

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

Tamera R Stouffer

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chambersburg Area SD	COUNTY : Franklin	AUN : 112281302
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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	\$213372563
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)

School District Name : Chambersburg Area SD	County : Franklin	AUN Number : 112281302
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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	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$1,041,326.33 C x 2%: \$327,000.00	CASD adds Act 1 Earned Income Tax revenue collected in excess of prior fiscal years' budgets to the sum of the upcoming fiscal year's Act 1 Earned Income Tax revenue and State property Tax reduction allocation.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$2,058,333.00 7340 PDE Amount: \$0.00	
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: \$591,893.00 Function 2700, Object 200: \$620,974.00	Difference is due to increased health care costs.
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 3300, Object 100: \$38,805.00 Function 3300, Object 200: \$44,496.00	Difference is due to increased health care costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount budgeted is to accommodate increased student enrollment needs, special education placement costs, and other unforeseen budgetary requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	CASD is required to return a % of Act 1 Income Tax Revenue in excess of the budget to homeowners in future years. This amount becomes a Committed Fund Balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance will support property tax assessment appeals and anticipated increases in several divisions of the school district.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	3,095,878
0820 Restricted Fund Balance	465,789
0830 Committed Fund Balance	9,379,770
0840 Assigned Fund Balance	23,157,037
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,536,807</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	123,467,917
7000 Revenue from State Sources	74,223,732
8000 Revenue from Federal Sources	6,139,408
9000 Other Financing Sources	6,833,000
Total Estimated Revenues And Other Financing Sources	<u>\$210,664,057</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$243,200,864</u>

LEA : 112281302 Chambersburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	89,234,848
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	93,000
6114 Payments in Lieu of Current Taxes - State / Local	88,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	14,291,667
6140 Current Act 511 Taxes - Flat Rate Assessments	270,000
6150 Current Act 511 Taxes - Proportional Assessments	12,208,333
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,000,000
6910 Rentals	40,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	42,069
REVENUE FROM LOCAL SOURCES	\$123,467,917
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	31,536,778
7144 Reimbursement of CS Expenditures Subsidy	585,700
7160 Tuition for Orphans Subsidy	95,000
7271 Special Education funds for School-Aged Pupils	6,226,814
7292 Pre-K Counts	1,782,000
7311 Pupil Transportation Subsidy	3,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,348,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	194,000
7340 State Property Tax Reduction Allocation	2,058,333
7505 Ready to Learn Block Grant	11,259,852
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	595,729
7810 State Share of Social Security and Medicare Taxes	2,762,411
7820 State Share of Retirement Contributions	12,278,375
REVENUE FROM STATE SOURCES	\$74,223,732
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	430,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,617,061
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	300,085

LEA : 112281302 Chambersburg Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	206,503
8517 Title IV - 21st Century Schools	2,020,759
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	65,000
REVENUE FROM FEDERAL SOURCES	\$6,139,408
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	6,833,000
OTHER FINANCING SOURCES	\$6,833,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	210,664,057

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$89,234,848	
Amount of Tax Relief for Homestead Exclusions	<u>\$16,350,000</u>	
Total Approx. Tax Revenue:	\$105,584,848	
Approx. Tax Levy for Tax Rate Calculation:	\$107,405,967	
	Franklin	Total
2024-25 Data		
a. Assessed Value	\$778,204,450	\$778,204,450
b. Real Estate Mills	132.4930	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$5,837,979,417	\$5,837,979,417
d. Assessed Value	\$787,043,136	\$787,043,136
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$103,106,642	\$103,106,642
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$103,106,642	\$103,106,642
(f Total * g)		
i. Base Mills Subject to Index	132.4930	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$107,405,967	\$107,405,967
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	136.4677	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$107,405,967	\$107,405,967
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$91,055,967
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$89,234,848
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$89,234,848	
Amount of Tax Relief for Homestead Exclusions	<u>\$16,350,000</u>	
Total Approx. Tax Revenue:	\$105,584,848	
Approx. Tax Levy for Tax Rate Calculation:	\$107,405,967	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	139.5151	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$109,804,402	\$109,804,402
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	\$7,006.00	
Number of Homestead/Farmstead Properties	18190	18190
Median Assessed Value of Homestead Properties		\$21,480

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$89,234,848
Amount of Tax Relief for Homestead Exclusions	<u>\$16,350,000</u>
Total Approx. Tax Revenue:	\$105,584,848
Approx. Tax Levy for Tax Rate Calculation:	\$107,405,967

	Franklin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$14,291,667	Lowering RE Tax Rate \$0 \$14,291,667
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,058,333	Lowering RE Tax Rate \$0 \$2,058,333
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$16,350,000

