2025-2026 Budget Discussion

Committee of the Whole

Wednesday, April 9, 2025

Ringgold School District
Accounting Dictionary

FUND	FUNCTION	OBJECT	FUND SOURCE	INSTR UNIT	BLDG	DISTRICT DEFINED
XX	XXXX	XXX	XXX	XX	XX	XXX

10 General Fund/Athletics
32 Capital Reserve
39 Capital Projects
51 Food Service

FUND	***FUNCTION***	OBJECT	FUND SOURCE	INSTR UNIT	BLDG	DISTRICT DEFINED
XX	***XXXX***	XXX	XXX	XX	XX	XXX

1110 Regular Programs
1200 Special Programs
1211 Life Skills
1224 Blind/Vision Support
1225 Speech/Language
1231 Emotional Support
1233 Autistic Support
1241 Learning Support
1243 Gifted Support
1260 Physical Support
1270 Multi-Handicap Support
1281 Early Intervention
1290 Special Services Other, Ex OT/PT
1293 Extended School Year (ESY)
1340 Home Ec
1350 Industrial Arts
1360 Business Ed (HS)
1390 Vocational Ed
1410 Driver Ed
1420 Pre-K / Summer School
1430 Homebound Instruction
1441 Detention Center/Court Placed
1442 RAMS Program
1500 Nonpublic Programs
2110 Pupil Personnel
2120 Guidance
2130 Attendance
2140 Psychological Serv
2220 Audio Visual Services
2240 Computer Education
2250 Library Services
2260 Instruction/Curriculum Dev.
2270 Staff Development
2280 Nonpublic Support Serv.
2310 Board Services
2330 Tax Collection Services
2340 Negotiations Services
2350 Legal Services
2360 Superintendent Office
2365 Assistant to the Superintendent Offc.
2380 Principal Office
2440 Pupil Health
251x Fiscal Services
2520 Purchasing Services
2610-2620 Operation & Maintenance
2660 Security Services
2710-2740 Transportation Services
2750 Transportation-Non-Public
2813 Evaluation Serv.
2840 Computer Serv.
2850 Federal Proj.
2900 Other Support Serv.
3100 Food Serv.
3210 Student Activities
3250 Student Athletics
3300 Community Services
4000 Facilities Acquis, Construction & Improvements
5100 Debt Services
5220 Capital Reserve Fund Transfer
5240 Debt Service Fund Transfer
5251 Food Service Fund Transfer
5900 Budgetary Reserve

FUND	FUNCTION	***OBJECT***	FUND SOURCE	INSTR UNIT	BLDG	DISTRICT DEFINED
XX	XXXX	***XXX***	XXX	XX	XX	XXX

100s Personnel – Salaries
200s Personnel – Benefits
300s Professional/Technical/Consult Serv.
400s Purch Prop/Repairs/Mainten/Utilities
530s Phones/Internet
550 Printing
560-569 Tuition
580 Travel
598 Field Trips
599 Officials/Refs/Other Purchased Serv.
610s Supplies
640 Books
700s Equipment
810 Dues/Fees
900s Loans/Bonds/Transfers

FUND	FUNCTION	OBJECT	*FUND SOURCE*	INSTR UNIT	BLDG	DISTRICT DEFINED
XX	XXXX	XXX	*XXX*	XX	XX	XXX

000 Non-categorical
100 Local Projects/Grants
200 State Projects/Grants
300 State Projects/Grant
400 Federal Projects/Grants
500 Federal Projects/Grants
600 Federal Projects/Grants
700 Federal Projects/Grants
800 Federal Projects/Grants
900 Federal Projects/Grants

FUND	FUNCTION	OBJECT	FUND SOURCE	*INSTR UNIT*	BLDG	DISTRICT DEFINED
XX	XXXX	XXX	XXX	*XX*	XX	XXX

00 District Wide
10 Elementary
20/29 Middle
30 High School

FUND	FUNCTION	OBJECT	FUND SOURCE	INSTR UNIT	*BLDG*	DISTRICT DEFINED
XX	XXXX	XXX	XXX	XX	*XX*	XXX

01 Central Administration Office
02 Ginger Hill
20 Ringgold Elementary South
22 Ringgold Elementary North
50 Ringgold Middle School
80 Ringgold High School

