

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/05/2025



President of the Board - Original Signature Required

Date 5/5/25

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date 5/5/25

Belinda M Wallen



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes

No

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

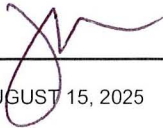
Total Budgeted Expenditures	\$79186037
Ending Unassigned Fund Balance	\$4751162
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/5/25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 5/5/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,938,918.00 7340 PDE Amount: \$0.00	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$66,743.00 Function 2700, Object 200: \$67,321.00	The salaries and benefits for several employees are prorated over several functions. Certain clerical employees that have family benefits may have higher cost prorated benefits than the cost of their prorated wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year.
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.	Unassigned Fund Balance within regulations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items \$7,185,860 and future PSERS retirement costs \$2,508,684.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds assigned for specific purposes to be used by GASD.

<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	237,399
0820 Restricted Fund Balance	3,262,091
0830 Committed Fund Balance	10,040,446
0840 Assigned Fund Balance	5,119,567
0850 Unassigned Fund Balance	6,386,246
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,546,259</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	52,540,857
7000 Revenue from State Sources	23,683,615
8000 Revenue from Federal Sources	928,816
9000 Other Financing Sources	51,763
Total Estimated Revenues And Other Financing Sources	<u>\$77,205,051</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$98,751,310</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	36,443,670
6112 Interim Real Estate Taxes	539,025
6113 Public Utility Realty Taxes	38,751
6114 Payments in Lieu of Current Taxes - State / Local	60,480
6140 Current Act 511 Taxes - Flat Rate Assessments	107,406
6150 Current Act 511 Taxes - Proportional Assessments	10,750,715
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,614,747
6500 Earnings on Investments	877,284
6700 Revenues from LEA Activities	183,217
6800 Revenues from Intermediary Sources / Pass-Through Funds	741,696
6910 Rentals	620,398
6920 Contributions and Donations from Private Sources	100,192
6940 Tuition from Patrons	179,208
6990 Refunds and Other Miscellaneous Revenue	284,068
REVENUE FROM LOCAL SOURCES	\$52,540,857
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,212,058
7160 Tuition for Orphans Subsidy	123,155
7220 Vocational Education	258,974
7250 Migratory Children	1,280
7271 Special Education funds for School-Aged Pupils	2,192,844
7311 Pupil Transportation Subsidy	2,402,867
7312 Nonpublic and Charter School Pupil Transportation Subsidy	109,725
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	391,814
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,336
7340 State Property Tax Reduction Allocation	1,938,918
7531 Ready to Learn-Foundation	298,479
7810 State Share of Social Security and Medicare Taxes	1,047,395
7820 State Share of Retirement Contributions	4,647,770
REVENUE FROM STATE SOURCES	\$23,683,615
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,895
8514 Title I - Improving the Academic Achievement of the Disadvantaged	647,678
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,506

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,579
8517 Title IV - 21st Century Schools	62,410
8521 Vocational Education - Operating Expenditures	31,748
REVENUE FROM FEDERAL SOURCES	\$928,816
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	51,763
OTHER FINANCING SOURCES	\$51,763
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,205,051

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$36,443,670
Amount of Tax Relief for Homestead Exclusions	<u>\$1,938,972</u>
Total Approx. Tax Revenue:	\$38,382,642
Approx. Tax Levy for Tax Rate Calculation:	\$39,509,766

Adams

Total

2024-25 Data		
a. Assessed Value	\$3,300,839,600	\$3,300,839,600
b. Real Estate Mills	11.3714	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,534,683,697	\$2,534,683,697
d. Assessed Value	\$3,423,159,650	\$3,423,159,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$37,535,167	\$37,535,167
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$37,535,167	\$37,535,167
(f Total * g)		
i. Base Mills Subject to Index	11.3714	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$39,509,766	\$39,509,766
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	11.5419	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,509,766	\$39,509,766
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,570,794
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,443,670
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$36,443,670	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,938,972</u>	
Total Approx. Tax Revenue:	\$38,382,642	
Approx. Tax Levy for Tax Rate Calculation:	\$39,509,766	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.9172	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,794,478	\$40,794,478
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$23,058.00	
Number of Homestead/Farmstead Properties	7368	7368
Median Assessed Value of Homestead Properties		\$239,700

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,443,670
Amount of Tax Relief for Homestead Exclusions	<u>\$1,938,972</u>
Total Approx. Tax Revenue:	\$38,382,642
Approx. Tax Levy for Tax Rate Calculation:	\$39,509,766

