

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

PRELIMINARY BUDGET

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**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 : Upper Adams SD	County : Adams	AUN Number : 112018523
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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.

PRELIMINARY BUDGET

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,425,160.00 7340 PDE Amount: \$0.00	
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.	Debt = \$522,013 PSERS = \$231,000 Medical = \$225,000 Technology = \$982,237
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

PRELIMINARY BUDGET

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	2,994,228
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,572,864
0850 Unassigned Fund Balance	1,655,294

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$5,228,158**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	17,772,633
7000 Revenue from State Sources	18,033,144
8000 Revenue from Federal Sources	
9000 Other Financing Sources	391,232

Total Estimated Revenues And Other Financing Sources **\$36,197,009**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$41,425,167**

PRELIMINARY BUDGET

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,366,658
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,555
6114 Payments in Lieu of Current Taxes - State / Local	16,500
6120 Current Per Capita Taxes, Section 679	34,065
6140 Current Act 511 Taxes - Flat Rate Assessments	78,355
6150 Current Act 511 Taxes - Proportional Assessments	3,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	334,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	130,000

PRELIMINARY BUDGET

REVENUE FROM LOCAL SOURCES

\$17,772,633

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,704,747
7220 Vocational Education	153,169
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,492,801
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,292,648
7312 Nonpublic and Charter School Pupil Transportation Subsidy	29,265
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	107,525
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,500
7340 State Property Tax Reduction Allocation	1,425,160
7360 Safe Schools	114,619
7531 Ready to Learn-Foundation	268,707
7532 Ready to Learn-Adequacy Supplement	841,955
7810 State Share of Social Security and Medicare Taxes	693,478
7820 State Share of Retirement Contributions	2,708,228

REVENUE FROM STATE SOURCES

\$18,033,144

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,623
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,861
8516 Title III - Language Instruction for English Learners and Immigrant Students	34,856
8517 Title IV - 21st Century Schools	23,892
REVENUE FROM FEDERAL SOURCES	\$391,232
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,197,009

PRELIMINARY BUDGET

Act 1 Index (current): 5.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$12,366,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,425,160</u>
Total Approx. Tax Revenue:	\$13,791,818
Approx. Tax Levy for Tax Rate Calculation:	\$14,292,038

	Adams	Total
2024-25 Data		
a. Assessed Value	\$906,920,700	\$906,920,700
b. Real Estate Mills	15.6383	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$712,032,342	\$712,032,342
d. Assessed Value	\$913,912,600	\$913,912,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

PRELIMINARY BUDGET

2024-25 Calculations		
f. 2024-25 Tax Levy	\$14,182,698	\$14,182,698
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$14,182,698	\$14,182,698
(f Total * g)		
i. Base Mills Subject to Index	15.6383	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.11234%	96.11234%
k. Tax Levy Needed	\$14,292,038	\$14,292,038
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	15.6383	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,292,039	\$14,292,039
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,866,879
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,366,658
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,366,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,425,160</u>
Total Approx. Tax Revenue:	\$13,791,818
Approx. Tax Levy for Tax Rate Calculation:	\$14,292,038

Adams

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.5140	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,092,353	\$15,092,353
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

PRELIMINARY BUDGET

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$29,981.00	
Number of Homestead/Farmstead Properties	3050	3050
Median Assessed Value of Homestead Properties		\$187,300

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,366,658
Amount of Tax Relief for Homestead Exclusions	<u>\$1,425,160</u>
Total Approx. Tax Revenue:	\$13,791,818
Approx. Tax Levy for Tax Rate Calculation:	\$14,292,038
	Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,425,160	Lowering RE Tax Rate	\$0	\$1,425,160
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,425,160

PRELIMINARY BUDGET

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	913,912,600	15.6383	14,292,039			96.11234%	
Totals:	913,912,600		14,292,039	- 1,425,160	= 12,866,879	X 96.11234%	= 12,366,658

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,065
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	\$5.00	\$0.00	34,065
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	44,290
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			78,355

PRELIMINARY BUDGET

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	3,600,000	3,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
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

Total Current Act 511 Taxes – Proportional Assessments **3,750,000** **3,750,000**

Total Act 511, Current Taxes **3,828,355**

Act 511 Tax Limit -->	712,032,342	X	12	8,544,388
	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	15.6383	15.6383	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

PRELIMINARY BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,497,805
1200 Special Programs - Elementary / Secondary	6,666,764
1300 Vocational Education	946,063
1400 Other Instructional Programs - Elementary / Secondary	162,099
1800 Pre-Kindergarten	170,000
Total Instruction	\$23,442,731
2000 Support Services	
2100 Support Services - Students	986,077
2200 Support Services - Instructional Staff	2,547,408
2300 Support Services - Administration	2,765,063
2400 Support Services - Pupil Health	471,859
2500 Support Services - Business	432,427
2600 Operation and Maintenance of Plant Services	2,199,620
2700 Student Transportation Services	2,088,795
2800 Support Services - Central	116,836
2900 Other Support Services	2,000
Total Support Services	\$11,610,085
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,045,212
Total Operation of Non-Instructional Services	\$1,045,212
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,226,783
Total Other Expenditures and Financing Uses	\$2,226,783
Total Estimated Expenditures and Other Financing Uses	\$38,324,811