FUND	FUNCTION	OBJECT	FUND SOURCE	INSTR UNIT	BLDG	*DISTRICT DEFINED* **
XX	XXXX					

110 General
159 Language Arts
170 Math
181 Science
190 Social Studies

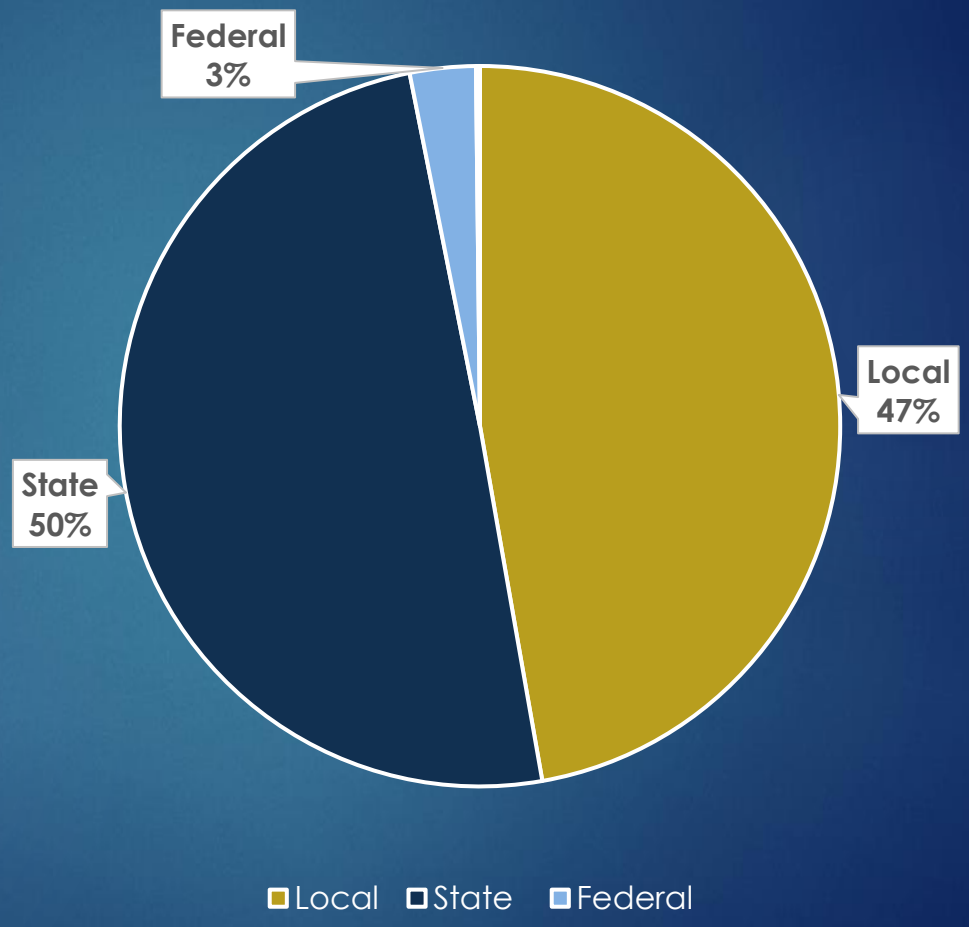
** Varies – AF by Sport, HS by Course Subject, Maint/Custodial by Specialty, Student Activities by Group **

