

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

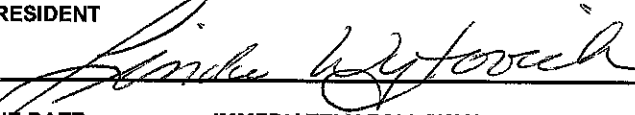
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-16-25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance	3,589,464	
830 Committed Fund Balance	18,839,402	
840 Assigned Fund Balance		
850 Unassigned Fund Balance	3,933,611	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$22,773,013</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	18,903,466	
7000 Revenue from State Sources	31,213,793	
3000 Revenue from Federal Sources	1,725,049	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$51,842,308</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,615,321</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,000,558
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	3,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,500
6500 Earnings on Investments	627,408
6700 Revenues from LEA Activities	93,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	15,000
6940 Tuition from Patrons	1,600,000
6960 Services Provided Other Local Governmental Units / LEAs	110,000
6970 Services Provided Other Funds	1,000
6980 Revenue from Community Services Activities	2,500
6990 Refunds and Other Miscellaneous Revenue	141,000
REVENUE FROM LOCAL SOURCES	\$18,903,466
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,780,837
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	2,731,218
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,000,000
7350 Sewage Treatment Operations / Environmental Subsidies	263,370
7360 Safe Schools	40,000
7531 Ready to Learn-Foundation	2,051,368
7810 State Share of Social Security and Medicare Taxes	1,071,000
7820 State Share of Retirement Contributions	4,691,000
REVENUE FROM STATE SOURCES	\$31,213,793
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,014,526
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	113,138

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	77,385
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,725,049
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,842,308

ct 1 Index (current): 5.8%

Calculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$11,000,558	
Amount of Tax Relief for Homestead Exclusions	\$1,000,000	
otal Approx. Tax Revenue:	\$12,000,558	
pprox. Tax Levy for Tax Rate Calculation:	\$13,286,264	
	Schuylkill	Total

2024-25 Data		
a. Assessed Value	\$296,719,853	\$296,719,853
b. Real Estate Mills	45.4030	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$721,771,026	\$721,771,026
d. Assessed Value	\$292,629,640	\$292,629,640
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations		
f. 2024-25 Tax Levy	\$13,471,971	\$13,471,971
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$13,471,971	\$13,471,971
(f Total * g)		
i. Base Mills Subject to Index	45.4030	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.53542%	89.53542%
k. Tax Levy Needed	\$13,286,264	\$13,286,264
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	45.4030	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,286,264	\$13,286,264
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,286,264
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,000,558
(n * Est. Pct. Collection)		

UN: 129546103 Pottsville Area SD

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

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ct 1 Index (current): 5.8%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$11,000,558
mount of Tax Relief for Homestead Exclusions	<u>\$1,000,000</u>
otal Approx. Tax Revenue:	\$12,000,558
pprox. Tax Levy for Tax Rate Calculation:	\$13,286,264

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index	48,0363	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$14,056,845	\$14,056,845
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

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	\$26,755

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

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ct 1 Index (current): 5.8%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$11,000,558
mount of Tax Relief for Homestead Exclusions	<u>\$1,000,000</u>
otal Approx. Tax Revenue:	\$12,000,558
pprox. Tax Levy for Tax Rate Calculation:	\$13,286,264
	Schuylkill

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,000,000	Lowering RE Tax Rate	\$0	\$1,000,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,000,000

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
chuykill	292,629,640	45.4030	13,286,264			89.53542%	
otals:	292,629,640		13,286,264	1,000,000	=	12,286,264 X	89.53542% = 11,000,558

	Rate		Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000 35,000
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	38,000 38,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			73,000 73,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,000,000 2,000,000
6152 Current Act 511 Occupation Taxes	339.44930	12.42680	500,000 500,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000 250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0 0
6155 Current Act 511 Business Privilege Taxes	1.00000	4.50000	900,000 900,000
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
Total Current Act 511 Taxes – Proportional Assessments			3,650,000 3,650,000
Total Act 511, Current Taxes			3,723,000
Act 511 Tax Limit -->		721,771,026 X	12 8,661,252
		Market Value	Mills (511 Limit)

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> Schuylkill	45.4030	45.4030	0.00%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6144	Current Act 511 Trailer Taxes					5.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6152	Current Act 511 Occupation Taxes	339.44930	339.44930	0.00%	Yes	5.8%	12.42680	12.42680	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6154	Current Act 511 Amusement Taxes					5.8%				
6155	Current Act 511 Business Privilege Taxes	1.00000	1.00000	0.00%	Yes	5.8%	4.50000	4.50000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.8%				
6157	Current Act 511 Mercantile Taxes					5.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.8%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,640,986
1200 Special Programs - Elementary / Secondary	8,239,973
1300 Vocational Education	1,159,475
1400 Other Instructional Programs - Elementary / Secondary	524,647
Total Instruction	\$28,565,081
000 Support Services	
2100 Support Services - Students	1,861,359
2200 Support Services - Instructional Staff	1,089,685
2300 Support Services - Administration	2,511,418
2400 Support Services - Pupil Health	509,749
2500 Support Services - Business	876,335
2600 Operation and Maintenance of Plant Services	3,449,780
2700 Student Transportation Services	1,246,957
2800 Support Services - Central	1,100,651
Total Support Services	\$12,645,934
000 Operation of Non-Instructional Services	
3200 Student Activities	709,411
Total Operation of Non-Instructional Services	\$709,411
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,050,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,050,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,516,517
5900 Budgetary Reserve	2,355,366
Total Other Expenditures and Financing Uses	\$4,871,883
Total Estimated Expenditures and Other Financing Uses	\$51,842,309

