

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/23/2020

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/24/20

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/24/20

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6-24-2020

Peter J Camarda  
\_\_\_\_\_  
Contact Person

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2100, Object 100: \$95,300.00 Function 2100, Object 200: \$104,105.00	In addition to regular Function 2100 Staff Benefits Object 200 Benefits includes Grant funded Counselor position Benefits.
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.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For unexpected expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,985,306
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,585,306</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,968,267
7000 Revenue from State Sources	1,441,000
8000 Revenue from Federal Sources	287,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$10,696,267</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$13,281,573</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	45,000
6940 Tuition from Patrons	7,881,210
6980 Revenue from Community Services Activities	442,057
6990 Refunds and Other Miscellaneous Revenue	600,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,968,267</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	610,000
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	671,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,441,000</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	287,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$287,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>10,696,267</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1200 Special Programs - Elementary / Secondary	678,033
1300 Vocational Education	4,685,876
<b>Total Instruction</b>	<b>\$5,363,909</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	209,905
2200 Support Services - Instructional Staff	723,868
2300 Support Services - Administration	921,970
2500 Support Services - Business	456,137
2600 Operation and Maintenance of Plant Services	1,139,571
2800 Support Services - Central	41,700
<b>Total Support Services</b>	<b>\$3,493,151</b>
<b>3000 Operation of Non-Instructional Services</b>	
3300 Community Services	429,557
<b>Total Operation of Non-Instructional Services</b>	<b>\$429,557</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,387,650
5900 Budgetary Reserve	22,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,409,650</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,696,267</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	384,000
200 Personnel Services - Employee Benefits	289,840
600 Supplies	2,193
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$678,033</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	2,424,658
200 Personnel Services - Employee Benefits	1,612,889
300 Purchased Professional and Technical Services	33,100
400 Purchased Property Services	42,650
500 Other Purchased Services	12,000
600 Supplies	398,209
700 Property	154,445
800 Other Objects	7,925
<b>Total Vocational Education</b>	<b>\$4,685,876</b>
<b>Total Instruction</b>	<b>\$5,363,909</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	95,300
200 Personnel Services - Employee Benefits	104,105
600 Supplies	7,500
800 Other Objects	3,000
<b>Total Support Services - Students</b>	<b>\$209,905</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	257,000
200 Personnel Services - Employee Benefits	202,218
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	121,500
500 Other Purchased Services	22,000
600 Supplies	38,600
700 Property	66,000
800 Other Objects	550
<b>Total Support Services - Instructional Staff</b>	<b>\$723,868</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	458,700
200 Personnel Services - Employee Benefits	292,520
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	103,300
600 Supplies	9,250
800 Other Objects	16,200
<b>Total Support Services - Administration</b>	<b>\$921,970</b>
<b>2500 <u>Support Services - Business</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	252,700
200 Personnel Services - Employee Benefits	192,412
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,200
600 Supplies	1,575
800 Other Objects	4,750
<b>Total Support Services - Business</b>	<b>\$456,137</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	356,800
200 Personnel Services - Employee Benefits	261,621
400 Purchased Property Services	147,750
500 Other Purchased Services	47,000
600 Supplies	323,400
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,139,571</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,250
500 Other Purchased Services	11,950
600 Supplies	1,500
<b>Total Support Services - Central</b>	<b>\$41,700</b>
<b>Total Support Services</b>	<b>\$3,493,151</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	262,155
200 Personnel Services - Employee Benefits	145,927
400 Purchased Property Services	2,300
500 Other Purchased Services	500
600 Supplies	6,000
800 Other Objects	12,675
<b>Total Community Services</b>	<b>\$429,557</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$429,557</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	367,650
900 Other Uses of Funds	1,020,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,387,650</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	22,000
<b>Total Budgetary Reserve</b>	<b>\$22,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,409,650</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,696,267</b>

**Cash and Short-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	2,750,796	2,150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	210,149	150,000
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	213,012	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	53,695	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,227,652</b>	<b>\$2,550,000</b>

**Long-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 Projection**

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$3,227,652**

**\$2,550,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 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**

06/30/2020 Estimate

06/30/2021 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**

06/30/2020 Estimate

06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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	12,470,300	11,082,650
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>\$12,470,300</b>	<b>\$11,082,650</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$12,470,300</b>	<b>\$11,082,650</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,985,306
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,585,306</b>
<b>5900 Budgetary Reserve</b>	<b>22,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,607,306</b>