PRELIMINARY BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,003,199
200 Personnel Services - Employee Benefits	4,516,651
300 Purchased Professional and Technical Services	1,048,977
400 Purchased Property Services	45,994
500 Other Purchased Services	1,760,958
600 Supplies	1,117,851
800 Other Objects	4,175
Total Regular Programs - Elementary / Secondary	\$15,497,805
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,089,662
200 Personnel Services - Employee Benefits	1,349,235
300 Purchased Professional and Technical Services	1,400,370
500 Other Purchased Services	1,804,142
600 Supplies	23,355
Total Special Programs - Elementary / Secondary	\$6,666,764
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	381,789
200 Personnel Services - Employee Benefits	256,590
400 Purchased Property Services	822
500 Other Purchased Services	284,933
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	\$946,063
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	103,828
200 Personnel Services - Employee Benefits	58,271
Total Other Instructional Programs - Elementary / Secondary	\$162,099
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	170,000
Total Pre-Kindergarten	\$170,000
Total Instruction	\$23,442,731
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	583,930
200 Personnel Services - Employee Benefits	342,431
300 Purchased Professional and Technical Services	52,935
600 Supplies	5,606
800 Other Objects	1,175
Total Support Services - Students	\$986,077
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	565,404

PRELIMINARY BUDGET

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	516,077
300 Purchased Professional and Technical Services	541,950
400 Purchased Property Services	6,300
500 Other Purchased Services	24,200
600 Supplies	234,052
700 Property	659,365
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,547,408
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,572,144
200 Personnel Services - Employee Benefits	939,018
300 Purchased Professional and Technical Services	87,700
400 Purchased Property Services	3,525
500 Other Purchased Services	84,836
600 Supplies	58,050
800 Other Objects	19,790
Total Support Services - Administration	\$2,765,063
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	296,388
200 Personnel Services - Employee Benefits	155,237
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
600 Supplies	12,234
Total Support Services - Pupil Health	\$471,859
2500 Support Services - Business	
100 Personnel Services - Salaries	231,921
200 Personnel Services - Employee Benefits	155,264
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,500
500 Other Purchased Services	2,000
600 Supplies	4,000
800 Other Objects	10,742
Total Support Services - Business	\$432,427
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,600
200 Personnel Services - Employee Benefits	1,503
300 Purchased Professional and Technical Services	77,636
400 Purchased Property Services	1,601,235
500 Other Purchased Services	228,598
600 Supplies	285,748
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$2,199,620
2700 Student Transportation Services	
100 Personnel Services - Salaries	66,800
200 Personnel Services - Employee Benefits	51,347

PRELIMINARY BUDGET

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,923,756
600 Supplies	34,592
800 Other Objects	300
Total Student Transportation Services	\$2,088,795
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	61,836
200 Personnel Services - Employee Benefits	48,100
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	\$116,836
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,000
Total Other Support Services	\$2,000
Total Support Services	\$116,108
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	519,717
200 Personnel Services - Employee Benefits	245,789
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	25,015
500 Other Purchased Services	89,706
600 Supplies	81,260
800 Other Objects	9,225
Total Student Activities	\$1,045,212
Total Operation of Non-Instructional Services	\$1,045,212
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	996,783
900 Other Uses of Funds	1,230,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,226,783
Total Other Expenditures and Financing Uses	\$2,226,783
TOTAL EXPENDITURES	\$38,324,811

PRELIMINARY BUDGET

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	8,500,000	6,000,000
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	2,955,000	1,955,000
Other Capital Projects Fund	116,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,095,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	75,000
Other Agency Fund		
Permanent Fund		

PRELIMINARY BUDGET

Total Cash and Short-Term Investments	\$12,766,000	\$8,930,000
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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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		
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TOTAL CASH AND INVESTMENTS	\$12,766,000	\$8,930,000
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PRELIMINARY BUDGET

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

PRELIMINARY BUDGET

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

PRELIMINARY BUDGET

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

PRELIMINARY BUDGET

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

PRELIMINARY BUDGET

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

PRELIMINARY BUDGET

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	29,205,000	27,975,000
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		

PRELIMINARY BUDGET

Total Short-Term Payables	\$29,205,000	\$27,975,000
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TOTAL INDEBTEDNESS	\$29,205,000	\$27,975,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,994,228
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,960,250
0850 Unassigned Fund Balance	1,140,106
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,100,356

5900 Budgetary Reserve

PRELIMINARY BUDGET

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,094,584
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