

# PROPOSED PRELIMINARY BUDGET 2025-2026

## REVENUE

6111	CURRENT REAL ESTATE TAXES	22,023,692
6112	INTERIM REAL ESTATE TAXES	68,696
6113	PUBLIC UTILITY REALTY TAX	22,850
6114	PAYMENTS IN LIEU OF CURRENT TAXES - STATE / LOCAL REIMBURSEMENT	21,610
6143	CURRENT ACT 511 LOCAL SERVICES TAXES	33,624
6151	CURRENT ACT 511 EARNED INCOME TAXES	2,236,376
6153	CURRENT ACT 511 REAL ESTATE TRANSFER TAXES	218,768
6154	CURRENT ACT 511 AMUSEMENT TAXES	59,796
6411	DELINQUENT REAL ESTATE TAXES	614,795
6420	DELINQUENT PER CAPITA TAXES, SECTION 679	4,000
6441	DELINQUENT ACT 511 PER CAPITA TAXES	4,000
6510	INTEREST ON INVESTMENTS AND INTEREST-BEARING CHECKING ACCOUNTS	462,307
6730	STUDENT ORGANIZATION MEMBERSHIP DUES AND FEES	277
6740	FEES	58,100
6750	LEA ACTIVITY - SPECIAL EVENTS	4,851
6832	FEDERAL IDEA REVENUE RECEIVED AS PASS THROUGH	291,174
6910	RENTALS	30,000
6920	CONTRIBUTIONS / DONATIONS / GRANTS FROM PRIVATE SOURCES	72,640
6942	SUMMER SCHOOL TUITION	150
6999	OTHER REVENUES NOT SPECIFIED ABOVE	36,184
<b>SUMMARY REVENUE FROM LOCAL SOURCES</b>		<b>26,263,890</b>

7111	BASIC EDUCATION FUNDING - FORMULA	4,606,159
7140	CHARTER SCHOOLS	107,821
7220	VOCATIONAL EDUCATION	62,088
7271	SPECIAL EDUCATION FUNDING FOR SCHOOL AGED PUPILS	1,177,309
7311	PUPIL TRANSPORTATION SUBSIDY	742,137
7312	NONPUBLIC AND CHARTER SCHOOL PUPIL TRANSPORTATION SUBSIDY	37,730
7320	RENTAL AND SINKING FUND PAYMENTS / BUILDING REIMBURSEMENT	10,867
7330	HEALTH SERVICES (MEDICAL, DENTAL, NURSE, ACT 25)	25,164
7340	STATE PROPERTY TAX REDUCTION ALLOCATION	924,805
7361	SCHOOL SAFETY AND SECURITY GRANTS	175,298
7362	SCHOOL MENTAL HEALTH & SAFETY AND SECURITY GRANTS	35,000
7505	READY TO LEARN BLOCK GRANT	140,805
7599	OTHER STATE REVENUE	10,000
7810	STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES	597,643
7820	STATE SHARE OF RETIREMENT CONTRIBUTIONS	2,656,190
<b>SUMMARY REVENUE FROM STATE SOURCES</b>		<b>11,309,016</b>

8514	TITLE I - IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED	293,268
8515	TITLE II - PREPARING, TRAINING, AND RECRUITING HIGH QUALITY TEACHERS	43,515
8516	TITLE III - LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT STUDENTS	5,590
8517	TITLE IV	22,344
8749	OTHER CARES ACT AND CRRSA ACT FUNDING	36,940
8810	SCHOOL BASED ACCESS MEDICAID REIMBURSEMENT PROGRAM (SBA)	75,000
8820	MEDICAL ASSISTANCE REIMBURSEMENT FOR ADMINISTRATIVE CLAIMS	3,900
<b>SUMMARY REVENUE FROM FEDERAL SOURCES</b>		<b>480,557</b>

9350	ENTERPRISE FUND TRANSFERS	37,500
9400	SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	15,000
<b>SUMMARY REVENUE FROM OTHER FINANCING SOURCES</b>		<b>52,500</b>
<b>TOTAL REVENUE</b>		<b>38,105,963</b>

