Class : 3 AUN Number : 120488603 County : Northampton

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

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

nature Required — Date: 6/16/2025

nature Required — Date: 6/23/2025

l Signature Required — Date: 6/23/2025

(484)373-6006 Extn :

Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wilson Area SD	Northampton	120488603

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	$49033273
Ending Unassigned Fund Balance	$3340935
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.81%

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
[signature]	6/23/2025

DUE DATE: AUGUST 15, 2025

Printed 6/24/2025 7:25:47 AM

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 :
Wilson Area SD	Northampton	120488603

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
[signature]	5-19-25

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

Val Number	Description	Justification
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.	The budgetary reserve is an amount set aside for unanticipated expenditures not budgeted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance has been set aside for retirement and medical expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund balance is an amount that is set aside for the district technology replacement plan.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,860,553	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,381,493	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$15,242,046**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,962,404	
7000 Revenue from State Sources	17,269,084	
8000 Revenue from Federal Sources	768,043	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$45,999,531**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$61,241,577**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	23,486,576
6112	Interim Real Estate Taxes	53,000
6113	Public Utility Realty Taxes	25,000
6140	Current Act 511 Taxes - Flat Rate Assessments	15,050
6150	Current Act 511 Taxes - Proportional Assessments	2,891,500
6400	Delinquencies on Taxes Levied / Assessed by the LEA	838,300
6500	Earnings on Investments	200,000
6700	Revenues from LEA Activities	22,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	342,978
6910	Rentals	2,000
6940	Tuition from Patrons	25,000
6990	Refunds and Other Miscellaneous Revenue	61,000
REVENUE FROM LOCAL SOURCES		**$27,962,404**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,269,179
7144	Cyber Charter Transition	123,008
7160	Tuition for Orphans Subsidy	45,000
7271	Special Education funds for School-Aged Pupils	1,960,169
7292	Pre-K Counts	164,758
7311	Pupil Transportation Subsidy	275,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	233,720
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340	State Property Tax Reduction Allocation	1,712,677
7505	Ready to Learn Block Grant	313,967
7532	Ready to Learn-Adequacy Supplement	985,994
7810	State Share of Social Security and Medicare Taxes	752,623
7820	State Share of Retirement Contributions	3,344,989
REVENUE FROM STATE SOURCES		**$17,269,084**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	560,260
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,535
8516	Title III - Language Instruction for English Learners and Immigrant Students	26,672

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	45,076
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	**$768,043**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**45,999,531**

Act 1 Index (current): 5.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$23,486,576**
Amount of Tax Relief for Homestead Exclusions	**$1,712,677**
Total Approx. Tax Revenue:	**$25,199,253**
Approx. Tax Levy for Tax Rate Calculation:	**$26,239,369**

		Northampton	Total
	2024-25 Data		
	a. Assessed Value	$417,273,300	$417,273,300
	b. Real Estate Mills	60.4670	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,236,951,832	$1,236,951,832
	d. Assessed Value	$419,271,100	$419,271,100
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$25,231,265	$25,231,265
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$25,231,265	$25,231,265
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	60.4670	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.75925%	95.75925%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$26,239,369	$26,239,369
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**62.5833**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$26,239,369	$26,239,369
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$24,526,692
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$23,486,576

Act 1 Index (current): 5.3%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	**$23,486,576**	
Amount of Tax Relief for Homestead Exclusions	**$1,712,677**	
Total Approx. Tax Revenue:	**$25,199,253**	
Approx. Tax Levy for Tax Rate Calculation:	**$26,239,369**	
	Northampton	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	63.6717	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$26,695,704	$26,695,704
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$7,776.00	
Number of Homestead/Farmstead Properties	3516	3516
Median Assessed Value of Homestead Properties		$54,200

V.

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$23,486,576**
Amount of Tax Relief for Homestead Exclusions	**$1,712,677**
Total Approx. Tax Revenue:	**$25,199,253**
Approx. Tax Levy for Tax Rate Calculation:	**$26,239,369**

	Northampton			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,712,677	Lowering RE Tax Rate	$0	$1,712,677
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,712,677**

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
Northampton	419,271,100	62.5833	26,239,369						95.75925%		
Totals:	**419,271,100**		**26,239,369**	-	1,712,677	=	24,526,692	X	95.75925%	=	23,486,576

		Rate			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	$5.00	$0.00	15,050	15,050
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			**15,050**	**15,050**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,250,000	2,250,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	378,000	378,000
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	1.50000	0.000	263,500	263,500
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,891,500**	**2,891,500**
	Total Act 511, Current Taxes				**2,906,550**

