

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

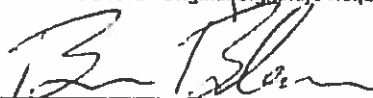
Date of Adoption of the General Fund Budget: 05/25/2017



President of the Board - Original Signature Required

6-28-17

Date



Secretary of the Board - Original Signature Required

6-29-2017

Date



Chief School Administrator - Original Signature Required

6-27-17

Date

CATHY HILL

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Email Address

<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.	8060 - 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.	8080 - 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	202,786
0830 Committed Fund Balance	
0840 Assigned Fund Balance	25,934
0850 Unassigned Fund Balance	1,424,609
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,450,543</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,810,697
7000 Revenue from State Sources	1,140,400
8000 Revenue from Federal Sources	278,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$9,229,097</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$10,679,640</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	2,000
6940 Tuition from Patrons	7,333,585
6980 Revenue from Community Services Activities	443,112
6990 Refunds and Other Miscellaneous Revenue	32,000
REVENUE FROM LOCAL SOURCES	\$7,810,697
REVENUE FROM STATE SOURCES	
7220 Vocational Education	457,400
7810 State Share of Social Security and Medicare Taxes	132,000
7820 State Share of Retirement Contributions	551,000
REVENUE FROM STATE SOURCES	\$1,140,400
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	278,000
REVENUE FROM FEDERAL SOURCES	\$278,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	9,229,097

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	634,700
1300 Vocational Education	3,805,470
Total Instruction	\$4,440,170
2000 Support Services	
2100 Support Services - Students	130,010
2200 Support Services - Instructional Staff	706,350
2300 Support Services - Administration	688,100
2500 Support Services - Business	375,500
2600 Operation and Maintenance of Plant Services	997,200
2800 Support Services - Central	2,000
Total Support Services	\$2,899,160
3000 Operation of Non-Instructional Services	
3300 Community Services	367,480
Total Operation of Non-Instructional Services	\$367,480
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,415,655
5900 Budgetary Reserve	128,000
Total Other Expenditures and Financing Uses	\$1,543,655
Total Estimated Expenditures and Other Financing Uses	\$9,250,465

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	330,400
200 Personnel Services - Employee Benefits	304,300
Total Special Programs - Elementary / Secondary	\$634,700
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,948,300
200 Personnel Services - Employee Benefits	1,393,870
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	63,800
500 Other Purchased Services	69,150
600 Supplies	189,550
700 Property	134,300
800 Other Objects	3,000
Total Vocational Education	\$3,805,470
Total Instruction	\$4,440,170
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	74,960
200 Personnel Services - Employee Benefits	48,600
500 Other Purchased Services	200
600 Supplies	5,750
800 Other Objects	500
Total Support Services - Students	\$130,010
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	325,750
200 Personnel Services - Employee Benefits	230,000
400 Purchased Property Services	48,000
500 Other Purchased Services	4,500
600 Supplies	42,750
700 Property	54,500
800 Other Objects	850
Total Support Services - Instructional Staff	\$706,350
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	320,400
200 Personnel Services - Employee Benefits	218,400
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	84,800
600 Supplies	5,750
800 Other Objects	16,250
Total Support Services - Administration	\$688,100
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	211,200
200 Personnel Services - Employee Benefits	154,000

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	3,750
600 Supplies	1,500
800 Other Objects	2,550
Total Support Services - Business	\$375,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	272,000
200 Personnel Services - Employee Benefits	207,000
400 Purchased Property Services	298,150
500 Other Purchased Services	47,500
600 Supplies	170,900
700 Property	1,000
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$997,200
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	1,000
600 Supplies	1,000
Total Support Services - Central	\$2,000
Total Support Services	\$2,899,160
3000 <u>Operation of Non-Instructional Services</u>	
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	230,050
200 Personnel Services - Employee Benefits	131,720
500 Other Purchased Services	500
600 Supplies	5,060
800 Other Objects	150
Total Community Services	\$367,480
Total Operation of Non-Instructional Services	\$367,480
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	520,655
900 Other Uses of Funds	895,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,415,655
5900 <u>Budgetary Reserve</u>	
800 Other Objects	128,000
Total Budgetary Reserve	\$128,000
Total Other Expenditures and Financing Uses	\$1,543,655
TOTAL EXPENDITURES	\$9,250,485

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,300,000	1,032,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,000	15,000
Other Capital Projects Fund		
Debt Service Fund	1,500,000	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	15,000	12,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,820,000	\$2,446,000

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,820,000

\$2,446,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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

06/30/2017 Estimate

06/30/2018 Projection

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

06/30/2017 Estimate

06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Investment Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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	15,000,000	13,740,000
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	\$15,000,000	\$13,740,000
TOTAL INDEBTEDNESS	\$15,000,000	\$13,740,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	202,786
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,429,175
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,429,175
5900 Budgetary Reserve	128,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,759,961