

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2024

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/26/2024

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/26/2024

Amber Hinkle

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\_\_\_\_\_  
Contact Person

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Will be used for unforeseen expenses

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

1810 Nonspendable Fund Balance

1820 Restricted Fund Balance

1830 Committed Fund Balance

1840 Assigned Fund Balance

80,000

1850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$80,000

**Estimated Revenues And Other Financing Sources**

5000 Revenue from Local Sources

5,932,500

7000 Revenue from State Sources

3000 Revenue from Federal Sources

120,000

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$6,052,500

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$6,132,500

EA : 103028425 Westinghouse Arts Academy CS

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Amount**REVENUE FROM LOCAL SOURCES**

6500 Earnings on Investments	42,500
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	60,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	5,790,000

**REVENUE FROM LOCAL SOURCES \$5,932,500****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	100,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	10,000
8517 Title IV - 21st Century Schools	10,000

**REVENUE FROM FEDERAL SOURCES \$120,000****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 6,052,500**

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	1,763,705
1200 Special Programs - Elementary / Secondary	191,783
1400 Other Instructional Programs - Elementary / Secondary	5,000
<b>Total Instruction</b>	<b>\$1,960,488</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	97,006
2200 Support Services - Instructional Staff	10,000
2300 Support Services - Administration	551,239
2400 Support Services - Pupil Health	94,280
2500 Support Services - Business	461,999
2600 Operation and Maintenance of Plant Services	1,385,678
2700 Student Transportation Services	150,000
2800 Support Services - Central	173,137
<b>Total Support Services</b>	<b>\$2,923,339</b>
<b>3000 Operation of Non-Instructional Services</b>	
3100 Food Services	125,643
<b>Total Operation of Non-Instructional Services</b>	<b>\$125,643</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	986,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$986,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$5,995,470</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,163,200
200 Personnel Services - Employee Benefits	535,505
600 Supplies	65,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$1,763,705</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	143,578
200 Personnel Services - Employee Benefits	35,205
300 Purchased Professional and Technical Services	10,000
600 Supplies	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$191,783</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$1,960,488</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	45,737
200 Personnel Services - Employee Benefits	32,269
300 Purchased Professional and Technical Services	10,000
600 Supplies	9,000
<b>Total Support Services - Students</b>	<b>\$97,006</b>
<b>2200 Support Services - Instructional Staff</b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Support Services - Instructional Staff</b>	<b>\$10,000</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	224,024
200 Personnel Services - Employee Benefits	49,715
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	1,000
600 Supplies	1,500
800 Other Objects	175,000
<b>Total Support Services - Administration</b>	<b>\$551,239</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	33,780
300 Purchased Professional and Technical Services	10,000
600 Supplies	500
<b>Total Support Services - Pupil Health</b>	<b>\$94,280</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	162,275

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	47,224
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	150,000
600 Supplies	7,500
800 Other Objects	20,000
<b>Total Support Services - Business</b>	<b>\$461,999</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	95,601
200 Personnel Services - Employee Benefits	48,077
400 Purchased Property Services	857,000
500 Other Purchased Services	110,000
600 Supplies	270,000
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,385,678</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	150,000
<b>Total Student Transportation Services</b>	<b>\$150,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	67,275
200 Personnel Services - Employee Benefits	20,862
300 Purchased Professional and Technical Services	75,000
600 Supplies	10,000
<b>Total Support Services - Central</b>	<b>\$173,137</b>
<b>Total Support Services</b>	<b>\$2,923,339</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3100 <u>Food Services</u></b>	
100 Personnel Services - Salaries	88,100
200 Personnel Services - Employee Benefits	37,543
<b>Total Food Services</b>	<b>\$125,643</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$125,643</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	800,000
900 Other Uses of Funds	186,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$986,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$986,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,995,470</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 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		

<b>Total Cash and Short-Term Investments</b>	<b>\$100,000</b>	<b>\$100,000</b>
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**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 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		

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$100,000</b>	<b>\$100,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	936,000	936,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$936,000</b>	<b>\$936,000</b>
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**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**

**06/30/2024 Estimate**

**06/30/2025 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**

06/30/2024 Estimate

06/30/2025 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**

**06/30/2024 Estimate**

**06/30/2025 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**

**06/30/2024 Estimate**

**06/30/2025 Projection**

0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$936,000

\$936,000

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$936,000</b>	<b>\$936,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	137,030
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$137,030</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$137,030</b>
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