

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

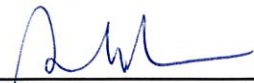
Date of Adoption of the General Fund Budget: 05/22/2019

V. e. 

President of the Board - Original Signature Required

5/28/19

Date



Secretary of the Board - Original Signature Required

5/28/19

Date



Chief School Administrator - Original Signature Required

5/28/19

Date

Sharon Rendeiro

Contact Person

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Telephone Extension

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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.	Unexpected emergencies.

<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	469,529
0850 Unassigned Fund Balance	1,490,763
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,960,292</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,941,407
7000 Revenue from State Sources	4,153,041
8000 Revenue from Federal Sources	1,839,290
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,933,738</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,894,030</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	30,000
6940 Tuition from Patrons	21,911,407
REVENUE FROM LOCAL SOURCES	\$21,941,407
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,009,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7810 State Share of Social Security and Medicare Taxes	569,735
7820 State Share of Retirement Contributions	2,549,306
REVENUE FROM STATE SOURCES	\$4,153,041
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	1,434,506
8521 Vocational Education - Operating Expenditures	404,784
REVENUE FROM FEDERAL SOURCES	\$1,839,290
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,933,738

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,158,268
1200 Special Programs - Elementary / Secondary	3,802,005
1300 Vocational Education	6,290,304
1400 Other Instructional Programs - Elementary / Secondary	955,766
1600 Adult Education Programs	148,335
Total Instruction	\$19,354,678
2000 Support Services	
2100 Support Services - Students	2,305,357
2200 Support Services - Instructional Staff	1,267,258
2300 Support Services - Administration	1,570,277
2400 Support Services - Pupil Health	157,707
2500 Support Services - Business	768,811
2600 Operation and Maintenance of Plant Services	3,220,180
2700 Student Transportation Services	4,935
2800 Support Services - Central	840,662
Total Support Services	\$10,135,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	144,495
Total Operation of Non-Instructional Services	\$144,495
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	159,670
Total Facilities Acquisition, Construction and Improvement Services	\$159,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	75,000
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$100,000
Total Estimated Expenditures and Other Financing Uses	\$29,894,030

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,079,270
200 Personnel Services - Employee Benefits	2,967,460
400 Purchased Property Services	15,805
500 Other Purchased Services	1,400
600 Supplies	93,533
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$8,158,268
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,285,979
200 Personnel Services - Employee Benefits	1,468,841
400 Purchased Property Services	543
500 Other Purchased Services	500
600 Supplies	45,142
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$3,802,005
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,470,932
200 Personnel Services - Employee Benefits	2,134,097
400 Purchased Property Services	75,090
500 Other Purchased Services	12,350
600 Supplies	380,080
700 Property	212,240
800 Other Objects	5,515
Total Vocational Education	\$6,290,304
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	622,465
200 Personnel Services - Employee Benefits	72,425
300 Purchased Professional and Technical Services	164,940
500 Other Purchased Services	20,850
600 Supplies	24,201
700 Property	50,885
Total Other Instructional Programs - Elementary / Secondary	\$955,766
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	89,000
200 Personnel Services - Employee Benefits	36,635
400 Purchased Property Services	2,200
500 Other Purchased Services	10,050
600 Supplies	10,200
800 Other Objects	250
Total Adult Education Programs	\$148,335
Total Instruction	\$19,354,678
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	1,349,009
200 Personnel Services - Employee Benefits	695,308
300 Purchased Professional and Technical Services	171,020
400 Purchased Property Services	15,800
500 Other Purchased Services	22,160
600 Supplies	50,510
800 Other Objects	1,550
Total Support Services - Students	\$2,305,357
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	660,262
200 Personnel Services - Employee Benefits	528,404
300 Purchased Professional and Technical Services	1,525
400 Purchased Property Services	8,802
500 Other Purchased Services	7,265
600 Supplies	58,155
800 Other Objects	2,845
Total Support Services - Instructional Staff	\$1,267,258
2300 Support Services - Administration	
100 Personnel Services - Salaries	851,368
200 Personnel Services - Employee Benefits	556,754
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	24,975
500 Other Purchased Services	30,175
600 Supplies	40,350
800 Other Objects	7,655
Total Support Services - Administration	\$1,570,277
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	95,597
200 Personnel Services - Employee Benefits	52,980
300 Purchased Professional and Technical Services	4,000
600 Supplies	5,000
800 Other Objects	130
Total Support Services - Pupil Health	\$157,707
2500 Support Services - Business	
100 Personnel Services - Salaries	376,356
200 Personnel Services - Employee Benefits	294,316
300 Purchased Professional and Technical Services	51,666
400 Purchased Property Services	17,000
500 Other Purchased Services	18,160
600 Supplies	8,900
800 Other Objects	2,413
Total Support Services - Business	\$768,811
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	809,437

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	556,230
300 Purchased Professional and Technical Services	377,035
400 Purchased Property Services	725,230
500 Other Purchased Services	214,898
600 Supplies	497,150
700 Property	34,000
800 Other Objects	6,200
Total Operation and Maintenance of Plant Services	\$3,220,180
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	4,935
Total Student Transportation Services	\$4,935
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	262,616
200 Personnel Services - Employee Benefits	196,197
300 Purchased Professional and Technical Services	21,964
400 Purchased Property Services	12,000
500 Other Purchased Services	57,285
600 Supplies	277,500
700 Property	8,700
800 Other Objects	4,400
Total Support Services - Central	\$840,662
Total Support Services	\$10,135,187
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	36,900
200 Personnel Services - Employee Benefits	15,845
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	54,200
600 Supplies	19,525
700 Property	16,025
Total Student Activities	\$144,495
Total Operation of Non-Instructional Services	\$144,495
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	159,670
Total Facilities Acquisition, Construction and Improvement Services	\$159,670
Total Facilities Acquisition, Construction and Improvement Services	\$159,670
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	75,000
Total Debt Service / Other Expenditures and Financing Uses	\$75,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$100,000
TOTAL EXPENDITURES	\$29,894,030

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,132,000	4,492,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	779,540	535,120
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	85,000	62,530
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,890,000	1,950,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	63,100	63,000
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,034,640	\$7,187,650

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$7,034,640	\$7,187,650
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Long-Term Indebtedness06/30/2019 Estimate06/30/2020 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 - \$ 690, \$1850**

- 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 - \$ 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

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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

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,025,000	1,050,000
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		
Permanent Fund		
Total Short-Term Payables	\$1,025,000	\$1,050,000
TOTAL INDEBTEDNESS	\$1,025,000	\$1,050,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,000