**PROPOSED PRELIMINARY BUDGET  
2025-2026**

**EXPENDITURES**

100 PERSONNEL SERVICES - SALARIES	3,700
110 OFFICIAL / ADMINISTRATIVE	1,649,820
120 PROFESSIONAL - EDUCATIONAL	11,405,460
130 PROFESSIONAL - OTHER	481,857
140 TECHNICAL	126,623
150 OFFICE / CLERICAL	620,284
160 CRAFTS AND TRADES	378,824
170 OPERATIVE AND LABORER	622,411
190 INSTRUCTIONAL ASSISTANT	339,366
210 GROUP INSURANCE - CONTRACTED PROVIDER	111,180
220 SOCIAL SECURITY CONTRIBUTIONS	1,195,285
230 RETIREMENT CONTRIBUTIONS	5,312,379
240 TUITION REIMBURSEMENT	179,053
250 UNEMPLOYMENT COMPENSATION	3,090
260 WORKERS COMPENSATION	106,435
270 GROUP INSURANCE - SELF INSURANCE	3,297,364
290 OTHER CURRENT EMPLOYEE BENEFITS	18,162
320 PROFESSIONAL - EDUCATIONAL SERVICES	912,213
330 OTHER PROFESSIONAL SERVICES	503,395
340 TECHNICAL SERVICES	132,147
350 SECURITY / SAFETY SERVICES	21,063
360 EMPLOYEE TRAINING AND DEVELOPMENT SERVICES	53,381
390 OTHER PURCHASED PROFESSIONAL AND TECHNICAL SVCS	174,297
410 CLEANING SERVICES	207,481
420 UTILITY SERVICES	129,091
430 REPAIRS AND MAINTENANCE SERVICES	538,121
440 RENTALS	34,277
510 STUDENT TRANSPORTATION SERVICES	1,662,932
520 INSURANCE - GENERAL	173,947
530 COMMUNICATIONS	95,379
540 ADVERTISING	1,608
550 PRINTING AND BINDING	5,548
560 TUITION	3,590,825
580 TRAVEL	14,608
590 MISCELLANEOUS PURCHASED SERVICES	48,139
610 GENERAL SUPPLIES	619,467
620 ENERGY	622,116
630 FOOD	10,706
640 BOOKS AND PERIODICALS	74,201
650 SUPPLIES & FEES - TECHNOLOGY RELATED	631,203
730 SBITA & LEASES	60,300
750 EQUIPMENT - ORIGINAL AND ADDITIONAL	261,463
760 EQUIPMENT - REPLACEMENT	63,012
810 DUES AND FEES	110,003
830 INTEREST	1,229,888
890 MISCELLANEOUS EXPENDITURES	34,120
910 REDEMPTION OF PRINCIPAL	1,800,000
990 MISCELLANEOUS OTHER USES OF FUNDS	100,000

**TOTAL EXPENDITURES**

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**39,766,224**

**NET DEFICIT**

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**(1,660,261)**

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**PRELIMINARY GENERAL FUND BUDGET**

Fiscal Year 2025-2026

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Elizabeth Siteman

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(484)641-5526

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Extn :

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**Contact Person**

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**Telephone**

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**Extension**

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esiteman@kasd.org

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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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$222,175.00 Approved Referendum Exception Amt: \$0.00	The District anticipates applying for a special education exception to exceed Act 1.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$62,865.00 Function 2800, Object 200: \$72,521.00	Object 240 with function 2800 includes tuition budget for administrative and support staff. This creates the excess of benefit costs over salaries.
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 amount for operating contingency.
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.	Funds available for General Fund expenditures.
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 allocated for anticipated expenditure over revenue excess.

<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	7,954	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,298,581	
0840 Assigned Fund Balance	1,660,262	
0850 Unassigned Fund Balance	2,232,260	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,191,103</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	26,263,890	
7000 Revenue from State Sources	11,309,016	
8000 Revenue from Federal Sources	480,557	
9000 Other Financing Sources	52,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$38,105,963</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$43,297,066</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,023,692
6112 Interim Real Estate Taxes	68,696
6113 Public Utility Realty Taxes	22,850
6114 Payments in Lieu of Current Taxes - State / Local	21,610
6140 Current Act 511 Taxes - Flat Rate Assessments	33,624
6150 Current Act 511 Taxes - Proportional Assessments	2,514,940
6400 Delinquencies on Taxes Levied / Assessed by the LEA	622,795
6500 Earnings on Investments	462,307
6700 Revenues from LEA Activities	63,228
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,174
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	72,640
6940 Tuition from Patrons	150
6990 Refunds and Other Miscellaneous Revenue	36,184
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,263,890</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,606,159
7112 Basic Education Funding-Social Security	597,643
7144 Reimbursement of CS Expenditures Subsidy	107,821
7220 Vocational Education	62,088
7271 Special Education funds for School-Aged Pupils	1,177,309
7311 Pupil Transportation Subsidy	742,137
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,867
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,164
7340 State Property Tax Reduction Allocation	924,805
7360 Safe Schools	210,298
7531 Ready to Learn-Foundation	140,805
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7820 State Share of Retirement Contributions	2,656,190
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,309,016</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,268
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,515

