LEA Name : Gettysburg Area SD | Class : 3 | AUN Number : 112013753 | County : Adams

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025

President of the Board - Original Signature Required — Date 6/16/25

Secretary of the Board - Original Signature Required — Date 6/16/25

Chief School Administrator - Original Signature Required — Date 6/16/25

Belinda M Wallen
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Gettysburg Area SD	Adams	112013753

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 [x]

No [ ]

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

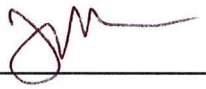
Total Budgeted Expenditures	$79214846
Ending Unassigned Fund Balance	$4752890
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/17/25

DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Gettysburg Area SD	Adams	112013753

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5/5/25

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $66,743.00 Function 2700, Object 200: $67,321.00	The salaries and benefits for several employees are prorated over several functions. Certain clerical employees that have family benefits may have higher cost prorated benefits than the cost of their prorated wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance within regulations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future Capital Items $7,185,860 and future PSERS retirement costs $2,508,684.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds assigned for specific purposes to be used by GASD.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	237,399	
0820 Restricted Fund Balance	3,262,091	
0830 Committed Fund Balance	10,040,446	
0840 Assigned Fund Balance	5,119,567	
0850 Unassigned Fund Balance	6,386,246	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$21,546,259**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,571,394	
7000 Revenue from State Sources	23,683,615	
8000 Revenue from Federal Sources	928,816	
9000 Other Financing Sources	51,763	
Total Estimated Revenues And Other Financing Sources		**$77,235,588**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$98,781,847**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	36,433,269
6112	Interim Real Estate Taxes	539,025
6113	Public Utility Realty Taxes	38,751
6114	Payments in Lieu of Current Taxes - State / Local	60,480
6140	Current Act 511 Taxes - Flat Rate Assessments	107,406
6150	Current Act 511 Taxes - Proportional Assessments	10,791,653
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,614,747
6500	Earnings on Investments	877,284
6700	Revenues from LEA Activities	183,217
6800	Revenues from Intermediary Sources / Pass-Through Funds	741,696
6910	Rentals	620,398
6920	Contributions and Donations from Private Sources	100,192
6940	Tuition from Patrons	179,208
6990	Refunds and Other Miscellaneous Revenue	284,068
REVENUE FROM LOCAL SOURCES		**$52,571,394**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	10,212,058
7160	Tuition for Orphans Subsidy	123,155
7220	Vocational Education	258,974
7250	Migratory Children	1,280
7271	Special Education funds for School-Aged Pupils	2,192,844
7311	Pupil Transportation Subsidy	2,402,867
7312	Nonpublic and Charter School Pupil Transportation Subsidy	109,725
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	391,814
7330	Health Services (Medical, Dental, Nurse, Act 25)	58,336
7340	State Property Tax Reduction Allocation	1,938,918
7531	Ready to Learn-Foundation	298,479
7810	State Share of Social Security and Medicare Taxes	1,047,395
7820	State Share of Retirement Contributions	4,647,770
REVENUE FROM STATE SOURCES		**$23,683,615**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,895
8514	Title I - Improving the Academic Achievement of the Disadvantaged	647,678
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,506

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,579
8517 Title IV - 21st Century Schools	62,410
8521 Vocational Education - Operating Expenditures	31,748
REVENUE FROM FEDERAL SOURCES	**$928,816**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	51,763
OTHER FINANCING SOURCES	**$51,763**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**77,235,588**

Act 1 Index (current): 4.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$36,433,269**
Amount of Tax Relief for Homestead Exclusions	**$1,938,972**
Total Approx. Tax Revenue:	**$38,372,241**
Approx. Tax Levy for Tax Rate Calculation:	**$39,499,043**

		Adams	Total
	2024-25 Data		
	a. Assessed Value	$3,300,839,600	$3,300,839,600
	b. Real Estate Mills	11.3714	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$2,534,683,697	$2,534,683,697
	d. Assessed Value	$3,439,155,350	$3,439,155,350
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$37,535,167	$37,535,167
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$37,535,167	$37,535,167
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	11.3714	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$39,499,043	$39,499,043
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**11.4851**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$39,499,043	$39,499,043
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$37,560,071
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$36,433,269

Act 1 Index (current): 4.8%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$36,433,269**
Amount of Tax Relief for Homestead Exclusions	**$1,938,972**
Total Approx. Tax Revenue:	**$38,372,241**
Approx. Tax Levy for Tax Rate Calculation:	**$39,499,043**

		Adams	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	11.9172	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$40,985,102	$40,985,102
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$23,174.00	
	Number of Homestead/Farmstead Properties	7368	7368
	Median Assessed Value of Homestead Properties		$239,700