2024-2025 Revenues & Expenditures

Revenues	$56,003,354
Expenditures	$56,003,354

Balanced Budget

2024-2025 Revenue Budget Summary

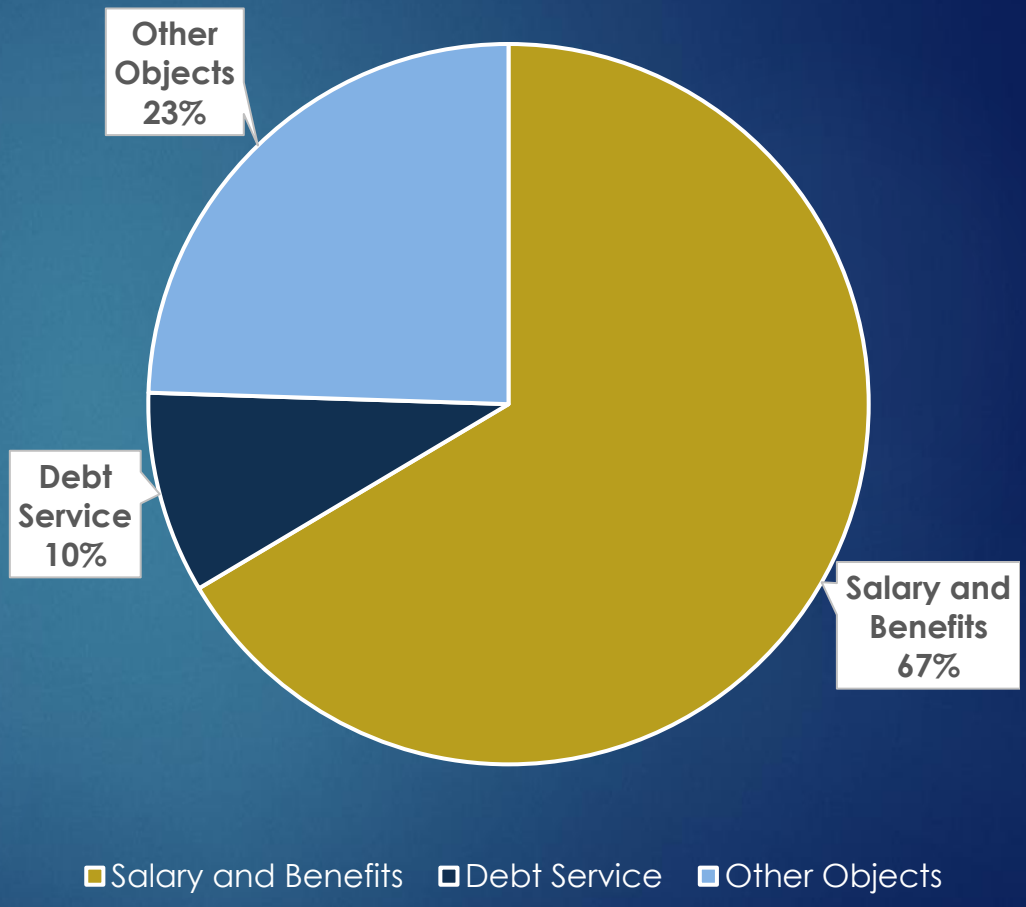


Act 1 and Millage

Based on the adjusted index of 5.4% for 2025-2026 the Ringgold School District maximum increase is:

5.4% or .9002 mills ≈$1,170,260

2024-2025 Expenditure Budget Summary



Object Detail

Object Code	Description	Examples	Discussion Points
100	Salaries	Employees	Contractual obligations
200	Benefits	PSERS and health	PSERS=34% Medical 5.7%-Dental & Vision 3% Contractual obligations
300	Professional Services	IUs, special education needs, legal, contracted services	IUs and Special Education needs
400	Purchased Property Services	Water, sewage, grounds mtn., repairs & mtn., copiers	Increase in Utilities
500	Other Purchased Services	Tuition, contracted drivers	PDE-363, contracted driver rates
600	Supplies	Paper, books, subscriptions, electric, gas	600s represent approximately 5% of the entire budget
700	Equipment	Replacement and new equipment	700s represent approximately 1% of the entire budget
800	Other Objects	Bond interest payments, and dues & fees	800s represent approximately 3% of the entire budget
900	Other Financing Uses	Bond principal payments, budgetary reserve	900s represent approximately 7% of the entire budget

2024-2025 Cyber Charter Tuition PDE - 363

Per Nonspecial Education Students

$12,827.58

Per Special Education Students

$25,731.17	Brick & Mortar
$23,410.47	Cyber Charter

Want to learn more about Ringgold School District financials?

- Visit us at
  - www.ringgold.org
  - Select Departments
  - Select Business Office
  - On the left side, select a fiscal year