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,938,918	Lowering RE Tax Rate	\$0	\$1,938,918
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$54			\$54
Amount of Tax Relief from State/Local Sources				\$1,938,972

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Adams	3,423,159,650	11.5419	39,509,766			97.00000%	
Totals:	3,423,159,650		39,509,766	- 1,938,972	= 37,570,794	X 97.00000%	= 36,443,670

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	107,406
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			107,406
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	9,073,362
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,425,863
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			10,750,715
Total Act 511, Current Taxes			10,858,121
Act 511 Tax Limit -->		2,534,683,697 X	12
		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> Adams	11.3714	11.5419	1.50%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,405,647
1200 Special Programs - Elementary / Secondary	10,848,287
1300 Vocational Education	3,032,801
1400 Other Instructional Programs - Elementary / Secondary	595,339
1500 Nonpublic School Programs	36,207
Total Instruction	\$44,918,281
2000 Support Services	
2100 Support Services - Students	1,932,861
2200 Support Services - Instructional Staff	1,695,208
2300 Support Services - Administration	4,545,373
2400 Support Services - Pupil Health	695,670
2500 Support Services - Business	984,935
2600 Operation and Maintenance of Plant Services	7,403,893
2700 Student Transportation Services	4,373,816
2800 Support Services - Central	1,705,329
2900 Other Support Services	7,251
Total Support Services	\$23,344,336
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,714,118
3300 Community Services	12,380
Total Operation of Non-Instructional Services	\$1,726,498
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,147,822
5200 Interfund Transfers - Out	912,000
5900 Budgetary Reserve	1,137,100
Total Other Expenditures and Financing Uses	\$9,196,922
Total Estimated Expenditures and Other Financing Uses	\$79,186,037

2025-2026 Final General Fund Budget

LEA : 112013753 Gettysburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,891,533
200 Personnel Services - Employee Benefits	10,369,853
300 Purchased Professional and Technical Services	421,659
400 Purchased Property Services	34,585
500 Other Purchased Services	3,480,400
600 Supplies	1,159,369
800 Other Objects	48,248
Total Regular Programs - Elementary / Secondary	\$30,405,647
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,008,028
200 Personnel Services - Employee Benefits	1,753,867
300 Purchased Professional and Technical Services	4,564,195
400 Purchased Property Services	653
500 Other Purchased Services	2,495,316
600 Supplies	25,628
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$10,848,287
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,495,683
200 Personnel Services - Employee Benefits	1,008,604
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	1,700
500 Other Purchased Services	431,892
600 Supplies	88,982
800 Other Objects	5,690
Total Vocational Education	\$3,032,801
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	125,853
200 Personnel Services - Employee Benefits	68,945
300 Purchased Professional and Technical Services	148,071
500 Other Purchased Services	252,170
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$595,339
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	28,561
600 Supplies	7,646
Total Nonpublic School Programs	\$36,207
Total Instruction	\$44,918,281
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,054,407
200 Personnel Services - Employee Benefits	767,613

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	100
500 Other Purchased Services	1,325
600 Supplies	104,416
Total Support Services - Students	\$1,932,861
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	740,501
200 Personnel Services - Employee Benefits	733,859
300 Purchased Professional and Technical Services	67,682
400 Purchased Property Services	794
500 Other Purchased Services	27,517
600 Supplies	110,899
800 Other Objects	13,956
Total Support Services - Instructional Staff	\$1,695,208
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,160,685
200 Personnel Services - Employee Benefits	1,742,122
300 Purchased Professional and Technical Services	531,425
400 Purchased Property Services	4,080
500 Other Purchased Services	59,045
600 Supplies	28,105
800 Other Objects	19,911
Total Support Services - Administration	\$4,545,373
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	406,113
200 Personnel Services - Employee Benefits	289,407
600 Supplies	150
Total Support Services - Pupil Health	\$695,670
2500 Support Services - Business	
100 Personnel Services - Salaries	472,521
200 Personnel Services - Employee Benefits	419,731
300 Purchased Professional and Technical Services	10,050
400 Purchased Property Services	2,750
500 Other Purchased Services	7,218
600 Supplies	70,965
800 Other Objects	1,700
Total Support Services - Business	\$984,935
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,588,327
200 Personnel Services - Employee Benefits	1,951,571
300 Purchased Professional and Technical Services	23,113
400 Purchased Property Services	713,100
500 Other Purchased Services	539,969
600 Supplies	1,534,117
700 Property	52,100

