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	6/23/25 **Date**
Secretary of the Board - Original Signature Required	6/23/25 **Date**
Chief School Administrator - Original Signature Required	6/23/25 **Date**
Michele Zimmerman **Contact Person**	(610)562-2241 **Telephone** Extn :1746 **Extension**
miczim@hasdhawks.org **Email Address**	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Hamburg Area SD	Berks	114063503

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 [X]

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

Total Budgeted Expenditures	$57965981
Ending Unassigned Fund Balance	$3823339
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.59%

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]	6/23/25

DUE DATE: AUGUST 15, 2025

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Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for emergencies.
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.	Reserved for emergencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for HRA payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future building improvement and renovation projects.

ITEM	AMOUNTS	
:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		
810 Nonspendable Fund Balance	31,470	
820 Restricted Fund Balance	2,350	
830 Committed Fund Balance	59,996	
840 Assigned Fund Balance	24,913,503	
850 Unassigned Fund Balance	3,519,629	
'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		**$28,493,128**
:stimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,456,661	
7000 Revenue from State Sources	18,251,747	
3000 Revenue from Federal Sources	534,822	
9000 Other Financing Sources	537,000	
'otal Estimated Revenues And Other Financing Sources		**$53,780,230**
'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$82,273,358**

	Amount
EVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,305,451
6112 Interim Real Estate Taxes	269,600
6113 Public Utility Realty Taxes	29,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,228,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	1,240,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	436,427
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	35,000
6960 Services Provided Other Local Governmental Units / LEAs	33,000
6990 Refunds and Other Miscellaneous Revenue	15,183
EVENUE FROM LOCAL SOURCES	**$34,456,661**
EVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,699,833
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,728,418
7311 Pupil Transportation Subsidy	863,789
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,534
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,120
7340 State Property Tax Reduction Allocation	1,444,366
7360 Safe Schools	280,000
7505 Ready to Learn Block Grant	379,212
7810 State Share of Social Security and Medicare Taxes	811,556
7820 State Share of Retirement Contributions	3,606,919
EVENUE FROM STATE SOURCES	**$18,251,747**
EVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	433,141
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,142
8517 Title IV - 21st Century Schools	33,883
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,656
EVENUE FROM FEDERAL SOURCES	**$534,822**

	Amount
THER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	535,000
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
THER FINANCING SOURCES	**$537,000**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**53,780,230**

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

…ct 1 Index (current): 4.0%

…alculation Method: Rate

…pprox. Tax Revenue from RE Taxes:	$28,305,451
…mount of Tax Relief for Homestead Exclusions	$1,444,523
…otal Approx. Tax Revenue:	$29,749,974
…pprox. Tax Levy for Tax Rate Calculation:	$31,929,661

		Berks	Total
	2024-25 Data		
	a. Assessed Value	$1,144,101,800	$1,144,101,800
	b. Real Estate Mills	26.9600	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$2,074,996,434	$2,074,996,434
	d. Assessed Value	$1,184,334,600	$1,184,334,600
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy	$30,844,985	$30,844,985
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	$30,844,985	$30,844,985
	(f Total * g)		
	i. Base Mills Subject to Index	26.9600	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.85000%	92.85000%
	k. Tax Levy Needed	$31,929,661	$31,929,661
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**26.9600**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$31,929,661	$31,929,661
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$30,485,138
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$28,305,451
	(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

…ct 1 Index (current): 4.0%

…alculation Method: **Rate**

…pprox. Tax Revenue from RE Taxes:	**$28,305,451**
…mount of Tax Relief for Homestead Exclusions	**$1,444,523**
…otal Approx. Tax Revenue:	**$29,749,974**
…pprox. Tax Levy for Tax Rate Calculation:	**$31,929,661**

		Berks	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	28.0384	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$33,206,847	$33,206,847
	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		
	Assessed Value Exclusion per Homestead	$13,027.00	
V.	Number of Homestead/Farmstead Properties	4141	4141
	Median Assessed Value of Homestead Properties		$94,300

