

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/27/2023



President of the Board - Original Signature Required

5/25/23

Date



Secretary of the Board - Original Signature Required

5/25/23

Date



Chief School Administrator - Original Signature Required

5-25-23

Date

Ryan Neely

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<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: \$10,000.00 . Provide a justification.	This line is used for tuition reimbursement for staff and is not tied to salaries.
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: \$10,000.00	This line is used for tuition reimbursement for staff and is not tied to salaries.
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.	An unassigned fund balance must be maintained in order to assure positive cash flow, take on additional expenditures in future years, and have funds available for unexpected future purchases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Various future projects require earmarking of funds in advance to ensure they can be undertaken at the desired and appropriate time.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance		
840 Assigned Fund Balance	430,312	
850 Unassigned Fund Balance	2,340,386	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$2,770,698</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	8,766,023	
7000 Revenue from State Sources	1,795,137	
3000 Revenue from Federal Sources	330,000	
3000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,891,160</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,661,858</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	85,000
6940 Tuition from Patrons	8,088,708
6980 Revenue from Community Services Activities	474,000
6990 Refunds and Other Miscellaneous Revenue	118,315
REVENUE FROM LOCAL SOURCES	\$8,766,023
REVENUE FROM STATE SOURCES	
7220 Vocational Education	760,000
7810 State Share of Social Security and Medicare Taxes	187,073
7820 State Share of Retirement Contributions	848,064
REVENUE FROM STATE SOURCES	\$1,795,137
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	330,000
REVENUE FROM FEDERAL SOURCES	\$330,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,891,160

<u>Description</u>	<u>Amount</u>
000 Instruction	
1200 Special Programs - Elementary / Secondary	670,723
1300 Vocational Education	5,325,895
Total Instruction	\$5,996,618
000 Support Services	
2100 Support Services - Students	211,335
2200 Support Services - Instructional Staff	749,137
2300 Support Services - Administration	1,046,012
2500 Support Services - Business	349,369
2600 Operation and Maintenance of Plant Services	1,135,942
2800 Support Services - Central	32,700
Total Support Services	\$3,524,495
000 Operation of Non-Instructional Services	
3300 Community Services	489,547
Total Operation of Non-Instructional Services	\$489,547
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,382,900
Total Other Expenditures and Financing Uses	\$1,382,900
Total Estimated Expenditures and Other Financing Uses	\$11,393,560

023-2024 Final General Fund Budget

EA : 103020407 A W Beattie Career Center

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	388,767
200 Personnel Services - Employee Benefits	279,356
600 Supplies	1,800
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$670,723
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,860,548
200 Personnel Services - Employee Benefits	1,909,996
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	107,700
500 Other Purchased Services	18,125
600 Supplies	352,700
700 Property	68,346
800 Other Objects	5,480
Total Vocational Education	\$5,325,895
Total Instruction	\$5,996,618
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	106,891
200 Personnel Services - Employee Benefits	94,744
600 Supplies	7,000
800 Other Objects	2,700
Total Support Services - Students	\$211,335
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	277,247
200 Personnel Services - Employee Benefits	217,240
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	124,500
500 Other Purchased Services	17,000
600 Supplies	49,600
700 Property	50,500
800 Other Objects	550
Total Support Services - Instructional Staff	\$749,137
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	532,552
200 Personnel Services - Employee Benefits	315,010
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	124,500
600 Supplies	11,950
800 Other Objects	21,000
Total Support Services - Administration	\$1,046,012
2500 Support Services - Business	

023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	211,463
200 Personnel Services - Employee Benefits	126,581
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,000
600 Supplies	1,825
800 Other Objects	4,000
Total Support Services - Business	\$349,369
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	392,223
200 Personnel Services - Employee Benefits	222,719
400 Purchased Property Services	148,250
500 Other Purchased Services	57,750
600 Supplies	310,700
700 Property	1,500
800 Other Objects	2,800
Total Operation and Maintenance of Plant Services	\$1,135,942
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	8,250
500 Other Purchased Services	12,450
600 Supplies	2,000
Total Support Services - Central	\$32,700
Total Support Services	\$3,524,495
3000 <u>Operation of Non-Instructional Services</u>	
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	291,554
200 Personnel Services - Employee Benefits	173,193
400 Purchased Property Services	2,300
500 Other Purchased Services	500
600 Supplies	6,000
800 Other Objects	16,000
Total Community Services	\$489,547
Total Operation of Non-Instructional Services	\$489,547
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,382,900
Total Debt Service / Other Expenditures and Financing Uses	\$1,382,900
Total Other Expenditures and Financing Uses	\$1,382,900
TOTAL EXPENDITURES	\$11,393,560

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,770,698	2,028,706
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	171,996	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	213,629	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,201,323	\$2,373,706

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,201,323	\$2,373,706

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use 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

06/30/2023 Estimate

06/30/2024 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	8,311,725	6,928,825
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	\$8,311,725	\$6,928,825
TOTAL INDEBTEDNESS	\$8,311,725	\$6,928,825

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	401,512
0850 Unassigned Fund Balance	1,866,786
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,268,298

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,268,298
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