

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/17/2025

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/17/2025

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/18/2025

Rachel Prosser

\_\_\_\_\_  
Contact Person

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

|   |                      |                    |
|---|----------------------|--------------------|
| SCHOOL DISTRICT :<br>Berlin Brothersvalley SD | COUNTY :<br>Somerset | AUN :<br>108561003 |
|---|----------------------|--------------------|

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

| Total Budgeted Expenditures           | Fund Balance % Limit<br>(less than) |
|---------------------------------------|-------------------------------------|
| Less Than or Equal to \$11,999,999    | 12.0%                               |
| Between \$12,000,000 and \$12,999,999 | 11.5%                               |
| Between \$13,000,000 and \$13,999,999 | 11.0%                               |
| Between \$14,000,000 and \$14,999,999 | 10.5%                               |
| Between \$15,000,000 and \$15,999,999 | 10.0%                               |
| Between \$16,000,000 and \$16,999,999 | 9.5%                                |
| Between \$17,000,000 and \$17,999,999 | 9.0%                                |
| Between \$18,000,000 and \$18,999,999 | 8.5%                                |
| Greater Than or Equal to \$19,000,000 | 8.0%                                |

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes   
No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

|  |            |
|--|------------|
| Total Budgeted Expenditures  | \$15986174 |
| Ending Unassigned Fund Balance   | \$863765   |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 5.40%      |

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

**I hereby certify that the above information is accurate and complete.**

|  |                 |
|--|-----------------|
| SIGNATURE OF SUPERINTENDENT<br> | DATE<br>6/18/25 |
|--|-----------------|

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

|   |                             |                                  |
|---|-----------------------------|----------------------------------|
| <b>School District Name :</b><br>Berlin Brothersvalley SD | <b>County :</b><br>Somerset | <b>AUN Number :</b><br>108561003 |
|---|-----------------------------|----------------------------------|

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

|   |                          |
|---|--------------------------|
| <b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b><br> | <b>DATE</b><br>5/15/2025 |
|---|--------------------------|

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

| <u>Val Number</u> | <u>Description</u>  | <u>Justification</u>  |
|-------------------|---|---|
| 1010              | Budget Approval Date is required before submission on Contact Screen and cannot be a future date.   |   |
| 8030              | Schedule of Indebtedness: Total Estimate must be greater than 0.  | The bond payment was completed in September of 2024 and the Tech Center Debt also ended.  |
| 8040              | Schedule of Indebtedness: Total Projection must be greater than 0.  | The bond payment was completed in September of 2024 and the Tech Center Debt also ended.  |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.                        | Money needs placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility emergencies. |
| 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. | Money needs placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility emergencies. |
| 8220              | Schedule of Indebtedness: Entries in General Fund (10) amount is required   | The bond payment was completed in September of 2024 and the Tech Center Debt also ended.  |

| <u>ITEM</u>  | <u>AMOUNTS</u>             |
|--|----------------------------|
| <b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>       |                            |
| 0810 Nonspendable Fund Balance   |                            |
| 0820 Restricted Fund Balance   |                            |
| 0830 Committed Fund Balance  |                            |
| 0840 Assigned Fund Balance   |                            |
| 0850 Unassigned Fund Balance   | 2,657,382                  |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>\$2,657,382</u></b>  |
| <b>Estimated Revenues And Other Financing Sources</b>  |                            |
| 6000 Revenue from Local Sources  | 4,562,601                  |
| 7000 Revenue from State Sources  | 9,448,115                  |
| 8000 Revenue from Federal Sources  | 181,841                    |
| 9000 Other Financing Sources   |                            |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>\$14,192,557</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>\$16,849,939</u></b> |