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,596
Total Operation and Maintenance of Plant Services	\$7,403,893
2700 Student Transportation Services	
100 Personnel Services - Salaries	66,743
200 Personnel Services - Employee Benefits	67,321
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	350
500 Other Purchased Services	4,229,542
600 Supplies	6,360
Total Student Transportation Services	\$4,373,816
2800 Support Services - Central	
100 Personnel Services - Salaries	644,476
200 Personnel Services - Employee Benefits	501,579
300 Purchased Professional and Technical Services	89,744
400 Purchased Property Services	225
500 Other Purchased Services	143,499
600 Supplies	250,729
700 Property	70,000
800 Other Objects	5,077
Total Support Services - Central	\$1,705,329
2900 Other Support Services	
500 Other Purchased Services	6,750
600 Supplies	501
Total Other Support Services	\$7,251
Total Support Services	\$23,344,336
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	714,225
200 Personnel Services - Employee Benefits	372,070
300 Purchased Professional and Technical Services	173,054
400 Purchased Property Services	49,312
500 Other Purchased Services	166,679
600 Supplies	147,959
700 Property	49,297
800 Other Objects	41,522
Total Student Activities	\$1,714,118
3300 Community Services	
600 Supplies	6,480
800 Other Objects	5,900
Total Community Services	\$12,380
Total Operation of Non-Instructional Services	\$1,726,498
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,077,822
900 Other Uses of Funds	5,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,147,822
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	912,000
Total Interfund Transfers - Out	\$912,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,137,100
Total Budgetary Reserve	\$1,137,100
Total Other Expenditures and Financing Uses	\$9,196,922
TOTAL EXPENDITURES	\$79,186,037

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	19,187,808	16,463,012
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	6,900,000	6,268,312
Other Capital Projects Fund	9,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	237,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$36,324,808	\$23,956,324

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	4,500,000	4,500,000
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	1,250,000	1,250,000
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		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments	\$5,750,000	\$5,750,000
TOTAL CASH AND INVESTMENTS	\$42,074,808	\$29,706,324

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	55,285,000	50,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,749,352	1,749,352
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,829,537	5,829,537
0599 Other Noncurrent Liabilities		
Total General Fund	\$62,863,889	\$57,793,889

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	40,146	40,146
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	164,870	164,870
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$205,016	\$205,016

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	\$63,068,905	\$57,998,905

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
- 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	\$63,068,905	\$57,998,905
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		17,316
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	11,544	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$11,544	\$17,316
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	6,625	13,249
2300 Support Services - Administration	338	678
2400 Support Services - Pupil Health		
2500 Support Services - Business	716	1,432
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services	828	1,655
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$8,507	\$17,014
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	\$20,051	\$34,330

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</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 Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		17,316
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
		\$17,316
1300 <u>Vocational Education</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 Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	11,544	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$11,544	
1500 <u>Nonpublic School Programs</u>		
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	\$11,544	\$17,316
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</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 Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries	1,190	2,379
200 Personnel Services - Employee Benefits	5,435	10,870

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$6,625	\$13,249
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	226	453
200 Personnel Services - Employee Benefits	112	225
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$338	\$678
2400 <u>Support Services - Pupil Health</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 Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries	364	729
200 Personnel Services - Employee Benefits	352	703
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	\$716	\$1,432
2600 <u>Operation and Maintenance of Plant Services</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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries	365	729
200 Personnel Services - Employee Benefits	463	926
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services	\$828	\$1,655
2800 <u>Support Services - Central</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 Support Services - Central		
2900 <u>Other Support Services</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 Other Support Services		
Total Support Services	\$8,507	\$17,014
TOTAL EXPENDITURES	\$20,051	\$34,330

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$446	\$894
TOTAL REVENUES	\$446	\$894

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	82	165
7820 State Share of Retirement Contributions	364	729
Total Revenue from State Sources	\$446	\$894
TOTAL REVENUES	\$446	\$894

Account Description	Amounts
0810 Nonspendable Fund Balance	237,399
0820 Restricted Fund Balance	3,262,091
0830 Committed Fund Balance	9,694,544
0840 Assigned Fund Balance	5,119,567
0850 Unassigned Fund Balance	4,751,162
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,565,273
5900 Budgetary Reserve	1,137,100
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,201,863