

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025

Rachel Soepa

President of the Board - Original Signature Required

7-9-25

Date

Reynah Abdulaziz

Secretary of the Board - Original Signature Required

7/11/2025

Date

Kuik Little

Chief School Administrator - Original Signature Required

7-8-25

Date

Michael Whisman

Contact Person

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<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.	Reserved for future expenditures or revenue reductions
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures or revenue reductions

<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	442,175	
0820 Restricted Fund Balance	327,935	
0830 Committed Fund Balance	8,250,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,220,299	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,470,299</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,695,778	
7000 Revenue from State Sources	225,770	
8000 Revenue from Federal Sources	2,056,029	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,977,577</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,447,876</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	308,234
6600 Food Service Revenue	744
6700 Revenues from LEA Activities	403,392
6920 Contributions and Donations from Private Sources	900,000
6940 Tuition from Patrons	20,077,981
6990 Refunds and Other Miscellaneous Revenue	5,427
REVENUE FROM LOCAL SOURCES	\$21,695,778
REVENUE FROM STATE SOURCES	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	127,945
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,669
7505 Ready to Learn Block Grant	37,460
7600 Revenue for Milk, Lunch and Breakfast Programs	18,696
REVENUE FROM STATE SOURCES	\$225,770
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	223,081
8514 Title I - Improving the Academic Achievement of the Disadvantaged	996,352
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,340
8517 Title IV - 21st Century Schools	76,000
8531 Subsidies for Milk, Lunch, and Breakfast Programs	669,256
8533 Value of Donated Commodities	35,000
REVENUE FROM FEDERAL SOURCES	\$2,056,029
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,977,577

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,806,650
1200 Special Programs - Elementary / Secondary	5,859,185
1400 Other Instructional Programs - Elementary / Secondary	163,294
Total Instruction	\$12,829,129
2000 Support Services	
2100 Support Services - Students	1,653,023
2200 Support Services - Instructional Staff	819,408
2300 Support Services - Administration	3,612,517
2400 Support Services - Pupil Health	242,669
2500 Support Services - Business	231,094
2600 Operation and Maintenance of Plant Services	3,167,704
Total Support Services	\$9,726,415
3000 Operation of Non-Instructional Services	
3100 Food Services	1,220,325
3200 Student Activities	131,694
Total Operation of Non-Instructional Services	\$1,352,019
Total Estimated Expenditures and Other Financing Uses	\$23,907,563

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,589,698
200 Personnel Services - Employee Benefits		1,826,848
300 Purchased Professional and Technical Services		67,965
400 Purchased Property Services		1,695
500 Other Purchased Services		2,982
600 Supplies		188,195
700 Property		53,234
800 Other Objects		76,033
Total Regular Programs - Elementary / Secondary		\$6,806,650
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,762,793
200 Personnel Services - Employee Benefits		651,067
300 Purchased Professional and Technical Services		2,480,920
500 Other Purchased Services		881,359
600 Supplies		18,159
800 Other Objects		64,887
Total Special Programs - Elementary / Secondary		\$5,859,185
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		114,911
200 Personnel Services - Employee Benefits		41,240
600 Supplies		7,143
Total Other Instructional Programs - Elementary / Secondary		\$163,294
Total Instruction		\$12,829,129
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,182,522
200 Personnel Services - Employee Benefits		456,081
300 Purchased Professional and Technical Services		14,420
Total Support Services - Students		\$1,653,023
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		422,734
200 Personnel Services - Employee Benefits		239,810
300 Purchased Professional and Technical Services		128,831
600 Supplies		27,401
800 Other Objects		632
Total Support Services - Instructional Staff		\$819,408
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		1,918,497
200 Personnel Services - Employee Benefits		846,554
300 Purchased Professional and Technical Services		133,850
400 Purchased Property Services		41,655
500 Other Purchased Services		291,535

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<u>Description</u>	<u>Amount</u>
600 Supplies	298,146
700 Property	59,312
800 Other Objects	22,968
Total Support Services - Administration	\$3,612,517
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	242,669
Total Support Services - Pupil Health	\$242,669
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	231,094
Total Support Services - Business	\$231,094
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	141,985
200 Personnel Services - Employee Benefits	68,741
300 Purchased Professional and Technical Services	95,170
400 Purchased Property Services	2,309,898
500 Other Purchased Services	204,593
600 Supplies	212,299
700 Property	134,220
800 Other Objects	798
Total Operation and Maintenance of Plant Services	\$3,167,704
Total Support Services	\$9,726,415
3000 <u>Operation of Non-Instructional Services</u>	
3100 <u>Food Services</u>	
100 Personnel Services - Salaries	349,798
200 Personnel Services - Employee Benefits	184,919
500 Other Purchased Services	643,628
600 Supplies	41,980
Total Food Services	\$1,220,325
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	2,588
500 Other Purchased Services	26,198
600 Supplies	19,173
800 Other Objects	83,735
Total Student Activities	\$131,694
Total Operation of Non-Instructional Services	\$1,352,019
TOTAL EXPENDITURES	\$23,907,563

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	11,514,176	11,584,185
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	\$11,514,176	\$11,584,185
<u>Long-Term Investments</u>	<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		
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		
TOTAL CASH AND INVESTMENTS	\$11,514,176	\$11,584,185

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	18,497,406	17,858,860
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	213,000	213,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,710,406	\$18,071,860
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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)		

<u>Long-Term Indebtedness</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness		\$18,710,406	\$18,071,860

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	1,863,340	1,863,340
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	\$1,863,340	\$1,863,340
TOTAL INDEBTEDNESS	\$20,573,746	\$19,935,200

Account Description	Amounts
0810 Nonspendable Fund Balance	442,175
0820 Restricted Fund Balance	327,935
0830 Committed Fund Balance	8,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,290,313
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,540,313
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,310,423