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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ct 1 Index (current): 4.0%

alculation Method: Rate

pprox. Tax Revenue from RE Taxes:	$28,305,451
mount of Tax Relief for Homestead Exclusions	$1,444,523
otal Approx. Tax Revenue:	$29,749,974
pprox. Tax Levy for Tax Rate Calculation:	$31,929,661

	Berks			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,444,366	Lowering RE Tax Rate	$0	$1,444,366
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$157			$157
Amount of Tax Relief from State/Local Sources				**$1,444,523**

CODE

;111 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
erks	1,184,334,600	26.9600	31,929,661						92.85000%		
otals:	**1,184,334,600**		**31,929,661**	-	1,444,523	=	30,485,138	X	92.85000%	=	28,305,451

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**0**	**0**
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%	2,995,000	2,995,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	233,000	233,000
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			**3,228,000**	**3,228,000**
	Total Act 511, Current Taxes				**3,228,000**

Act 511 Tax Limit -->	**2,074,996,434**	**X**	**12**	**24,899,957**
	Market Value		**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	26.9600	26.9600	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

025-2026 Final General Fund Budget

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Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,088,939
1200 Special Programs - Elementary / Secondary	11,149,220
1300 Vocational Education	942,820
1400 Other Instructional Programs - Elementary / Secondary	74,178
1500 Nonpublic School Programs	6,500
'otal Instruction	**$35,261,657**
:000 Support Services	
2100 Support Services - Students	2,283,769
2200 Support Services - Instructional Staff	942,991
2300 Support Services - Administration	2,298,891
2400 Support Services - Pupil Health	386,082
2500 Support Services - Business	803,131
2600 Operation and Maintenance of Plant Services	4,930,494
2700 Student Transportation Services	2,920,322
2800 Support Services - Central	1,824,181
2900 Other Support Services	46,622
'otal Support Services	**$16,436,483**
;000 Operation of Non-Instructional Services	
3200 Student Activities	1,104,985
3300 Community Services	2,500
'otal Operation of Non-Instructional Services	**$1,107,485**
;000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,660,356
5900 Budgetary Reserve	500,000
'otal Other Expenditures and Financing Uses	**$5,160,356**
'otal Estimated Expenditures and Other Financing Uses	**$57,965,981**

)escription	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,007,459
200 Personnel Services - Employee Benefits	7,490,236
300 Purchased Professional and Technical Services	588,650
400 Purchased Property Services	39,800
500 Other Purchased Services	1,378,050
600 Supplies	1,527,344
700 Property	23,000
800 Other Objects	34,400
Total Regular Programs - Elementary / Secondary	**$23,088,939**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,449,612
200 Personnel Services - Employee Benefits	2,793,416
300 Purchased Professional and Technical Services	552,000
400 Purchased Property Services	7,800
500 Other Purchased Services	4,252,542
600 Supplies	90,350
800 Other Objects	3,500
Total Special Programs - Elementary / Secondary	**$11,149,220**
1300 Vocational Education	
500 Other Purchased Services	942,820
Total Vocational Education	**$942,820**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,524
200 Personnel Services - Employee Benefits	654
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	66,000
Total Other Instructional Programs - Elementary / Secondary	**$74,178**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,500
Total Nonpublic School Programs	**$6,500**
Total Instruction	**$35,261,657**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,075,398
200 Personnel Services - Employee Benefits	727,621
300 Purchased Professional and Technical Services	450,000
500 Other Purchased Services	5,750
600 Supplies	21,500
800 Other Objects	3,500
Total Support Services - Students	**$2,283,769**
2200 Support Services - Instructional Staff	

