

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/21/2021

President of the Board - Original Signature Required  


Date  
6/21/21

Secretary of the Board - Original Signature Required  


Date  
6/21/21

Chief School Administrator - Original Signature Required  


Date  
6/21/21

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Extension

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$134,759.00 Function 2200, Object 200: \$144,827.00	Increase in health care benefits for staff
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is an amount due from our sending districts if needed.
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.	\$50 is a requirement of the Articles of Agreement with our Authority

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year**

<u>ITEM</u>	<u>AMOUNTS</u>
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	464,248
840 Assigned Fund Balance	213,818
850 Unassigned Fund Balance	50

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year**

**\$678,116**

**Estimated Revenues And Other Financing Sources**

000 Revenue from Local Sources	9,029,225
000 Revenue from State Sources	993,112
000 Revenue from Federal Sources	512,967
000 Other Financing Sources	220,000

**Total Estimated Revenues And Other Financing Sources**

**\$10,755,304**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$11,433,420**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	10,000
6940 Tuition from Patrons	8,922,731
6990 Refunds and Other Miscellaneous Revenue	96,494
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,029,225</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	28,000
7810 State Share of Social Security and Medicare Taxes	179,221
7820 State Share of Retirement Contributions	785,891
<b>REVENUE FROM STATE SOURCES</b>	<b>\$993,112</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	374,967
8660 Workforce Investment Act (WIA)	138,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$512,967</b>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	220,000
<b>OTHER FINANCING SOURCES</b>	<b>\$220,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>10,755,304</b>

Description	Amount
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	529,032
1200 Special Programs - Elementary / Secondary	468,479
1300 Vocational Education	4,721,744
1600 Adult Education Programs	452,496
<b>Total Instruction</b>	<b>\$6,171,751</b>
<b>000 Support Services</b>	
2100 Support Services - Students	628,034
2200 Support Services - Instructional Staff	298,514
2300 Support Services - Administration	784,117
2400 Support Services - Pupil Health	109,653
2500 Support Services - Business	421,797
2600 Operation and Maintenance of Plant Services	1,544,591
2800 Support Services - Central	520,197
<b>Total Support Services</b>	<b>\$4,306,903</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	46,650
<b>Total Operation of Non-Instructional Services</b>	<b>\$46,650</b>
<b>000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	10,000
5900 Budgetary Reserve	220,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$230,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,755,304</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	306,995
200 Personnel Services - Employee Benefits	217,887
300 Purchased Professional and Technical Services	335
500 Other Purchased Services	1,125
600 Supplies	2,525
800 Other Objects	165
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$529,032</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	279,585
200 Personnel Services - Employee Benefits	185,594
500 Other Purchased Services	3,000
600 Supplies	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$468,479</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,334,351
200 Personnel Services - Employee Benefits	1,788,109
300 Purchased Professional and Technical Services	24,127
400 Purchased Property Services	46,950
500 Other Purchased Services	35,975
600 Supplies	367,994
700 Property	112,950
800 Other Objects	11,288
<b>Total Vocational Education</b>	<b>\$4,721,744</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	233,603
200 Personnel Services - Employee Benefits	115,843
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	6,700
500 Other Purchased Services	23,450
600 Supplies	67,000
700 Property	2,500
800 Other Objects	500
<b>Total Adult Education Programs</b>	<b>\$452,496</b>
<b>Total Instruction</b>	<b>\$6,171,751</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	342,100
200 Personnel Services - Employee Benefits	254,939
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	4,200
600 Supplies	23,495
800 Other Objects	1,200

Description	Amount
<b>Total Support Services - Students</b>	<b>\$628,034</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	134,759
200 Personnel Services - Employee Benefits	144,827
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,500
600 Supplies	12,600
700 Property	4,000
800 Other Objects	328
<b>Total Support Services - Instructional Staff</b>	<b>\$298,514</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	371,821
200 Personnel Services - Employee Benefits	304,096
300 Purchased Professional and Technical Services	50,100
400 Purchased Property Services	5,000
500 Other Purchased Services	20,450
600 Supplies	23,650
800 Other Objects	9,000
<b>Total Support Services - Administration</b>	<b>\$784,117</b>
<b>400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	60,781
200 Personnel Services - Employee Benefits	47,372
600 Supplies	1,500
<b>Total Support Services - Pupil Health</b>	<b>\$109,653</b>
<b>500 Support Services - Business</b>	
100 Personnel Services - Salaries	216,580
200 Personnel Services - Employee Benefits	158,502
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	1,150
600 Supplies	22,000
800 Other Objects	2,565
<b>Total Support Services - Business</b>	<b>\$421,797</b>
<b>600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	385,583
200 Personnel Services - Employee Benefits	311,758
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	390,700
500 Other Purchased Services	87,500
600 Supplies	329,350
700 Property	10,000
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,544,591</b>
<b>800 Support Services - Central</b>	
100 Personnel Services - Salaries	158,541

Description	Amount
200 Personnel Services - Employee Benefits	120,651
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	125,000
500 Other Purchased Services	29,335
600 Supplies	42,300
700 Property	15,000
800 Other Objects	3,670
<b>Total Support Services - Central</b>	<b>\$520,197</b>
Total Support Services	\$4,306,903
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
500 Other Purchased Services	38,250
800 Other Objects	8,400
Total Student Activities	\$46,650
Total Operation of Non-Instructional Services	\$46,650
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	\$10,000
<b>5900 Budgetary Reserve</b>	
800 Other Objects	220,000
Total Budgetary Reserve	\$220,000
Total Other Expenditures and Financing Uses	\$230,000
<b>TOTAL EXPENDITURES</b>	<b>\$10,755,304</b>



**Cash and Short-Term Investments**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,709,636	1,650,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,293,103	210,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	29,626	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5,618	5,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	71,329	70,000
Other Agency Fund		
Permanent Fund	2,042	1,592
<b>Total Cash and Short-Term Investments</b>	<b>\$3,111,354</b>	<b>\$1,997,092</b>

**Long-Term Investments**

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2021 Estimate

06/30/2022 Projection

\$3,111,354

\$1,997,092

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	678,116

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$678,116

5900 Budgetary Reserve

220,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$898,116