|  | <u>Amount</u>      |
|--|--------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>  |                    |
| 6111 Current Real Estate Taxes   | 3,399,641          |
| 6112 Interim Real Estate Taxes   | 6,250              |
| 6113 Public Utility Realty Taxes   | 3,000              |
| 6114 Payments in Lieu of Current Taxes - State / Local                                   | 7,600              |
| 6120 Current Per Capita Taxes, Section 679   | 13,550             |
| 6140 Current Act 511 Taxes - Flat Rate Assessments                                       | 32,375             |
| 6150 Current Act 511 Taxes - Proportional Assessments                                    | 654,000            |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                 | 91,100             |
| 6500 Earnings on Investments   | 140,000            |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                             | 174,386            |
| 6920 Contributions and Donations from Private Sources                                    | 17,699             |
| 6990 Refunds and Other Miscellaneous Revenue   | 23,000             |
| <b>REVENUE FROM LOCAL SOURCES</b>  | <b>\$4,562,601</b> |
| <b>REVENUE FROM STATE SOURCES</b>  |                    |
| 7111 Basic Education Funding-Formula   | 5,831,580          |
| 7220 Vocational Education  | 35,000             |
| 7271 Special Education funds for School-Aged Pupils                                      | 651,448            |
| 7311 Pupil Transportation Subsidy  | 385,000            |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                    | 13,000             |
| 7340 State Property Tax Reduction Allocation   | 354,302            |
| 7350 Sewage Treatment Operations / Environmental Subsidies                               | 560,000            |
| 7360 Safe Schools  | 158,080            |
| 7531 Ready to Learn-Foundation   | 151,047            |
| 7532 Ready to Learn-Adequacy Supplement  | 91,342             |
| 7810 State Share of Social Security and Medicare Taxes                                   | 227,000            |
| 7820 State Share of Retirement Contributions   | 990,316            |
| <b>REVENUE FROM STATE SOURCES</b>  | <b>\$9,448,115</b> |
| <b>REVENUE FROM FEDERAL SOURCES</b>  |                    |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged                   | 160,932            |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 13,637             |
| 8517 Title IV - 21st Century Schools   | 7,272              |
| <b>REVENUE FROM FEDERAL SOURCES</b>  | <b>\$181,841</b>   |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>  | <b>14,192,557</b>  |

AUN: 108561003 Berlin Brothersvalley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$3,399,641**  
 Amount of Tax Relief for Homestead Exclusions **\$354,302**  
 Total Approx. Tax Revenue: **\$3,753,943**  
 Approx. Tax Levy for Tax Rate Calculation: **\$3,932,871**

Somerset

Total

**2024-25 Data**

a. Assessed Value \$108,048,670 \$108,048,670  
 b. Real Estate Mills 34.3360

**I. 2025-26 Data**

c. 2023 STEB Market Value \$345,759,576 \$345,759,576  
 d. Assessed Value \$108,612,840 \$108,612,840  
 e. Assessed Value of New Constr/ Renov \$0 \$0

**2024-25 Calculations**

f. 2024-25 Tax Levy \$3,709,959 \$3,709,959  
 (a \* b)

**2025-26 Calculations**

g. Percent of Total Market Value 100.00000% 100.00000%  
**II.** h. Rebalanced 2024-25 Tax Levy \$3,709,959 \$3,709,959  
 (f Total \* g)  
 i. Base Mills Subject to Index 34.3360  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 95.00000% 95.00000%  
 k. Tax Levy Needed \$3,932,871 \$3,932,871  
 (Approx. Tax Levy \* g)

**I. 2025-26 Real Estate Tax Rate 36.2100**  
 (k / d \* 1000)

**III.** m. Tax Levy Generated by Mills \$3,932,871 \$3,932,871  
 (l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$3,578,569  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$3,399,641  
 (n \* Est. Pct. Collection)

AUN: 108561003 Berlin Brothersvalley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 5.5%

