

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

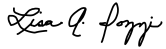


Andrea Fox (May 14, 2025 10:34 EDT)

05/14/2025

President of the Board - Original Signature Required

Date



05/14/2025

Secretary of the Board - Original Signature Required

Date



05/14/2025

Chief School Administrator - Original Signature Required

Date

Jonathon Shiota

(484)875-5412

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.	
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 will be used for small, unexpected, and unbudgeted purchases in the 25-26 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	We keep our fund balance committed to academic and operation related improvements across our school.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Our assigned fund balance will be used to cover healthcare increases and the 25-26 projected deficit.

<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	239,096
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,914,494
0840 Assigned Fund Balance	2,004,106
0850 Unassigned Fund Balance	853,415
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,772,015</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,668,085
7000 Revenue from State Sources	125,746
8000 Revenue from Federal Sources	330,738
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,124,569</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,896,584</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	450,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6940 Tuition from Patrons	20,963,085
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$21,668,085
REVENUE FROM STATE SOURCES	
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7505 Ready to Learn Block Grant	25,746
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
REVENUE FROM STATE SOURCES	\$125,746
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	281,096
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	22,880
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,453
8517 Title IV - 21st Century Schools	23,309
REVENUE FROM FEDERAL SOURCES	\$330,738
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,124,569

LEA : 124150002 21st Century Cyber CS

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,587,209
1200 Special Programs - Elementary / Secondary	2,691,754
1300 Vocational Education	180,000
1400 Other Instructional Programs - Elementary / Secondary	157,800
1700 Higher Education Programs for Secondary Students	7,500
Total Instruction	\$10,624,263
2000 Support Services	
2100 Support Services - Students	2,746,565
2200 Support Services - Instructional Staff	3,061,074
2300 Support Services - Administration	3,758,305
2400 Support Services - Pupil Health	11,000
2500 Support Services - Business	942,965
2600 Operation and Maintenance of Plant Services	1,023,937
2700 Student Transportation Services	26,000
2800 Support Services - Central	1,256,208
Total Support Services	\$12,826,054
3000 Operation of Non-Instructional Services	
3200 Student Activities	85,000
Total Operation of Non-Instructional Services	\$85,000
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	70,000
Total Facilities Acquisition, Construction and Improvement Services	\$70,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	100,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$150,000
Total Estimated Expenditures and Other Financing Uses	\$23,755,317

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,444,244
200 Personnel Services - Employee Benefits	2,505,715
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	5,500
500 Other Purchased Services	239,750
600 Supplies	339,500
800 Other Objects	35,000
Total Regular Programs - Elementary / Secondary	\$7,587,209
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	977,618
200 Personnel Services - Employee Benefits	724,636
300 Purchased Professional and Technical Services	889,000
500 Other Purchased Services	56,000
600 Supplies	43,500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$2,691,754
1300 <u>Vocational Education</u>	
500 Other Purchased Services	180,000
Total Vocational Education	\$180,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
400 Purchased Property Services	81,400
500 Other Purchased Services	28,900
600 Supplies	41,500
800 Other Objects	6,000
Total Other Instructional Programs - Elementary / Secondary	\$157,800
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	7,500
Total Higher Education Programs for Secondary Students	\$7,500
Total Instruction	\$10,624,263
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,695,629
200 Personnel Services - Employee Benefits	1,014,386
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	22,000
600 Supplies	9,300
800 Other Objects	3,250
Total Support Services - Students	\$2,746,565
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,818,251

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,061,923
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	1,000
500 Other Purchased Services	6,400
600 Supplies	137,750
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$3,061,074
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,509,652
200 Personnel Services - Employee Benefits	978,153
300 Purchased Professional and Technical Services	277,500
400 Purchased Property Services	7,000
500 Other Purchased Services	888,600
600 Supplies	59,250
800 Other Objects	38,150
Total Support Services - Administration	\$3,758,305
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	500
500 Other Purchased Services	2,700
600 Supplies	5,300
800 Other Objects	500
Total Support Services - Pupil Health	\$11,000
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	508,607
200 Personnel Services - Employee Benefits	337,358
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	10,000
600 Supplies	31,250
800 Other Objects	5,750
Total Support Services - Business	\$942,965
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	69,630
200 Personnel Services - Employee Benefits	61,707
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	548,400
500 Other Purchased Services	173,800
600 Supplies	120,900
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$1,023,937
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	25,000
600 Supplies	1,000
Total Student Transportation Services	\$26,000

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	471,879
200 Personnel Services - Employee Benefits	212,054
300 Purchased Professional and Technical Services	58,175
400 Purchased Property Services	11,000
500 Other Purchased Services	95,600
600 Supplies	404,000
700 Property	2,500
800 Other Objects	1,000
Total Support Services - Central	\$1,256,208
Total Support Services	\$12,826,054
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	17,000
500 Other Purchased Services	7,000
600 Supplies	35,500
800 Other Objects	25,000
Total Student Activities	\$85,000
Total Operation of Non-Instructional Services	\$85,000
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	10,000
700 Property	60,000
Total Facilities Acquisition, Construction and Improvement Services	\$70,000
Total Facilities Acquisition, Construction and Improvement Services	\$70,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$150,000
TOTAL EXPENDITURES	\$23,755,317

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	13,600,000	12,000,000
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	\$13,600,000	\$12,000,000
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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	10,000,000	10,500,000
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	\$10,000,000	\$10,500,000
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TOTAL CASH AND INVESTMENTS	\$23,600,000	\$22,500,000
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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		
0530 Lease and Other Right-To-Use Obligations	274,113	
0540 Accumulated Compensated Absences	60,000	60,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,600,000	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,934,113	\$1,660,000
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

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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)

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$1,934,113	\$1,660,000

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
- 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	\$1,934,113	\$1,660,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	239,096
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,741,267
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,141,267
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,430,363