

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/10/2016

Sharon Aubrey
President of the Board - Original Signature Required

9-13-16
Date

Quinton Boyer
Secretary of the Board - Original Signature Required

8-29-16
Date

Kim McCully
Chief School Administrator - Original Signature Required

8-25-16
Date

Kim McCully

(484)875-5400

Extn :

Contact Person

Telephone

Extension

kmccully@21cccs.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unexpected expenditures
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.	Contingency for unexpected expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Contingency for unexpected expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Contingency for unexpected expenditures

<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	2,124
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,803,745
0840 Assigned Fund Balance	360,371
0850 Unassigned Fund Balance	129,073
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,293,189</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,011,300
7000 Revenue from State Sources	9,400
8000 Revenue from Federal Sources	
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,020,700</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,313,889</u>

Amount

REVENUE FROM LOCAL SOURCES

6500 Earnings on Investments	6,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	77,000
6940 Tuition from Patrons	13,912,800
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$14,011,300

REVENUE FROM STATE SOURCES

7330 Health Services (Medical, Dental, Nurse, Act 25)	9,400
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REVENUE FROM STATE SOURCES \$9,400

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 14,020,700

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,551,451
1200 Special Programs - Elementary / Secondary	1,349,232
1400 Other Instructional Programs - Elementary / Secondary	179,593
Total Instruction	\$7,080,276
2000 Support Services	
2100 Support Services - Students	561,444
2200 Support Services - Instructional Staff	869,738
2300 Support Services - Administration	1,812,729
2400 Support Services - Pupil Health	92,595
2500 Support Services - Business	500,539
2600 Operation and Maintenance of Plant Services	616,060
2800 Support Services - Central	1,723,363
Total Support Services	\$6,176,468
3000 Operation of Non-Instructional Services	
3200 Student Activities	162,492
Total Operation of Non-Instructional Services	\$162,492
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	202,500
Total Facilities Acquisition, Construction and Improvement Services	\$202,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	100,000
5900 Budgetary Reserve	298,964
Total Other Expenditures and Financing Uses	\$398,964
Total Estimated Expenditures and Other Financing Uses	\$14,020,700

2016-2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,776,733
200 Personnel Services - Employee Benefits	1,981,797
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	334,921
600 Supplies	433,000
800 Other Objects	22,400
Total Regular Programs - Elementary / Secondary	\$5,551,451
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	571,296
200 Personnel Services - Employee Benefits	402,286
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	32,000
600 Supplies	35,650
700 Property	7,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$1,349,232
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,200
200 Personnel Services - Employee Benefits	21,643
400 Purchased Property Services	43,000
500 Other Purchased Services	50,000
600 Supplies	8,750
Total Other Instructional Programs - Elementary / Secondary	\$179,593
Total Instruction	\$7,080,276
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	323,259
200 Personnel Services - Employee Benefits	230,585
400 Purchased Property Services	200
500 Other Purchased Services	4,700
600 Supplies	2,500
800 Other Objects	200
Total Support Services - Students	\$561,444
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	514,558
200 Personnel Services - Employee Benefits	336,880
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	7,900
600 Supplies	7,300
800 Other Objects	600
Total Support Services - Instructional Staff	\$869,738
2300 <u>Support Services - Administration</u>	

2016-2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	564,118
200 Personnel Services - Employee Benefits	325,012
300 Purchased Professional and Technical Services	107,237
400 Purchased Property Services	20,700
500 Other Purchased Services	700,524
600 Supplies	82,483
800 Other Objects	12,655
Total Support Services - Administration	\$1,812,729
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	53,682
200 Personnel Services - Employee Benefits	38,263
500 Other Purchased Services	150
600 Supplies	500
Total Support Services - Pupil Health	\$92,595
2500 Support Services - Business	
100 Personnel Services - Salaries	231,309
200 Personnel Services - Employee Benefits	159,472
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	7,300
600 Supplies	8,458
800 Other Objects	2,000
Total Support Services - Business	\$500,539
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	59,414
200 Personnel Services - Employee Benefits	36,086
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	193,000
500 Other Purchased Services	144,980
600 Supplies	129,480
700 Property	25,000
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$616,060
2800 Support Services - Central	
100 Personnel Services - Salaries	427,431
200 Personnel Services - Employee Benefits	332,122
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,150
600 Supplies	332,660
700 Property	607,000
Total Support Services - Central	\$1,723,363
Total Support Services	\$6,176,468
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	66,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	25,417
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	20,000
500 Other Purchased Services	25,850
600 Supplies	15,025
800 Other Objects	10,000
Total Student Activities	\$162,492
Total Operation of Non-Instructional Services	\$162,492
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	105,000
600 Supplies	2,500
700 Property	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$202,500
Total Facilities Acquisition, Construction and Improvement Services	\$202,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$100,000
5900 Budgetary Reserve	
800 Other Objects	298,964
Total Budgetary Reserve	\$298,964
Total Other Expenditures and Financing Uses	\$398,964
TOTAL EXPENDITURES	\$14,020,700

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,602,928	3,602,928
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 Cash and Short-Term Investments	\$3,602,928	\$3,602,928
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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		
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		
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TOTAL CASH AND INVESTMENTS	\$3,602,928	\$3,602,928
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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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

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

Total Child Care Operations Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent 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 and Other Right-To-Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	100,000	100,000
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	\$100,000	\$100,000
TOTAL INDEBTEDNESS	\$100,000	\$100,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,124
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,803,745
0840 Assigned Fund Balance	360,371
0850 Unassigned Fund Balance	129,073
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,293,189
5900 Budgetary Reserve	298,964
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,594,277