	
400 Purchased Property Services	1,488,372
600 Supplies	10,000
Total Operation and Maintenance of Plant Services	\$1,498,372
Total Support Services	\$10,197,737
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	30,900
600 Supplies	500
800 Other Objects	1,500
Total Student Activities	\$32,900
3300 <u>Community Services</u>	
500 Other Purchased Services	125,000
Total Community Services	\$125,000
Total Operation of Non-Instructional Services	\$157,900
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	13,300
Total Debt Service / Other Expenditures and Financing Uses	\$13,300
Total Other Expenditures and Financing Uses	\$13,300
TOTAL EXPENDITURES	\$24,758,790

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	12,366,441	12,366,441
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		

Total Cash and Short-Term Investments	\$12,366,441	\$12,366,441
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,082,636	1,082,636
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		

Total Long-Term Investments	\$1,082,636	\$1,082,636
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TOTAL CASH AND INVESTMENTS	\$13,449,077	\$13,449,077
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	9,092,566	9,092,566
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	472,000	472,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,564,566	\$9,564,566
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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$9,564,566	\$9,564,566

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	337,655	337,655
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		
Total Short-Term Payables	\$337,655	\$337,655
TOTAL INDEBTEDNESS	\$9,902,221	\$9,902,221

Account Description	Amounts
0810 Nonspendable Fund Balance	263,535
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,232,327
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,482,327

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,745,862
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