

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 05/27/2025

  
\_\_\_\_\_  
President of the Board - Original Signature Required5/27/2025  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required5/27/2025  
\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date

Kristen Wallace

(610)916-5444

Extn :

\_\_\_\_\_  
Contact Person\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

kwallace@schuylkillvalley.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Valley SD	COUNTY : Berk	AUN : 114067503
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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	\$49771295
Ending Unassigned Fund Balance	\$3934614
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.90%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/30/25
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DUE DATE: AUGUST 15, 2025

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

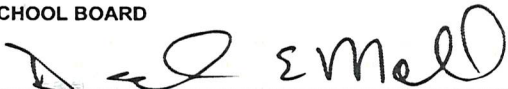
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Schuylkill Valley SD	<b>County :</b> Berks	<b>AUN Number :</b> 114067503
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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> 4/21/2025
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

**2025-2026 Final General Fund Budget****LEA : 114067503 Schuylkill Valley SD**

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**Validations****Page - 1 of 1**

<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.	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$24,565.00 Function 2700, Object 200: \$24,697.00	One employee has wages allocated between Function 2511 and 2700 but the benefits are solely on function 2700.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated special education students, transportation, and substitute staff as needed.
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.	One month of expenditures plus unanticipated expenditures of additional staff, special education services, legal fees, and contracted services.



<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,223,755
0850 Unassigned Fund Balance	2,710,859
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,934,614</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,447,312
7000 Revenue from State Sources	12,935,819
8000 Revenue from Federal Sources	388,164
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$49,771,295</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$53,705,909</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	29,845,190
6112 Interim Real Estate Taxes	800,000
6113 Public Utility Realty Taxes	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,535,662
6400 Delinquencies on Taxes Levied / Assessed by the LEA	662,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	94,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	493,960
6910 Rentals	16,000
6940 Tuition from Patrons	350,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$36,447,312</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,446,215
7112 Basic Education Funding-Social Security	706,293
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,429,398
7311 Pupil Transportation Subsidy	1,043,987
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,654
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	124,853
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,030,571
7360 Safe Schools	392,000
7505 Ready to Learn Block Grant	197,972
7820 State Share of Retirement Contributions	3,336,876
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,935,819</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	18,164
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$388,164</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>49,771,295</b>

AUN: 114067503 Schuylkill Valley SD

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

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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,845,190

Amount of Tax Relief for Homestead Exclusions \$1,030,571

Total Approx. Tax Revenue: \$30,875,761

Approx. Tax Levy for Tax Rate Calculation: \$31,584,146

Berks

Total

**2024-25 Data**

a. Assessed Value	\$1,078,958,410	\$1,078,958,410
b. Real Estate Mills	27.8200	

**I. 2025-26 Data**

c. 2023 STEB Market Value	\$1,616,672,726	\$1,616,672,726
d. Assessed Value	\$1,135,303,600	\$1,135,303,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy	\$30,016,623	\$30,016,623
(a * b)		

**2025-26 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$30,016,623	\$30,016,623
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.68150%	97.68150%
k. Tax Levy Needed	\$31,584,146	\$31,584,146
(Approx. Tax Levy * g)		

**I. 2025-26 Real Estate Tax Rate 27.8200**

(k / d \* 1000)

m. Tax Levy Generated by Mills	\$31,584,146	\$31,584,146
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,553,575
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,845,190
(n * Est. Pct. Collection)		

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

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Berks

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	29.1553	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,100,117	\$33,100,117
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,047.09	
Number of Homestead/Farmstead Properties	3687	3687
Median Assessed Value of Homestead Properties		\$125,000

AUN: 114067503 Schuylkill Valley SD

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

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Act 1 Index (current): 4.8%

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Total Approx. Tax Revenue: \$30,875,761

Approx. Tax Levy for Tax Rate Calculation: \$31,584,146

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,030,571

Lowering RE Tax Rate

\$0

\$1,030,571

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources****\$1,030,571**



CODE6111 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	1,135,303,600	27.8200	31,584,146			97.68150%	
<b>Totals:</b>	<b>1,135,303,600</b>		<b>31,584,146</b>	-	1,030,571 =	30,553,575 X	97.68150% = 29,845,190

