

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Autumn Fiscus

(814)695-7431

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

autumn.fiscus@hasdtigers.com

\_\_\_\_\_  
Email Address



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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Holidaysburg Area SD	<b>County :</b> Blair	<b>AUN Number :</b> 108073503
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	
1780	Tax Data: Amount for 2025-26 State Property Tax Reduction Allocation has been changed. Provide a justification.  User entered amount for 7340: \$0.00 Pre-loaded amount for 7340: \$990,643.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$0.00 7340 PDE Amount: \$990,643.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is budgeted for unplanned and unexpected expenditures
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Operating Obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital Reserve Obligations

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	462,382
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,422,182
0840 Assigned Fund Balance	503,429
0850 Unassigned Fund Balance	7,582,430
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,508,041</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,529,778
7000 Revenue from State Sources	23,135,876
8000 Revenue from Federal Sources	959,201
9000 Other Financing Sources	6,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$56,631,355</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$68,139,396</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,770,087
6112 Interim Real Estate Taxes	76,151
6113 Public Utility Realty Taxes	26,475
6114 Payments in Lieu of Current Taxes - State / Local	14,048
6120 Current Per Capita Taxes, Section 679	64,260
6140 Current Act 511 Taxes - Flat Rate Assessments	178,150
6150 Current Act 511 Taxes - Proportional Assessments	4,233,813
6400 Delinquencies on Taxes Levied / Assessed by the LEA	973,505
6500 Earnings on Investments	860,321
6700 Revenues from LEA Activities	151,121
6800 Revenues from Intermediary Sources / Pass-Through Funds	617,327
6910 Rentals	32,021
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	382,864
6970 Services Provided Other Funds	5,613
6990 Refunds and Other Miscellaneous Revenue	143,022
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$32,529,778</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,742,159
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,491,542
7311 Pupil Transportation Subsidy	951,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	497,644
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,727
7531 Ready to Learn-Foundation	421,318
7532 Ready to Learn-Adequacy Supplement	186,750
7810 State Share of Social Security and Medicare Taxes	839,795
7820 State Share of Retirement Contributions	3,871,941
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,135,876</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	566,681
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,366
8517 Title IV - 21st Century Schools	45,893

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	256,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,761
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$959,201</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	6,500
<b>OTHER FINANCING SOURCES</b>	<b>\$6,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>56,631,355</b>

AUN: 108073503 Hollidaysburg Area SD

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

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,770,087
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$24,770,087
Approx. Tax Levy for Tax Rate Calculation:	\$26,013,034

Blair

Total

**2024-25 Data**

a. Assessed Value	\$2,475,273,502	\$2,475,273,502
b. Real Estate Mills	10.0280	

**I. 2025-26 Data**

c. 2023 STEB Market Value	\$2,047,344,214	\$2,047,344,214
d. Assessed Value	\$2,472,886,377	\$2,472,886,377
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy (a * b)	\$24,822,043	\$24,822,043
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**2025-26 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2024-25 Tax Levy (f Total * g)	\$24,822,043	\$24,822,043
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.0280	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.22183%	95.22183%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$26,013,034	\$26,013,034

<b>I. 2025-26 Real Estate Tax Rate</b> (k / d * 1000)	<b>10.5193</b>	
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<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$26,013,034	\$26,013,034
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$26,013,034
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$24,770,087

Act 1 Index (current): 4.9%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:		\$24,770,087	
Amount of Tax Relief for Homestead Exclusions		<u>\$0</u>	
Total Approx. Tax Revenue:		\$24,770,087	
Approx. Tax Levy for Tax Rate Calculation:		\$26,013,034	
	Blair		Total
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	10.5193		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,013,034		\$26,013,034
<b>IV.</b>			
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
<hr/>			

**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		\$168,800

AUN: 108073503 Hollidaysburg Area SD

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

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,770,087
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$24,770,087
Approx. Tax Levy for Tax Rate Calculation:	\$26,013,034

