

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

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

George Ioannidis

(717)732-8450

Extn :

Contact Person

Telephone

Extension

gioannidis@casa-arts.org

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.	
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	Benefits for Instructional Staff Professional Development is tuition reimbursement for courses provided by outside institutions.
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: \$0.00 Function 2200, Object 200: \$20,000.00	Benefits for Instructional Staff Professional Development is tuition reimbursement for courses provided by outside institutions.
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.	Funds are needed to provide cash flow during summer months.

<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	10,000
0820 Restricted Fund Balance	35,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	305,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$305,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,527,000
7000 Revenue from State Sources	83,000
8000 Revenue from Federal Sources	48,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$3,658,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$3,963,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	2,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	28,000
6920 Contributions and Donations from Private Sources	230,000
6940 Tuition from Patrons	3,236,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$3,527,000
REVENUE FROM STATE SOURCES	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,000
7360 Safe Schools	50,000
REVENUE FROM STATE SOURCES	\$83,000
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	40,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	4,000
8517 Title IV - 21st Century Schools	4,000
REVENUE FROM FEDERAL SOURCES	\$48,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	3,658,000

LEA : 115227010 Capital Area School for the Arts CS

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,000
1200 Special Programs - Elementary / Secondary	196,871
1400 Other Instructional Programs - Elementary / Secondary	1,560,487
Total Instruction	\$1,797,358
2000 Support Services	
2100 Support Services - Students	184,403
2200 Support Services - Instructional Staff	31,500
2300 Support Services - Administration	602,841
2400 Support Services - Pupil Health	61,296
2500 Support Services - Business	81,500
2600 Operation and Maintenance of Plant Services	553,500
2800 Support Services - Central	65,000
Total Support Services	\$1,580,040
3000 Operation of Non-Instructional Services	
3100 Food Services	65,500
3200 Student Activities	55,000
3300 Community Services	500
Total Operation of Non-Instructional Services	\$121,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	140,000
Total Other Expenditures and Financing Uses	\$140,000
Total Estimated Expenditures and Other Financing Uses	\$3,638,398

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,000
200 Personnel Services - Employee Benefits	1,000
Total Regular Programs - Elementary / Secondary	\$40,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	112,478
200 Personnel Services - Employee Benefits	66,743
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	3,850
600 Supplies	1,300
Total Special Programs - Elementary / Secondary	\$196,871
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	802,080
200 Personnel Services - Employee Benefits	541,407
300 Purchased Professional and Technical Services	103,600
400 Purchased Property Services	5,600
500 Other Purchased Services	34,000
600 Supplies	40,000
700 Property	32,000
800 Other Objects	1,800
Total Other Instructional Programs - Elementary / Secondary	\$1,560,487
Total Instruction	\$1,797,358
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	58,259
200 Personnel Services - Employee Benefits	32,944
300 Purchased Professional and Technical Services	91,200
500 Other Purchased Services	1,000
600 Supplies	1,000
Total Support Services - Students	\$184,403
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	11,500
Total Support Services - Instructional Staff	\$31,500
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	246,570
200 Personnel Services - Employee Benefits	185,271
300 Purchased Professional and Technical Services	140,500
500 Other Purchased Services	21,500
600 Supplies	7,000
800 Other Objects	2,000
Total Support Services - Administration	\$602,841

<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	30,076
200 Personnel Services - Employee Benefits	12,460
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	1,260
600 Supplies	1,500
Total Support Services - Pupil Health	\$61,296
2500 Support Services - Business	
300 Purchased Professional and Technical Services	75,000
600 Supplies	1,000
800 Other Objects	5,500
Total Support Services - Business	\$81,500
2600 Operation and Maintenance of Plant Services	
400 Purchased Property Services	507,000
500 Other Purchased Services	42,000
600 Supplies	500
700 Property	4,000
Total Operation and Maintenance of Plant Services	\$553,500
2800 Support Services - Central	
300 Purchased Professional and Technical Services	65,000
Total Support Services - Central	\$65,000
Total Support Services	\$1,580,040
3000 Operation of Non-Instructional Services	
3100 Food Services	
500 Other Purchased Services	65,500
Total Food Services	\$65,500
3200 Student Activities	
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,000
600 Supplies	10,000
Total Student Activities	\$55,000
3300 Community Services	
500 Other Purchased Services	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$121,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	15,000
900 Other Uses of Funds	125,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$140,000
Total Other Expenditures and Financing Uses	\$140,000
TOTAL EXPENDITURES	\$3,638,398

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	400,000	450,000
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	\$400,000	\$450,000
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 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	\$400,000	\$450,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General 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 General Fund

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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 Projection

0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	100,000	100,000
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	\$100,000	\$100,000
TOTAL INDEBTEDNESS	\$100,000	\$100,000

Account Description	Amounts
0810 Nonspendable Fund Balance	10,000
0820 Restricted Fund Balance	35,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	324,602
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$324,602

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$369,602
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