

DRAFT 2022-2023 Annual Budget

If you have any questions, please contact:

Michelle Resnick, CFO

media@ecspgh.org



YEAR TWO
K-11th Grade
1090

2022-2023

Revenue

1-46510-0000-10	Interest Income	15,000
1-46611-0000-10	Food Service Revenue from Students	144,960
1-46750-0000-10	Revenue from Student Activities	92,650
	(Field Trips, Clubs, McKeever, 8th Grade)	
1-46751-0000-10	Contributions & Donations	16,875
1-46752-0000-10	Fundraising Revenue	-
1-46753-0000-10	PCO Revenue	-
1-46832-0000-10	Federal IDEA Revenue - Pass Through	185,000
1-46920-0000-10	Restricted Grants	-
1-46944-0000-10	School District Tuition - Regular Ed	15,499,516
1-46945-0000-10	School District Tuition - Special Ed	7,549,770
1-46980-0000-10	After Care Revenue	
1-46999-0000-10	Miscellaneous Revenue	25,000
1-47330-0000-10	Health Services	19,431
1-47600-0000-10	State Subsidy for Milk, Lunch and Breakfast	145,000



YEAR TWO
K-11th Grade
1090

2022-2023

1-47820-0000-10	PSERS Reimbursement	-
1-48514-0000-10	Title I - Improving Basic Programs	464,127
1-48515-0000-10	Title II - Improving Teacher Quality	47,333
	Title IV - Student Support and Academic Enrichment	33,289
	Ready to Learn Grant	22,970
	Rent Reimbursement	20,000
	ESSERS - II	-
	ARP ESSERS	<u>1,974,942</u>
Total Revenue		<u>26,255,863</u>

Expense

Elementary Expenditures

1-50113-1100-10	Salaries - Long Term Substitutes	60,000
1-50114-1100-10	Salaries - Daily Substitutes	5,000
1-50120-1100-10	Salaries - ESSERS II	-
1-50122-1100-10	Salaries - Elementary	3,275,095
1-50123-1100-10	Salaries - Title I	487,082
1-50126-1100-10	Salaries - ARP ESSER III	1,207,281
1-50191-1100-10	Salaries -Regular Ed Aide - Elementary	442,250
	Salaries - Para Educators	709,546
1-50209-1100-10	Group Health - ARP ESSER III	148,085
1-50211-1100-10	Group Health - Elementary	470,755
	Group Health - Regular Ed - Aide	75,991
1-50213-1100-10	Group Health - Title I	56,980

YEAR TWO
K-11th Grade
1090

2022-2023

1-50214-1100-10	Group Health - ESSERs II	-
1-50215-1100-10	Group Health - Substitutes	-
	 Group Health - Para Educators	
		147,008
1-50220-1100-10	Employer Taxes - Elementary	327,510
1-50222-1100-10	Employer Taxes - ARP ESSER III	120,728
1-50224-1100-10	Employer Taxes - ESSERs Taxes	-
1-50225-1100-10	Employer Taxes - Title I	48,708
1-50226-1100-10	Employer Taxes - Daily Substitutes	500
1-50227-1100-10	Employer Taxes - Long Term Substitutes	6,000
1-50228-1100-10	Employer Taxes - Regular Ed Aide - Elementary	44,225
	Employer Taxes - Para Educator	70,955
1-50230-1100-10	PSERS Retirement - Elementary	470,755
1-50231-1100-10	PSERS Retirement - Title I	104,955
1-50235-1100-10	PSERS Retirement - ARP ESSER III	24,656
1-50232-1100-10	PSERS Retirement - Building Substitutes	-
1-50233-1100-10	PSERS Retirement - 403b ESSERs	-
1-50234-1100-10	PSERS Retirement - Long Term Substitutes	-
1-50235-1100-10	PSERS Retirement - Regular Ed Aide - Elementary	29,595
	PSERS Retirement - Para Educators	33,397
1-50260-1100-10	Workers' Compensation - Elementary	
		40,939
1-50262-1100-10	Workers' Compensation - ESSERs II	-
1-50263-1100-10	Workers' Compensation - Title I	6,089
1-50264-1100-10	Workers' Compensation - Reg Ed Aide	
		5,528
	Workers' Compensation - Para Educators	
		8,869
1-50290-1100-10	403(B) - Elementary	97,088
	403(B) - Regular Ed - Aide	18,325