	<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 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	2,828,662
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	707,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,535,662</b>
<b>Total Act 511, Current Taxes</b>			<b>3,535,662</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>1,616,672,726 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>19,400,073</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	27.8200	27.8200	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

2025-2026 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,368,274
1200 Special Programs - Elementary / Secondary	6,781,934
1300 Vocational Education	799,720
1400 Other Instructional Programs - Elementary / Secondary	548,900
<b>Total Instruction</b>	<b>\$28,498,828</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,476,712
2200 Support Services - Instructional Staff	1,705,690
2300 Support Services - Administration	2,346,845
2400 Support Services - Pupil Health	351,326
2500 Support Services - Business	705,178
2600 Operation and Maintenance of Plant Services	2,958,334
2700 Student Transportation Services	2,587,287
2800 Support Services - Central	2,340,904
<b>Total Support Services</b>	<b>\$15,472,276</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,130,918
3300 Community Services	12,949
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,143,867</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	490,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,656,324</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$49,771,295</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,472,129
200 Personnel Services - Employee Benefits	6,997,360
300 Purchased Professional and Technical Services	15,891
400 Purchased Property Services	66,156
500 Other Purchased Services	1,382,781
600 Supplies	402,420
700 Property	10,000
800 Other Objects	21,537
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,368,274</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,384,284
200 Personnel Services - Employee Benefits	2,199,293
300 Purchased Professional and Technical Services	219,917
400 Purchased Property Services	1,000
500 Other Purchased Services	966,340
600 Supplies	11,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,781,934</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	799,720
<b>Total Vocational Education</b>	<b>\$799,720</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	128,000
200 Personnel Services - Employee Benefits	53,100
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	60,000
600 Supplies	7,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$548,900</b>
<b>Total Instruction</b>	<b>\$28,498,828</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,416,001
200 Personnel Services - Employee Benefits	908,252
300 Purchased Professional and Technical Services	55,200
500 Other Purchased Services	54,660
600 Supplies	41,000
700 Property	299
800 Other Objects	1,300
<b>Total Support Services - Students</b>	<b>\$2,476,712</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	584,609
200 Personnel Services - Employee Benefits	496,357
300 Purchased Professional and Technical Services	37,880



## 2025-2026 Final General Fund Budget

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## Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,500
600 Supplies	578,844
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,705,690</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,174,256
200 Personnel Services - Employee Benefits	716,743
300 Purchased Professional and Technical Services	194,816
500 Other Purchased Services	139,650
600 Supplies	46,060
800 Other Objects	75,320
<b>Total Support Services - Administration</b>	<b>\$2,346,845</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	191,359
200 Personnel Services - Employee Benefits	126,441
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	460
500 Other Purchased Services	120
600 Supplies	12,646
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$351,326</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	398,975
200 Personnel Services - Employee Benefits	261,853
300 Purchased Professional and Technical Services	4,750
500 Other Purchased Services	8,500
600 Supplies	29,100
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$705,178</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	971,235
200 Personnel Services - Employee Benefits	589,120
400 Purchased Property Services	624,576
500 Other Purchased Services	1,800
600 Supplies	771,575
800 Other Objects	28
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,958,334</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	24,565
200 Personnel Services - Employee Benefits	24,697
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,523,325
600 Supplies	9,500
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$2,587,287</b>

2025-2026 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	750,577
200 Personnel Services - Employee Benefits	458,832
300 Purchased Professional and Technical Services	222,622
400 Purchased Property Services	13,834
500 Other Purchased Services	95,188
600 Supplies	354,341
700 Property	442,660
800 Other Objects	2,850
<b>Total Support Services - Central</b>	<b>\$2,340,904</b>
<b>Total Support Services</b>	<b>\$15,472,276</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,132,485
200 Personnel Services - Employee Benefits	477,589
300 Purchased Professional and Technical Services	160,258
400 Purchased Property Services	40,440
500 Other Purchased Services	158,596
600 Supplies	115,250
700 Property	15,000
800 Other Objects	31,300
<b>Total Student Activities</b>	<b>\$2,130,918</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	10,300
200 Personnel Services - Employee Benefits	2,649
<b>Total Community Services</b>	<b>\$12,949</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,143,867</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,166,324</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	490,000
<b>Total Budgetary Reserve</b>	<b>\$490,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,656,324</b>
<b>TOTAL EXPENDITURES</b>	<b>\$49,771,295</b>

