




FINAL GENERAL FUND BUDGET Fiscal Year 2021-2022

| | |
|--|--|
| General Fund Budget Approval | |
| Date of Adoption of the General Fund Budget: 05/20/2021 | |
|  _____ President of the Board - Original Signature Required | _____ Date 6-17-2021 |
|  _____ Secretary of the Board - Original Signature Required | _____ Date 6/17/2021 |
|  _____ Chief School Administrator - Original Signature Required | _____ Date 6-17-21 |
| Bradley T Walker _____ Contact Person | (412)847-1904 Extn : _____ Telephone Extension |
| brad.walker@beattietech.com _____ Email Address | |

| <u>Val Number</u> | <u>Description</u> | <u>Justification</u> |
|-------------------|--|---|
| 5120 | Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$20,000.00 . Provide a justification. | There are no object level 1xx - Personnel Services - Salaries in Functions 28xx. Included in Object 2xx are non-instructional certified and non-certified staff tuition reimbursement expenditures. |
| 5320 | Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$20,000.00 | There are no object level 1xx - Personnel Services - Salaries in Functions 28xx. Included in Object 2xx are non-instructional certified and non-certified staff tuition reimbursement 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. | Operational cash flow + unexpected future 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. | Assigned Fund Balance is for planned future expenditures. Nothing has been entered in Budgetary Reserve for the 2021-22 budget cycle. |

| <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 | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | 174,810 |
| 0850 Unassigned Fund Balance | 2,158,177 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | <u>\$2,332,987</u> |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 8,447,264 |
| 7000 Revenue from State Sources | 1,554,868 |
| 8000 Revenue from Federal Sources | 285,000 |
| 9000 Other Financing Sources | |
| Total Estimated Revenues And Other Financing Sources | <u>\$10,287,132</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | <u>\$12,620,119</u> |

| | <u>Amount</u> |
|--|--------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6500 Earnings on Investments | 5,120 |
| 6940 Tuition from Patrons | 7,889,653 |
| 6980 Revenue from Community Services Activities | 430,491 |
| 6990 Refunds and Other Miscellaneous Revenue | 122,000 |
| REVENUE FROM LOCAL SOURCES | \$8,447,264 |
| REVENUE FROM STATE SOURCES | |
| 7220 Vocational Education | 675,000 |
| 7810 State Share of Social Security and Medicare Taxes | 163,677 |
| 7820 State Share of Retirement Contributions | 716,191 |
| REVENUE FROM STATE SOURCES | \$1,554,868 |
| REVENUE FROM FEDERAL SOURCES | |
| 8521 Vocational Education - Operating Expenditures | 285,000 |
| REVENUE FROM FEDERAL SOURCES | \$285,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 10,287,132 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1200 Special Programs - Elementary / Secondary | 702,312 |
| 1300 Vocational Education | 4,744,161 |
| Total Instruction | \$5,446,473 |
| 2000 Support Services | |
| 2100 Support Services - Students | 191,494 |
| 2200 Support Services - Instructional Staff | 731,788 |
| 2300 Support Services - Administration | 986,354 |
| 2500 Support Services - Business | 379,200 |
| 2600 Operation and Maintenance of Plant Services | 1,180,232 |
| 2800 Support Services - Central | 41,700 |
| Total Support Services | \$3,510,768 |
| 3000 Operation of Non-Instructional Services | |
| 3300 Community Services | 417,991 |
| Total Operation of Non-Instructional Services | \$417,991 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 1,385,400 |
| Total Other Expenditures and Financing Uses | \$1,385,400 |
| Total Estimated Expenditures and Other Financing Uses | \$10,760,632 |

