

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

Michele Zimmerman

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berkshire	AUN : 114063503
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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	\$58250251
Ending Unassigned Fund Balance	\$3519729
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.04%

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 : Hamburg Area SD	County : Berks	AUN Number : 114063503
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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**

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

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	31,470	
0820 Restricted Fund Balance	2,350	
0830 Committed Fund Balance	59,996	
0840 Assigned Fund Balance	24,913,503	
0850 Unassigned Fund Balance	3,519,629	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$28,493,128</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,456,661	
7000 Revenue from State Sources	18,232,407	
8000 Revenue from Federal Sources	534,822	
9000 Other Financing Sources	537,000	
Total Estimated Revenues And Other Financing Sources		<u>\$53,760,890</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$82,254,018</u>

	<u>Amount</u>
REVENUE 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
REVENUE FROM LOCAL SOURCES	\$34,456,661
REVENUE 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	265,683
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	817,161
7820 State Share of Retirement Contributions	3,631,825
REVENUE FROM STATE SOURCES	\$18,232,407
REVENUE 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
REVENUE FROM FEDERAL SOURCES	\$534,822

	<u>Amount</u>
OTHER 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
OTHER FINANCING SOURCES	\$537,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,760,890

Act 1 Index (current): 4.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$28,305,451	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,444,523</u>	
Total Approx. Tax Revenue:		\$29,749,974	
Approx. Tax Levy for Tax Rate Calculation:		\$31,929,661	
		Berks	Total
<hr/>			
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
<hr/>			
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%
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			
<hr/>			
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)			
I. 2025-26 Real Estate Tax Rate		26.9600	
(k / d * 1000)			
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)			

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,305,451	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,523</u>	
Total Approx. Tax Revenue:	\$29,749,974	
Approx. 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	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,206,847	\$33,206,847
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	\$13,027.00	
Number of Homestead/Farmstead Properties	4141	4141
Median Assessed Value of Homestead Properties		\$94,300

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,305,451
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,523</u>
Total Approx. Tax Revenue:	\$29,749,974
Approx. 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									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Berks	1,184,334,600	26.9600	31,929,661				92.85000%		
Totals:				1,184,334,600	31,929,661	-	1,444,523	=	30,485,138 X 92.85000% = 28,305,451
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$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	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,995,000	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:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Berks	26.9600	26.9600	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,238,939
1200 Special Programs - Elementary / Secondary	11,288,462
1300 Vocational Education	942,820
1400 Other Instructional Programs - Elementary / Secondary	74,178
1500 Nonpublic School Programs	6,500
Total Instruction	\$35,550,899
2000 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	798,159
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
Total Support Services	\$16,431,511
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,104,985
3300 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	4,660,356
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$5,160,356
Total Estimated Expenditures and Other Financing Uses	\$58,250,251

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,082,459
200 Personnel Services - Employee Benefits	7,565,236
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	\$23,238,939
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,521,119
200 Personnel Services - Employee Benefits	2,861,151
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	\$11,288,462
1300 <u>Vocational Education</u>	
500 Other Purchased Services	942,820
Total Vocational Education	\$942,820
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,500
Total Nonpublic School Programs	\$6,500
Total Instruction	\$35,550,899
2000 Support Services	
2100 <u>Support Services - Students</u>	
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 <u>Support Services - Instructional Staff</u>	

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Description	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	310,231
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	\$798,159
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>	

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<u>Description</u>	<u>Amount</u>
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 <u>Support Services - Central</u>	
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 <u>Other Support Services</u>	
500 Other Purchased Services	46,622
Total Other Support Services	\$46,622
Total Support Services	\$16,431,511
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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 <u>Community Services</u>	
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 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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 <u>Budgetary Reserve</u>	
800 Other Objects	500,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$5,160,356
TOTAL EXPENDITURES	\$58,250,251

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		

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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	\$30,707,363	\$31,929,423

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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	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		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$101,560,000	\$98,845,000

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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

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	3,519,729
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,003,767
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,537,587