YEAR TWO
K-11th Grade
1090

2022-2023

	403(B) - Para Educators	32,327
	403(B) - Title I	9,471
1-50243-1100-10	403(B) - ARP ESSER III	57,765
1-50324-1100-10	Professional Development - Instructional Staff/Teachers	10,000
	Tech Software - Elementary	77,000
1-50330-1100-10	Curriculum Development	120,000
1-50519-1100-10	Field Trips/Studies - Elementary	102,850
		-
1-50550-1100-10	Printing & Copying Costs	30,250
		-
1-50610-1100-10	General Classroom Supplies	66,550
		-
1-50611-1100-10	Supplies - Title I	-
		-
1-50640-1100-10	Instructional Support - Materials & Curriculum	88,000
		-
1-50650-1100-10	Elementary Expenses	72,600
		-
1-50750-1100-10	FF&E - Elem	-
		-
1-50810-1100-10	Dues & Fees - Miscellaneous	1,210
		-
1-50890-1100-10	Misc. Expenses - Elementary	24,957
		-
	Student Activities - Expense	30,000
	Restricted Grants - Expense	-
1-52589-1100-10	PCO - Expenses	-
	New Line ESSERs II	416,427
	New Line ARP ESSERS	416,427
		<u>9,683,301</u>

Special Education

1-50121-1200-10	Salaries - Special Education	1,231,832
1-50122-1200-10	Salaries - Special Ed IDEA	-
1-50191-1200-10	Salaries - Special Ed Aide	531,410
1-50211-1200-10	Group Health - Spec Ed	152,078
1-50212-1200-10	Group Health - Special Ed. Assistant	74,994
1-50220-1200-10	Employer Taxes - Special Education	123,183

**YEAR TWO
K-11th Grade
1090**

2022-2023

1-50223-1200-10	Employer Taxes - Special Ed. Assistant	53,141
1-50230-1200-10	PSERS Retirement - Spec Ed	182,679
1-50231-1200-10	PSERS Retirement - Spec. Ed Assistant	-
1-50260-1200-10	Workers' Compensation - Special Ed	15,398
1-50261-1200-10	Workers' Compensation - Special Ed. Assistant	6,643
	403(B) - Special Ed	38,558
	403(B) - Special Ed Aide	26,571
1-50324-1200-10	Professional Development - Spec Ed	-
1-50329-1200-10	Professional Services - Special Ed (PT/OT)	605,000
1-50330-1200-10	Legal Services - Special Education	110,000
1-50510-1200-10	Student Transportation Special Education	338,800
1-50610-1200-10	Supplies - Special Education	13,200
1-50640-1200-10	Textbooks & Periodicals - Curriculum - Special Ed IDEA	27,500
		<u>3,530,987</u>

Pupil Support Services

1-50121-2100-10	Salaries - Counselor	460,024
1-50132-2100-10	Salaries - Specialist	914,778
1-50211-2100-10	Group Health - Counselor	92,117
1-50217-2100-10	Group Health - Specialists	196,599
1-50220-2100-10	Employer Taxes - Counselor	46,002
1-50221-2100-10	Employer Taxes - Specialists	91,478
1-50230-2100-10	PSERS Retirement - Counselor	66,624
1-50231-2100-10	PSERS Retirement - Specialists	146,026
1-50260-2100-10	Workers' Compensation - Counselor	5,750
1-50261-2100-10	Workers' Compensation - Specialists	11,435
	403(B) - Counselor	14,601
	403(B) - Specialists	25,833
1-50300-2100-10	Purchased Professional & Technical Services	15,104
1-50329-2100-10	Professional Services - 504 Services	4,235
1-50610-2100-10	Supplies - Student Assessment	-
1-50611-2100-10	Supplies - Counselor	8,140.00

