

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2019

President of the Board - Original Signature Required

Date 7/8/19

Secretary of the Board - Original Signature Required

Date 7/12/19

Chief School Administrator - Original Signature Required

Date 7-2-19

Cathy Hill

Contact Person

(412)847 1904 Extn :  
Telephone Extension

cathy.hill@beattletech.com

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800 Object 100: \$0.00            Function 2800, Object 200: \$17,000.00 Provide a justification.</p>	<p>There are no Object 1xx - Personnel Services - Salaries in Functions 28xx. Included in Object 2xx are non-Instructional certified and non-certified staff tuition reimbursement.</p>
5250	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception please enter a justification below.</p> <p>Function 2100 Object 100: \$87,000.00            Function 2100, Object 200: \$99,200.00</p>	<p>In addition to regular Function 21xx staff Object 2xx benefits, included are grant funded Counselor position benefits</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception please enter a justification below</p> <p>Function 2800 Object 100: \$0.00            Function 2800, Object 200: \$17,000.00</p>	<p>There are no Object 1xx - Personnel Services - Salaries in Functions 28xx. Included in Object 2xx are non-Instructional certified and non-certified staff tuition reimbursement.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below</p>	<p>For unexpected expenditures.</p>
8080	<p>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</p>	<p>For unexpected expenditures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>For anticipated expenditures.</p>

ITEM	AMOUNTS
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	210,115
0830 Committed Fund Balance	
0840 Assigned Fund Balance	189,810
0850 Unassigned Fund Balance	1,843,598
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,033,468</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,285,300
7000 Revenue from State Sources	1,192,500
8000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$9,737,800</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$11,771,268</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	20,000
6940 Tuition from Patrons	7,812,790
6980 Revenue from Community Services Activities	452,510
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,285,300</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	465,000
7810 State Share of Social Security and Medicare Taxes	138,000
7820 State Share of Retirement Contributions	591,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,192,500</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	260,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$260,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>9,737,800</b>

Description	Amount
<b>1000 Instruction</b>	
1200 Special Programs - Elementary / Secondary	
1300 Vocational Education	899,000
<b>Total Instruction</b>	<b>4,270,485</b>
<b>2000 Support Services</b>	<b>\$4,969,485</b>
2100 Support Services - Students	
2200 Support Services - Instructional Staff	197,800
2300 Support Services - Administration	579,955
2500 Support Services - Business	797,200
2600 Operation and Maintenance of Plant Services	402,850
2800 Support Services - Central	1,126,600
<b>Total Support Services</b>	<b>44,000</b>
<b>3000 Operation of Non-Instructional Services</b>	<b>\$3,148,405</b>
3300 Community Services	
<b>Total Operation of Non-Instructional Services</b>	<b>437,266</b>
<b>5000 Other Expenditures and Financing Uses</b>	<b>\$437,266</b>
5100 Debt Service / Other Expenditures and Financing Uses	1,387,400
5900 Budgetary Reserve	120,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,507,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,062,556</b>

2019-2020 Final General Fund Budget  
 LEA : 103020497 A W Seattle Career Center  
 Printed 7/2/2019 11:43:06 AM

Description	Amount
<b>1000 Instruction</b>	
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	491,467
200 Personnel Services - Employee Benefits	153,183
300 Purchased Professional and Technical Services	30,000
800 Other Objects	24,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$899,000</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,268,885
200 Personnel Services - Employee Benefits	1,528,600
400 Purchased Property Services	42,100
500 Other Purchased Services	42,700
600 Supplies	292,700
700 Property	91,700
800 Other Objects	5,800
<b>Total Vocational Education</b>	<b>\$4,270,485</b>
<b>Total Instruction</b>	<b>\$4,969,485</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	87,000
200 Personnel Services - Employee Benefits	89,200
600 Supplies	8,500
800 Other Objects	3,100
<b>Total Support Services - Students</b>	<b>\$197,800</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	259,300
200 Personnel Services - Employee Benefits	193,855
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	54,900
500 Other Purchased Services	22,000
600 Supplies	28,800
700 Property	15,000
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$579,955</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	414,500
200 Personnel Services - Employee Benefits	235,300
300 Purchased Professional and Technical Services	47,200
500 Other Purchased Services	75,300
600 Supplies	9,500
800 Other Objects	15,400
<b>Total Support Services - Administration</b>	<b>\$797,200</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	233,200

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	181,800
400 Purchased Property Services	2,500
600 Supplies	100
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>3,750</b>
	<b>\$402,850</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	362,700
400 Purchased Property Services	252,500
500 Other Purchased Services	145,500
600 Supplies	53,000
800 Other Objects	312,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>500</b>
	<b>\$1,126,600</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	11,500
600 Supplies	14,500
<b>Total Support Services - Central</b>	<b>1,000</b>
<b>Total Support Services</b>	<b>\$44,000</b>
	<b>\$3,148,405</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	268,913
400 Purchased Property Services	159,378
500 Other Purchased Services	2,300
600 Supplies	500
800 Other Objects	8,000
<b>Total Community Services</b>	<b>175</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$437,288</b>
	<b>\$437,288</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	
900 Other Uses of Funds	417,400
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>970,000</b>
	<b>\$1,387,400</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	
<b>Total Budgetary Reserve</b>	<b>120,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$120,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,507,490</b>
	<b>\$10,062,636</b>

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,743,207	2,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	150,000	50,000
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	32,564	30,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,925,771</b>	<b>\$2,180,000</b>

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

**TOTAL CASH AND INVESTMENTS**

**\$2,925,771**

**\$2,100,000**

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 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 - \$ 800, \$1050**

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

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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 - \$ 890, \$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**

06/30/2019 Estimate

06/30/2020 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**

06/30/2019 Estimate

06/30/2020 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**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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 - \$ 890,51850		
Other Capital Projects Fund		
Debt Service Fund	13,857,700	12,470,300
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		
<b>Total Short-Term Payables</b>	<b>\$13,857,700</b>	<b>\$12,470,300</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$13,857,700</b>	<b>\$12,470,300</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	210,115
0830 Committed Fund Balance	
0840 Assigned Fund Balance	950,000
0850 Unassigned Fund Balance	758,652
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,708,652</b>
5900 Budgetary Reserve	120,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,038,767</b>

