

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan P Kish

(610)826-7101

Extn :

**Contact Person**

\_\_\_\_\_  
**Telephone**

\_\_\_\_\_  
**Extension**

\_\_\_\_\_  
rkish@palmerton.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Palmerton Area SD	COUNTY : Carbon	AUN : 121136503
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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	\$41864023
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Palmerton Area SD	<b>County :</b> Carbon	<b>AUN Number :</b> 121136503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by Board
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by Board
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by Board

<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	316,837
0820 Restricted Fund Balance	279,228
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	8,107,128
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,383,907</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,606,021
7000 Revenue from State Sources	17,200,876
8000 Revenue from Federal Sources	507,490
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,314,387</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$52,698,294</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,957,365
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,101
6120 Current Per Capita Taxes, Section 679	35,218
6140 Current Act 511 Taxes - Flat Rate Assessments	55,818
6150 Current Act 511 Taxes - Proportional Assessments	2,540,161
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,827
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	36,331
6800 Revenues from Intermediary Sources / Pass-Through Funds	441,000
6910 Rentals	1,200
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	3,000

**REVENUE FROM LOCAL SOURCES \$23,606,021**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,468,048
7112 Basic Education Funding-Social Security	552,579
7144 Reimbursement of CS Expenditures Subsidy	196,904
7160 Tuition for Orphans Subsidy	62,576
7271 Special Education funds for School-Aged Pupils	1,747,380
7292 Pre-K Counts	330,000
7311 Pupil Transportation Subsidy	430,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,298,885
7505 Ready to Learn Block Grant	645,934
7820 State Share of Retirement Contributions	3,188,570

**REVENUE FROM STATE SOURCES \$17,200,876**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	423,562
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,928

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 Title IV - 21st Century Schools 24,000

**REVENUE FROM FEDERAL SOURCES \$507,490**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 41,314,387**

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,957,365
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,885</u>
Total Approx. Tax Revenue:	\$20,256,250
Approx. Tax Levy for Tax Rate Calculation:	\$21,254,006

Carbon

Total

2024-25 Data		
a. Assessed Value	\$321,567,202	\$321,567,202
b. Real Estate Mills	65.9150	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$917,452,950	\$917,452,950
d. Assessed Value	\$322,445,667	\$322,445,667
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$21,196,102	\$21,196,102
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$21,196,102	\$21,196,102
(f Total * g)		
i. Base Mills Subject to Index	65.9150	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$21,254,006	\$21,254,006
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>65.9150</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,254,006	\$21,254,006
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,955,121
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,957,365
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,957,365	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,298,885</u>	
Total Approx. Tax Revenue:	\$20,256,250	
Approx. Tax Levy for Tax Rate Calculation:	\$21,254,006	

Carbon

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.4744	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,401,719	\$22,401,719
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,636.00	
Number of Homestead/Farmstead Properties	3510	3510
Median Assessed Value of Homestead Properties		\$53,219

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,957,365</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,298,885</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$20,256,250</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$21,254,006</b>

<b>Carbon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,298,885	Lowering RE Tax Rate	\$1,298,885
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,298,885</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Carbon	322,445,667	65.9150	21,254,006			95.00000%	
<b>Totals:</b>	<b>322,445,667</b>		<b>21,254,006</b>	- 1,298,885 =	19,955,121 X	95.00000% =	18,957,365

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,218
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,218
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,600
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 55,818 55,818**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,280,161	2,280,161
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	260,000	260,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
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 2,540,161 2,540,161**