Calculation Method:

|   | Rate             |              |
|---|------------------|--------------|
| Approx. Tax Revenue from RE Taxes:            | \$3,399,641      |              |
| Amount of Tax Relief for Homestead Exclusions | <u>\$354,302</u> |              |
| Total Approx. Tax Revenue:                    | \$3,753,943      |              |
| Approx. Tax Levy for Tax Rate Calculation:    | \$3,932,871      |              |
|   | <b>Somerset</b>  | <b>Total</b> |

**Index Maximums**

|   |             |             |
|---|-------------|-------------|
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 36.2244     |             |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000      |             |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$3,934,435 | \$3,934,435 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes         |             |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0         | \$0         |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0         | \$0         |

**Information Related to Property Tax Relief**

|   |            |          |
|---|------------|----------|
| V. Assessed Value Exclusion per Homestead     | \$6,485.00 |          |
| Number of Homestead/Farmstead Properties      | 1538       | 1538     |
| Median Assessed Value of Homestead Properties |            | \$28,885 |

AUN: 108561003 Berlin Brothersvalley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,399,641

Amount of Tax Relief for Homestead Exclusions

\$354,302

Total Approx. Tax Revenue:

\$3,753,943

Approx. Tax Levy for Tax Rate Calculation:

\$3,932,871

Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$354,302

Lowering RE Tax Rate

\$0

\$354,302

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$354,302**

CODE

| 6111           | <u>Current Real Estate Taxes</u> |                   |                             | <u>Amount of Tax Relief for Homestead Exclusions</u> | <u>Tax Levy Minus Homestead Exclusions</u> | <u>Percent Collected</u> | <u>Net Tax Revenue Generated By Mills</u> |                  |          |                  |
|----------------|----------------------------------|-------------------|-----------------------------|--|--|--------------------------|---|------------------|----------|------------------|
| County Name    | Taxable Assessed Value           | Real Estate Mills | Tax Levy Generated by Mills |  |  |                          |   |                  |          |                  |
| Somerset       | 108,612,840                      | 36.2100           | 3,932,871                   |  |  | 95.00000%                |   |                  |          |                  |
| <b>Totals:</b> | <b>108,612,840</b>               |                   | <b>3,932,871</b>            | <b>354,302</b>                                       | <b>=</b>                                   | <b>3,578,569</b>         | <b>X</b>                                  | <b>95.00000%</b> | <b>=</b> | <b>3,399,641</b> |

