

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/01/2024



President of the Board - Original Signature Required

5/23/24

Date



Secretary of the Board - Original Signature Required

5/23/24

Date



Chief School Administrator - Original Signature Required

5-23-24

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: \$3,000.00 . Provide a justification.	This is for tuition reimbursement and does not have a salary amount associated with it.
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: \$3,000.00	This is for tuition reimbursement and does not have a salary amount associated with it.
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.	A fund balance must be maintained in order to ensure positive cash flow and to enable larger projects that may run beyond a single budget year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The school's Joint operating committee earmarks various projects throughout the years with money set aside from within the overall fund balance.

<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	468,515
0850 Unassigned Fund Balance	2,502,769
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,971,284</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,102,447
7000 Revenue from State Sources	1,974,900
8000 Revenue from Federal Sources	346,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,423,347</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,394,631</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	140,000
6940 Tuition from Patrons	8,298,179
6980 Revenue from Community Services Activities	522,038
6990 Refunds and Other Miscellaneous Revenue	142,230
REVENUE FROM LOCAL SOURCES	\$9,102,447
REVENUE FROM STATE SOURCES	
7220 Vocational Education	894,000
7810 State Share of Social Security and Medicare Taxes	193,950
7820 State Share of Retirement Contributions	886,950
REVENUE FROM STATE SOURCES	\$1,974,900
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	346,000
REVENUE FROM FEDERAL SOURCES	\$346,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,423,347

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	605,512
1300 Vocational Education	5,615,196
1400 Other Instructional Programs - Elementary / Secondary	18,000
Total Instruction	\$6,238,708
2000 Support Services	
2100 Support Services - Students	262,737
2200 Support Services - Instructional Staff	798,143
2300 Support Services - Administration	1,194,111
2400 Support Services - Pupil Health	55,270
2500 Support Services - Business	358,354
2600 Operation and Maintenance of Plant Services	1,245,386
2800 Support Services - Central	22,450
Total Support Services	\$3,936,451
3000 Operation of Non-Instructional Services	
3300 Community Services	542,188
Total Operation of Non-Instructional Services	\$542,188
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,382,400
Total Other Expenditures and Financing Uses	\$1,382,400
Total Estimated Expenditures and Other Financing Uses	\$12,099,747

2024-2025 Final General Fund Budget

LEA : 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	319,411
200 Personnel Services - Employee Benefits	283,781
600 Supplies	1,920
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$605,512
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,062,169
200 Personnel Services - Employee Benefits	2,030,309
400 Purchased Property Services	64,100
500 Other Purchased Services	24,000
600 Supplies	412,175
700 Property	17,223
800 Other Objects	5,220
Total Vocational Education	\$5,615,196
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,000
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	\$18,000
Total Instruction	\$6,238,708
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	137,031
200 Personnel Services - Employee Benefits	113,781
600 Supplies	8,925
800 Other Objects	3,000
Total Support Services - Students	\$262,737
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,619
200 Personnel Services - Employee Benefits	231,714
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	128,050
500 Other Purchased Services	15,000
600 Supplies	49,100
700 Property	76,000
800 Other Objects	660
Total Support Services - Instructional Staff	\$798,143
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	590,573
200 Personnel Services - Employee Benefits	401,513
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	132,275

<u>Description</u>	<u>Amount</u>
600 Supplies	7,750
800 Other Objects	21,000
Total Support Services - Administration	\$1,194,111
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	38,400
200 Personnel Services - Employee Benefits	16,270
600 Supplies	500
800 Other Objects	100
Total Support Services - Pupil Health	\$55,270
2500 Support Services - Business	
100 Personnel Services - Salaries	217,975
200 Personnel Services - Employee Benefits	129,054
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	\$358,354
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	402,830
200 Personnel Services - Employee Benefits	237,636
400 Purchased Property Services	151,550
500 Other Purchased Services	57,150
600 Supplies	310,520
700 Property	83,000
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$1,245,386
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	3,000
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	11,450
600 Supplies	1,500
Total Support Services - Central	\$22,450
Total Support Services	\$3,936,451
3000 Operation of Non-Instructional Services	
3300 Community Services	
100 Personnel Services - Salaries	327,314
200 Personnel Services - Employee Benefits	185,574
400 Purchased Property Services	2,300
500 Other Purchased Services	500
600 Supplies	6,500
800 Other Objects	20,000
Total Community Services	\$542,188
Total Operation of Non-Instructional Services	\$542,188

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	142,400
900 Other Uses of Funds	1,240,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,382,400
Total Other Expenditures and Financing Uses	\$1,382,400
TOTAL EXPENDITURES	\$12,099,747

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,840,000	2,260,000
Public Purpose (Expendable) Trust Fund	7,000	3,500
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	217,014	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	214,100	218,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	43,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,321,114	\$2,621,500

Long-Term Investments

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,321,114	\$2,621,500
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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	6,935,000	5,670,000
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	\$6,935,000	\$5,670,000
TOTAL INDEBTEDNESS	\$6,935,000	\$5,670,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	288,115
0850 Unassigned Fund Balance	2,006,769
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,294,884

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,294,884
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