

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

Pamela L Spencer  
President of the Board - Original Signature Required

7/1/2022  
Date

David D. Rumpkin  
Secretary of the Board - Original Signature Required

07/01/2022  
Date

Sharon J. Thomas  
Chief School Administrator - Original Signature Required

07/01/2022  
Date

Thomas V Taylor  
Contact Person

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ttaylor@reptay.com  
Email Address

Val Number

Description

Justification

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

<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>	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	2,159,823
850 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>\$2,159,823</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 Revenue from Local Sources	2,529,226
7000 Revenue from State Sources	40,958
3000 Revenue from Federal Sources	1,073,284
3000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$3,643,468</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$5,803,291</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6940 Tuition from Patrons	2,529,226
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$2,529,226</b>
<b>REVENUE FROM STATE SOURCES</b>	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	25,958
7600 Revenue for Milk, Lunch and Breakfast Programs	15,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$40,958</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	32,594
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	163,328
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,522
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	9,875
8531 Subsidies for Milk, Lunch, and Breakfast Programs	60,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	258,123
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	496,722
8751 ARP ESSER Learning Loss	7,624
8752 ARP ESSER Summer Programs	15,248
8753 ARP ESSER Afterschool Programs	15,248
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,073,284</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>3,643,468</b>

<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	1,367,633
1200 Special Programs - Elementary / Secondary	173,112
<b>Total Instruction</b>	<b>\$1,540,745</b>
<b>000 Support Services</b>	
2100 Support Services - Students	262,741
2300 Support Services - Administration	665,612
2400 Support Services - Pupil Health	92,062
2500 Support Services - Business	128,712
2600 Operation and Maintenance of Plant Services	377,155
2800 Support Services - Central	85,258
2900 Other Support Services	44,221
<b>Total Support Services</b>	<b>\$1,655,761</b>
<b>000 Operation of Non-Instructional Services</b>	
3100 Food Services	206,200
3200 Student Activities	18,000
3300 Community Services	45,549
<b>Total Operation of Non-Instructional Services</b>	<b>\$269,749</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$3,466,255</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	924,599
200 Personnel Services - Employee Benefits	343,512
300 Purchased Professional and Technical Services	19,522
600 Supplies	65,000
700 Property	15,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$1,367,633</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	113,607
200 Personnel Services - Employee Benefits	37,005
300 Purchased Professional and Technical Services	20,000
600 Supplies	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$173,112</b>
<b>Total Instruction</b>	<b>\$1,540,745</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	170,544
200 Personnel Services - Employee Benefits	62,197
300 Purchased Professional and Technical Services	30,000
<b>Total Support Services - Students</b>	<b>\$262,741</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	398,683
200 Personnel Services - Employee Benefits	145,933
300 Purchased Professional and Technical Services	93,996
500 Other Purchased Services	4,500
600 Supplies	15,500
800 Other Objects	7,000
<b>Total Support Services - Administration</b>	<b>\$665,612</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	59,008
200 Personnel Services - Employee Benefits	25,054
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$92,062</b>
<b>2500 Support Services - Business</b>	
300 Purchased Professional and Technical Services	128,712
<b>Total Support Services - Business</b>	<b>\$128,712</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	111,819
200 Personnel Services - Employee Benefits	39,735
400 Purchased Property Services	162,943
500 Other Purchased Services	37,658

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<u>Description</u>	<u>Amount</u>
600 Supplies	25,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$377,155</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	43,709
200 Personnel Services - Employee Benefits	26,549
300 Purchased Professional and Technical Services	15,000
<b>Total Support Services - Central</b>	<b>\$85,258</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	38,453
200 Personnel Services - Employee Benefits	5,768
<b>Total Other Support Services</b>	<b>\$44,221</b>
<b>Total Support Services</b>	<b>\$1,655,761</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3100 Food Services</b>	
100 Personnel Services - Salaries	76,187
200 Personnel Services - Employee Benefits	55,013
500 Other Purchased Services	75,000
<b>Total Food Services</b>	<b>\$206,200</b>
<b>3200 Student Activities</b>	
500 Other Purchased Services	10,000
600 Supplies	8,000
<b>Total Student Activities</b>	<b>\$18,000</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	39,367
200 Personnel Services - Employee Benefits	6,182
<b>Total Community Services</b>	<b>\$45,549</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$269,749</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,466,255</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	1,800,000	1,900,000
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 Cash and Short-Term Investments**

**\$1,800,000**

**\$1,900,000**

**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		
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**

**\$1,800,000**

**\$1,900,000**

**TOTAL CASH AND INVESTMENTS**



**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
- 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**

**06/30/2022 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 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

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	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b><u>Long-Term Indebtedness</u></b>		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b><u>Internal Service Fund</u></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 Internal Service Fund</b>		
<b><u>Private Purpose Trust Fund</u></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 Private Purpose Trust Fund</b>		
<b><u>Investment Trust Fund</u></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 Investment Trust Fund</b>		
<b><u>Pension Trust Fund</u></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 Pension Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	422,933	430,000
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		
<b>Total Short-Term Payables</b>	<b>\$422,933</b>	<b>\$430,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$422,933</b>	<b>\$430,000</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,337,036
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,337,036</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,337,036</b>