2021-2022 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 | 394,185 |
| 200 Personnel Services - Employee Benefits | 303,934 |
| 600 Supplies | 2,193 |
| 800 Other Objects | 2,000 |
| Total Special Programs - Elementary / Secondary | \$702,312 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 2,497,243 |
| 200 Personnel Services - Employee Benefits | 1,613,336 |
| 300 Purchased Professional and Technical Services | 3,100 |
| 400 Purchased Property Services | 46,500 |
| 500 Other Purchased Services | 12,000 |
| 600 Supplies | 406,812 |
| 700 Property | 159,445 |
| 800 Other Objects | 5,725 |
| Total Vocational Education | \$4,744,161 |
| Total Instruction | \$5,446,473 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 97,516 |
| 200 Personnel Services - Employee Benefits | 79,087 |
| 600 Supplies | 11,891 |
| 800 Other Objects | 3,000 |
| Total Support Services - Students | \$191,494 |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 259,154 |
| 200 Personnel Services - Employee Benefits | 195,984 |
| 300 Purchased Professional and Technical Services | 15,000 |
| 400 Purchased Property Services | 121,500 |
| 500 Other Purchased Services | 22,000 |
| 600 Supplies | 51,600 |
| 700 Property | 66,000 |
| 800 Other Objects | 550 |
| Total Support Services - Instructional Staff | \$731,788 |
| 2300 <u>Support Services - Administration</u> | |
| 100 Personnel Services - Salaries | 483,319 |
| 200 Personnel Services - Employee Benefits | 290,385 |
| 300 Purchased Professional and Technical Services | 43,000 |
| 500 Other Purchased Services | 133,300 |
| 600 Supplies | 17,150 |
| 800 Other Objects | 19,200 |
| Total Support Services - Administration | \$986,354 |
| 2500 <u>Support Services - Business</u> | |

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| <u>Description</u> | <u>Amount</u> |
|---|---------------------|
| 100 Personnel Services - Salaries | 203,423 |
| 200 Personnel Services - Employee Benefits | 164,202 |
| 300 Purchased Professional and Technical Services | 3,500 |
| 500 Other Purchased Services | 2,000 |
| 600 Supplies | 1,575 |
| 800 Other Objects | 4,500 |
| Total Support Services - Business | \$379,200 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | |
| 100 Personnel Services - Salaries | 384,644 |
| 200 Personnel Services - Employee Benefits | 258,438 |
| 400 Purchased Property Services | 151,750 |
| 500 Other Purchased Services | 59,000 |
| 600 Supplies | 323,400 |
| 800 Other Objects | 3,000 |
| Total Operation and Maintenance of Plant Services | \$1,180,232 |
| 2800 <u>Support Services - Central</u> | |
| 200 Personnel Services - Employee Benefits | 20,000 |
| 300 Purchased Professional and Technical Services | 8,250 |
| 500 Other Purchased Services | 11,950 |
| 600 Supplies | 1,500 |
| Total Support Services - Central | \$41,700 |
| Total Support Services | \$3,510,768 |
| 3000 <u>Operation of Non-Instructional Services</u> | |
| 3300 <u>Community Services</u> | |
| 100 Personnel Services - Salaries | 248,684 |
| 200 Personnel Services - Employee Benefits | 147,832 |
| 400 Purchased Property Services | 2,300 |
| 500 Other Purchased Services | 500 |
| 600 Supplies | 6,000 |
| 800 Other Objects | 12,675 |
| Total Community Services | \$417,991 |
| Total Operation of Non-Instructional Services | \$417,991 |
| 5000 <u>Other Expenditures and Financing Uses</u> | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 800 Other Objects | 315,400 |
| 900 Other Uses of Funds | 1,070,000 |
| Total Debt Service / Other Expenditures and Financing Uses | \$1,385,400 |
| Total Other Expenditures and Financing Uses | \$1,385,400 |
| TOTAL EXPENDITURES | \$10,760,632 |

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

| | | |
|--|--------------------|--------------------|
| General Fund | 2,332,987 | 1,859,487 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - \$ 690, \$1850 | 279,265 | 100,000 |
| 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 | 63,000 | 50,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$2,675,252 | \$2,009,487 |

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

| | | |
|-----------------------------------|--------------------|--------------------|
| TOTAL CASH AND INVESTMENTS | \$2,675,252 | \$2,009,487 |
|-----------------------------------|--------------------|--------------------|

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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 | 11,082,650 | 9,697,250 |
| 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 | \$11,082,650 | \$9,697,250 |
| TOTAL INDEBTEDNESS | \$11,082,650 | \$9,697,250 |

| Account Description | Amounts |
|--|--------------------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | 174,810 |
| 0850 Unassigned Fund Balance | 1,684,677 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$1,859,487 |

5900 Budgetary Reserve

| | |
|--|--------------------|
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$1,859,487 |
|--|--------------------|