Act 511 Tax Limit	**-->**	**1,236,951,832 X**	**12**	**14,843,422**
		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									
	Northampton	60.4670	62.5833	3.50%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,207,381
1200 Special Programs - Elementary / Secondary	7,606,645
1300 Vocational Education	1,230,604
1400 Other Instructional Programs - Elementary / Secondary	6,220
1500 Nonpublic School Programs	2,885
1600 Adult Education Programs	321,569
1800 Pre-Kindergarten	96,428
Total Instruction	**$29,471,732**
2000 Support Services	
2100 Support Services - Students	1,633,244
2200 Support Services - Instructional Staff	1,085,774
2300 Support Services - Administration	2,995,217
2400 Support Services - Pupil Health	492,292
2500 Support Services - Business	626,306
2600 Operation and Maintenance of Plant Services	4,825,655
2700 Student Transportation Services	1,776,485
2800 Support Services - Central	740,775
2900 Other Support Services	16,200
Total Support Services	**$14,191,948**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,067,805
3300 Community Services	91,338
Total Operation of Non-Instructional Services	**$1,159,143**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,210,450
Total Other Expenditures and Financing Uses	**$4,210,450**
Total Estimated Expenditures and Other Financing Uses	**$49,033,273**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,819,708
200 Personnel Services - Employee Benefits	7,188,130
400 Purchased Property Services	65,425
500 Other Purchased Services	1,538,211
600 Supplies	551,262
700 Property	28,500
800 Other Objects	16,145
Total Regular Programs - Elementary / Secondary	**$20,207,381**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,302,164
200 Personnel Services - Employee Benefits	1,527,969
300 Purchased Professional and Technical Services	2,457,191
500 Other Purchased Services	1,298,921
600 Supplies	7,300
800 Other Objects	13,100
Total Special Programs - Elementary / Secondary	**$7,606,645**
1300 Vocational Education	
100 Personnel Services - Salaries	236,221
200 Personnel Services - Employee Benefits	142,720
500 Other Purchased Services	850,813
600 Supplies	850
Total Vocational Education	**$1,230,604**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,250
200 Personnel Services - Employee Benefits	1,770
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	**$6,220**
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	1,716
200 Personnel Services - Employee Benefits	1,169
Total Nonpublic School Programs	**$2,885**
1600 Adult Education Programs	
500 Other Purchased Services	321,569
Total Adult Education Programs	**$321,569**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	20,321
200 Personnel Services - Employee Benefits	11,729
500 Other Purchased Services	3,692
600 Supplies	60,686
Total Pre-Kindergarten	**$96,428**
Total Instruction	**$29,471,732**

Description	Amount
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	912,123
200 Personnel Services - Employee Benefits	608,386
300 Purchased Professional and Technical Services	76,085
400 Purchased Property Services	12,125
500 Other Purchased Services	100
600 Supplies	24,425
Total Support Services - Students	**$1,633,244**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	594,822
200 Personnel Services - Employee Benefits	435,657
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	6,400
600 Supplies	43,995
Total Support Services - Instructional Staff	**$1,085,774**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,587,582
200 Personnel Services - Employee Benefits	1,043,650
300 Purchased Professional and Technical Services	201,525
400 Purchased Property Services	40,500
500 Other Purchased Services	58,760
600 Supplies	31,000
800 Other Objects	32,200
Total Support Services - Administration	**$2,995,217**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	295,995
200 Personnel Services - Employee Benefits	179,780
300 Purchased Professional and Technical Services	6,300
600 Supplies	9,267
800 Other Objects	950
Total Support Services - Pupil Health	**$492,292**
2500 Support Services - Business	
100 Personnel Services - Salaries	352,520
200 Personnel Services - Employee Benefits	234,646
400 Purchased Property Services	5,980
500 Other Purchased Services	13,940
600 Supplies	17,500
800 Other Objects	1,720
Total Support Services - Business	**$626,306**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,735,572
200 Personnel Services - Employee Benefits	1,017,954
300 Purchased Professional and Technical Services	227,800

Description	Amount
400 Purchased Property Services	195,945
500 Other Purchased Services	198,600
600 Supplies	1,430,734
700 Property	18,400
800 Other Objects	650
Total Operation and Maintenance of Plant Services	**$4,825,655**
2700 Student Transportation Services	
100 Personnel Services - Salaries	757,134
200 Personnel Services - Employee Benefits	361,075
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	83,696
500 Other Purchased Services	285,600
600 Supplies	268,280
700 Property	11,500
800 Other Objects	6,700
Total Student Transportation Services	**$1,776,485**
2800 Support Services - Central	
100 Personnel Services - Salaries	279,149
200 Personnel Services - Employee Benefits	191,523
300 Purchased Professional and Technical Services	6,650
500 Other Purchased Services	52,225
600 Supplies	211,228
Total Support Services - Central	**$740,775**
2900 Other Support Services	
500 Other Purchased Services	16,200
Total Other Support Services	**$16,200**
Total Support Services	**$14,191,948**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	551,611
200 Personnel Services - Employee Benefits	246,746
300 Purchased Professional and Technical Services	81,158
400 Purchased Property Services	10,450
500 Other Purchased Services	67,365
600 Supplies	65,575
800 Other Objects	44,900
Total Student Activities	**$1,067,805**
3300 Community Services	
500 Other Purchased Services	26,500
800 Other Objects	64,838
Total Community Services	**$91,338**
Total Operation of Non-Instructional Services	**$1,159,143**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	961,550
900 Other Uses of Funds	3,248,900
Total Debt Service / Other Expenditures and Financing Uses	**$4,210,450**
Total Other Expenditures and Financing Uses	**$4,210,450**
TOTAL EXPENDITURES	**$49,033,273**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	15,000,000	14,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,995,719	13,495,719
Other Capital Projects Fund	700,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	211,600	200,500
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	**$30,907,319**	**$27,696,219**

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	14,995,719	13,495,719
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	**$14,995,719**	**$13,495,719**
TOTAL CASH AND INVESTMENTS	**$45,903,038**	**$41,191,938**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund		
0510 Bonds Payable	20,301,000	19,609,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	605,000	605,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,500,000	7,225,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$27,406,000**	**$27,439,100**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

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

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$27,406,000**	**$27,439,100**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	3,000,000	3,250,000
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	**$3,000,000**	**$3,250,000**
TOTAL INDEBTEDNESS	**$30,406,000**	**$30,689,100**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	7,317,369
0840	Assigned Fund Balance	1,550,000
0850	Unassigned Fund Balance	3,340,935
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$12,208,304**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,208,304**