

**PROPOSED FINAL BUDGET 2025-2026**

**4% TAX INCREASE**

<b>REVENUE</b>	<b>AMOUNT</b>	
6111	CURRENT REAL ESTATE TAXES	21,668,866
6112	INTERIM REAL ESTATE TAXES	68,696
6113	PUBLIC UTILITY REALTY TAX	22,850
6114	PAYMENTS IN LIEU OF CURRENT TAXES - STATE / LOCAL REIMBURSEMENT	21,610
6143	CURRENT ACT 511 LOCAL SERVICES TAXES	33,624
6151	CURRENT ACT 511 EARNED INCOME TAXES	2,236,376
6153	CURRENT ACT 511 REAL ESTATE TRANSFER TAXES	218,768
6154	CURRENT ACT 511 AMUSEMENT TAXES	59,796
6411	DELINQUENT REAL ESTATE TAXES	614,795
6420	DELINQUENT PER CAPITA TAXES, SECTION 679	4,000
6441	DELINQUENT ACT 511 PER CAPITA TAXES	4,000
6510	INTEREST ON INVESTMENTS AND INTEREST-BEARING CHECKING ACCOUNTS	462,307
6730	STUDENT ORGANIZATION MEMBERSHIP DUES AND FEES	277
6740	FEES	80,100
6750	LEA ACTIVITY - SPECIAL EVENTS	9,065
6832	FEDERAL IDEA REVENUE RECEIVED AS PASS THROUGH	291,174
6910	RENTALS	30,000
6920	CONTRIBUTIONS / DONATIONS / GRANTS FROM PRIVATE SOURCES	78,064
6942	SUMMER SCHOOL TUITION	150
6999	OTHER REVENUES NOT SPECIFIED ABOVE	36,185
<b>SUMMARY REVENUE FROM LOCAL SOURCES</b>		<b>25,940,703</b>
7111	BASIC EDUCATION FUNDING - FORMULA	4,663,990
7220	VOCATIONAL EDUCATION	62,088
7271	SPECIAL EDUCATION FUNDING FOR SCHOOL AGED PUPILS	1,183,339
7311	PUPIL TRANSPORTATION SUBSIDY	892,137
7312	NONPUBLIC AND CHARTER SCHOOL PUPIL TRANSPORTATION SUBSIDY	37,730
7320	RENTAL AND SINKING FUND PAYMENTS / BUILDING REIMBURSEMENT	10,867
7330	HEALTH SERVICES (MEDICAL, DENTAL, NURSE, ACT 25)	25,164
7340	STATE PROPERTY TAX REDUCTION ALLOCATION	1,065,558
7361	SCHOOL SAFETY AND SECURITY GRANTS	175,298
7362	SCHOOL MENTAL HEALTH & SAFETY AND SECURITY GRANTS	35,000
7505	READY TO LEARN BLOCK GRANT	140,805
7599	OTHER STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES	10,000
7810	STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES	597,643
7820	STATE SHARE OF RETIREMENT CONTRIBUTIONS	2,656,190
<b>SUMMARY REVENUE FROM STATE SOURCES</b>		<b>11,555,809</b>
8514	TITLE I - IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED	293,268
8515	TITLE II - PREPARING, TRAINING, AND RECRUITING HIGH QUALITY TEACHERS	43,515
8516	TITLE III - LANGUAGE INSTRUCTION FOR LIMITED ENGLISH PROFICIENT	5,590
8517	TITLE IV	22,344
8749	OTHER CARES ACT AND CRRSA ACT FUNDING	36,940
8810	SCHOOL BASED ACCESS MEDICAID REIMBURSEMENT PROGRAM (SBA)	60,000
8820	MEDICAL ASSISTANCE REIMBURSEMENT FOR ADMINISTRATIVE CLAIMS	3,900
<b>SUMMARY REVENUE FROM FEDERAL SOURCES</b>		<b>465,557</b>
9350	ENTERPRISE FUND TRANSFERS	37,500
9400	SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	15,000
<b>SUMMARY REVENUE FROM OTHER FINANCING SOURCES</b>		<b>52,500</b>
<b>TOTAL REVENUE</b>		<b>38,014,569</b>