Blair

Total

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

CODE

6111	<u>Current Real Estate Taxes</u>			<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Blair	2,472,886,377	10.5193	26,013,034			95.22183%	
<b>Totals:</b>	<b>2,472,886,377</b>		<b>26,013,034</b>	<b>0 =</b>	<b>26,013,034 X</b>	<b>95.22183% =</b>	<b>24,770,087</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$5.00		64,260
6140	Current Act 511 Taxes – Flat Rate Assessments	<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	64,260
6142	Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	113,890
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>178,150</b>	<b>178,150</b>
6150	Current Act 511 Taxes – Proportional Assessments	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,782,993
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,820
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,233,813</b>	<b>4,233,813</b>
<b>Total Act 511, Current Taxes</b>				<b>4,411,963</b>
<b>Act 511 Tax Limit --&gt;</b>			<b>2,047,344,214 X</b>	<b>12</b>
			<b>Market Value</b>	<b>Mills</b>
				<b>24,568,131</b>
				<b>(511 Limit)</b>

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> Blair	10.0280	10.5193	4.90%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,518,310
1200 Special Programs - Elementary / Secondary	8,851,262
1300 Vocational Education	1,463,644
1400 Other Instructional Programs - Elementary / Secondary	539,996
1500 Nonpublic School Programs	34,847
<b>Total Instruction</b>	<b>\$35,408,059</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,105,139
2200 Support Services - Instructional Staff	3,388,581
2300 Support Services - Administration	4,055,848
2400 Support Services - Pupil Health	674,101
2500 Support Services - Business	797,228
2600 Operation and Maintenance of Plant Services	5,570,660
2700 Student Transportation Services	2,648,844
2800 Support Services - Central	96,906
2900 Other Support Services	16,743
<b>Total Support Services</b>	<b>\$19,354,050</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,289,904
3300 Community Services	114,698
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,404,602</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,658,465
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,956,965</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$60,123,676</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,751,824
200 Personnel Services - Employee Benefits	9,459,815
300 Purchased Professional and Technical Services	431,900
400 Purchased Property Services	74,480
500 Other Purchased Services	700,919
600 Supplies	1,090,223
700 Property	3,200
800 Other Objects	5,949
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,518,310</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,623,120
200 Personnel Services - Employee Benefits	2,426,913
300 Purchased Professional and Technical Services	578,184
400 Purchased Property Services	2,173
500 Other Purchased Services	2,159,556
600 Supplies	60,689
800 Other Objects	627
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,851,262</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	19,662
200 Personnel Services - Employee Benefits	17,638
500 Other Purchased Services	1,426,344
<b>Total Vocational Education</b>	<b>\$1,463,644</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	102,707
200 Personnel Services - Employee Benefits	43,319
300 Purchased Professional and Technical Services	45,080
400 Purchased Property Services	501
500 Other Purchased Services	346,850
600 Supplies	1,359
800 Other Objects	180
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$539,996</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	23,424
500 Other Purchased Services	3,303
600 Supplies	8,120
<b>Total Nonpublic School Programs</b>	<b>\$34,847</b>
<b>Total Instruction</b>	<b>\$35,408,059</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,138,518
200 Personnel Services - Employee Benefits	789,453

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	151,975
400 Purchased Property Services	270
500 Other Purchased Services	6,320
600 Supplies	16,773
800 Other Objects	1,830
<b>Total Support Services - Students</b>	<b>\$2,105,139</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	996,260
200 Personnel Services - Employee Benefits	928,053
300 Purchased Professional and Technical Services	163,242
400 Purchased Property Services	1,173
500 Other Purchased Services	328,744
600 Supplies	515,686
700 Property	452,928
800 Other Objects	2,495
<b>Total Support Services - Instructional Staff</b>	<b>\$3,388,581</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,944,432
200 Personnel Services - Employee Benefits	1,541,929
300 Purchased Professional and Technical Services	211,178
400 Purchased Property Services	10,918
500 Other Purchased Services	170,281
600 Supplies	43,100
800 Other Objects	134,010
<b>Total Support Services - Administration</b>	<b>\$4,055,848</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	283,721
200 Personnel Services - Employee Benefits	181,947
300 Purchased Professional and Technical Services	198,628
400 Purchased Property Services	1,210
500 Other Purchased Services	1,965
600 Supplies	6,630
<b>Total Support Services - Pupil Health</b>	<b>\$674,101</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	375,625
200 Personnel Services - Employee Benefits	356,407
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,223
500 Other Purchased Services	17,400
600 Supplies	17,157
800 Other Objects	15,416
<b>Total Support Services - Business</b>	<b>\$797,228</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,141,477
200 Personnel Services - Employee Benefits	1,585,941

