



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	228,240
1300 Vocational Education	9,729,350
<b>Total Instruction</b>	<b>\$9,957,590</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,422,120
2200 Support Services - Instructional Staff	886,038
2300 Support Services - Administration	2,299,259
2400 Support Services - Pupil Health	222,606
2500 Support Services - Business	600,764
2600 Operation and Maintenance of Plant Services	2,923,166
2700 Student Transportation Services	1,292,961
2800 Support Services - Central	1,152,962
<b>Total Support Services</b>	<b>\$10,799,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	67,532
<b>Total Operation of Non-Instructional Services</b>	<b>\$67,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,870,640
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,870,640</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,695,638</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	119,764
200 Personnel Services - Employee Benefits	89,976
400 Purchased Property Services	5,000
500 Other Purchased Services	2,000
600 Supplies	6,500
700 Property	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$228,240</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	4,580,377
200 Personnel Services - Employee Benefits	3,215,056
300 Purchased Professional and Technical Services	190,347
400 Purchased Property Services	130,000
500 Other Purchased Services	96,000
600 Supplies	543,000
700 Property	964,570
800 Other Objects	10,000
<b>Total Vocational Education</b>	<b>\$9,729,350</b>
<b>Total Instruction</b>	<b>\$9,957,590</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	785,615
200 Personnel Services - Employee Benefits	567,442
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,000
500 Other Purchased Services	7,950
600 Supplies	46,863
700 Property	500
800 Other Objects	1,750
<b>Total Support Services - Students</b>	<b>\$1,422,120</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	418,716
200 Personnel Services - Employee Benefits	376,572
300 Purchased Professional and Technical Services	37,500
500 Other Purchased Services	3,750
600 Supplies	39,000
700 Property	500
800 Other Objects	10,000
<b>Total Support Services - Instructional Staff</b>	<b>\$886,038</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,118,579
200 Personnel Services - Employee Benefits	758,676
300 Purchased Professional and Technical Services	188,554

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	20,100
500 Other Purchased Services	120,850
600 Supplies	76,000
700 Property	5,500
800 Other Objects	11,000
<b>Total Support Services - Administration</b>	<b>\$2,299,259</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	105,009
200 Personnel Services - Employee Benefits	101,347
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	500
500 Other Purchased Services	750
600 Supplies	4,000
700 Property	500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$222,606</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	295,662
200 Personnel Services - Employee Benefits	232,052
300 Purchased Professional and Technical Services	6,250
400 Purchased Property Services	7,000
500 Other Purchased Services	19,800
600 Supplies	25,500
700 Property	1,000
800 Other Objects	13,500
<b>Total Support Services - Business</b>	<b>\$600,764</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	721,994
200 Personnel Services - Employee Benefits	627,872
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	521,000
500 Other Purchased Services	205,000
600 Supplies	718,800
700 Property	50,000
800 Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,923,166</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,292,961
<b>Total Student Transportation Services</b>	<b>\$1,292,961</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	404,174
200 Personnel Services - Employee Benefits	304,038
300 Purchased Professional and Technical Services	38,250
400 Purchased Property Services	25,000
500 Other Purchased Services	31,500

<u>Description</u>	<u>Amount</u>
600 Supplies	106,250
700 Property	240,500
800 Other Objects	3,250
<b>Total Support Services - Central</b>	<b>\$1,152,962</b>
<b>Total Support Services</b>	<b>\$10,799,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,782
300 Purchased Professional and Technical Services	10,750
500 Other Purchased Services	25,000
600 Supplies	3,500
<b>Total Student Activities</b>	<b>\$67,532</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$67,532</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	512,640
900 Other Uses of Funds	1,358,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,870,640</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,870,640</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,695,638</b>

<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>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	1,700,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,200,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,739,818
7000 Revenue from State Sources	3,745,123
8000 Revenue from Federal Sources	1,190,697
9000 Other Financing Sources	20,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,695,638</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$25,895,638</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	95,791
6800 Revenues from Intermediary Sources / Pass-Through Funds	65,000
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	17,224,027
6990 Refunds and Other Miscellaneous Revenue	70,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,739,818</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	1,800,000
7509 Supplemental Equipment Grants	150,000
7810 State Share of Social Security and Medicare Taxes	312,320
7820 State Share of Retirement Contributions	1,482,803
<b>REVENUE FROM STATE SOURCES</b>	<b>\$3,745,123</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	1,190,697
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,190,697</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
<b>OTHER FINANCING SOURCES</b>	<b>\$20,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,695,638</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
Capital Reserve Fund - \$ 690, \$1850	1,000,000	1,000,000
Other Capital Projects Fund	500,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,100,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,355,000</b>	<b>\$5,005,000</b>

**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		



Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,355,000</b>	<b>\$5,005,000</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	600,000
0550 Authority Lease Obligations	16,105,000	15,200,000
0560 Other Post-Employment Benefits (OPEB)	2,200,000	2,100,000
0599 Other Noncurrent Liabilities	34,000,000	33,000,000

<b>Total General Fund</b>	<b>\$52,905,000</b>	<b>\$50,900,000</b>
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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 Noncurrent Liabilities

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent 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 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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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**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**

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$52,905,000</b>	<b>\$50,900,000</b>
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**Short-Term Payables**

**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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$52,905,000</b>	<b>\$50,900,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,200,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,200,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,200,000</b>
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