

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget ApprovalDate of Adoption of the General Fund Budget: May 20, 2025

President of the Board - Original Signature Required5/20/2025

Date

Secretary of the Board - Original Signature Required5/20/2025

Date

Chief School Administrator - Original Signature Required5/20/2025

Date

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<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	324,006	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	185,632	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$509,638</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,086,697	
7000 Revenue from State Sources	2,471,930	
8000 Revenue from Federal Sources	258,332	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$11,816,959</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$12,326,597</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	27,500
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	9,034,697
6990 Refunds and Other Miscellaneous Revenue	21,500
REVENUE FROM LOCAL SOURCES	\$9,086,697
REVENUE FROM STATE SOURCES	
7220 Vocational Education	805,667
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,250
7360 Safe Schools	100,000
7509 Supplemental Equipment Grants	250,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	150,000
7810 State Share of Social Security and Medicare Taxes	199,836
7820 State Share of Retirement Contributions	956,177
REVENUE FROM STATE SOURCES	\$2,471,930
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	54,000
8521 Vocational Education - Operating Expenditures	204,332
REVENUE FROM FEDERAL SOURCES	\$258,332
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,816,959

2025-2026 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,424,359
1200 Special Programs - Elementary / Secondary	1,029,553
1300 Vocational Education	2,593,896
1600 Adult Education Programs	532,343
Total Instruction	\$6,580,151
2000 Support Services	
2100 Support Services - Students	579,803
2200 Support Services - Instructional Staff	211,557
2300 Support Services - Administration	817,146
2400 Support Services - Pupil Health	155,801
2500 Support Services - Business	411,630
2600 Operation and Maintenance of Plant Services	1,281,635
2800 Support Services - Central	609,435
Total Support Services	\$4,067,007
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	103,386
5200 Interfund Transfers - Out	1,000,800
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,204,186
Total Estimated Expenditures and Other Financing Uses	\$11,851,344

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,307,973
200 Personnel Services - Employee Benefits	920,599
500 Other Purchased Services	8,080
600 Supplies	124,707
700 Property	63,000
Total Regular Programs - Elementary / Secondary	\$2,424,359
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	536,165
200 Personnel Services - Employee Benefits	484,788
500 Other Purchased Services	100
600 Supplies	8,500
Total Special Programs - Elementary / Secondary	\$1,029,553
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,035,704
200 Personnel Services - Employee Benefits	789,367
300 Purchased Professional and Technical Services	6,770
400 Purchased Property Services	21,400
500 Other Purchased Services	20,500
600 Supplies	313,230
700 Property	349,000
800 Other Objects	57,925
Total Vocational Education	\$2,593,896
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	217,222
200 Personnel Services - Employee Benefits	183,177
300 Purchased Professional and Technical Services	12,013
400 Purchased Property Services	14,100
500 Other Purchased Services	67,337
600 Supplies	38,175
800 Other Objects	319
Total Adult Education Programs	\$532,343
Total Instruction	\$6,580,151
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	318,237
200 Personnel Services - Employee Benefits	250,716
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,450
600 Supplies	7,400
Total Support Services - Students	\$579,803
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	95,100

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	115,557
500 Other Purchased Services	400
600 Supplies	500
Total Support Services - Instructional Staff	\$211,557
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	420,442
200 Personnel Services - Employee Benefits	305,064
300 Purchased Professional and Technical Services	57,900
500 Other Purchased Services	17,420
600 Supplies	12,620
800 Other Objects	3,700
Total Support Services - Administration	\$817,146
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,055
200 Personnel Services - Employee Benefits	58,016
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	250
500 Other Purchased Services	680
600 Supplies	3,800
Total Support Services - Pupil Health	\$155,801
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	205,164
200 Personnel Services - Employee Benefits	159,474
300 Purchased Professional and Technical Services	43,392
500 Other Purchased Services	1,300
600 Supplies	1,500
800 Other Objects	800
Total Support Services - Business	\$411,630
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	348,806
200 Personnel Services - Employee Benefits	257,028
300 Purchased Professional and Technical Services	59,712
400 Purchased Property Services	69,550
500 Other Purchased Services	129,639
600 Supplies	411,900
700 Property	5,000
Total Operation and Maintenance of Plant Services	\$1,281,635
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	168,851
200 Personnel Services - Employee Benefits	123,938
300 Purchased Professional and Technical Services	61,300
400 Purchased Property Services	5,200
500 Other Purchased Services	8,700
600 Supplies	135,446
700 Property	106,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$609,435
Total Support Services	\$4,067,007
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	103,386
Total Debt Service / Other Expenditures and Financing Uses	\$103,386
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,000,800
Total Interfund Transfers - Out	\$1,000,800
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,204,186
TOTAL EXPENDITURES	\$11,851,344

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,419,400	1,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	656,359	2,508,059
Other Capital Projects Fund	1,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	307,800	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	16,000	18,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,400,559	\$3,977,059

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,400,559

\$3,977,059

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**General Fund**

0510 Bonds Payable	3,310,000	2,520,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	234,647	135,005
0540 Accumulated Compensated Absences	452,503	417,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000	10,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,000,150	\$3,082,005

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 Indebtedness06/30/2025 Estimate06/30/2026 Projection**Capital Reserve Fund - \$ 690, \$1850**

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 Capital Reserve Fund - \$ 690, \$1850**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

5,877

7,200

\$5,877**\$7,200**

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****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**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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,006,027	\$3,089,205

Short-Term Payables

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	840,000	830,000
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	\$840,000	\$830,000
TOTAL INDEBTEDNESS	\$4,846,027	\$3,919,205

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