

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Danielle K Mehalick

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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	The school is a career and technology center that does not maintain fund balance.
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: \$110,145.00 Function 2200, Object 200: \$160,124.00	Included in this account is tuition reimbursement for faculty.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We have a budgetary reserve in the amount of \$30,000.

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	8,833,915
7000 Revenue from State Sources	3,237,635
8000 Revenue from Federal Sources	470,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$12,541,550**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$12,541,550**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	40,000
6910 Rentals	27,544
6940 Tuition from Patrons	8,681,371
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$8,833,915
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,850,133
7810 State Share of Social Security and Medicare Taxes	248,204
7820 State Share of Retirement Contributions	1,139,298
REVENUE FROM STATE SOURCES	\$3,237,635
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	470,000
REVENUE FROM FEDERAL SOURCES	\$470,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,541,550

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	4,584,789
1600 Adult Education Programs	1,802,877
Total Instruction	\$6,387,666
2000 Support Services	
2100 Support Services - Students	1,225,773
2200 Support Services - Instructional Staff	348,785
2300 Support Services - Administration	1,133,497
2400 Support Services - Pupil Health	37,900
2500 Support Services - Business	560,976
2600 Operation and Maintenance of Plant Services	2,070,775
2800 Support Services - Central	509,439
Total Support Services	\$5,887,145
3000 Operation of Non-Instructional Services	
3200 Student Activities	36,075
3400 Scholarships and Awards	18,000
Total Operation of Non-Instructional Services	\$54,075
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	34,816
5200 Interfund Transfers - Out	147,848
5900 Budgetary Reserve	30,000
Total Other Expenditures and Financing Uses	\$212,664
Total Estimated Expenditures and Other Financing Uses	\$12,541,550

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1300 Vocational Education	
100 Personnel Services - Salaries	2,201,364
200 Personnel Services - Employee Benefits	1,751,883
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	18,500
500 Other Purchased Services	12,350
600 Supplies	440,942
700 Property	103,500
800 Other Objects	18,250
Total Vocational Education	\$4,584,789
1600 Adult Education Programs	
100 Personnel Services - Salaries	889,358
200 Personnel Services - Employee Benefits	603,030
300 Purchased Professional and Technical Services	25,260
400 Purchased Property Services	942
500 Other Purchased Services	19,500
600 Supplies	120,982
700 Property	121,305
800 Other Objects	22,500
Total Adult Education Programs	\$1,802,877
Total Instruction	\$6,387,666
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	629,901
200 Personnel Services - Employee Benefits	499,538
300 Purchased Professional and Technical Services	15,155
400 Purchased Property Services	5,279
500 Other Purchased Services	42,700
600 Supplies	30,650
700 Property	2,000
800 Other Objects	550
Total Support Services - Students	\$1,225,773
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	110,145
200 Personnel Services - Employee Benefits	160,124
300 Purchased Professional and Technical Services	30,201
500 Other Purchased Services	11,850
600 Supplies	36,465
Total Support Services - Instructional Staff	\$348,785
2300 Support Services - Administration	
100 Personnel Services - Salaries	527,630
200 Personnel Services - Employee Benefits	370,833
300 Purchased Professional and Technical Services	88,500

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	6,160
500 Other Purchased Services	95,749
600 Supplies	38,950
800 Other Objects	5,675
Total Support Services - Administration	\$1,133,497
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	35,700
500 Other Purchased Services	50
600 Supplies	2,150
Total Support Services - Pupil Health	\$37,900
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	298,828
200 Personnel Services - Employee Benefits	247,798
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	5,100
600 Supplies	5,250
800 Other Objects	1,500
Total Support Services - Business	\$560,976
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	550,865
200 Personnel Services - Employee Benefits	440,506
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	455,561
500 Other Purchased Services	111,050
600 Supplies	462,525
700 Property	20,000
800 Other Objects	268
Total Operation and Maintenance of Plant Services	\$2,070,775
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	102,509
200 Personnel Services - Employee Benefits	84,485
300 Purchased Professional and Technical Services	116,540
500 Other Purchased Services	41,500
600 Supplies	149,405
700 Property	15,000
Total Support Services - Central	\$509,439
Total Support Services	\$5,887,145
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,075
500 Other Purchased Services	10,000
600 Supplies	4,000
800 Other Objects	5,000

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$36,075
3400 <u>Scholarships and Awards</u>	
800 Other Objects	18,000
Total Scholarships and Awards	\$18,000
Total Operation of Non-Instructional Services	\$54,075
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,893
900 Other Uses of Funds	31,923
Total Debt Service / Other Expenditures and Financing Uses	\$34,816
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	147,848
Total Interfund Transfers - Out	\$147,848
5900 <u>Budgetary Reserve</u>	
800 Other Objects	30,000
Total Budgetary Reserve	\$30,000
Total Other Expenditures and Financing Uses	\$212,664
TOTAL EXPENDITURES	\$12,541,550

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	2,500,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	3,800,000	3,800,000
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	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,350,000	\$5,850,000

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		
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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,350,000	\$5,850,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	66,822	34,899
0540 Accumulated Compensated Absences	185,000	185,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	975,000	975,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,226,822	\$1,194,899

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

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

\$1,226,822

\$1,194,899

Short-Term Payables

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
- 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	\$1,226,822	\$1,194,899
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	30,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,000