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>Percent Collected</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>						
Franklin	787,043,136	136.4677	107,405,967				98.00000%		
Totals:		787,043,136	107,405,967	-	16,350,000	=	91,055,967	X	98.00000% = 89,234,848
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6131	Current Act 1 Earned Income Taxes			0.700%	0.000%	14,291,667	14,291,667		
Total Current Taxpayer Relief Taxes – Proportional Assessments				14,291,667				14,291,667	
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	270,000	270,000		
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				270,000				270,000	
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%	10,208,333	10,208,333		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,000,000	2,000,000		
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				12,208,333				12,208,333	
Total Act 511, Current Taxes								12,478,333	
Act 511 Tax Limit -->				5,837,979,417				X	12
				Market Value				Mills	70,055,753 (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>									
	Franklin	132.4930	136.4677	3.00%	Yes	5.3%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 112281302 Chambersburg Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		85,924,088
1200 Special Programs - Elementary / Secondary		34,240,400
1300 Vocational Education		2,745,707
1400 Other Instructional Programs - Elementary / Secondary		4,782,442
1500 Nonpublic School Programs		220,344
1800 Pre-Kindergarten		1,782,000
Total Instruction		\$129,694,981
2000 Support Services		
2100 Support Services - Students		7,056,222
2200 Support Services - Instructional Staff		4,916,781
2300 Support Services - Administration		10,010,137
2400 Support Services - Pupil Health		3,345,746
2500 Support Services - Business		1,373,501
2600 Operation and Maintenance of Plant Services		14,064,116
2700 Student Transportation Services		9,824,975
2800 Support Services - Central		3,653,787
2900 Other Support Services		15,866
Total Support Services		\$54,261,131
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,125,599
3300 Community Services		83,301
Total Operation of Non-Instructional Services		\$2,208,900
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		150,000
Total Facilities Acquisition, Construction and Improvement Services		\$150,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		11,557,551
5200 Interfund Transfers - Out		10,500,000
5900 Budgetary Reserve		5,000,000
Total Other Expenditures and Financing Uses		\$27,057,551
Total Estimated Expenditures and Other Financing Uses		\$213,372,563

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,469,883
200 Personnel Services - Employee Benefits	29,871,998
300 Purchased Professional and Technical Services	2,287,923
400 Purchased Property Services	1,873,679
500 Other Purchased Services	5,864,945
600 Supplies	3,531,785
700 Property	3,880
800 Other Objects	19,995
Total Regular Programs - Elementary / Secondary	\$85,924,088
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,964,296
200 Personnel Services - Employee Benefits	8,281,859
300 Purchased Professional and Technical Services	9,804,105
400 Purchased Property Services	21,346
500 Other Purchased Services	5,910,325
600 Supplies	252,669
800 Other Objects	5,800
Total Special Programs - Elementary / Secondary	\$34,240,400
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,745,707
Total Vocational Education	\$2,745,707
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	932,116
200 Personnel Services - Employee Benefits	676,509
300 Purchased Professional and Technical Services	1,925,317
500 Other Purchased Services	1,155,500
600 Supplies	93,000
Total Other Instructional Programs - Elementary / Secondary	\$4,782,442
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	220,344
Total Nonpublic School Programs	\$220,344
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	1,782,000
Total Pre-Kindergarten	\$1,782,000
Total Instruction	\$129,694,981
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,927,865
200 Personnel Services - Employee Benefits	2,628,069
300 Purchased Professional and Technical Services	407,923
400 Purchased Property Services	3,051

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Description	Amount
500 Other Purchased Services	23,037
600 Supplies	58,109
800 Other Objects	8,168
Total Support Services - Students	\$7,056,222
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,503,340
200 Personnel Services - Employee Benefits	2,183,832
300 Purchased Professional and Technical Services	31,094
400 Purchased Property Services	3,969
500 Other Purchased Services	19,500
600 Supplies	169,096
800 Other Objects	5,950
Total Support Services - Instructional Staff	\$4,916,781
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,650,488
200 Personnel Services - Employee Benefits	3,491,385
300 Purchased Professional and Technical Services	1,050,539
400 Purchased Property Services	306,917
500 Other Purchased Services	272,132
600 Supplies	206,542
800 Other Objects	32,134
Total Support Services - Administration	\$10,010,137
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,295,729
200 Personnel Services - Employee Benefits	1,040,522
300 Purchased Professional and Technical Services	968,325
400 Purchased Property Services	5,000
500 Other Purchased Services	7,300
600 Supplies	28,870
Total Support Services - Pupil Health	\$3,345,746
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	630,473
200 Personnel Services - Employee Benefits	471,662
300 Purchased Professional and Technical Services	26,900
400 Purchased Property Services	9,933
500 Other Purchased Services	14,200
600 Supplies	217,333
800 Other Objects	3,000
Total Support Services - Business	\$1,373,501
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,799,152
200 Personnel Services - Employee Benefits	3,481,107
300 Purchased Professional and Technical Services	179,133
400 Purchased Property Services	1,236,167
500 Other Purchased Services	476,730