**YEAR TWO
K-11th Grade
1090**

2022-2023

2,098,746

Library & IT Services

1-50140-2250-10	Salaries - Library & IT/Tech	321,839
1-50211-2250-10	Group Health - Library & IT	42,964
1-50220-2250-10	Employer Taxes - Library & IT/Tech	32,184
1-50230-2250-10	PSERS Retirement - Library & IT/Tech	-
	403(b) - Library & IT/Tech	17,555
1-50260-2250-10	Workers' Compensation - Library & IT	4,023
1-50640-2250-10	Textbooks & Periodicals - Elem	-
		418,565

Instructional Staff Services

1-50324-2272-10	Professional Development - Non-Certified	-
1-50345-2200-10	Technology - Professional Development	-
1-50346-2200-10	Technology - Infrastructure and Upgrades	47,438
	Expansion Investment Costs	-
1-50347-2200-10	Technology - Software	74,058
1-50348-2220-10	Technology - Maintenance & Asset Management	-
1-50349-2200-10	Technology - Hardware	180,000
	Expansion Investment Costs	-
		301,495

Board of Directors

1-50891-2310-10	Misc. Expenses - Board Services	10,000
		10,000

School Administration

1-50111-2380-10	Salaries - School Principal	438,145
1-50130-2380-10	Salaries - Head of School/Assistant Principal	448,366
1-50131-2380-10	Salaries - Business Manager	281,194
1-50150-2380-10	Salaries - Home Office	584,481
1-50151-2380-10	Salaries - Admin Assistant	659,647

YEAR TWO
K-11th Grade
1090

2022-2023

1-50211-2380-10	Group Health - School Admin	158,743
1-50212-2380-10	Employee Assistance	8,820
1-50220-2380-10	Employer Taxes - Administration	213,232
1-50230-2380-10	PSERS Retirement - School Admin	282,275
	403(b) - School Admin	71,167
1-50260-2380-10	Workers' Compensation - School Admin	30,148
1-50320-2380-10	Professional Development - Admin.	30,000
1-50329-2380-10	Professional Services - Consultant - School Admin Expansion Investment Costs	260,000
1-50330-2350-10	Other Professional Services - Legal Services	175,000
1-50530-2380-10	Postage	9,760
1-50540-2380-10	Advertising & Marketing	30,000
1-50610-2380-10	Supplies - Office - K-5 Expansion Investment Costs	6,000
1-50610-2380-20	Supplies - Office - 6-12 Expansion Investment Costs	6,000
1-50611-2380-10	Supplies - Home Office	3,993
1-50752-2380-10	Capital Outlay - Equipment & Furniture	46,000
	Expansion Investment Costs	46,000
1-50810-2380-10	Dues & Fees - Membership	5,250
1-50811-2380-10	Accounting Software Support	16,000
1-50890-2360-10	Misc. Expenses - Home Office / Transportation	209,070
1-50890-2380-10	Misc. Expenses - Office of the Principal	12,251
		<u>3,985,542</u>

Health Support Services

1-50130-2440-10	Salaries - Nurse	225,970
1-50210-2440-10	Group Health - Nurse	43,683
1-50220-2440-10	Employer Taxes - Nurse	22,597
1-50230-2440-10	PSERS Retirement - Nurse	32,114
	403(b) - Nurse	6,745
1-50260-2440-10	Workers' Compensation - Nurse	2,825
1-50327-2490-10	Professional Services - Health Service (Staff Training)	500