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,714,405
200 Personnel Services - Employee Benefits	7,091,139
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	7,400
500 Other Purchased Services	1,202,500
600 Supplies	368,392
700 Property	10,450
800 Other Objects	6,700
Total Regular Programs - Elementary / Secondary	\$18,640,986
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,447,930
200 Personnel Services - Employee Benefits	2,777,577
300 Purchased Professional and Technical Services	312,300
400 Purchased Property Services	500
500 Other Purchased Services	1,640,100
600 Supplies	59,873
800 Other Objects	1,693
Total Special Programs - Elementary / Secondary	\$8,239,973
1300 Vocational Education	
100 Personnel Services - Salaries	146,344
200 Personnel Services - Employee Benefits	110,725
500 Other Purchased Services	898,000
600 Supplies	4,408
Total Vocational Education	\$1,159,475
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	142,105
200 Personnel Services - Employee Benefits	137,392
300 Purchased Professional and Technical Services	150,150
500 Other Purchased Services	92,500
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$524,647
Total Instruction	\$28,565,081
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	968,032
200 Personnel Services - Employee Benefits	786,239
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	6,835
500 Other Purchased Services	1,000
600 Supplies	28,653
800 Other Objects	600
Total Support Services - Students	\$1,861,359

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	523,467
200 Personnel Services - Employee Benefits	490,368
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	500
600 Supplies	22,350
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,089,685
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,135,150
200 Personnel Services - Employee Benefits	915,189
300 Purchased Professional and Technical Services	338,365
400 Purchased Property Services	1,180
500 Other Purchased Services	20,500
600 Supplies	41,569
800 Other Objects	59,465
Total Support Services - Administration	\$2,511,418
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	248,313
200 Personnel Services - Employee Benefits	248,259
400 Purchased Property Services	9,312
500 Other Purchased Services	540
600 Supplies	3,325
Total Support Services - Pupil Health	\$509,749
2500 Support Services - Business	
100 Personnel Services - Salaries	407,310
200 Personnel Services - Employee Benefits	281,525
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	23,400
500 Other Purchased Services	22,000
600 Supplies	87,500
800 Other Objects	6,100
Total Support Services - Business	\$876,335
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,043,423
200 Personnel Services - Employee Benefits	962,212
300 Purchased Professional and Technical Services	66,900
400 Purchased Property Services	507,000
500 Other Purchased Services	190,500
600 Supplies	678,745
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$3,449,780
2700 Student Transportation Services	
100 Personnel Services - Salaries	687,913
200 Personnel Services - Employee Benefits	370,194

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Description	Amount
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	11,750
500 Other Purchased Services	35,500
600 Supplies	138,000
Total Student Transportation Services	\$1,246,957
2800 Support Services - Central	
100 Personnel Services - Salaries	327,490
200 Personnel Services - Employee Benefits	215,049
300 Purchased Professional and Technical Services	114,800
400 Purchased Property Services	355,281
500 Other Purchased Services	29,797
700 Property	58,234
Total Support Services - Central	\$1,100,651
Total Support Services	\$12,645,934
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	196,962
200 Personnel Services - Employee Benefits	131,649
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	31,100
500 Other Purchased Services	21,150
600 Supplies	139,450
700 Property	100,500
800 Other Objects	13,600
Total Student Activities	\$709,411
Total Operation of Non-Instructional Services	\$709,411
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,050,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,050,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	29,088
900 Other Uses of Funds	2,487,429
Total Debt Service / Other Expenditures and Financing Uses	\$2,516,517
5900 Budgetary Reserve	
800 Other Objects	2,355,366
Total Budgetary Reserve	\$2,355,366
Total Other Expenditures and Financing Uses	\$4,871,883
TOTAL EXPENDITURES	\$51,842,309

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	2,000,000	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		
Capital Reserve Fund - \$ 1431	700,000	1,700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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	\$3,200,000	\$4,200,000

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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

\$3,200,000

\$4,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	2,640,000	2,070,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,305,222	1,370,483
0540 Accumulated Compensated Absences	653,684	666,758
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,598,906	\$4,107,241
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

Capital Reserve Fund - \$ 1431

- 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 - \$ 1431

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,598,906	\$4,107,241

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		
TOTAL INDEBTEDNESS	\$4,598,906	\$4,107,241

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	82,764	82,763
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$82,764	\$82,763
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$82,764	\$82,763

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	40,053	40,052
200 Personnel Services - Employee Benefits	34,711	34,711
300 Purchased Professional and Technical Services	5,000	5,000
400 Purchased Property Services		
500 Other Purchased Services	2,500	2,500
600 Supplies	500	500
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$82,764	\$82,763
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$82,764	\$82,763
TOTAL EXPENDITURES	\$82,764	\$82,763

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	3,589,464
0830 Committed Fund Balance	11,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,273,012
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,773,012

5900 Budgetary Reserve	2,355,366
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,717,842
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