

# FINAL GENERAL FUND BUDGET

Fiscal Year: 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2022

President of the Board - Original Signature Required

Date

7-12-22

Secretary of the Board - Original Signature Required

Date

7/5/22

Chief School Administrator - Original Signature Required

Date

7/1/22

Contact Person

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Extension

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$138,328.00 Function 2200, Object 200: \$152,261.00	Benefits are more due to the type of Health Care coverage is needed. Family verses single contract
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This budgetary reserve will be transferred to capital reserve at year end 6/30/2023
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.	We are required to keep a \$50,00 fund balance per our articles of agreement with our Authority
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is a fund balance for future medical premium increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is a fund balance for our Adult Education Program.

**ITEM**

**AMOUNTS**

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

850 Unassigned Fund Balance

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

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

7000 Revenue from State Sources

3000 Revenue from Federal Sources

3900 Other Financing Sources

Total Estimated Revenues And Other Financing Sources Available for Appropriation

9,129,022  
 1,025,037  
 576,503  
 220,000

\$10,950,562

\$11,556,035

465,591  
 140,432  
 50

\$606,073

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	10,000
6940 Tuition from Patrons	9,005,572
6990 Refunds and Other Miscellaneous Revenue	113,450
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,129,022</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	28,000
7810 State Share of Social Security and Medicare Taxes	181,104
7820 State Share of Retirement Contributions	815,933
<b>REVENUE FROM STATE SOURCES</b>	<b>\$1,025,037</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	431,903
8660 Workforce Investment Act (WIA)	144,600
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$576,503</b>
<b>OTHER FINANCING SOURCES</b>	
9800 Intrafund Transfers In	220,000
<b>OTHER FINANCING SOURCES</b>	<b>\$220,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>10,950,562</b>

Description:

Amount

000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1600 Adult Education Programs

559,212  
 500,402  
 4,807,861  
 448,862  
**\$6,316,337**

000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2800 Support Services - Central

654,698  
 306,917  
 817,656  
 111,069  
 439,146  
 1,470,426  
 532,675  
**\$4,332,587**

000 Operation of Non-Instructional Services

- 3200 Student Activities

46,650  
**\$46,650**

000 Other Expenditures and Financing Uses

- 5200 Interfund Transfers - Out
- 5900 Budgetary Reserve

10,000  
 220,000  
**\$230,000**

Total Estimated Expenditures and Other Financing Uses

**\$10,975,574**

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	326,317
200 Personnel Services - Employee Benefits	229,220
300 Purchased Professional and Technical Services	350
500 Other Purchased Services	500
600 Supplies	2,600
800 Other Objects	225
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$559,212</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	299,831
200 Personnel Services - Employee Benefits	197,121
500 Other Purchased Services	3,000
600 Supplies	450
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$500,402</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,332,669
200 Personnel Services - Employee Benefits	1,756,700
300 Purchased Professional and Technical Services	24,929
400 Purchased Property Services	48,410
500 Other Purchased Services	31,000
600 Supplies	406,409
700 Property	195,614
800 Other Objects	12,130
<b>Total Vocational Education</b>	<b>\$4,807,861</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	227,201
200 Personnel Services - Employee Benefits	109,091
300 Purchased Professional and Technical Services	2,900
400 Purchased Property Services	6,700
500 Other Purchased Services	27,450
600 Supplies	72,520
700 Property	2,500
800 Other Objects	500
<b>Total Adult Education Programs</b>	<b>\$448,862</b>
<b>Total Instruction</b>	<b>\$6,316,337</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	355,786
200 Personnel Services - Employee Benefits	265,614
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	5,200
600 Supplies	25,000
800 Other Objects	998

<u>Description</u>	<u>Amount</u>
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<b>Total Support Services - Students</b>	<b>\$654,698</b>
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**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries	138,328
200 Personnel Services - Employee Benefits	152,261
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,500
600 Supplies	10,000
700 Property	4,000
800 Other Objects	328
<b>Total Support Services - Instructional Staff</b>	<b>\$306,917</b>

**2300 Support Services - Administration**

100 Personnel Services - Salaries	384,057
200 Personnel Services - Employee Benefits	331,399
300 Purchased Professional and Technical Services	44,300
400 Purchased Property Services	5,000
500 Other Purchased Services	22,250
600 Supplies	21,300
800 Other Objects	9,350
<b>Total Support Services - Administration</b>	<b>\$817,656</b>

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries	61,404
200 Personnel Services - Employee Benefits	48,165
600 Supplies	1,500
<b>Total Support Services - Pupil Health</b>	<b>\$111,069</b>

**2500 Support Services - Business**

100 Personnel Services - Salaries	223,608
200 Personnel Services - Employee Benefits	165,788
300 Purchased Professional and Technical Services	21,700
500 Other Purchased Services	1,150
600 Supplies	23,000
800 Other Objects	3,900
<b>Total Support Services - Business</b>	<b>\$439,146</b>

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	354,587
200 Personnel Services - Employee Benefits	276,839
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	374,500
500 Other Purchased Services	91,500
600 Supplies	323,300
700 Property	20,000
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,470,426</b>

**2800 Support Services - Central**

100 Personnel Services - Salaries	164,096
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Description	Amount
200 Personnel Services - Employee Benefits	125,634
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	125,000
500 Other Purchased Services	30,775
600 Supplies	42,800
700 Property	15,000
800 Other Objects	3,670
<b>Total Support Services - Central</b>	<b>\$532,675</b>
<b>Total Support Services</b>	<b>\$4,332,587</b>
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	38,250
800 Other Objects	8,400
<b>Total Student Activities</b>	<b>\$46,650</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$46,650</b>
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,000
<b>Total Interfund Transfers - Out</b>	<b>\$10,000</b>
5900 Budgetary Reserve	
800 Other Objects	220,000
<b>Total Budgetary Reserve</b>	<b>\$220,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$230,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,925,574</b>



**Cash and Short-Term Investments**

General Fund

**06/30/2022 Estimate**

**06/30/2023 Projection**

1,405,068

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

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 Cash and Short-Term Investments**

**\$5,812,124**

**\$6,256,000**

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 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

otal Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

TOTAL CASH AND INVESTMENTS

\$5,812,124

\$6,256,000

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	465,591
0840 Assigned Fund Balance	142,500
0850 Unassigned Fund Balance	22,970

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$631,061

5900 Budgetary Reserve

220,000

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

\$851,061