

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2021



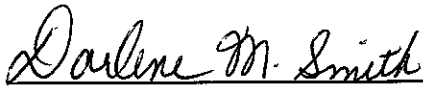
President of the Board - Original Signature Required

6-15-21
Date



Secretary of the Board - Original Signature Required

6-11-21
Date



Chief School Administrator - Original Signature Required

6-11-21
Date

Thomas V Taylor

Contact Person

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Val Number Description

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

Justification

Assigned for future contingencies such as PSERS, lower tuition rates, health insurance and technology

<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	1,950,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,950,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,150,304
7000 Revenue from State Sources	55,541
8000 Revenue from Federal Sources	1,275,172
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$4,481,017</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$6,431,017</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6940 Tuition from Patrons	3,150,304
REVENUE FROM LOCAL SOURCES	\$3,150,304
REVENUE FROM STATE SOURCES	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	25,541
7600 Revenue for Milk, Lunch and Breakfast Programs	30,000
REVENUE FROM STATE SOURCES	\$55,541
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	34,827
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,379
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,971
8531 Subsidies for Milk, Lunch, and Breakfast Programs	120,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	617,939
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	319,056
REVENUE FROM FEDERAL SOURCES	\$1,275,172
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,481,017

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,693,920
1200 Special Programs - Elementary / Secondary	508,483
Total Instruction	\$2,202,403
2000 Support Services	
2100 Support Services - Students	350,414
2300 Support Services - Administration	857,962
2400 Support Services - Pupil Health	83,032
2600 Operation and Maintenance of Plant Services	402,827
2800 Support Services - Central	133,470
2900 Other Support Services	31,333
Total Support Services	\$1,859,038
3000 Operation of Non-Instructional Services	
3100 Food Services	321,505
3200 Student Activities	18,000
3300 Community Services	45,593
Total Operation of Non-Instructional Services	\$385,098
Total Estimated Expenditures and Other Financing Uses	\$4,446,539

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,076,429
200 Personnel Services - Employee Benefits	414,491
300 Purchased Professional and Technical Services	44,000
600 Supplies	134,000
700 Property	25,000
Total Regular Programs - Elementary / Secondary	\$1,693,920
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	344,226
200 Personnel Services - Employee Benefits	131,757
300 Purchased Professional and Technical Services	30,000
600 Supplies	2,500
Total Special Programs - Elementary / Secondary	\$508,483
Total Instruction	\$2,202,403
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	219,268
200 Personnel Services - Employee Benefits	81,146
300 Purchased Professional and Technical Services	50,000
Total Support Services - Students	\$350,414
2300 Support Services - Administration	
100 Personnel Services - Salaries	398,959
200 Personnel Services - Employee Benefits	210,483
300 Purchased Professional and Technical Services	216,820
500 Other Purchased Services	5,200
600 Supplies	19,000
800 Other Objects	7,500
Total Support Services - Administration	\$857,962
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	57,289
200 Personnel Services - Employee Benefits	24,743
300 Purchased Professional and Technical Services	1,000
Total Support Services - Pupil Health	\$83,032
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	127,205
200 Personnel Services - Employee Benefits	62,657
400 Purchased Property Services	148,000
500 Other Purchased Services	53,965
600 Supplies	8,000
700 Property	3,000
Total Operation and Maintenance of Plant Services	\$402,827
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	42,436
200 Personnel Services - Employee Benefits	26,034
300 Purchased Professional and Technical Services	65,000
Total Support Services - Central	\$133,470
2900 Other Support Services	
100 Personnel Services - Salaries	26,739
200 Personnel Services - Employee Benefits	4,594
Total Other Support Services	\$31,333
Total Support Services	\$1,859,038
3000 Operation of Non-Instructional Services	
3100 Food Services	
100 Personnel Services - Salaries	74,827
200 Personnel Services - Employee Benefits	66,678
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	150,000
Total Food Services	\$321,505
3200 Student Activities	
500 Other Purchased Services	10,000
600 Supplies	8,000
Total Student Activities	\$18,000
3300 Community Services	
100 Personnel Services - Salaries	39,367
200 Personnel Services - Employee Benefits	6,226
Total Community Services	\$45,593
Total Operation of Non-Instructional Services	\$385,098
TOTAL EXPENDITURES	\$4,446,539

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,300,000	1,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	677,000	677,000
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		
Permanent Fund		

Total Cash and Short-Term Investments **\$1,977,000** **\$1,977,000**

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
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 Long-Term Investments **\$1,977,000** **\$1,977,000**

TOTAL CASH AND INVESTMENTS **\$1,977,000** **\$1,977,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General 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 Noncurrent Liabilities

Total General Fund

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 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-Purchase 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-Purchase 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

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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

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
- 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent Liabilities

Total Investment Trust Fund

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 Noncurrent Liabilities

Total Pension Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	25,000	25,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
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	\$25,000	\$25,000
TOTAL INDEBTEDNESS	\$25,000	\$25,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,984,478
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,984,478

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,984,478
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