**Total Act 511, Current Taxes 2,595,979**

<b>Act 511 Tax Limit --&gt;</b>	<b>917,452,950 X</b>	<b>12</b>	<b>11,009,435</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Carbon	65.9150	65.9150	0.00%	Yes	5.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,831,912
1200 Special Programs - Elementary / Secondary	7,973,046
1300 Vocational Education	2,058,997
1400 Other Instructional Programs - Elementary / Secondary	258,108
1600 Adult Education Programs	181,840
<b>Total Instruction</b>	<b>\$28,303,903</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,377,477
2200 Support Services - Instructional Staff	510,858
2300 Support Services - Administration	1,926,657
2400 Support Services - Pupil Health	451,159
2500 Support Services - Business	584,669
2600 Operation and Maintenance of Plant Services	3,006,237
2700 Student Transportation Services	1,350,293
2800 Support Services - Central	610,219
2900 Other Support Services	23,000
<b>Total Support Services</b>	<b>\$9,840,569</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,111,342
3300 Community Services	351,834
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,463,176</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,156,375
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,256,375</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,864,023</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,762,753
200 Personnel Services - Employee Benefits	6,634,909
300 Purchased Professional and Technical Services	188,448
400 Purchased Property Services	67,138
500 Other Purchased Services	1,269,148
600 Supplies	676,150
700 Property	228,375
800 Other Objects	4,991
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,831,912</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,256,841
200 Personnel Services - Employee Benefits	1,579,580
300 Purchased Professional and Technical Services	1,435,739
500 Other Purchased Services	2,609,881
600 Supplies	87,975
700 Property	1,500
800 Other Objects	1,530
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,973,046</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	246,487
200 Personnel Services - Employee Benefits	178,128
400 Purchased Property Services	2,750
500 Other Purchased Services	1,622,407
600 Supplies	9,225
<b>Total Vocational Education</b>	<b>\$2,058,997</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,800
200 Personnel Services - Employee Benefits	2,051
500 Other Purchased Services	251,257
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$258,108</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	181,840
<b>Total Adult Education Programs</b>	<b>\$181,840</b>
<b>Total Instruction</b>	<b>\$28,303,903</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	727,050
200 Personnel Services - Employee Benefits	593,204
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	2,478
500 Other Purchased Services	10,145
600 Supplies	19,150

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	950
<b>Total Support Services - Students</b>	<b>\$1,377,477</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	253,215
200 Personnel Services - Employee Benefits	186,553
300 Purchased Professional and Technical Services	20,845
400 Purchased Property Services	4,801
500 Other Purchased Services	5,020
600 Supplies	38,185
800 Other Objects	2,239
<b>Total Support Services - Instructional Staff</b>	<b>\$510,858</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	971,445
200 Personnel Services - Employee Benefits	581,652
300 Purchased Professional and Technical Services	198,300
400 Purchased Property Services	19,863
500 Other Purchased Services	82,725
600 Supplies	47,840
700 Property	500
800 Other Objects	24,332
<b>Total Support Services - Administration</b>	<b>\$1,926,657</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	289,699
200 Personnel Services - Employee Benefits	139,008
300 Purchased Professional and Technical Services	11,125
400 Purchased Property Services	2,368
500 Other Purchased Services	219
600 Supplies	7,797
700 Property	200
800 Other Objects	743
<b>Total Support Services - Pupil Health</b>	<b>\$451,159</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	308,985
200 Personnel Services - Employee Benefits	217,327
300 Purchased Professional and Technical Services	37,573
400 Purchased Property Services	3,064
500 Other Purchased Services	9,920
600 Supplies	3,500
800 Other Objects	4,300
<b>Total Support Services - Business</b>	<b>\$584,669</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,046,405
200 Personnel Services - Employee Benefits	728,920
300 Purchased Professional and Technical Services	74,407
400 Purchased Property Services	214,106

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	167,184
600 Supplies	722,865
700 Property	52,000
800 Other Objects	350
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,006,237</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,350,293
<b>Total Student Transportation Services</b>	<b>\$1,350,293</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	300,370
200 Personnel Services - Employee Benefits	249,484
300 Purchased Professional and Technical Services	51,565
500 Other Purchased Services	4,000
600 Supplies	3,300
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$610,219</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$23,000</b>
<b>Total Support Services</b>	<b>\$9,840,569</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	478,628
200 Personnel Services - Employee Benefits	258,097
300 Purchased Professional and Technical Services	51,102
400 Purchased Property Services	45,660
500 Other Purchased Services	100,970
600 Supplies	91,145
700 Property	59,000
800 Other Objects	26,740
<b>Total Student Activities</b>	<b>\$1,111,342</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	335,834
800 Other Objects	16,000
<b>Total Community Services</b>	<b>\$351,834</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,463,176</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	466,375
900 Other Uses of Funds	1,690,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,156,375</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,256,375
<b>TOTAL EXPENDITURES</b>	<b>\$41,864,023</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	11,979,972	11,421,825
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,979,972</b>	<b>\$11,421,825</b>

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

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

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,979,972</b>	<b>\$11,421,825</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**General 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 General Fund**

**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**

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

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	24,640,300	22,484,325
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$24,640,300</b>	<b>\$22,484,325</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$24,640,300</b>	<b>\$22,484,325</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	316,837
0820 Restricted Fund Balance	279,228
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	7,557,492
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,834,271</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,530,336</b>