## PROPOSED FINAL BUDGET 2025-2026

### 4% TAX INCREASE

#### EXPENDITURES

110	OFFICIAL / ADMINISTRATIVE	1,542,486
120	PROFESSIONAL - EDUCATIONAL	11,087,393
130	PROFESSIONAL - OTHER	315,434
140	TECHNICAL	123,400
150	OFFICE / CLERICAL	519,301
160	CRAFTS AND TRADES	364,491
170	OPERATIVE AND LABORER	627,227
190	INSTRUCTIONAL ASSISTANT	298,166
210	GROUP INSURANCE - CONTRACTED PROVIDER	96,128
220	SOCIAL SECURITY CONTRIBUTIONS	1,119,093
230	RETIREMENT CONTRIBUTIONS	4,988,231
240	TUITION REIMBURSEMENT	179,053
250	UNEMPLOYMENT COMPENSATION	3,100
260	WORKERS COMPENSATION	124,414
270	GROUP INSURANCE - SELF INSURANCE	3,184,094
290	OTHER CURRENT EMPLOYEE BENEFITS	17,000
320	PROFESSIONAL - EDUCATIONAL SERVICES	874,013
330	OTHER PROFESSIONAL SERVICES	463,324
340	TECHNICAL SERVICES	152,147
350	SECURITY / SAFETY SERVICES	21,063
360	EMPLOYEE TRAINING AND DEVELOPMENT SERVICES	53,983
390	OTHER PURCHASED PROFESSIONAL AND TECHNICAL SVCS	196,512
410	CLEANING SERVICES	212,643
420	UTILITY SERVICES	129,091
430	REPAIRS AND MAINTENANCE SERVICES	536,940
440	RENTALS	34,277
510	STUDENT TRANSPORTATION SERVICES	1,872,346
520	INSURANCE - GENERAL	183,977
530	COMMUNICATIONS	95,379
540	ADVERTISING	2,500
550	PRINTING AND BINDING	5,548
560	TUITION	3,517,726
580	TRAVEL	14,954
590	MISCELLANEOUS PURCHASED SERVICES	48,139
610	GENERAL SUPPLIES	653,263
620	ENERGY	618,077
630	FOOD	13,290
640	BOOKS AND PERIODICALS	65,733
650	SUPPLIES & FEES - TECHNOLOGY RELATED	637,013
730	SBITA & LEASES	60,300
750	EQUIPMENT - ORIGINAL AND ADDITIONAL	250,100
760	EQUIPMENT - REPLACEMENT	80,000
810	DUES AND FEES	94,012
820	CLAIMS AND JUDGMENTS AGAINST THE LEA	11,000
830	INTEREST	670,526
890	MISCELLANEOUS EXPENDITURES	33,641
910	REDEMPTION OF PRINCIPAL	1,880,000
999	BUDGETARY RESERVE	100,000
<b>TOTAL EXPENDITURES</b>		<b>38,170,528</b>
<b>NET DEFICIT</b>		<b>(155,959)</b>

# 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

\_\_\_\_\_  
Elizabeth Siteman

(484)641-5526

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
esiteman@kasd.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kutztown Area SD	COUNTY : Berks	AUN : 114064003
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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	\$38170528
Ending Unassigned Fund Balance	\$3051104
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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
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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)

<b>School District Name :</b> Kutztown Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114064003
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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.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$62,864.00 Function 2800, Object 200: \$70,620.00	Object 240 with function 2800 includes tuition budget for administrative and support staff. This creates the excess of benefit costs over salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve amount for operating contingency.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds available for General Fund expenditures.
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 Fund Balance is for future capital projects and future IT infrastructure.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is allocated for anticipated expenditure over revenue excess.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	7,954
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,298,581
0840 Assigned Fund Balance	1,660,262
0850 Unassigned Fund Balance	2,232,260
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,191,103</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,940,703
7000 Revenue from State Sources	11,555,809
8000 Revenue from Federal Sources	465,557
9000 Other Financing Sources	52,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$38,014,569</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,205,672</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,668,867
6112 Interim Real Estate Taxes	68,696
6113 Public Utility Realty Taxes	22,850
6114 Payments in Lieu of Current Taxes - State / Local	21,610
6140 Current Act 511 Taxes - Flat Rate Assessments	33,624
6150 Current Act 511 Taxes - Proportional Assessments	2,514,940
6400 Delinquencies on Taxes Levied / Assessed by the LEA	622,795
6500 Earnings on Investments	462,307
6700 Revenues from LEA Activities	89,442
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,174
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	78,064
6940 Tuition from Patrons	150
6990 Refunds and Other Miscellaneous Revenue	36,184
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,940,703</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,663,990
7112 Basic Education Funding-Social Security	597,643
7220 Vocational Education	62,088
7271 Special Education funds for School-Aged Pupils	1,183,339
7311 Pupil Transportation Subsidy	892,137
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,730
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,867
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,164
7340 State Property Tax Reduction Allocation	1,065,558
7360 Safe Schools	210,298
7531 Ready to Learn-Foundation	140,805
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7820 State Share of Retirement Contributions	2,656,190
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,555,809</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,268
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,515