**YEAR TWO
K-11th Grade
1090**

2022-2023

1-50610-2440-10	Supplies - Nursing	8,000
		<hr/>
		342,433

Business Support Services

1-50325-2516-10	Professional Services - External Audit	31,510
1-50326-2515-10	Professional Services - Financial Accounting Services	35,000
1-50810-2514-10	Dues & Fees - Payroll Service Fees	60,500
1-50810-2590-10	Dues & Fees - Bank Fees	500
1-50831-2514-10	Interest on Notes	\$377,143.81
	Loss for Distinguishment of Debt	<hr/>
		504,654

Operations & Maintenance

1-50110-2610-10	Salaries - Custodian	328,968
1-50211-2610-10	Group Health - Operations	64,923
1-50220-2610-10	Employer Taxes - Custodian	32,897
1-50230-2610-10	PSERS Retirement - Operations	-
	403(b) - Maintenance/Custodian	16,822
1-50260-2610-10	Workers' Compensation - Operations	4,112
1-50350-2660-10	Security & Fire Monitoring	17,850
1-50351-2660-10	School Safety & Security	12,000
1-50411-2630-10	Waste Removal	32,000
1-50412-2630-10	Snow Removal	5,000
1-50413-2610-10	Outside Cleaning Services	210,000
1-50414-2630-10	Lawn Services - Grounds	18,971
1-50421-2620-10	Gas	44,000
1-50422-2620-10	Electric	135,000
1-50424-2620-10	Water & Sewer	32,484
1-50431-2620-10	Repairs & Maintenance - Building	140,000

YEAR TWO
K-11th Grade
1090

2022-2023

1-50432-2640-10	Repairs & Maintenance - Equipment	20,000
1-50435-2640-10	Equipment Lease	78,750
1-50441-2600-10	Rent - Milton Street/Interest on US Note	
1-50441-2600-20	Rent - Park Place	793,328
New Line	Rent - New High School Less: Prepaid Rent	620,987
1-50442-2600-10	Rent - Home Office / Kingsley	32,640
	Rent - Rogers School Less: Prepaid Rent	973,900
1-50460-2620-10	Extermination Services	7,000
1-50523-2610-10	General Property and Liability Insurance	120,000
1-50530-2610-10	Communications - Telephone, fax, internet	55,000
1-50610-2610-10	Supplies - Custodial	115,000
1-50751-2610-10	Capital Equipment - Contingency Reserve	135,950
NEW	Capital Improvements - Contingency Reserve	
NEW	Capital Equipment High School - Contingency Reserve	
1-50752-2610-10	Capital Equipment - Operations	-
1-50890-2610-10	Misc. Expenses - Operations	1,418
		<u>4,048,999</u>

Food Services

1-50181-3100-10	Salaries - Food Service	445,596
1-50211-3100-10	Group Health - Food Service	30,030
1-50220-3100-10	Employer Taxes - Food Service	44,560
1-50230-3100-10	PSERS Retirement - Food Service	72,384
	403(b) - Food Services	12,119
1-50260-3100-10	Workers' Compensation - Food Service	5,570
1-50432-3100-10	Repairs & Maintenance - Cafeteria	8,168
1-50610-3100-10	Supplies - Cafeteria/Non-Foods	9,000
1-50611-3100-10	Supplies - For Cafeteria Service	10,000
	Expansion Investment Costs	
1-50631-3100-10	Food	
		590,000



YEAR TWO
K-11th Grade
1090

2022-2023

1-50632-3100-10	Food/Milk	35,200
1-50635-3100-10	Staff Appreciation	20,000
		<u>1,282,627</u>

Community Support Services - Safety and Security

NEW	Salaries - Safety and Security	36,844
NEW	Group Health - Safety and Security	7,000
NEW	Employer Taxes - Safety and Security	3,684
NEW	403(b) - Safety and Security	-
	Workers' Compensation - Safety and Security	461
		<u>47,989</u>

Total Expense 26,255,338

Net Income (Loss) 525