

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/18/2016



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

05-27-16

Date

05-27-16

Date

5/26/16

Date

Robert Vining

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<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	75,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	571,582
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>646,582</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,399,998
7000 Revenue from State Sources	1,305,036
8000 Revenue from Federal Sources	281,000
9000 Other Financing Sources	95,869
Total Estimated Revenues And Other Financing Sources	<u>11,081,903</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>11,728,485</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	1,250
6700 Revenues from LEA Activities	6,000
6910 Rentals	6,000
6940 Tuition from Patrons	9,100,248
6990 Refunds and Other Miscellaneous Revenue	286,500
REVENUE FROM LOCAL SOURCES	9,399,998
REVENUE FROM STATE SOURCES	
7220 Vocational Education	426,545
7810 State Share of Social Security and Medicare Taxes	175,205
7820 State Share of Retirement Contributions	703,286
REVENUE FROM STATE SOURCES	1,305,036
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	281,000
REVENUE FROM FEDERAL SOURCES	281,000
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	95,869
OTHER FINANCING SOURCES	95,869
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,081,903

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	5,498,430
1600 Adult Education Programs	152,777
Total Instruction	5,651,207
2000 Support Services	
2100 Support Services - Students	649,846
2200 Support Services - Instructional Staff	8,200
2300 Support Services - Administration	1,001,778
2400 Support Services - Pupil Health	170,368
2500 Support Services - Business	436,072
2600 Operation and Maintenance of Plant Services	1,265,805
2800 Support Services - Central	411,605
Total Support Services	3,943,674
3000 Operation of Non-Instructional Services	
3200 Student Activities	32,000
Total Operation of Non-Instructional Services	32,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,460,022
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	1,510,022
Total Estimated Expenditures and Other Financing Uses	11,136,903

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	
100 Personnel Services - Salaries	2,948,346
200 Personnel Services - Employee Benefits	1,734,575
300 Purchased Professional and Technical Services	4,350
400 Purchased Property Services	179,952
500 Other Purchased Services	77,470
600 Supplies	542,437
700 Property	7,500
800 Other Objects	3,800
Total Vocational Education	5,498,430
1600 Adult Education Programs	
100 Personnel Services - Salaries	80,910
200 Personnel Services - Employee Benefits	20,017
400 Purchased Property Services	3,000
500 Other Purchased Services	22,600
600 Supplies	24,250
800 Other Objects	2,000
Total Adult Education Programs	152,777
Total Instruction	5,651,207
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	360,450
200 Personnel Services - Employee Benefits	221,081
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	7,965
500 Other Purchased Services	36,325
600 Supplies	23,010
800 Other Objects	915
Total Support Services - Students	649,846
2200 Support Services - Instructional Staff	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	4,200
Total Support Services - Instructional Staff	8,200
2300 Support Services - Administration	
100 Personnel Services - Salaries	562,183
200 Personnel Services - Employee Benefits	338,175
300 Purchased Professional and Technical Services	28,900
400 Purchased Property Services	11,670
500 Other Purchased Services	39,990
600 Supplies	17,500
800 Other Objects	3,360
Total Support Services - Administration	1,001,778

<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	103,248
200 Personnel Services - Employee Benefits	61,455
300 Purchased Professional and Technical Services	1,650
400 Purchased Property Services	300
500 Other Purchased Services	490
600 Supplies	3,100
800 Other Objects	125
Total Support Services - Pupil Health	170,368
2500 Support Services - Business	
100 Personnel Services - Salaries	229,337
200 Personnel Services - Employee Benefits	142,205
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	3,980
500 Other Purchased Services	20,700
600 Supplies	6,500
800 Other Objects	1,350
Total Support Services - Business	436,072
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	256,363
200 Personnel Services - Employee Benefits	156,807
300 Purchased Professional and Technical Services	27,300
400 Purchased Property Services	417,860
500 Other Purchased Services	58,760
600 Supplies	318,565
700 Property	28,800
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	1,265,805
2800 Support Services - Central	
100 Personnel Services - Salaries	183,263
200 Personnel Services - Employee Benefits	110,397
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	4,000
500 Other Purchased Services	5,400
600 Supplies	74,620
700 Property	26,500
800 Other Objects	425
Total Support Services - Central	411,605
Total Support Services	3,943,674
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	30,000
600 Supplies	1,000
800 Other Objects	1,000

<u>Description</u>	<u>Amount</u>
Total Student Activities	32,000
Total Operation of Non-Instructional Services	32,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	465,022
900 Other Uses of Funds	995,000
Total Debt Service / Other Expenditures and Financing Uses	1,460,022
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	1,510,022
TOTAL EXPENDITURES	11,136,903

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	952,811	897,811
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	297,585	297,585
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	1,250,396	1,195,396

Long-Term Investments

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		

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	1,250,396	1,195,396
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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	44,044	30,782
0540 Accumulated Compensated Absences	116,160	122,119
0550 Authority Lease Obligations	15,440,000	14,445,000
0560 Other Post-Employment Benefits (OPEB)	69,931	70,463
0599 Other Long-Term Liabilities		

Total General Fund	15,670,135	14,668,364
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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		

Total Public Purpose (Expendable) Trust Fund

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		

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Long-Term Indebtedness

15,670,135

14,668,364

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		
TOTAL INDEBTEDNESS	15,670,135	14,668,364

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	571,582
Total Ending Fund Balance - Committed, Assigned, and Unassigned	591,582
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	641,582