

FINAL GENERAL FUND BUDGET

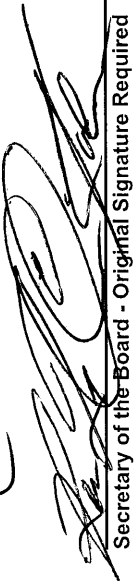
Fiscal Year 2025-2026

General Fund Budget Approval

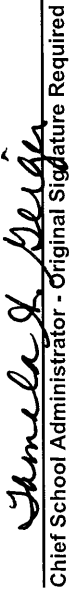
Date of Adoption of the General Fund Budget: 06/09/2025


President of the Board - Original Signature Required

7-8-2025
Date


Secretary of the Board - Original Signature Required

7-9-2025
Date


Chief School Administrator - Original Signature Required

7/9/2025
Date

Shelly Fredericks

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Extn :

Contact Person

Telephone

Extension

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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.	Unassigned funds are used to cover potential shortfalls in revenue, as well as additional expenditures related to special education or EL services, as we are unsure of our new student needs at the time of budgeting.
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 funds are to be used for post-employment benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned for unplanned repairs and maintenance, major projects related to safety, and revenue shortfalls due to lower than anticipated ADM's from resident school districts.

ITEM	AMOUNTS
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	275,000
0840 Assigned Fund Balance	725,000
0850 Unassigned Fund Balance	400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,574,075
7000 Revenue from State Sources	9,200
8000 Revenue from Federal Sources	67,300
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$3,650,575</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$5,050,575</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	15,500
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	3,536,075
6990 Refunds and Other Miscellaneous Revenue	500
REVENUE FROM LOCAL SOURCES	\$3,574,075
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,700
7360 Safe Schools	4,500
REVENUE FROM STATE SOURCES	\$9,200
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	51,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	6,300
8517 Title IV - 21st Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$67,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	3,650,575

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,896,939
1200 Special Programs - Elementary / Secondary	160,574
Total Instruction	\$2,057,513
2000 Support Services	
2100 Support Services - Students	123,366
2200 Support Services - Instructional Staff	182,599
2300 Support Services - Administration	431,251
2400 Support Services - Pupil Health	75,069
2500 Support Services - Business	111,377
2600 Operation and Maintenance of Plant Services	282,400
2800 Support Services - Central	12,000
Total Support Services	\$1,218,062
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	370,000
Total Other Expenditures and Financing Uses	\$370,000
Total Estimated Expenditures and Other Financing Uses	\$3,650,575

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,264,426
200 Personnel Services - Employee Benefits	506,978
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	32,040
600 Supplies	52,575
700 Property	38,320
800 Other Objects	600
Total Regular Programs - Elementary / Secondary	\$1,896,939
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,679
200 Personnel Services - Employee Benefits	21,895
300 Purchased Professional and Technical Services	80,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$160,574
Total Instruction	\$2,057,513
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	84,554
200 Personnel Services - Employee Benefits	27,632
300 Purchased Professional and Technical Services	2,500
600 Supplies	500
800 Other Objects	8,180
Total Support Services - Students	\$123,366
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	114,358
200 Personnel Services - Employee Benefits	41,641
300 Purchased Professional and Technical Services	7,750
500 Other Purchased Services	400
600 Supplies	18,450
Total Support Services - Instructional Staff	\$182,599
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	211,077
200 Personnel Services - Employee Benefits	136,224
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	5,450
600 Supplies	13,000
700 Property	1,000
800 Other Objects	2,500
Total Support Services - Administration	\$431,251
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	41,606
200 Personnel Services - Employee Benefits	5,763

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	24,500
600 Supplies	3,200
Total Support Services - Pupil Health	\$75,069
2500 Support Services - Business	
100 Personnel Services - Salaries	79,265
200 Personnel Services - Employee Benefits	26,887
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	25
600 Supplies	500
800 Other Objects	200
Total Support Services - Business	\$111,377
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	24,000
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	71,900
500 Other Purchased Services	73,600
600 Supplies	53,400
Total Operation and Maintenance of Plant Services	\$282,400
2800 Support Services - Central	
300 Purchased Professional and Technical Services	9,500
600 Supplies	2,000
800 Other Objects	500
Total Support Services - Central	\$12,000
Total Support Services	\$1,218,062
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	227,000
900 Other Uses of Funds	143,000
Total Debt Service / Other Expenditures and Financing Uses	\$370,000
Total Other Expenditures and Financing Uses	\$370,000
TOTAL EXPENDITURES	\$3,650,575

Cash and Short-Term Investments

06/30/2025 Estimate

1,566,000

06/30/2026 Projection

1,200,000

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 Cash and Short-Term Investments

\$1,566,000

\$1,200,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 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

\$1,566,000

\$1,200,000

TOTAL CASH AND INVESTMENTS

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		40,034
0530 Lease and Other Right-To-Use Obligations	9,412	
0540 Accumulated Compensated Absences		110,090
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	175,000	225,000
0599 Other Noncurrent Liabilities	5,244,033	5,102,033
Total General Fund	\$5,522,913	\$5,477,157

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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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	06/30/2025 Estimate	06/30/2026 Projection
0599 Other Noncurrent Liabilities		
Total Permanent Fund	\$5,522,913	
Total Long-Term Indebtedness		\$5,477,157

06/30/2026 Projection

06/30/2025 Estimate

Short-Term Payables

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

\$5,522,913

\$5,477,157

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	275,000
0840 Assigned Fund Balance	725,000
0850 Unassigned Fund Balance	400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,400,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,400,000