|   |   | <u>Rate</u> |                              | <u>Estimated Revenue</u> |                          |
|---|---|-------------|------------------------------|--------------------------|--------------------------|
| 6120  | <u>Current Per Capita Taxes, Section 679</u>            | \$5.00      |                              | 13,550                   |                          |
| 6140  | <u>Current Act 511 Taxes – Flat Rate Assessments</u>    | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          | <u>Estimated Revenue</u> |
| 6141  | Current Act 511 Per Capita Taxes                        | \$5.00      | \$0.00                       | 13,550                   | 13,550                   |
| 6142  | Current Act 511 Occupation Taxes – Flat Rate            | \$10.00     | \$0.00                       | 18,825                   | 18,825                   |
| 6143  | Current Act 511 Local Services Taxes                    | \$0.00      | \$0.00                       | 0                        | 0                        |
| 6144  | Current Act 511 Trailer Taxes                           | \$0.00      | \$0.00                       | 0                        | 0                        |
| 6145  | Current Act 511 Business Privilege Taxes – Flat Rate    | \$0.00      | \$0.00                       | 0                        | 0                        |
| 6146  | Current Act 511 Mechanical Device Taxes – Flat Rate     | \$0.00      | \$0.00                       | 0                        | 0                        |
| 6149  | Current Act 511 Taxes, Other Flat Rate Assessments      | \$0.00      | \$0.00                       | 0                        | 0                        |
| <b>Total Current Act 511 Taxes – Flat Rate Assessments</b>    |   |             |                              | <b>32,375</b>            | <b>32,375</b>            |
| 6150  | <u>Current Act 511 Taxes – Proportional Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          | <u>Estimated Revenue</u> |
| 6151  | Current Act 511 Earned Income Taxes                     | 0.500%      | 0.000%                       | 579,000                  | 579,000                  |
| 6152  | Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0                        | 0                        |
| 6153  | Current Act 511 Real Estate Transfer Taxes              | 0.500%      | 0.000%                       | 75,000                   | 75,000                   |
| 6154  | Current Act 511 Amusement Taxes                         | 0.000%      | 0.000%                       | 0                        | 0                        |
| 6155  | Current Act 511 Business Privilege Taxes                | 0.000       | 0.000                        | 0                        | 0                        |
| 6156  | Current Act 511 Mechanical Device Taxes – Percentage    | 0.000%      | 0.000%                       | 0                        | 0                        |
| 6157  | Current Act 511 Mercantile Taxes                        | 0.000       | 0.000                        | 0                        | 0                        |
| 6159  | Current Act 511 Taxes, Other Proportional Assessments   | 0           | 0                            | 0                        | 0                        |
| <b>Total Current Act 511 Taxes – Proportional Assessments</b> |   |             |                              | <b>654,000</b>           | <b>654,000</b>           |
| <b>Total Act 511, Current Taxes</b>                           |   |             |                              |                          | <b>686,375</b>           |
| <b>Act 511 Tax Limit --&gt;</b>                               |   |             |                              | <b>345,759,576</b>       | <b>12</b>                |
|   |   |             |                              | <b>Market Value</b>      | <b>Mills</b>             |
|   |   |             |                              |                          | <b>4,149,115</b>         |
|   |   |             |                              |                          | <b>(511 Limit)</b>       |

| Tax Function | Description   | Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index |
|--------------|---|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |   | 2024-25 (Rebalanced) | 2025-26 |                        |                             |       | 2024-25 (Rebalanced)            | 2025-26 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u><br>Somerset  | 34.3360              | 36.2100 | 5.46%                  | Yes                         | 5.5%  |                                 |         |                        |                             |
| 6120         | Current Per Capita Taxes, Section 679<br><u>Current Act 511 Taxes – Flat Rate Assessments</u>           | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 5.5%  |                                 |         |                        |                             |
| 6141         | Current Act 511 Per Capita Taxes  | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 5.5%  |                                 |         |                        |                             |
| 6142         | Current Act 511 Occupation Taxes - Flat Rate<br><u>Current Act 511 Taxes – Proportional Assessments</u> | \$10.00              | \$10.00 | 0.00%                  | Yes                         | 5.5%  |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes   | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.5%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes  | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.5%  |                                 |         |                        |                             |

| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| <b>1000 Instruction</b>  |                     |
| 1100 Regular Programs - Elementary / Secondary                             | 6,066,009           |
| 1200 Special Programs - Elementary / Secondary                             | 1,732,956           |
| 1300 Vocational Education  | 998,551             |
| 1400 Other Instructional Programs - Elementary / Secondary                 | 111,888             |
| 1600 Adult Education Programs  | 2,371               |
| <b>Total Instruction</b>   | <b>\$8,911,775</b>  |
| <b>2000 Support Services</b>   |                     |
| 2100 Support Services - Students   | 701,398             |
| 2200 Support Services - Instructional Staff                                | 205,907             |
| 2300 Support Services - Administration                                     | 1,022,147           |
| 2400 Support Services - Pupil Health                                       | 122,668             |
| 2500 Support Services - Business   | 326,068             |
| 2600 Operation and Maintenance of Plant Services                           | 1,296,832           |
| 2700 Student Transportation Services                                       | 841,200             |
| 2800 Support Services - Central  | 237,588             |
| 2900 Other Support Services  | 3,500               |
| <b>Total Support Services</b>  | <b>\$4,757,308</b>  |
| <b>3000 Operation of Non-Instructional Services</b>                        |                     |
| 3200 Student Activities  | 672,841             |
| 3300 Community Services  | 12,000              |
| <b>Total Operation of Non-Instructional Services</b>                       | <b>\$684,841</b>    |
| <b>4000 Facilities Acquisition, Construction and Improvement Services</b>  |                     |
| 4000 Facilities Acquisition, Construction and Improvement Services         | 700,000             |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b> | <b>\$700,000</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>                          |                     |
| 5900 Budgetary Reserve   | 932,250             |
| <b>Total Other Expenditures and Financing Uses</b>                         | <b>\$932,250</b>    |
| <b>Total Estimated Expenditures and Other Financing Uses</b>               | <b>\$15,986,174</b> |

| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| <b>1000 Instruction</b>  |                    |
| <b>1100 Regular Programs - Elementary / Secondary</b>              |                    |
| 100 Personnel Services - Salaries                                  | 3,152,923          |
| 200 Personnel Services - Employee Benefits                         | 2,650,545          |
| 300 Purchased Professional and Technical Services                  | 45,076             |
| 400 Purchased Property Services                                    | 18,200             |
| 500 Other Purchased Services                                       | 62,274             |
| 600 Supplies   | 135,821            |
| 800 Other Objects  | 1,170              |
| <b>Total Regular Programs - Elementary / Secondary</b>             | <b>\$6,066,009</b> |
| <b>1200 Special Programs - Elementary / Secondary</b>              |                    |
| 100 Personnel Services - Salaries                                  | 735,129            |
| 200 Personnel Services - Employee Benefits                         | 558,302            |
| 300 Purchased Professional and Technical Services                  | 148,900            |
| 500 Other Purchased Services                                       | 271,750            |
| 600 Supplies   | 17,375             |
| 800 Other Objects  | 1,500              |
| <b>Total Special Programs - Elementary / Secondary</b>             | <b>\$1,732,956</b> |
| <b>1300 Vocational Education</b>                                   |                    |
| 100 Personnel Services - Salaries                                  | 211,472            |
| 200 Personnel Services - Employee Benefits                         | 181,805            |
| 400 Purchased Property Services                                    | 2,000              |
| 500 Other Purchased Services                                       | 573,500            |
| 600 Supplies   | 14,697             |
| 700 Property   | 15,077             |
| <b>Total Vocational Education</b>                                  | <b>\$998,551</b>   |
| <b>1400 Other Instructional Programs - Elementary / Secondary</b>  |                    |
| 100 Personnel Services - Salaries                                  | 33,397             |
| 200 Personnel Services - Employee Benefits                         | 18,259             |
| 300 Purchased Professional and Technical Services                  | 28,182             |
| 400 Purchased Property Services                                    | 500                |
| 500 Other Purchased Services                                       | 25,850             |
| 600 Supplies   | 650                |
| 800 Other Objects  | 5,050              |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> | <b>\$111,888</b>   |
| <b>1600 Adult Education Programs</b>                               |                    |
| 100 Personnel Services - Salaries                                  | 1,376              |
| 200 Personnel Services - Employee Benefits                         | 585                |
| 500 Other Purchased Services                                       | 160                |
| 600 Supplies   | 250                |
| <b>Total Adult Education Programs</b>                              | <b>\$2,371</b>     |
| <b>Total Instruction</b>   | <b>\$8,911,775</b> |
| <b>2000 Support Services</b>                                       |                    |
| <b>2100 Support Services - Students</b>                            |                    |