)escription	Amount
100 Personnel Services - Salaries	386,302
200 Personnel Services - Employee Benefits	384,164
300 Purchased Professional and Technical Services	24,400
500 Other Purchased Services	2,830
600 Supplies	142,900
800 Other Objects	2,395
Total Support Services - Instructional Staff	**$942,991**
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,201,105
200 Personnel Services - Employee Benefits	800,310
300 Purchased Professional and Technical Services	147,650
400 Purchased Property Services	14,200
500 Other Purchased Services	56,680
600 Supplies	51,296
800 Other Objects	27,650
Total Support Services - Administration	**$2,298,891**
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	189,310
200 Personnel Services - Employee Benefits	164,622
300 Purchased Professional and Technical Services	12,250
400 Purchased Property Services	650
500 Other Purchased Services	650
600 Supplies	13,000
700 Property	5,000
800 Other Objects	600
Total Support Services - Pupil Health	**$386,082**
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	405,665
200 Personnel Services - Employee Benefits	315,203
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	6,866
600 Supplies	67,817
800 Other Objects	7,080
Total Support Services - Business	**$803,131**
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,485,498
200 Personnel Services - Employee Benefits	1,238,549
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	701,790
500 Other Purchased Services	165,801
600 Supplies	1,156,656
700 Property	106,000
800 Other Objects	3,700
Total Operation and Maintenance of Plant Services	**$4,930,494**
2700 <u>Student Transportation Services</u>	

Description	Amount
100 Personnel Services - Salaries	79,000
200 Personnel Services - Employee Benefits	62,342
400 Purchased Property Services	37,000
500 Other Purchased Services	2,726,480
600 Supplies	15,000
800 Other Objects	500
Total Student Transportation Services	**$2,920,322**
2800 Support Services - Central	
100 Personnel Services - Salaries	435,524
200 Personnel Services - Employee Benefits	273,184
300 Purchased Professional and Technical Services	25,950
400 Purchased Property Services	77,000
500 Other Purchased Services	203,045
600 Supplies	365,000
700 Property	444,228
800 Other Objects	250
Total Support Services - Central	**$1,824,181**
2900 Other Support Services	
500 Other Purchased Services	46,622
Total Other Support Services	**$46,622**
Total Support Services	**$16,436,483**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	500,772
200 Personnel Services - Employee Benefits	255,181
300 Purchased Professional and Technical Services	154,040
400 Purchased Property Services	17,325
500 Other Purchased Services	35,500
600 Supplies	105,717
800 Other Objects	36,450
Total Student Activities	**$1,104,985**
3300 Community Services	
800 Other Objects	2,500
Total Community Services	**$2,500**
Total Operation of Non-Instructional Services	**$1,107,485**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,360,356
900 Other Uses of Funds	3,300,000
Total Debt Service / Other Expenditures and Financing Uses	**$4,660,356**
5900 Budgetary Reserve	
800 Other Objects	500,000

Description	Amount
Total Budgetary Reserve	$500,000
Total Other Expenditures and Financing Uses	$5,160,356
OTAL EXPENDITURES	$57,965,981

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	29,500,000	31,000,000
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	400,000	250,000
Other Capital Projects Fund		
Debt Service Fund	172,363	174,423
Food Service / Cafeteria Operations Fund	525,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$30,707,363**	**$31,929,423**

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		

ong-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
otal Long-Term Investments		
OTAL CASH AND INVESTMENTS	$30,707,363	$31,929,423

.ong-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	36,110,000	33,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,000,000	800,000
0540 Accumulated Compensated Absences	1,050,000	1,025,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,200,000
0599 Other Noncurrent Liabilities	59,000,000	59,500,000
Total General Fund	**$101,560,000**	**$98,845,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

.ong-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		

.ong-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		

.ong-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		

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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	**$101,560,000**	**$98,845,000**

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	550,000	550,000
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	55,000	55,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$605,000**	**$605,000**
TOTAL INDEBTEDNESS	**$102,165,000**	**$99,450,000**

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Account Description	Amounts
0810 Nonspendable Fund Balance	31,470
0820 Restricted Fund Balance	2,350
0830 Committed Fund Balance	59,996
0840 Assigned Fund Balance	20,424,042
0850 Unassigned Fund Balance	3,823,339
'otal Ending Fund Balance - Committed, Assigned, and Unassigned	**$24,307,377**
5900 Budgetary Reserve	**500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$24,841,197**