Amount

**REVENUE FROM FEDERAL SOURCES**

8516 Title III - Language Instruction for English Learners and Immigrant Students	5,590
8517 Title IV - 21st Century Schools	22,344
8749 Other CARES Act Funding	36,940
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,900

**REVENUE FROM FEDERAL SOURCES \$465,557**

**OTHER FINANCING SOURCES**

9350 Enterprise Fund Transfers	37,500
9400 Sale of or Compensation for Loss of Fixed Assets	15,000

**OTHER FINANCING SOURCES \$52,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 38,014,569**

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,668,867
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,558</u>
Total Approx. Tax Revenue:	\$22,734,425
Approx. Tax Levy for Tax Rate Calculation:	\$23,592,709

Berks

Total

<b>2024-25 Data</b>		
a. Assessed Value	\$731,422,200	\$731,422,200
b. Real Estate Mills	31.0027	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$1,205,496,563	\$1,205,496,563
d. Assessed Value	\$731,720,220	\$731,720,220
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$22,676,063	\$22,676,063
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$22,676,063	\$22,676,063
(f Total * g)		
i. Base Mills Subject to Index	31.0027	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.19000%	96.19000%
k. Tax Levy Needed	\$23,592,709	\$23,592,709
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>32.2428</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,592,709	\$23,592,709
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,527,151
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,668,867
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,668,867</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,065,558</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$22,734,425</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,592,709</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	32.2428	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,592,709	\$23,592,709
<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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,774.00	
Number of Homestead/Farmstead Properties	3094	3094
Median Assessed Value of Homestead Properties		\$105,600

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,668,867</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,065,558</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,734,425</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,592,709</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,065,558	Lowering RE Tax Rate	\$0		\$1,065,558
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,065,558</b>

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>
Berks	731,720,220	32.2428	23,592,709			96.19000%	
<b>Totals:</b>	<b>731,720,220</b>		<b>23,592,709</b>	1,065,558 =	22,527,151 X	96.19000% =	21,668,867

	<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	\$5.00	\$0.00	33,624
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 33,624 33,624**

	<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	0.500%	0.000%	2,236,376	2,236,376
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	218,768	218,768
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	59,796	59,796
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,514,940 2,514,940**

**Total Act 511, Current Taxes 2,548,564**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,205,496,563 X</b>	<b>12</b>	<b>14,465,959</b>
	<b>Market Value</b>	<b>Mills</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> Berks	31.0027	32.2428	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,300,059
1200 Special Programs - Elementary / Secondary	5,819,217
1300 Vocational Education	661,174
1400 Other Instructional Programs - Elementary / Secondary	79,157
1500 Nonpublic School Programs	1,448
1600 Adult Education Programs	4,250
<b>Total Instruction</b>	<b>\$21,865,305</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,251,401
2200 Support Services - Instructional Staff	1,863,184
2300 Support Services - Administration	2,265,709
2400 Support Services - Pupil Health	724,363
2500 Support Services - Business	535,539
2600 Operation and Maintenance of Plant Services	3,631,231
2700 Student Transportation Services	1,970,489
2800 Support Services - Central	165,632
2900 Other Support Services	28,158
<b>Total Support Services</b>	<b>\$12,435,706</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	962,052
3300 Community Services	25,781
3400 Scholarships and Awards	20,641
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,008,474</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	210,517
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$210,517</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,550,526
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,650,526</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,170,528</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,147,700
200 Personnel Services - Employee Benefits	5,136,723
300 Purchased Professional and Technical Services	330,930
400 Purchased Property Services	59,771
500 Other Purchased Services	1,191,111
600 Supplies	421,997
800 Other Objects	11,827
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,300,059</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,048,044
200 Personnel Services - Employee Benefits	1,328,804
300 Purchased Professional and Technical Services	567,977
500 Other Purchased Services	1,815,992
600 Supplies	58,000
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,819,217</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	65,499
200 Personnel Services - Employee Benefits	48,508
500 Other Purchased Services	538,400
600 Supplies	6,297
800 Other Objects	2,470
<b>Total Vocational Education</b>	<b>\$661,174</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	55,760
200 Personnel Services - Employee Benefits	23,397
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$79,157</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,448
<b>Total Nonpublic School Programs</b>	<b>\$1,448</b>
<b>1600 <u>Adult Education Programs</u></b>	
300 Purchased Professional and Technical Services	4,250
<b>Total Adult Education Programs</b>	<b>\$4,250</b>
<b>Total Instruction</b>	<b>\$21,865,305</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	722,461
200 Personnel Services - Employee Benefits	434,354
300 Purchased Professional and Technical Services	68,440
500 Other Purchased Services	700
600 Supplies	10,926

