

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2016



President of the Board - Original Signature Required

8-30-16

Date



Secretary of the Board - Original Signature Required

8-30-16

Date



Chief School Administrator - Original Signature Required

8-30-16

Date

Cathy Hill

Contact Person

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Telephone

Extension

cathy.hill@beattietech.com

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. | 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 | 223,724 |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | 3,000 |
| 0850 Unassigned Fund Balance | 957,055 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | <u>\$960,055</u> |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 7,440,872 |
| 7000 Revenue from State Sources | 1,090,000 |
| 8000 Revenue from Federal Sources | 275,000 |
| 9000 Other Financing Sources | |
| Total Estimated Revenues And Other Financing Sources | <u>\$8,805,872</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | <u>\$9,765,927</u> |

| | <u>Amount</u> |
|--|--------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6500 Earnings on Investments | 750 |
| 6940 Tuition from Patrons | 7,110,122 |
| 6980 Revenue from Community Services Activities | 305,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 25,000 |
| REVENUE FROM LOCAL SOURCES | \$7,440,872 |
| REVENUE FROM STATE SOURCES | |
| 7220 Vocational Education | 440,000 |
| 7810 State Share of Social Security and Medicare Taxes | 131,000 |
| 7820 State Share of Retirement Contributions | 519,000 |
| REVENUE FROM STATE SOURCES | \$1,090,000 |
| REVENUE FROM FEDERAL SOURCES | |
| 8521 Vocational Education - Operating Expenditures | 275,000 |
| REVENUE FROM FEDERAL SOURCES | \$275,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 8,805,872 |

| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 1000 Instruction | |
| 1200 Special Programs - Elementary / Secondary | 639,639 |
| 1300 Vocational Education | 3,599,541 |
| Total Instruction | \$4,239,180 |
| 2000 Support Services | |
| 2100 Support Services - Students | 124,990 |
| 2200 Support Services - Instructional Staff | 692,907 |
| 2300 Support Services - Administration | 668,829 |
| 2500 Support Services - Business | 317,255 |
| 2600 Operation and Maintenance of Plant Services | 916,843 |
| 2800 Support Services - Central | 2,000 |
| Total Support Services | \$2,722,824 |
| 3000 Operation of Non-Instructional Services | |
| 3300 Community Services | 350,030 |
| Total Operation of Non-Instructional Services | \$350,030 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 1,579,588 |
| 5900 Budgetary Reserve | 164,250 |
| Total Other Expenditures and Financing Uses | \$1,743,838 |
| Total Estimated Expenditures and Other Financing Uses | \$9,055,872 |

2016-2017 Final General Fund Budget

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| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 1000 Instruction | |
| 1200 <u>Special Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 360,000 |
| 200 Personnel Services - Employee Benefits | 279,639 |
| Total Special Programs - Elementary / Secondary | \$639,639 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 1,998,288 |
| 200 Personnel Services - Employee Benefits | 1,236,340 |
| 300 Purchased Professional and Technical Services | 47,080 |
| 400 Purchased Property Services | 12,600 |
| 500 Other Purchased Services | 27,900 |
| 600 Supplies | 204,733 |
| 700 Property | 72,600 |
| Total Vocational Education | \$3,599,541 |
| Total Instruction | \$4,239,180 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 71,340 |
| 200 Personnel Services - Employee Benefits | 48,050 |
| 500 Other Purchased Services | 125 |
| 600 Supplies | 5,050 |
| 800 Other Objects | 425 |
| Total Support Services - Students | \$124,990 |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 337,680 |
| 200 Personnel Services - Employee Benefits | 215,777 |
| 400 Purchased Property Services | 45,000 |
| 500 Other Purchased Services | 3,900 |
| 600 Supplies | 41,200 |
| 700 Property | 48,500 |
| 800 Other Objects | 850 |
| Total Support Services - Instructional Staff | \$692,907 |
| 2300 <u>Support Services - Administration</u> | |
| 100 Personnel Services - Salaries | 307,730 |
| 200 Personnel Services - Employee Benefits | 187,399 |
| 300 Purchased Professional and Technical Services | 33,000 |
| 500 Other Purchased Services | 121,425 |
| 600 Supplies | 4,750 |
| 800 Other Objects | 14,525 |
| Total Support Services - Administration | \$668,829 |
| 2500 <u>Support Services - Business</u> | |
| 100 Personnel Services - Salaries | 175,925 |
| 200 Personnel Services - Employee Benefits | 131,980 |
| 300 Purchased Professional and Technical Services | 2,750 |

| <u>Description</u> | <u>Amount</u> |
|---|--------------------|
| 500 Other Purchased Services | 3,750 |
| 600 Supplies | 1,875 |
| 800 Other Objects | 975 |
| Total Support Services - Business | \$317,255 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | |
| 100 Personnel Services - Salaries | 251,716 |
| 200 Personnel Services - Employee Benefits | 164,367 |
| 400 Purchased Property Services | 132,460 |
| 500 Other Purchased Services | 53,600 |
| 600 Supplies | 314,200 |
| 800 Other Objects | 500 |
| Total Operation and Maintenance of Plant Services | \$916,843 |
| 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 | \$2,722,824 |
| 3000 <u>Operation of Non-Instructional Services</u> | |
| 3300 <u>Community Services</u> | |
| 100 Personnel Services - Salaries | 218,095 |
| 200 Personnel Services - Employee Benefits | 127,135 |
| 500 Other Purchased Services | 500 |
| 600 Supplies | 4,300 |
| Total Community Services | \$350,030 |
| Total Operation of Non-Instructional Services | \$350,030 |
| 5000 <u>Other Expenditures and Financing Uses</u> | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 800 Other Objects | 669,588 |
| 900 Other Uses of Funds | 910,000 |
| Total Debt Service / Other Expenditures and Financing Uses | \$1,579,588 |
| 5900 <u>Budgetary Reserve</u> | |
| 800 Other Objects | 164,250 |
| Total Budgetary Reserve | \$164,250 |
| Total Other Expenditures and Financing Uses | \$1,743,838 |
| TOTAL EXPENDITURES | \$9,055,872 |

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

| | | |
|--|--------------------|--------------------|
| General Fund | 1,600,000 | 1,300,000 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - \$ 690, \$1850 | 35,000 | 5,000 |
| Other Capital Projects Fund | | |
| Debt Service Fund | 1,500,000 | 1,500,000 |
| 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 | 20,000 | 15,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$3,155,000 | \$2,820,000 |

Long-Term Investments

06/30/2016 Estimate

06/30/2017 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 | | |
| 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

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,155,000** **\$2,820,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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

06/30/2016 Estimate

06/30/2017 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 | 16,000,000 | 15,000,000 |
| 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 | \$16,000,000 | \$15,000,000 |
| TOTAL INDEBTEDNESS | \$16,000,000 | \$15,000,000 |

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | 223,724 |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 710,055 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$710,055 |
| 5900 Budgetary Reserve | 164,250 |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$1,098,029 |