| <u>Description</u>                                      | <u>Amount</u>      |
|---|--------------------|
| 100 Personnel Services - Salaries                       | 308,204            |
| 200 Personnel Services - Employee Benefits              | 282,789            |
| 300 Purchased Professional and Technical Services       | 77,506             |
| 500 Other Purchased Services                            | 19,700             |
| 600 Supplies  | 12,999             |
| 800 Other Objects                                       | 200                |
| <b>Total Support Services - Students</b>                | <b>\$701,398</b>   |
| <b>2200 Support Services - Instructional Staff</b>      |                    |
| 100 Personnel Services - Salaries                       | 112,789            |
| 200 Personnel Services - Employee Benefits              | 81,586             |
| 300 Purchased Professional and Technical Services       | 2,650              |
| 500 Other Purchased Services                            | 2,030              |
| 600 Supplies  | 6,402              |
| 800 Other Objects                                       | 450                |
| <b>Total Support Services - Instructional Staff</b>     | <b>\$205,907</b>   |
| <b>2300 Support Services - Administration</b>           |                    |
| 100 Personnel Services - Salaries                       | 487,150            |
| 200 Personnel Services - Employee Benefits              | 336,483            |
| 300 Purchased Professional and Technical Services       | 51,100             |
| 400 Purchased Property Services                         | 5,600              |
| 500 Other Purchased Services                            | 103,825            |
| 600 Supplies  | 17,214             |
| 800 Other Objects                                       | 20,775             |
| <b>Total Support Services - Administration</b>          | <b>\$1,022,147</b> |
| <b>2400 Support Services - Pupil Health</b>             |                    |
| 100 Personnel Services - Salaries                       | 59,616             |
| 200 Personnel Services - Employee Benefits              | 56,187             |
| 400 Purchased Property Services                         | 480                |
| 500 Other Purchased Services                            | 200                |
| 600 Supplies  | 6,185              |
| <b>Total Support Services - Pupil Health</b>            | <b>\$122,668</b>   |
| <b>2500 Support Services - Business</b>                 |                    |
| 100 Personnel Services - Salaries                       | 154,221            |
| 200 Personnel Services - Employee Benefits              | 126,497            |
| 400 Purchased Property Services                         | 600                |
| 500 Other Purchased Services                            | 2,600              |
| 600 Supplies  | 30,450             |
| 800 Other Objects                                       | 11,700             |
| <b>Total Support Services - Business</b>                | <b>\$326,068</b>   |
| <b>2600 Operation and Maintenance of Plant Services</b> |                    |
| 100 Personnel Services - Salaries                       | 383,836            |
| 200 Personnel Services - Employee Benefits              | 319,958            |
| 300 Purchased Professional and Technical Services       | 100                |
| 400 Purchased Property Services                         | 194,500            |
| 500 Other Purchased Services                            | 28,000             |

| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| 600 Supplies   | 339,538            |
| 700 Property   | 23,500             |
| 800 Other Objects  | 7,400              |
| <b>Total Operation and Maintenance of Plant Services</b>                         | <b>\$1,296,832</b> |
| <b>2700 <u>Student Transportation Services</u></b>                               |                    |
| 500 Other Purchased Services   | 803,200            |
| 600 Supplies   | 38,000             |
| <b>Total Student Transportation Services</b>                                     | <b>\$841,200</b>   |
| <b>2800 <u>Support Services - Central</u></b>                                    |                    |
| 100 Personnel Services - Salaries  | 84,097             |
| 200 Personnel Services - Employee Benefits                                       | 78,493             |
| 300 Purchased Professional and Technical Services                                | 3,670              |
| 400 Purchased Property Services  | 500                |
| 500 Other Purchased Services   | 1,685              |
| 600 Supplies   | 68,643             |
| 800 Other Objects  | 500                |
| <b>Total Support Services - Central</b>  | <b>\$237,588</b>   |
| <b>2900 <u>Other Support Services</u></b>  |                    |
| 500 Other Purchased Services   | 3,500              |
| <b>Total Other Support Services</b>  | <b>\$3,500</b>     |
| <b>Total Support Services</b>  | <b>\$4,757,308</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b>                       |                    |
| <b>3200 <u>Student Activities</u></b>  |                    |
| 100 Personnel Services - Salaries  | 195,398            |
| 200 Personnel Services - Employee Benefits                                       | 66,748             |
| 400 Purchased Property Services  | 16,035             |
| 500 Other Purchased Services   | 120,619            |
| 600 Supplies   | 65,033             |
| 700 Property   | 175,000            |
| 800 Other Objects  | 34,008             |
| <b>Total Student Activities</b>  | <b>\$672,841</b>   |
| <b>3300 <u>Community Services</u></b>  |                    |
| 300 Purchased Professional and Technical Services                                | 1,500              |
| 800 Other Objects  | 10,500             |
| <b>Total Community Services</b>  | <b>\$12,000</b>    |
| <b>Total Operation of Non-Instructional Services</b>                             | <b>\$684,841</b>   |
| <b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b> |                    |
| <b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b> |                    |
| 700 Property   | 700,000            |
| <b>Total Facilities Acqulsition, Construction and Improvement Services</b>       | <b>\$700,000</b>   |
| <b>Total Facilities Acqulsition, Construction and Improvement Services</b>       | <b>\$700,000</b>   |
| <b>5000 <u>Other Expenditures and Financing Uses</u></b>                         |                    |