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$36,433,269**
Amount of Tax Relief for Homestead Exclusions	**$1,938,972**
Total Approx. Tax Revenue:	**$38,372,241**
Approx. Tax Levy for Tax Rate Calculation:	**$39,499,043**

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

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Adams	3,439,155,350	11.4851	39,499,043						97.00000%		
Totals:	**3,439,155,350**		**39,499,043**	-	1,938,972	=	37,560,071	X	97.00000%	=	36,433,269

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	107,406	107,406
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**107,406**	**107,406**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.200%	0.000%	9,114,300	9,114,300
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,425,863	1,425,863
6154	Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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			**10,791,653**	**10,791,653**
	Total Act 511, Current Taxes				**10,899,059**
		Act 511 Tax Limit -->	**2,534,683,697 X**	**12**	**30,416,204**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Adams	11.3714	11.4851	1.00%	Yes	4.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,495,052
1200 Special Programs - Elementary / Secondary	10,850,492
1300 Vocational Education	3,058,496
1400 Other Instructional Programs - Elementary / Secondary	595,339
1500 Nonpublic School Programs	36,207
Total Instruction	**$45,035,586**
2000 Support Services	
2100 Support Services - Students	1,936,616
2200 Support Services - Instructional Staff	1,712,286
2300 Support Services - Administration	4,548,279
2400 Support Services - Pupil Health	717,385
2500 Support Services - Business	984,935
2600 Operation and Maintenance of Plant Services	7,429,576
2700 Student Transportation Services	4,373,816
2800 Support Services - Central	1,749,454
2900 Other Support Services	7,251
Total Support Services	**$23,459,598**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,714,118
3300 Community Services	12,380
Total Operation of Non-Instructional Services	**$1,726,498**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,147,822
5200 Interfund Transfers - Out	708,242
5900 Budgetary Reserve	1,137,100
Total Other Expenditures and Financing Uses	**$8,993,164**
Total Estimated Expenditures and Other Financing Uses	**$79,214,846**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,891,533
200 Personnel Services - Employee Benefits	10,369,853
300 Purchased Professional and Technical Services	433,198
400 Purchased Property Services	39,220
500 Other Purchased Services	3,485,629
600 Supplies	1,222,619
800 Other Objects	53,000
Total Regular Programs - Elementary / Secondary	**$30,495,052**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,008,028
200 Personnel Services - Employee Benefits	1,753,867
300 Purchased Professional and Technical Services	4,564,195
400 Purchased Property Services	858
500 Other Purchased Services	2,495,316
600 Supplies	27,628
800 Other Objects	600
Total Special Programs - Elementary / Secondary	**$10,850,492**
1300 Vocational Education	
100 Personnel Services - Salaries	1,495,683
200 Personnel Services - Employee Benefits	1,008,604
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	1,700
500 Other Purchased Services	457,587
600 Supplies	88,982
800 Other Objects	5,690
Total Vocational Education	**$3,058,496**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	125,853
200 Personnel Services - Employee Benefits	68,945
300 Purchased Professional and Technical Services	148,071
500 Other Purchased Services	252,170
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	**$595,339**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	28,561
600 Supplies	7,646
Total Nonpublic School Programs	**$36,207**
Total Instruction	**$45,035,586**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,054,407
200 Personnel Services - Employee Benefits	767,613

Description	Amount
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	500
500 Other Purchased Services	2,655
600 Supplies	105,741
Total Support Services - Students	**$1,936,616**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	740,501
200 Personnel Services - Employee Benefits	733,859
300 Purchased Professional and Technical Services	71,316
400 Purchased Property Services	1,008
500 Other Purchased Services	29,667
600 Supplies	119,774
800 Other Objects	16,161
Total Support Services - Instructional Staff	**$1,712,286**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,160,685
200 Personnel Services - Employee Benefits	1,742,122
300 Purchased Professional and Technical Services	531,425
400 Purchased Property Services	4,386
500 Other Purchased Services	60,345
600 Supplies	29,405
800 Other Objects	19,911
Total Support Services - Administration	**$4,548,279**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	406,113
200 Personnel Services - Employee Benefits	289,407
300 Purchased Professional and Technical Services	7,360
400 Purchased Property Services	700
500 Other Purchased Services	160
600 Supplies	10,950
700 Property	2,695
Total Support Services - Pupil Health	**$717,385**
2500 Support Services - Business	
100 Personnel Services - Salaries	472,521
200 Personnel Services - Employee Benefits	419,731
300 Purchased Professional and Technical Services	10,050
400 Purchased Property Services	2,750
500 Other Purchased Services	7,218
600 Supplies	70,965
800 Other Objects	1,700
Total Support Services - Business	**$984,935**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,588,327
200 Personnel Services - Employee Benefits	1,951,571
300 Purchased Professional and Technical Services	23,113