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<u>Description</u>	<u>Amount</u>
600 Supplies	3,645,673
700 Property	237,400
800 Other Objects	8,754
Total Operation and Maintenance of Plant Services	\$14,064,116
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	591,893
200 Personnel Services - Employee Benefits	620,974
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	107,000
500 Other Purchased Services	8,019,208
600 Supplies	349,900
700 Property	120,000
800 Other Objects	2,000
Total Student Transportation Services	\$9,824,975
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,539,121
200 Personnel Services - Employee Benefits	1,144,188
300 Purchased Professional and Technical Services	43,546
400 Purchased Property Services	116,795
500 Other Purchased Services	303,315
600 Supplies	500,554
800 Other Objects	6,268
Total Support Services - Central	\$3,653,787
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,866
Total Other Support Services	\$15,866
Total Support Services	\$54,261,131
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,002,546
200 Personnel Services - Employee Benefits	426,683
300 Purchased Professional and Technical Services	210,395
400 Purchased Property Services	82,050
500 Other Purchased Services	178,170
600 Supplies	221,890
800 Other Objects	3,865
Total Student Activities	\$2,125,599
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	38,805
200 Personnel Services - Employee Benefits	44,496
Total Community Services	\$83,301
Total Operation of Non-Instructional Services	\$2,208,900
4000 Facilities Acquisition, Construction and Improvement Services	

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<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,007,551
900 Other Uses of Funds	7,550,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,557,551
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,500,000
Total Interfund Transfers - Out	\$10,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,000,000
Total Budgetary Reserve	\$5,000,000
Total Other Expenditures and Financing Uses	\$27,057,551
TOTAL EXPENDITURES	\$213,372,563

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	35,013,508	46,940,132
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	263,195	292,134
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	16,272,998	18,834,414
Other Capital Projects Fund	8,400,033	18,000,000
Debt Service Fund	4,281,032	9,781,032
Food Service / Cafeteria Operations Fund	4,013,732	3,000,000
Child Care Operations Fund		
Other Enterprise Funds	31,520	31,520
Internal Service Fund	3,199,036	2,800,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$71,475,054	\$99,679,232

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$71,475,054	\$99,679,232

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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	120,792,708	113,242,708
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,487,046	1,640,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,419,043	10,420,000
0599 Other Noncurrent Liabilities	186,092,868	186,092,868
Total General Fund	\$318,791,665	\$311,395,576
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		

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<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		

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<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	46,740	54,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	379,101	245,000
0599 Other Noncurrent Liabilities	5,000,820	4,450,000
Total Food Service / Cafeteria Operations Fund	\$5,426,661	\$4,749,400
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		

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<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	\$324,218,326	\$316,144,976

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	16,236,624	16,240,000
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	275,057	275,057
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,478,210	2,290,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$18,989,891	\$18,805,057
TOTAL INDEBTEDNESS	\$343,208,217	\$334,950,033

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	117,926	25,886
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$117,926	\$25,886
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
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	\$117,926	\$25,886

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
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 <u>Special Programs - Elementary / Secondary</u>			
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 Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
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 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries		68,015	14,930
200 Personnel Services - Employee Benefits		38,655	8,485
300 Purchased Professional and Technical Services		2,870	630
400 Purchased Property Services			
500 Other Purchased Services		1,250	274
600 Supplies		410	90
700 Property			
800 Other Objects		6,726	1,477
Total Other Instructional Programs - Elementary / Secondary		\$117,926	\$25,886
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
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		\$117,926	\$25,886
TOTAL EXPENDITURES		\$117,926	\$25,886

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$14,421	\$3,165
TOTAL REVENUES	\$14,421	\$3,165

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	2,649	581
7820 State Share of Retirement Contributions	11,772	2,584
Total Revenue from State Sources	\$14,421	\$3,165
TOTAL REVENUES	\$14,421	\$3,165

Account Description	Amounts
0810 Nonspendable Fund Balance	3,095,878
0820 Restricted Fund Balance	465,789
0830 Committed Fund Balance	9,379,770
0840 Assigned Fund Balance	20,448,531
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,828,301
5900 Budgetary Reserve	5,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$38,389,968