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	126,692
400 Purchased Property Services	269,253
500 Other Purchased Services	212,216
600 Supplies	1,224,731
700 Property	10,000
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,570,660</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	48,730
200 Personnel Services - Employee Benefits	34,294
500 Other Purchased Services	2,554,822
600 Supplies	5,680
700 Property	5,318
<b>Total Student Transportation Services</b>	<b>\$2,648,844</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	50,415
200 Personnel Services - Employee Benefits	46,491
<b>Total Support Services - Central</b>	<b>\$96,906</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	16,743
<b>Total Other Support Services</b>	<b>\$16,743</b>
<b>Total Support Services</b>	<b>\$19,354,050</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	636,559
200 Personnel Services - Employee Benefits	325,957
300 Purchased Professional and Technical Services	52,923
500 Other Purchased Services	122,971
600 Supplies	89,752
700 Property	6,124
800 Other Objects	55,618
<b>Total Student Activities</b>	<b>\$1,289,904</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	47
600 Supplies	35,341
800 Other Objects	45,310
<b>Total Community Services</b>	<b>\$114,698</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,404,602</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	483,465
900 Other Uses of Funds	3,175,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,658,465</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	173,500
<b>Total Interfund Transfers - Out</b>	<b>\$173,500</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	125,000
<b>Total Budgetary Reserve</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,956,965</b>
<b>TOTAL EXPENDITURES</b>	<b>\$60,123,676</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	7,111,000	5,000,000
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		
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$7,111,000</b>	<b>\$5,000,000</b>
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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**

**TOTAL CASH AND INVESTMENTS**

**\$7,111,000**

**\$5,000,000**

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0510 Bonds Payable	14,411,900	11,247,961
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	927,000	920,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,044,000	7,100,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$22,382,900</b>	<b>\$19,267,961</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

37,000

39,000

75,000

78,000

**Total Food Service / Cafeteria Operations Fund**

\$112,000

\$117,000

**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**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$22,494,900

\$19,384,961

**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**

\$22,494,900

\$19,384,961

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	19,006	17,209
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		
<b>Total Instruction</b>	<b>\$19,006</b>	<b>\$17,209</b>
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,006</b>	<b>\$17,209</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 Regular Programs - Elementary / Secondary</b>		
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		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 Special Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	19,006	17,209
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$19,006</b>	<b>\$17,209</b>
<b>1300 Vocational Education</b>		
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		
<b>Total Vocational Education</b>		
<b>1400 Other Instructional Programs - Elementary / Secondary</b>		
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		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 Nonpublic School Programs</b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 Adult Education Programs</b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 Higher Education Programs for Secondary Students</b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 Pre-Kindergarten</b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$19,006</b>	<b>\$17,209</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,006</b>	<b>\$17,209</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$2,189	\$1,982
<b>TOTAL REVENUES</b>	<b>\$2,189</b>	<b>\$1,982</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	402	364
7820 State Share of Retirement Contributions	1,787	1,618
<b>Total Revenue from State Sources</b>	<b>\$2,189</b>	<b>\$1,982</b>
<b>TOTAL REVENUES</b>	<b>\$2,189</b>	<b>\$1,982</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	462,382
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,730,251
0840 Assigned Fund Balance	503,429
0850 Unassigned Fund Balance	4,782,040
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,015,720</b>
5900 Budgetary Reserve	125,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,603,102</b>