| <u>Description</u>                                 | <u>Amount</u>       |
|--|---------------------|
| <b>5900 Budgetary Reserve</b>                      |                     |
| 800 Other Objects                                  | 932,250             |
| <b>Total Budgetary Reserve</b>                     | <b>\$932,250</b>    |
| <b>Total Other Expenditures and Financing Uses</b> | <b>\$932,250</b>    |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$15,986,174</b> |

**Cash and Short-Term Investments**

|  | <b><u>06/30/2025 Estimate</u></b> | <b><u>06/30/2026 Projection</u></b> |
|--|-----------------------------------|-------------------------------------|
| General Fund   | 2,657,382                         | 1,796,016                           |
| Public Purpose (Expendable) Trust Fund                       |                                   |                                     |
| Other Comptroller-Approved Special Revenue Funds             |                                   |                                     |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 5,000                             | 5,000                               |
| Capital Reserve Fund - § 690, §1850                          | 58,000                            | 58,325                              |
| Capital Reserve Fund - § 1431                                |                                   |                                     |
| Other Capital Projects Fund                                  | 1,001                             | 1,001                               |
| Debt Service Fund  |                                   |                                     |
| Food Service / Cafeteria Operations Fund                     | 200,000                           | 80,000                              |
| Child Care Operations Fund                                   |                                   |                                     |
| Other Enterprise Funds                                       |                                   |                                     |
| Internal Service Fund  |                                   |                                     |
| Private Purpose Trust Fund                                   |                                   |                                     |
| Investment Trust Fund  |                                   |                                     |
| Pension Trust Fund   |                                   |                                     |
| Activity Fund  | 100,000                           | 85,000                              |
| Other Agency Fund  |                                   |                                     |
| Permanent Fund   |                                   |                                     |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$3,021,383</b>                | <b>\$2,025,342</b>                  |

**Long-Term Investments**

|  | <b><u>06/30/2025 Estimate</u></b> | <b><u>06/30/2026 Projection</u></b> |
|--|-----------------------------------|-------------------------------------|
| 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                          |                                   |                                     |
| Capital Reserve Fund - § 1431                                |                                   |                                     |
| 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**

**\$3,021,383**

**\$2,025,342**

2025-2026 Final General Fund Budget

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| <b>Account Description</b>   | <b>Amounts</b>     |
|--|--------------------|
| 0810 Nonspendable Fund Balance   |                    |
| 0820 Restricted Fund Balance   |                    |
| 0830 Committed Fund Balance  |                    |
| 0840 Assigned Fund Balance   |                    |
| 0850 Unassigned Fund Balance   | 863,765            |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>\$863,765</b>   |
| <br>   |                    |
| <b>5900 Budgetary Reserve</b>  | <b>932,250</b>     |
| <br>   |                    |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>\$1,796,015</b> |