


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/23/2025


Jason Koch (Jun 24, 2025 18:11 EDT)

President of the Board - Original Signature Required

06/24/2025

Date


Michael J Hess (Jun 24, 2025 18:12 EDT)

Secretary of the Board - Original Signature Required

06/24/2025

Date


Christian Temchatin (Jun 24, 2025 20:34 EDT)

Chief School Administrator - Original Signature Required

06/24/2025

Date

Elizabeth Siteman

Contact Person

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Telephone

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kutztown Area SD	COUNTY : Berk	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	\$38061403
Ending Unassigned Fund Balance	\$2872063
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.54%

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 <i>Christian Temchatin</i>	DATE 06/24/2025
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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)

School District Name : Kutztown Area SD	County : Berks	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT  Jason Koch (May 22, 2025 09:40 EDT)	DATE 05/22/2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,191,103</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,992,508	
7000 Revenue from State Sources	11,555,809	
8000 Revenue from Federal Sources	460,586	
9000 Other Financing Sources	52,500	
Total Estimated Revenues And Other Financing Sources		<u>\$38,061,403</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,252,506</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,738,183
6112 Interim Real Estate Taxes	31,351
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	489,676
6700 Revenues from LEA Activities	89,442
6800 Revenues from Intermediary Sources / Pass-Through Funds	283,639
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
REVENUE FROM LOCAL SOURCES	\$25,992,508
REVENUE FROM STATE SOURCES	
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
REVENUE FROM STATE SOURCES	\$11,555,809
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	289,972
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,844

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,169
8517 Title IV - 21st Century Schools	21,761
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	\$460,586
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	38,061,403

Act 1 Index (current): 4.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$21,738,183	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,065,558</u>	
Total Approx. Tax Revenue:		\$22,803,741	
Approx. Tax Levy for Tax Rate Calculation:		\$23,664,771	
		Berks	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$731,422,200	\$731,422,200
b. Real Estate Mills		31.0027	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$1,205,496,563	\$1,205,496,563
d. Assessed Value		\$733,955,200	\$733,955,200
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$22,676,063	\$22,676,063
(a * b)			
2025-26 Calculations			
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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.19000%	96.19000%
k. Tax Levy Needed		\$23,664,771	\$23,664,771
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		32.2428	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$23,664,771	\$23,664,771
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,599,213
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$21,738,183
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,738,183	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,558</u>	
Total Approx. Tax Revenue:	\$22,803,741	
Approx. Tax Levy for Tax Rate Calculation:	\$23,664,771	
	Berks	Total

Index Maximums		
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)	\$23,664,771	\$23,664,771
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	\$10,774.00	
Number of Homestead/Farmstead Properties	3094	3094
Median Assessed Value of Homestead Properties		\$105,600

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,738,183
Amount of Tax Relief for Homestead Exclusions	<u>\$1,065,558</u>
Total Approx. Tax Revenue:	\$22,803,741
Approx. Tax Levy for Tax Rate Calculation:	\$23,664,771

	Berks	Total
<hr/>		
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
Amount of Tax Relief from State/Local Sources		\$1,065,558

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Berks	733,955,200	32.2428	23,664,771				96.19000%		
Totals:	733,955,200		23,664,771	-	1,065,558	=	22,599,213	X	96.19000% = 21,738,183
				<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>	<u>Estimated Revenue</u>		
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			\$5.00	\$0.00	33,624	33,624		
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						33,624	33,624		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</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		
Act 511 Tax Limit -->					1,205,496,563	X	12	14,465,959	
					Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,298,458
1200 Special Programs - Elementary / Secondary	5,819,217
1300 Vocational Education	658,074
1400 Other Instructional Programs - Elementary / Secondary	79,157
1500 Nonpublic School Programs	1,448
1600 Adult Education Programs	4,250
Total Instruction	\$21,860,604
2000 Support Services	
2100 Support Services - Students	1,251,401
2200 Support Services - Instructional Staff	1,867,884
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	1,895,489
2800 Support Services - Central	165,632
2900 Other Support Services	28,158
Total Support Services	\$12,365,406
3000 Operation of Non-Instructional Services	
3200 Student Activities	962,052
3300 Community Services	25,781
3400 Scholarships and Awards	20,641
Total Operation of Non-Instructional Services	\$1,008,474
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	210,517
Total Facilities Acquisition, Construction and Improvement Services	\$210,517
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,516,402
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,616,402
Total Estimated Expenditures and Other Financing Uses	\$38,061,403

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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	420,396
800 Other Objects	11,827
Total Regular Programs - Elementary / Secondary	\$15,298,458
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$5,819,217
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	65,499
200 Personnel Services - Employee Benefits	48,508
500 Other Purchased Services	538,400
600 Supplies	3,197
800 Other Objects	2,470
Total Vocational Education	\$658,074
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,760
200 Personnel Services - Employee Benefits	23,397
Total Other Instructional Programs - Elementary / Secondary	\$79,157
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,448
Total Nonpublic School Programs	\$1,448
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	4,250
Total Adult Education Programs	\$4,250
Total Instruction	\$21,860,604
2000 Support Services	
2100 <u>Support Services - Students</u>	
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

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<u>Description</u>	<u>Amount</u>
800 Other Objects	14,520
Total Support Services - Students	\$1,251,401
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	593,963
200 Personnel Services - Employee Benefits	545,338
300 Purchased Professional and Technical Services	238,099
400 Purchased Property Services	25,000
500 Other Purchased Services	46,800
600 Supplies	410,384
700 Property	5,100
800 Other Objects	3,200
Total Support Services - Instructional Staff	\$1,867,884
2300 <u>Support Services - Administration</u>	
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
Total Support Services - Administration	\$2,265,709
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$724,363
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$535,539
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$3,631,231

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
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
800 Other Objects	30
Total Student Transportation Services	\$1,895,489
2800 <u>Support Services - Central</u>	
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
Total Support Services - Central	\$165,632
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,158
Total Other Support Services	\$28,158
Total Support Services	\$12,365,406
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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
Total Student Activities	\$962,052
3300 <u>Community Services</u>	
500 Other Purchased Services	19,981
600 Supplies	5,800
Total Community Services	\$25,781
3400 <u>Scholarships and Awards</u>	
800 Other Objects	20,641
Total Scholarships and Awards	\$20,641
Total Operation of Non-Instructional Services	\$1,008,474
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	40,517
700 Property	170,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$210,517
Total Facilities Acquisition, Construction and Improvement Services	\$210,517
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	636,402
900 Other Uses of Funds	1,880,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,516,402
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,616,402
TOTAL EXPENDITURES	\$38,061,403

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		
Total Cash and Short-Term Investments	\$19,497,000	\$17,619,000

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		

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,500,000	\$2,500,000
TOTAL CASH AND INVESTMENTS	\$21,997,000	\$20,119,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
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		
Total General Fund	\$38,076,000	\$36,320,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$38,076,000	\$36,320,000

LEA : 114064003 Kutztown Area SD

<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		
Total Short-Term Payables	\$1,670,000	\$1,695,000
TOTAL INDEBTEDNESS	\$39,746,000	\$38,015,000

LEA : 114064003 Kutztown Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	7,954
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,163,081
0840 Assigned Fund Balance	155,959
0850 Unassigned Fund Balance	2,872,063
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,191,103
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,299,057