<u>Description</u>	<u>Amount</u>
800 Other Objects	14,520
<b>Total Support Services - Students</b>	<b>\$1,251,401</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	595,523
200 Personnel Services - Employee Benefits	547,172
300 Purchased Professional and Technical Services	229,409
400 Purchased Property Services	25,000
500 Other Purchased Services	46,800
600 Supplies	410,980
700 Property	5,100
800 Other Objects	3,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,863,184</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,210,639
200 Personnel Services - Employee Benefits	765,201
300 Purchased Professional and Technical Services	156,746
500 Other Purchased Services	51,472
600 Supplies	42,739
800 Other Objects	38,912
<b>Total Support Services - Administration</b>	<b>\$2,265,709</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	259,989
200 Personnel Services - Employee Benefits	205,003
300 Purchased Professional and Technical Services	240,052
600 Supplies	19,319
<b>Total Support Services - Pupil Health</b>	<b>\$724,363</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	278,605
200 Personnel Services - Employee Benefits	168,980
300 Purchased Professional and Technical Services	14,660
400 Purchased Property Services	9,073
500 Other Purchased Services	400
600 Supplies	35,979
800 Other Objects	27,842
<b>Total Support Services - Business</b>	<b>\$535,539</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	928,230
200 Personnel Services - Employee Benefits	741,696
300 Purchased Professional and Technical Services	21,063
400 Purchased Property Services	784,207
500 Other Purchased Services	183,692
600 Supplies	830,475
700 Property	140,300
800 Other Objects	1,568
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,631,231</b>

2025-2026 Final General Fund Budget

LEA : 114064003 Kutztown Area SD

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	38,858
200 Personnel Services - Employee Benefits	17,518
300 Purchased Professional and Technical Services	114
400 Purchased Property Services	10,000
500 Other Purchased Services	1,796,326
600 Supplies	32,643
700 Property	75,000
800 Other Objects	30
<b>Total Student Transportation Services</b>	<b>\$1,970,489</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	62,864
200 Personnel Services - Employee Benefits	70,620
300 Purchased Professional and Technical Services	18,139
500 Other Purchased Services	250
600 Supplies	13,043
800 Other Objects	716
<b>Total Support Services - Central</b>	<b>\$165,632</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	28,158
<b>Total Other Support Services</b>	<b>\$28,158</b>
<b>Total Support Services</b>	<b>\$12,435,706</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	463,730
200 Personnel Services - Employee Benefits	223,136
300 Purchased Professional and Technical Services	107,813
400 Purchased Property Services	24,900
500 Other Purchased Services	67,284
600 Supplies	58,662
800 Other Objects	16,527
<b>Total Student Activities</b>	<b>\$962,052</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	19,981
600 Supplies	5,800
<b>Total Community Services</b>	<b>\$25,781</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	20,641
<b>Total Scholarships and Awards</b>	<b>\$20,641</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,008,474</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
600 Supplies	40,517

<u>Description</u>	<u>Amount</u>
700 Property	170,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$210,517</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$210,517</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	670,526
900 Other Uses of Funds	1,880,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,550,526</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,650,526</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,170,528</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	4,214,000	2,614,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	83,000	85,000
Capital Reserve Fund - § 690, §1850	600,000	400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	14,400,000	14,400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,497,000</b>	<b>\$17,619,000</b>

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

Permanent Fund

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

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

<b>General Fund</b>		
0510 Bonds Payable	37,940,000	36,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	86,000	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$38,076,000</b>	<b>\$36,320,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

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**

<b>Total Long-Term Indebtedness</b>	<b>\$38,076,000</b>	<b>\$36,320,000</b>
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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,670,000	1,695,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1,670,000</b>	<b>\$1,695,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$39,746,000</b>	<b>\$38,015,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	7,954
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,828,081
0840 Assigned Fund Balance	155,959
0850 Unassigned Fund Balance	3,051,104
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,035,144</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,143,098</b>