

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2018

*Heather M. Saboori*

President of the Board - Original Signature Required

*5/25/18*

Date

*Lisa A. Longi*

Secretary of the Board - Original Signature Required

*5-29-18*

Date

*Kim McCully*

Chief School Administrator - Original Signature Required

*5-29-18*

Date

Kim McCully

Contact Person

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	21CCCS does not intend to have indebtedness in the current fiscal year. The total estimate is 100,000 for short term debt at 6-30-19 and 5,400,000 in long term debt at 6-30-19. This is reflected in the reporting.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future initiatives and 'rainy day' set aside
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for increases in health insurance and pension costs

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>		
10 Nonspendable Fund Balance	459,462	
20 Restricted Fund Balance		
30 Committed Fund Balance	4,059,311	
40 Assigned Fund Balance	404,115	
50 Unassigned Fund Balance		
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>		<b><u>\$4,483,426</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
000 Revenue from Local Sources	17,276,515	
000 Revenue from State Sources	25,746	
000 Revenue from Federal Sources		
000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$17,302,261</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$21,785,987</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	23,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	100,000
6940 Tuition from Patrons	17,145,515
6990 Refunds and Other Miscellaneous Revenue	8,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,276,515</b>
<b>REVENUE FROM STATE SOURCES</b>	
7505 Ready to Learn Block Grant	25,746
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,746</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,302,261</b>

<u>Description</u>	<u>Amount</u>
<b>00 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,023,882
1200 Special Programs - Elementary / Secondary	1,508,865
1400 Other Instructional Programs - Elementary / Secondary	196,499
<b>Total Instruction</b>	<b>\$8,729,246</b>
<b>00 Support Services</b>	
2100 Support Services - Students	678,663
2200 Support Services - Instructional Staff	1,954,064
2300 Support Services - Administration	2,481,754
2400 Support Services - Pupil Health	118,255
2500 Support Services - Business	733,502
2600 Operation and Maintenance of Plant Services	874,594
2800 Support Services - Central	1,026,674
<b>Total Support Services</b>	<b>\$7,867,506</b>
<b>00 Operation of Non-Instructional Services</b>	
3200 Student Activities	160,509
<b>Total Operation of Non-Instructional Services</b>	<b>\$160,509</b>
<b>00 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	545,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$545,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,302,261</b>

DescriptionAmount

<b>100 Instruction</b>	
<b>100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,520,049
200 Personnel Services - Employee Benefits	2,087,270
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	335,823
600 Supplies	1,044,704
800 Other Objects	26,036
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,023,882</b>
<b>200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	575,769
200 Personnel Services - Employee Benefits	364,839
300 Purchased Professional and Technical Services	449,757
500 Other Purchased Services	72,000
600 Supplies	40,500
700 Property	5,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,508,865</b>
<b>400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	23,749
400 Purchased Property Services	51,000
500 Other Purchased Services	40,000
600 Supplies	18,250
800 Other Objects	8,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$196,499</b>
<b>Total Instruction</b>	<b>\$8,729,246</b>
<b>900 Support Services</b>	
<b>1100 Support Services - Students</b>	
100 Personnel Services - Salaries	401,965
200 Personnel Services - Employee Benefits	263,073
500 Other Purchased Services	8,200
600 Supplies	5,000
800 Other Objects	425
<b>Total Support Services - Students</b>	<b>\$678,663</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,072,042
200 Personnel Services - Employee Benefits	675,022
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	41,500
600 Supplies	160,000
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,954,064</b>

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	692,738
200 Personnel Services - Employee Benefits	402,326
300 Purchased Professional and Technical Services	271,500
400 Purchased Property Services	5,700
500 Other Purchased Services	949,400
600 Supplies	120,240
800 Other Objects	39,850
<b>Total Support Services - Administration</b>	<b>\$2,481,754</b>
<b>400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	60,778
200 Personnel Services - Employee Benefits	54,977
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	1,900
600 Supplies	500
<b>Total Support Services - Pupil Health</b>	<b>\$118,256</b>
<b>500 Support Services - Business</b>	
100 Personnel Services - Salaries	369,367
200 Personnel Services - Employee Benefits	257,835
300 Purchased Professional and Technical Services	45,500
500 Other Purchased Services	14,300
600 Supplies	41,500
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$733,502</b>
<b>600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	126,052
200 Personnel Services - Employee Benefits	87,149
300 Purchased Professional and Technical Services	62,200
400 Purchased Property Services	275,143
500 Other Purchased Services	237,100
600 Supplies	86,600
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$874,594</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	487,155
200 Personnel Services - Employee Benefits	299,419
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	11,600
600 Supplies	185,000
700 Property	20,000
800 Other Objects	3,500
<b>Total Support Services - Central</b>	<b>\$1,028,674</b>
<b>Total Support Services</b>	<b>\$7,967,506</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	49,200
200 Personnel Services - Employee Benefits	21,689
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	33,000
600 Supplies	14,400
800 Other Objects	24,220
<b>Total Student Activities</b>	<b>\$160,509</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$160,509</b>
<b>000 Other Expenditures and Financing Uses</b>	
<b>100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	385,000
900 Other Uses of Funds	160,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$545,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$545,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,302,261</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	4,761,178	4,761,178
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		

**\$4,761,178**

**\$4,761,178**

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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		

**\$4,761,178**

**\$4,761,178**

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b><u>Long-Term Indebtedness</u></b>		
<b>General Fund</b>		
0510 Bonds Payable		5,400,000
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		
<b>Total General Fund</b>		<b>\$5,400,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2018 Estimate

06/30/2019 Projection

**Long-Term Indebtedness**

- 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

**ing-Term Indebtedness**

06/30/2018 Estimate

06/30/2019 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**otal Other Enterprise Funds**

**ternal 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

**otal 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

**otal 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

**otal Investment Trust Fund**

**ension 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

**otal Pension Trust Fund**

06/30/2018 Estimate

06/30/2019 Projection

**Long-Term Indebtedness**

**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**

\$5,400,000

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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 Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$5,400,000**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	459,462
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,059,311
0840 Assigned Fund Balance	404,115
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,483,426</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,922,888</b>
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