Description	Amount
400 Purchased Property Services	713,100
500 Other Purchased Services	565,652
600 Supplies	1,534,117
700 Property	52,100
800 Other Objects	1,596
Total Operation and Maintenance of Plant Services	**$7,429,576**
2700 Student Transportation Services	
100 Personnel Services - Salaries	66,743
200 Personnel Services - Employee Benefits	67,321
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	350
500 Other Purchased Services	4,229,542
600 Supplies	6,360
Total Student Transportation Services	**$4,373,816**
2800 Support Services - Central	
100 Personnel Services - Salaries	645,286
200 Personnel Services - Employee Benefits	501,932
300 Purchased Professional and Technical Services	115,684
400 Purchased Property Services	225
500 Other Purchased Services	160,521
600 Supplies	250,729
700 Property	70,000
800 Other Objects	5,077
Total Support Services - Central	**$1,749,454**
2900 Other Support Services	
500 Other Purchased Services	6,750
600 Supplies	501
Total Other Support Services	**$7,251**
Total Support Services	**$23,459,598**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	714,225
200 Personnel Services - Employee Benefits	372,070
300 Purchased Professional and Technical Services	173,054
400 Purchased Property Services	49,312
500 Other Purchased Services	166,679
600 Supplies	147,959
700 Property	49,297
800 Other Objects	41,522
Total Student Activities	**$1,714,118**
3300 Community Services	
600 Supplies	6,480
800 Other Objects	5,900

Description	Amount
Total Community Services	**$12,380**
Total Operation of Non-Instructional Services	**$1,726,498**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,077,822
900 Other Uses of Funds	5,070,000
Total Debt Service / Other Expenditures and Financing Uses	**$7,147,822**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	708,242
Total Interfund Transfers - Out	**$708,242**
5900 Budgetary Reserve	
800 Other Objects	1,137,100
Total Budgetary Reserve	**$1,137,100**
Total Other Expenditures and Financing Uses	**$8,993,164**
TOTAL EXPENDITURES	**$79,214,846**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	19,187,808	16,463,012
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,900,000	6,268,312
Other Capital Projects Fund	9,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	237,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$36,324,808**	**$23,956,324**

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	4,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,250,000	1,250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
Permanent Fund		
Total Long-Term Investments	**$5,750,000**	**$5,750,000**
TOTAL CASH AND INVESTMENTS	**$42,074,808**	**$29,706,324**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	55,285,000	50,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,749,352	1,749,352
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,829,537	5,829,537
0599 Other Noncurrent Liabilities		
Total General Fund	**$62,863,889**	**$57,793,889**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	40,146	40,146
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	164,870	164,870
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$205,016**	**$205,016**
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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	**$63,068,905**	**$57,998,905**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$63,068,905**	**$57,998,905**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		6,209
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	11,544	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$11,544**	**$6,209**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	6,905	13,808
2300 Support Services - Administration	363	724
2400 Support Services - Pupil Health		
2500 Support Services - Business	749	1,496
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services	862	1,723
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	**$8,879**	**$17,751**
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$20,423**	**$23,960**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		6,209
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		**$6,209**
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	11,544	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$11,544**	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$11,544**	**$6,209**
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries	1,237	2,473
200 Personnel Services - Employee Benefits	5,668	11,335

Description	Nonspecial Education	Special Education
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	**$6,905**	**$13,808**
2300 Support Services - Administration		
100 Personnel Services - Salaries	224	447
200 Personnel Services - Employee Benefits	139	277
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	**$363**	**$724**
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 Support Services - Business		
100 Personnel Services - Salaries	381	761
200 Personnel Services - Employee Benefits	368	735
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	**$749**	**$1,496**
2600 Operation and Maintenance of Plant Services		
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		

Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
100 Personnel Services - Salaries	279	558
200 Personnel Services - Employee Benefits	583	1,165
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services	**$862**	**$1,723**
2800 Support Services - Central		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 Other Support Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	**$8,879**	**$17,751**
TOTAL EXPENDITURES	**$20,423**	**$23,960**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$443**	**$886**
TOTAL REVENUES	**$443**	**$886**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	82	163
7820 State Share of Retirement Contributions	361	723
Total Revenue from State Sources	**$443**	**$886**
TOTAL REVENUES	**$443**	**$886**

Account	Description	Amounts
0810	Nonspendable Fund Balance	237,399
0820	Restricted Fund Balance	3,262,091
0830	Committed Fund Balance	9,694,544
0840	Assigned Fund Balance	5,119,567
0850	Unassigned Fund Balance	4,752,890
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$19,567,001**
5900	**Budgetary Reserve**	**1,137,100**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$24,203,591**