2025-2026 Final General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	11,500,000	12,000,000
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	1,300,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$12,800,000</b>	<b>\$13,000,000</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

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,800,000</b>	<b>\$13,000,000</b>

**Long-Term Indebtedness****06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	17,366,000	14,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	550,000	540,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,000,000	6,200,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$23,916,000****\$20,940,000****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 Indebtedness06/30/2025 Estimate06/30/2026 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 Estimate06/30/2026 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****Total Long-Term Indebtedness****\$23,916,000****\$20,940,000**



**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

1,000,000

800,000

Other Capital Projects Fund

3,000,000

2,000,000

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****\$4,000,000****\$2,800,000****TOTAL INDEBTEDNESS****\$27,916,000****\$23,740,000**

2025-2026 Final General Fund Budget

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Juveniles Incarcerated Expenditures: Budget Summary

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<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		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	114,583	212,796
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$114,583</b>	<b>\$212,796</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	1,750	3,250
2300 Support Services - Administration	4,788	8,893
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services	490	910
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>	<b>\$7,028</b>	<b>\$13,053</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	9,768	18,141
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>\$9,768</b>	<b>\$18,141</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$131,379</b>	<b>\$243,990</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		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</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	58,945	109,468
200 Personnel Services - Employee Benefits	49,387	91,719
300 Purchased Professional and Technical Services	210	390
400 Purchased Property Services	2,478	4,602
500 Other Purchased Services	1,785	3,315
600 Supplies	1,691	3,139
700 Property		
800 Other Objects	87	163
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$114,583</b>	<b>\$212,796</b>
<b>1500 Nonpublic School Programs</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

2025-2026 Final General Fund Budget

Juveniles Incarcerated Expenditures: Detail

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<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 <u>Adult Education Programs</u></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 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></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>\$114,583</b>	<b>\$212,796</b>
<b>2000 <u>Support Services</u></b>		
<b>2100 <u>Support Services - Students</u></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 Support Services - Students</b>		
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		



<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	350	650
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Instructional Staff</b>	<b>\$1,750</b>	<b>\$3,250</b>
<b>2300 Support Services - Administration</b>		
100 Personnel Services - Salaries	2,498	4,638
200 Personnel Services - Employee Benefits	1,123	2,087
300 Purchased Professional and Technical Services	1,097	2,038
400 Purchased Property Services		
500 Other Purchased Services	70	130
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Support Services - Administration</b>	<b>\$4,788</b>	<b>\$8,893</b>
<b>2400 Support Services - Pupil Health</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 Support Services - Pupil Health</b>		
<b>2500 Support Services - Business</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 Support Services - Business</b>		
<b>2600 Operation and Maintenance of Plant Services</b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	490	910
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$490</b>	<b>\$910</b>
<b>2700 <u>Student Transportation Services</u></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 Student Transportation Services</b>		
<b>2800 <u>Support Services - Central</u></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 Support Services - Central</b>		
<b>2900 <u>Other Support Services</u></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 Support Services</b>		
<b>Total Support Services</b>	<b>\$7,028</b>	<b>\$13,053</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800 Other Objects		
900 Other Uses of Funds		
<b>Total Debt Service / Other Expenditures and Financing Uses</b>		
<b>5200 <u>Interfund Transfers - Out</u></b>		
900 Other Uses of Funds	9,768	18,141
<b>Total Interfund Transfers - Out</b>	<b>\$9,768</b>	<b>\$18,141</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>		
900 Other Uses of Funds		
<b>Total Transfers Out to Component Units/Primary Governments</b>		
<b>5500 <u>Special and Extraordinary Items</u></b>		



<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$9,768	\$18,141
TOTAL EXPENDITURES	\$131,379	\$243,990

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$15,354	\$28,515
TOTAL REVENUES	\$15,354	\$28,515

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	2,820	5,237
7820 State Share of Retirement Contributions	12,534	23,278
<b>Total Revenue from State Sources</b>	<b>\$15,354</b>	<b>\$28,515</b>
<b>TOTAL REVENUES</b>	<b>\$15,354</b>	<b>\$28,515</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,934,614
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,934,614
5900 Budgetary Reserve	490,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,424,614