

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05-24-18



President of the Board - Original Signature Required

Date



Secretary of the Board - Original Signature Required

Date 06-19-18



Chief School Administrator - Original Signature Required

Date 06-14-18

CATHY HILL

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Contact Person

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unexpected expenditures
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.	For unexpected expenditures

<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	
0820 Restricted Fund Balance	203,604
0830 Committed Fund Balance	
0840 Assigned Fund Balance	146
0850 Unassigned Fund Balance	1,582,571
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,582,717</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,962,125
7000 Revenue from State Sources	1,131,000
8000 Revenue from Federal Sources	255,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$9,348,125</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$10,930,842</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	7,000
6940 Tuition from Patrons	7,547,125
6980 Revenue from Community Services Activities	378,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$7,962,125
REVENUE FROM STATE SOURCES	
7220 Vocational Education	455,000
7810 State Share of Social Security and Medicare Taxes	131,000
7820 State Share of Retirement Contributions	545,000
REVENUE FROM STATE SOURCES	\$1,131,000
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	255,000
REVENUE FROM FEDERAL SOURCES	\$255,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	9,348,125

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	679,600
1300 Vocational Education	4,061,875
Total Instruction	\$4,741,475
2000 Support Services	
2100 Support Services - Students	153,750
2200 Support Services - Instructional Staff	671,200
2300 Support Services - Administration	737,800
2500 Support Services - Business	394,600
2600 Operation and Maintenance of Plant Services	1,010,150
2800 Support Services - Central	2,000
Total Support Services	\$2,969,500
3000 Operation of Non-Instructional Services	
3300 Community Services	370,913
Total Operation of Non-Instructional Services	\$370,913
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,385,150
5900 Budgetary Reserve	119,000
Total Other Expenditures and Financing Uses	\$1,504,150
Total Estimated Expenditures and Other Financing Uses	\$9,586,038

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	345,700
200 Personnel Services - Employee Benefits	333,900
Total Special Programs - Elementary / Secondary	\$679,600
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,137,900
200 Personnel Services - Employee Benefits	1,503,950
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	24,300
500 Other Purchased Services	49,500
600 Supplies	259,525
700 Property	54,000
800 Other Objects	2,700
Total Vocational Education	\$4,061,875
Total Instruction	\$4,741,475
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	83,800
200 Personnel Services - Employee Benefits	59,000
500 Other Purchased Services	200
600 Supplies	10,000
800 Other Objects	750
Total Support Services - Students	\$153,750
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	334,700
200 Personnel Services - Employee Benefits	216,400
400 Purchased Property Services	43,700
500 Other Purchased Services	3,750
600 Supplies	24,800
700 Property	47,000
800 Other Objects	850
Total Support Services - Instructional Staff	\$671,200
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	337,700
200 Personnel Services - Employee Benefits	244,700
300 Purchased Professional and Technical Services	47,200
500 Other Purchased Services	83,000
600 Supplies	5,250
800 Other Objects	19,950
Total Support Services - Administration	\$737,800
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	223,000
200 Personnel Services - Employee Benefits	161,100

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
500 Other Purchased Services	2,500
600 Supplies	3,950
800 Other Objects	1,500
	2,550
Total Support Services - Business	\$394,600
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	295,500
400 Purchased Property Services	200,400
500 Other Purchased Services	153,100
600 Supplies	49,500
700 Property	308,900
800 Other Objects	2,000
	750
Total Operation and Maintenance of Plant Services	\$1,010,150
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	
600 Supplies	1,000
	1,000
Total Support Services - Central	\$2,000
Total Support Services	\$2,969,500
3000 <u>Operation of Non-Instructional Services</u>	
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	229,317
400 Purchased Property Services	135,361
500 Other Purchased Services	500
600 Supplies	500
800 Other Objects	5,060
	175
Total Community Services	\$370,913
Total Operation of Non-Instructional Services	\$370,913
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	
900 Other Uses of Funds	460,150
	925,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,385,150
5900 <u>Budgetary Reserve</u>	
800 Other Objects	
	119,000
Total Budgetary Reserve	\$119,000
Total Other Expenditures and Financing Uses	\$1,504,150
TOTAL EXPENDITURES	\$9,588,038

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,400,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	44,000	45,000
Other Capital Projects Fund		
Debt Service Fund	1,385,000	1,387,000
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	28,000	22,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,857,000	\$2,454,000

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,857,000

\$2,454,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General 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 General Fund

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

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

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

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Other Capital Projects 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 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Other Capital Projects Fund		
Debt Service Fund	13,740,000	12,355,000
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	\$13,740,000	\$12,355,000
TOTAL INDEBTEDNESS	\$13,740,000	\$12,355,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	203,604
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,344,804
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,344,804
5900 Budgetary Reserve	119,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,667,408