

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/12/2025



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Katie M Braun

Contact Person

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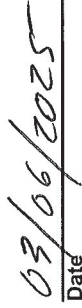
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Extension

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Email Address



Date



Date



Date

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teachers salaries are charged to major function 1300).
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00	\$20,000 represents the estimated amount for tuition reimbursement for staff development for our professional teachers (note: our teachers salaries are charged to major function 1300).
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is being used to cover any unanticipated federal, state or local grants received throughout the year and to help offset any increases in the cost of supplies due to inflation.
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 fund balance will be used to cover any unanticipated expenditures (prudent business practice) throughout the year (if needed).
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 fund balance is expected to be used in future years to offset costs for PSERS rate increases along with medical rate increases when needed.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is expected to be used to offset future capital improvement projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	87,949	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	375,000	
0840 Assigned Fund Balance	2,676,805	
0850 Unassigned Fund Balance	1,742,213	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,794,018</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,788,749	
7000 Revenue from State Sources	2,272,617	
8000 Revenue from Federal Sources	1,479,623	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$12,540,989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,335,007</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	193,379
6700 Revenues from LEA Activities	26,385
6920 Contributions and Donations from Private Sources	9,500
6940 Tuition from Patrons	8,507,185
6990 Refunds and Other Miscellaneous Revenue	52,300
REVENUE FROM LOCAL SOURCES	\$8,788,749
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,040,560
7509 Supplemental Equipment Grants	136,000
7810 State Share of Social Security and Medicare Taxes	203,843
7820 State Share of Retirement Contributions	892,214
REVENUE FROM STATE SOURCES	\$2,272,617
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	340,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,139,623
REVENUE FROM FEDERAL SOURCES	\$1,479,623
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,540,989

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1200 Special Programs - Elementary / Secondary		574,782
1300 Vocational Education		6,317,301
1400 Other Instructional Programs - Elementary / Secondary		24,775
1600 Adult Education Programs		47,792
Total Instruction		\$6,964,650
2000 Support Services		
2100 Support Services - Students		636,038
2200 Support Services - Instructional Staff		94,971
2300 Support Services - Administration		1,791,186
2400 Support Services - Pupil Health		104,350
2500 Support Services - Business		671,867
2600 Operation and Maintenance of Plant Services		1,216,543
2800 Support Services - Central		981,969
Total Support Services		\$5,496,924
3000 Operation of Non-Instructional Services		
3200 Student Activities		46,915
3400 Scholarships and Awards		5,000
Total Operation of Non-Instructional Services		\$51,915
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		15,000
Total Facilities Acquisition, Construction and Improvement Services		\$15,000
5000 Other Expenditures and Financing Uses		
5900 Budgetary Reserve		12,500
Total Other Expenditures and Financing Uses		\$12,500
Total Estimated Expenditures and Other Financing Uses		\$12,540,989

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		337,441
200 Personnel Services - Employee Benefits		232,241
300 Purchased Professional and Technical Services		200
500 Other Purchased Services		2,500
600 Supplies		100
800 Other Objects		2,300
Total Special Programs - Elementary / Secondary		\$574,782
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		3,264,723
200 Personnel Services - Employee Benefits		1,824,377
300 Purchased Professional and Technical Services		16,200
400 Purchased Property Services		65,374
500 Other Purchased Services		24,550
600 Supplies		711,016
700 Property		408,286
800 Other Objects		2,775
Total Vocational Education		\$6,317,301
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		14,700
200 Personnel Services - Employee Benefits		6,275
600 Supplies		3,800
Total Other Instructional Programs - Elementary / Secondary		\$24,775
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		28,062
200 Personnel Services - Employee Benefits		11,980
500 Other Purchased Services		350
600 Supplies		7,400
Total Adult Education Programs		\$47,792
Total Instruction		\$6,964,650
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		386,828
200 Personnel Services - Employee Benefits		216,270
300 Purchased Professional and Technical Services		14,000
500 Other Purchased Services		6,790
600 Supplies		10,550
800 Other Objects		1,600
Total Support Services - Students		\$636,038
2200 <u>Support Services - Instructional Staff</u>		
200 Personnel Services - Employee Benefits		20,000
300 Purchased Professional and Technical Services		44,101
400 Purchased Property Services		15,600

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	11,040
600	Supplies	3,600
800	Other Objects	630
Total Support Services - Instructional Staff		\$94,971
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	972,634
200	Personnel Services - Employee Benefits	578,367
300	Purchased Professional and Technical Services	93,061
400	Purchased Property Services	2,700
500	Other Purchased Services	69,425
600	Supplies	42,274
700	Property	2,500
800	Other Objects	30,225
Total Support Services - Administration		\$1,791,186
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	52,390
200	Personnel Services - Employee Benefits	47,360
300	Purchased Professional and Technical Services	2,000
500	Other Purchased Services	700
600	Supplies	1,400
800	Other Objects	500
Total Support Services - Pupil Health		\$104,350
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	354,428
200	Personnel Services - Employee Benefits	242,259
300	Purchased Professional and Technical Services	14,650
400	Purchased Property Services	22,000
500	Other Purchased Services	24,000
600	Supplies	10,550
800	Other Objects	3,980
Total Support Services - Business		\$671,867
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	200,350
200	Personnel Services - Employee Benefits	160,642
300	Purchased Professional and Technical Services	19,500
400	Purchased Property Services	507,131
500	Other Purchased Services	63,420
600	Supplies	240,100
700	Property	24,000
800	Other Objects	1,400
Total Operation and Maintenance of Plant Services		\$1,216,543
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	360,392
200	Personnel Services - Employee Benefits	264,327
300	Purchased Professional and Technical Services	43,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	50,000
500 Other Purchased Services	61,000
600 Supplies	120,800
700 Property	81,000
800 Other Objects	950
Total Support Services - Central	\$981,969
Total Support Services	\$5,496,924
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,730
200 Personnel Services - Employee Benefits	1,035
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	30,000
600 Supplies	2,150
800 Other Objects	7,500
Total Student Activities	\$46,915
3400 <u>Scholarships and Awards</u>	
800 Other Objects	5,000
Total Scholarships and Awards	\$5,000
Total Operation of Non-Instructional Services	\$51,915
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	12,500
Total Budgetary Reserve	\$12,500
Total Other Expenditures and Financing Uses	\$12,500
TOTAL EXPENDITURES	\$12,540,989

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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	1,000,000	975,000
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	700,000	1,000,000
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	\$1,700,000	\$1,975,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	3,515,000	3,000,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,515,000	\$3,000,000
TOTAL CASH AND INVESTMENTS	\$5,215,000	\$4,975,000

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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	13,724	13,724
0530 Lease and Other Right-To-Use Obligations	212,264	178,111
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	590,000	575,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$815,988	\$766,835
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		

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

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

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

2025-2026 Final General Fund Budget

Schedule Of Indebtedness (DEBT)

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<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	\$815,988	\$766,835

<u>Short-Term Payables</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		
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		
TOTAL INDEBTEDNESS	\$815,988	\$766,835

Account Description	Amounts
0810 Nonspendable Fund Balance	87,949
0820 Restricted Fund Balance	
0830 Committed Fund Balance	375,000
0840 Assigned Fund Balance	2,676,805
0850 Unassigned Fund Balance	1,742,213
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,794,018
5900 Budgetary Reserve	12,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,894,467