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,590
8517 Title IV - 21st Century Schools	22,344
8749 Other CARES Act Funding	36,940
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,900
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$480,557</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	37,500
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
<b>OTHER FINANCING SOURCES</b>	<b>\$52,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,105,963</b>

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

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Act 1 Index (current): 4.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$22,023,692	
Amount of Tax Relief for Homestead Exclusions		<u>\$924,805</u>	
Total Approx. Tax Revenue:		\$22,948,497	
Approx. Tax Levy for Tax Rate Calculation:		\$23,820,876	
		Berks	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$731,422,200	\$731,422,200
b. Real Estate Mills		31.0027	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$1,205,496,563	\$1,205,496,563
d. Assessed Value		\$731,633,100	\$731,633,100
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$22,676,063	\$22,676,063
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$22,676,063	\$22,676,063
(f Total * g)			
i. Base Mills Subject to Index		31.0027	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.18983%	96.18983%
k. Tax Levy Needed		\$23,820,876	\$23,820,876
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		32.5585	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$23,820,876	\$23,820,876
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,896,071
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$22,023,692
(n * Est. Pct. Collection)			
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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,023,692	
Amount of Tax Relief for Homestead Exclusions	<u>\$924,805</u>	
Total Approx. Tax Revenue:	\$22,948,497	
Approx. Tax Levy for Tax Rate Calculation:	\$23,820,876	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.2428	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3157	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,589,900	\$23,589,900
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$230,976	\$230,976
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$222,175	\$222,175

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,023,692

Amount of Tax Relief for Homestead Exclusions

\$924,805

Total Approx. Tax Revenue:

\$22,948,497

Approx. Tax Levy for Tax Rate Calculation:

\$23,820,876

Berks

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$924,805	Lowering RE Tax Rate	\$0	\$924,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$924,805

<u>CODE</u>								
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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Berks	731,633,100	32.5585	23,820,876				96.18983%	
<b>Totals:</b>	<b>731,633,100</b>		<b>23,820,876</b>	-	924,805	=	22,896,071	X
							96.18983%	=
								22,023,692
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
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			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	33,624	33,624	
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>33,624</b>	<b>33,624</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%	2,236,376	2,236,376	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	218,768	218,768	
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	59,796	59,796	
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>2,514,940</b>	<b>2,514,940</b>	
<b>Total Act 511, Current Taxes</b>							<b>2,548,564</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>1,205,496,563</b>	<b>X</b>	<b>12</b>	<b>14,465,959</b>
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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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>									
	Berks	31.0027	32.5585	5.02%	No	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,896,854
1200 Special Programs - Elementary / Secondary	5,834,137
1300 Vocational Education	667,079
1400 Other Instructional Programs - Elementary / Secondary	89,527
1500 Nonpublic School Programs	1,448
1600 Adult Education Programs	4,250
<b>Total Instruction</b>	<b>\$22,493,295</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,428,291
2200 Support Services - Instructional Staff	2,196,618
2300 Support Services - Administration	2,333,965
2400 Support Services - Pupil Health	739,656
2500 Support Services - Business	542,630
2600 Operation and Maintenance of Plant Services	3,653,196
2700 Student Transportation Services	1,850,560
2800 Support Services - Central	169,719
2900 Other Support Services	28,158
<b>Total Support Services</b>	<b>\$12,942,793</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	985,007
3300 Community Services	24,381
3400 Scholarships and Awards	20,641
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,030,029</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	170,219
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,219</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,029,888
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,129,888</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,766,224</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,366,176
200 Personnel Services - Employee Benefits	5,244,733
300 Purchased Professional and Technical Services	310,205
400 Purchased Property Services	60,231
500 Other Purchased Services	1,489,768
600 Supplies	399,717
700 Property	2,758
800 Other Objects	23,266
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,896,854</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,162,022
200 Personnel Services - Employee Benefits	1,445,987
300 Purchased Professional and Technical Services	620,738
500 Other Purchased Services	1,549,744
600 Supplies	55,246
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,834,137</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	60,253
200 Personnel Services - Employee Benefits	25,266
500 Other Purchased Services	567,393
600 Supplies	11,697
800 Other Objects	2,470
<b>Total Vocational Education</b>	<b>\$667,079</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	60,173
200 Personnel Services - Employee Benefits	29,354
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$89,527</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,448
<b>Total Nonpublic School Programs</b>	<b>\$1,448</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	4,250
<b>Total Adult Education Programs</b>	<b>\$4,250</b>
<b>Total Instruction</b>	<b>\$22,493,295</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	807,270
200 Personnel Services - Employee Benefits	489,466
300 Purchased Professional and Technical Services	104,088
500 Other Purchased Services	555

