

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2016



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



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Secretary of the Board - Original Signature Required

  
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Chief School Administrator - Original Signature Required

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6/30/16  
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Date

6/30/16  
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Date

6/30/16  
\_\_\_\_\_  
Date

<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	276,780
0820 Restricted Fund Balance	
0830 Committed Fund Balance	401,863
0840 Assigned Fund Balance	282,308
0850 Unassigned Fund Balance	50
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>684,221</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,913,075
7000 Revenue from State Sources	1,835,035
8000 Revenue from Federal Sources	418,812
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>10,166,922</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>10,851,143</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	6,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,000
6940 Tuition from Patrons	7,669,175
6990 Refunds and Other Miscellaneous Revenue	236,400
<b>REVENUE FROM LOCAL SOURCES</b>	<b>7,913,075</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	965,120
7260 Workforce Investment Act (WIA)	30,700
7810 State Share of Social Security and Medicare Taxes	176,875
7820 State Share of Retirement Contributions	662,340
<b>REVENUE FROM STATE SOURCES</b>	<b>1,835,035</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	385,812
8660 Workforce Investment Act (WIA)	33,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>418,812</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>10,166,922</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	473,792
1200 Special Programs - Elementary / Secondary	658,483
1300 Vocational Education	4,070,052
1600 Adult Education Programs	449,100
<b>Total Instruction</b>	<b>5,651,427</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	571,643
2200 Support Services - Instructional Staff	611,540
2300 Support Services - Administration	775,280
2400 Support Services - Pupil Health	88,659
2500 Support Services - Business	325,987
2600 Operation and Maintenance of Plant Services	1,367,332
2800 Support Services - Central	526,454
<b>Total Support Services</b>	<b>4,266,895</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	28,600
<b>Total Operation of Non-Instructional Services</b>	<b>28,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5900 Budgetary Reserve	220,000
<b>Total Other Expenditures and Financing Uses</b>	<b>220,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>10,166,922</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	289,615
200 Personnel Services - Employee Benefits	176,964
500 Other Purchased Services	1,800
600 Supplies	5,150
800 Other Objects	263
<b>Total Regular Programs - Elementary / Secondary</b>	<b>473,792</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	401,742
200 Personnel Services - Employee Benefits	249,216
500 Other Purchased Services	6,700
600 Supplies	225
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>658,483</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,059,263
200 Personnel Services - Employee Benefits	1,375,324
300 Purchased Professional and Technical Services	21,280
400 Purchased Property Services	59,000
500 Other Purchased Services	49,925
600 Supplies	338,416
700 Property	151,949
800 Other Objects	14,895
<b>Total Vocational Education</b>	<b>4,070,052</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	214,935
200 Personnel Services - Employee Benefits	85,355
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	31,150
600 Supplies	59,750
700 Property	45,910
800 Other Objects	6,500
<b>Total Adult Education Programs</b>	<b>449,100</b>
<b>Total Instruction</b>	<b>5,651,427</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	293,889
200 Personnel Services - Employee Benefits	236,679
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	7,400
600 Supplies	23,800
800 Other Objects	2,875

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>571,643</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	351,784
200 Personnel Services - Employee Benefits	228,256
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	5,250
600 Supplies	9,400
700 Property	6,000
800 Other Objects	4,850
<b>Total Support Services - Instructional Staff</b>	<b>611,540</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	362,388
200 Personnel Services - Employee Benefits	294,092
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,800
500 Other Purchased Services	29,600
600 Supplies	24,300
700 Property	2,500
800 Other Objects	5,600
<b>Total Support Services - Administration</b>	<b>775,280</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	51,885
200 Personnel Services - Employee Benefits	35,774
600 Supplies	1,000
<b>Total Support Services - Pupil Health</b>	<b>88,659</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	180,949
200 Personnel Services - Employee Benefits	107,838
300 Purchased Professional and Technical Services	18,550
500 Other Purchased Services	1,700
600 Supplies	14,750
800 Other Objects	2,200
<b>Total Support Services - Business</b>	<b>325,987</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	393,069
200 Personnel Services - Employee Benefits	281,836
300 Purchased Professional and Technical Services	28,739
400 Purchased Property Services	368,388
500 Other Purchased Services	81,500
600 Supplies	182,800
700 Property	30,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,367,332</b>
<b>2800 <u>Support Services - Central</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	132,545
200 Personnel Services - Employee Benefits	82,943
300 Purchased Professional and Technical Services	21,700
400 Purchased Property Services	186,146
500 Other Purchased Services	40,280
600 Supplies	37,790
700 Property	21,500
800 Other Objects	3,550
<b>Total Support Services - Central</b>	<b>526,454</b>
<b>Total Support Services</b>	<b>4,266,895</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
500 Other Purchased Services	20,200
800 Other Objects	8,400
<b>Total Student Activities</b>	<b>28,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>28,600</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5900 Budgetary Reserve</b>	
800 Other Objects	220,000
<b>Total Budgetary Reserve</b>	<b>220,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>220,000</b>
<b>TOTAL EXPENDITURES</b>	<b>10,166,922</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	1,761,599	1,762,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,830,583	730,583
Other Capital Projects Fund		
Debt Service Fund	2,500	2,000
Food Service / Cafeteria Operations Fund	19,000	6,000
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	43,085	44,500
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>3,656,767</b>	<b>2,545,083</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

3,656,767

2,545,083

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	290,000	310,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$290,000</b>	<b>\$310,000</b>
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**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 Long-Term Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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 Long-Term Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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 Long-Term Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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**

**06/30/2016 Estimate**

**06/30/2017 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

**Total Investment Trust Fund**

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$290,000</b>	<b>\$310,000</b>
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**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$290,000</b>	<b>\$310,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	276,780
0820 Restricted Fund Balance	
0830 Committed Fund Balance	296,863
0840 Assigned Fund Balance	290,500
0850 Unassigned Fund Balance	96,858
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$684,221</b>
<b>5900 Budgetary Reserve</b>	<b>220,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,181,001</b>