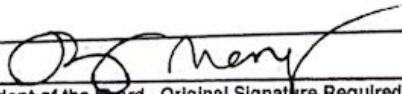


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

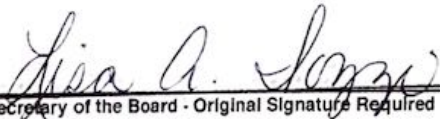
Date of Adoption of the General Fund Budget: 05/11/2021



President of the Board - Original Signature Required

6/22/2021

Date



Secretary of the Board - Original Signature Required

6/23/21

Date



Chief School Administrator - Original Signature Required

6/22/2021

Date

Robert Bruchak

Contact Person

(484)357-2557

Extn :

Telephone

Extension

rbruchak@21cccs.org

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.	Unassigned ending fund balance is a reserve for emergencies and student growth.
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 Fund Balance consists of \$1,000,000 for future capital projects, technology and new initiatives of \$291,817, and \$1.5 million for program contingency funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserves are utilized or program contingencies and growth expenses incurred for student growth.

<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	148,691
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,791,817
0840 Assigned Fund Balance	66,697
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,858,514</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,608,019
7000 Revenue from State Sources	51,248
8000 Revenue from Federal Sources	
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,659,267</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,517,781</u>

Amount

REVENUE FROM LOCAL SOURCES

6940 Tuition from Patrons 23,608,019

REVENUE FROM LOCAL SOURCES \$23,608,019

REVENUE FROM STATE SOURCES

7330 Health Services (Medical, Dental, Nurse, Act 25) 25,502

7505 Ready to Learn Block Grant 25,746

REVENUE FROM STATE SOURCES \$51,248

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,659,267

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,616,591
1200 Special Programs - Elementary / Secondary	2,773,395
1400 Other Instructional Programs - Elementary / Secondary	198,080
Total Instruction	\$13,588,066
2000 Support Services	
2100 Support Services - Students	1,809,339
2200 Support Services - Instructional Staff	1,972,465
2300 Support Services - Administration	2,165,117
2400 Support Services - Pupil Health	260,458
2500 Support Services - Business	822,303
2600 Operation and Maintenance of Plant Services	1,286,834
2800 Support Services - Central	1,353,603
Total Support Services	\$9,670,119
3000 Operation of Non-Instructional Services	
3200 Student Activities	184,823
Total Operation of Non-Instructional Services	\$184,823
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	216,259
Total Other Expenditures and Financing Uses	\$216,259
Total Estimated Expenditures and Other Financing Uses	\$23,659,267

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,122,492
200 Personnel Services - Employee Benefits	3,165,056
300 Purchased Professional and Technical Services	40,970
500 Other Purchased Services	260,000
600 Supplies	988,000
800 Other Objects	1,040,073
Total Regular Programs - Elementary / Secondary	\$10,616,591
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	895,228
200 Personnel Services - Employee Benefits	614,478
300 Purchased Professional and Technical Services	1,105,289
400 Purchased Property Services	500
500 Other Purchased Services	108,900
600 Supplies	43,000
700 Property	5,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$2,773,395
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,500
200 Personnel Services - Employee Benefits	24,080
400 Purchased Property Services	51,000
500 Other Purchased Services	40,000
600 Supplies	20,000
800 Other Objects	6,500
Total Other Instructional Programs - Elementary / Secondary	\$198,080
Total Instruction	\$13,588,066
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,018,647
200 Personnel Services - Employee Benefits	764,108
300 Purchased Professional and Technical Services	3,609
400 Purchased Property Services	400
500 Other Purchased Services	13,200
600 Supplies	7,700
800 Other Objects	1,675
Total Support Services - Students	\$1,809,339
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,097,426
200 Personnel Services - Employee Benefits	644,239
300 Purchased Professional and Technical Services	13,300
500 Other Purchased Services	46,000
600 Supplies	167,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$1,972,465
2300 Support Services - Administration	
100 Personnel Services - Salaries	866,443
200 Personnel Services - Employee Benefits	539,524
300 Purchased Professional and Technical Services	336,250
400 Purchased Property Services	700
500 Other Purchased Services	303,750
600 Supplies	65,000
800 Other Objects	53,450
Total Support Services - Administration	\$2,165,117
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	123,640
200 Personnel Services - Employee Benefits	119,573
300 Purchased Professional and Technical Services	5,745
500 Other Purchased Services	3,200
600 Supplies	8,300
Total Support Services - Pupil Health	\$260,458
2500 Support Services - Business	
100 Personnel Services - Salaries	411,245
200 Personnel Services - Employee Benefits	302,058
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	15,000
600 Supplies	42,500
800 Other Objects	5,000
Total Support Services - Business	\$822,303
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	71,059
200 Personnel Services - Employee Benefits	51,308
300 Purchased Professional and Technical Services	156,450
400 Purchased Property Services	418,677
500 Other Purchased Services	303,500
600 Supplies	154,174
700 Property	130,166
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,286,834
2800 Support Services - Central	
100 Personnel Services - Salaries	632,997
200 Personnel Services - Employee Benefits	405,506
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	11,500
500 Other Purchased Services	6,600
600 Supplies	250,000
700 Property	25,000
800 Other Objects	3,500

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$1,353,603
Total Support Services	\$9,670,119
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	60,000
200 Personnel Services - Employee Benefits	29,667
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	36,000
600 Supplies	16,936
800 Other Objects	24,220
Total Student Activities	\$184,823
Total Operation of Non-Instructional Services	\$184,823
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	131,196
900 Other Uses of Funds	85,063
Total Debt Service / Other Expenditures and Financing Uses	\$216,259
Total Other Expenditures and Financing Uses	\$216,259
TOTAL EXPENDITURES	\$23,659,267

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,182,688	4,182,688
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	\$4,182,688	\$4,182,688
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 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		

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$4,182,688	\$4,182,688
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	3,063,117	2,974,906
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 General Fund	\$3,063,117	\$2,974,906
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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 Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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 Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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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 Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Other Capital Projects Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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
- 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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	\$3,063,117	\$2,974,906
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Short-Term Payables

06/30/2021 Estimate

06/30/2022 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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$3,063,117	\$2,974,906
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Account Description	Amounts
0810 Nonspendable Fund Balance	148,691
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,163,105
0840 Assigned Fund Balance	694,712
0850 Unassigned Fund Balance	697
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,858,514

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,007,205
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