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<u>Description</u>	<u>Amount</u>
600 Supplies	13,113
800 Other Objects	13,799
<b>Total Support Services - Students</b>	<b>\$1,428,291</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	789,789
200 Personnel Services - Employee Benefits	681,241
300 Purchased Professional and Technical Services	207,512
400 Purchased Property Services	25,000
500 Other Purchased Services	48,191
600 Supplies	436,502
700 Property	5,100
800 Other Objects	3,283
<b>Total Support Services - Instructional Staff</b>	<b>\$2,196,618</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,261,567
200 Personnel Services - Employee Benefits	800,630
300 Purchased Professional and Technical Services	146,518
500 Other Purchased Services	44,821
600 Supplies	52,948
800 Other Objects	27,481
<b>Total Support Services - Administration</b>	<b>\$2,333,965</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	281,025
200 Personnel Services - Employee Benefits	199,260
300 Purchased Professional and Technical Services	240,052
600 Supplies	19,319
<b>Total Support Services - Pupil Health</b>	<b>\$739,656</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	281,707
200 Personnel Services - Employee Benefits	175,435
300 Purchased Professional and Technical Services	12,380
400 Purchased Property Services	8,887
500 Other Purchased Services	400
600 Supplies	35,979
800 Other Objects	27,842
<b>Total Support Services - Business</b>	<b>\$542,630</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	950,039
200 Personnel Services - Employee Benefits	771,166
300 Purchased Professional and Technical Services	21,063
400 Purchased Property Services	779,045
500 Other Purchased Services	179,540
600 Supplies	826,870
700 Property	123,905
800 Other Objects	1,568

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,653,196</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	78,896
200 Personnel Services - Employee Benefits	57,593
300 Purchased Professional and Technical Services	114
400 Purchased Property Services	10,000
500 Other Purchased Services	1,597,484
600 Supplies	26,443
700 Property	80,000
800 Other Objects	30
<b>Total Student Transportation Services</b>	<b>\$1,850,560</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	62,865
200 Personnel Services - Employee Benefits	72,521
300 Purchased Professional and Technical Services	20,324
500 Other Purchased Services	250
600 Supplies	13,043
800 Other Objects	716
<b>Total Support Services - Central</b>	<b>\$169,719</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	28,158
<b>Total Other Support Services</b>	<b>\$28,158</b>
<b>Total Support Services</b>	<b>\$12,942,793</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	466,558
200 Personnel Services - Employee Benefits	230,286
300 Purchased Professional and Technical Services	107,813
400 Purchased Property Services	25,808
500 Other Purchased Services	66,700
600 Supplies	62,201
700 Property	3,012
800 Other Objects	22,629
<b>Total Student Activities</b>	<b>\$985,007</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	19,981
600 Supplies	4,400
<b>Total Community Services</b>	<b>\$24,381</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	20,641
<b>Total Scholarships and Awards</b>	<b>\$20,641</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,030,029</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	



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<u>Description</u>	<u>Amount</u>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	51
600 Supplies	168
700 Property	170,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,219</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$170,219</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,229,888
900 Other Uses of Funds	1,800,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,029,888</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,129,888</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,766,224</b>

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	4,214,000	2,614,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	83,000	85,000
Capital Reserve Fund - § 690, §1850	600,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	14,400,000	14,400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	120,000
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	\$19,497,000	\$17,619,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	2,500,000	2,500,000
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		

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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments	\$2,500,000	\$2,500,000
TOTAL CASH AND INVESTMENTS	\$21,997,000	\$20,119,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	37,940,000	36,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	86,000	86,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$38,076,000</b>	<b>\$36,406,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$38,076,000</b>	<b>\$36,406,000</b>



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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,670,000	1,695,000
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		
Permanent Fund		
Total Short-Term Payables	\$1,670,000	\$1,695,000
TOTAL INDEBTEDNESS	\$39,746,000	\$38,101,000

Account Description	Amounts
0810 Nonspendable Fund Balance	7,954
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,660,262
0850 Unassigned Fund Balance	1,870,580
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,530,842
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,638,796