

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stacy Stair

(610)779-2606

Extn :4118

Contact Person

Telephone

Extension

sstair@antietamsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berks	AUN : 114060503
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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.

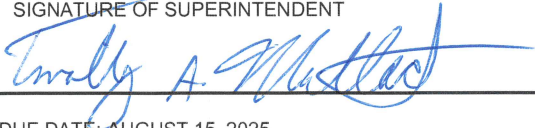
Total Budgeted Expenditures	\$29131086
Ending Unassigned Fund Balance	\$2329987
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 5/20/25
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DUE DATE: AUGUST 15, 2025

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

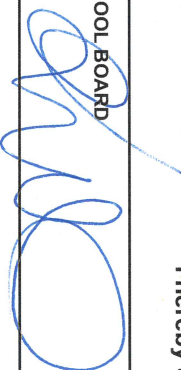
(03/2006)

24 PS 6-687(a)(1)

School District Name : Antietam SD	County : Berks	AUN Number : 114060503
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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 5/19/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unforeseen expenses beyond the districts control
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.	Amount is in compliance with district fund balance policy and state fund balance regulations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For capital projects and PSERS increases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For unforeseen maintenance costs, charter tuition, capital projects and other expenditures required that are beyond the districts control.

<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	727,093
0820 Restricted Fund Balance	7,988,488
0830 Committed Fund Balance	5,131,082
0840 Assigned Fund Balance	6,690,432
0850 Unassigned Fund Balance	2,290,800
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,112,314</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,513,988
7000 Revenue from State Sources	13,228,652
8000 Revenue from Federal Sources	703,729
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,446,369</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,558,683</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,119,988
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$14,513,988
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,377,778
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,129,229
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	792,649
7360 Safe Schools	124,048
7531 Ready to Learn-Foundation	1,037,370
7532 Ready to Learn-Adequacy Supplement	538,576
7533 Ready to Learn-Tax Equity Supplement	331,675
7810 State Share of Social Security and Medicare Taxes	534,330
7820 State Share of Retirement Contributions	2,221,997
REVENUE FROM STATE SOURCES	\$13,228,652
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	298,906
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,808
8516 Title III - Language Instruction for English Learners and Immigrant Students	19,401

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	349,614
REVENUE FROM FEDERAL SOURCES	\$703,729
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,446,369

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,119,988	
Amount of Tax Relief for Homestead Exclusions	<u>\$792,649</u>	
Total Approx. Tax Revenue:	\$12,912,637	
Approx. Tax Levy for Tax Rate Calculation:	\$13,159,984	
	Berks	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$254,935,400	\$254,935,400
b. Real Estate Mills	48.7600	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$382,090,574	\$382,090,574
d. Assessed Value	\$256,529,900	\$256,529,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$12,430,650	\$12,430,650
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$12,430,650	\$12,430,650
(f Total * g)		
i. Base Mills Subject to Index	48.7600	
(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	98.00000%	98.00000%
k. Tax Levy Needed	\$13,159,984	\$13,159,984
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	51.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,159,984	\$13,159,984
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,367,335
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,119,988
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,119,988	
Amount of Tax Relief for Homestead Exclusions	<u>\$792,649</u>	
Total Approx. Tax Revenue:	\$12,912,637	
Approx. Tax Levy for Tax Rate Calculation:	\$13,159,984	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.6368	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,246,383	\$13,246,383
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	\$9,810.33	
Number of Homestead/Farmstead Properties	1575	1575
Median Assessed Value of Homestead Properties		\$79,350

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,119,988
Amount of Tax Relief for Homestead Exclusions	<u>\$792,649</u>
Total Approx. Tax Revenue:	\$12,912,637
Approx. Tax Levy for Tax Rate Calculation:	\$13,159,984

	Berks	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$792,649	Lowering RE Tax Rate \$0 \$792,649
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$792,649

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Berks	256,529,900	51.3000	13,159,984			98.00000%		
Totals:	256,529,900		13,159,984	-	792,649 =	12,367,335 X	98.00000% =	12,119,988
				<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%	1,050,000	1,050,000	
6152	Current Act 511 Occupation Taxes			0.00000	0.00000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.00000	0.00000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.00000	0.00000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,175,000	1,175,000	
Total Act 511, Current Taxes							1,175,000	
				Act 511 Tax Limit -->	382,090,574 X	12	4,585,087	
					Market Value	Mills	(511 Limit)	

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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	48.7600	51.3000	5.21%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679					5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.9%				
6143	Current Act 511 Local Services Taxes					5.9%				
6144	Current Act 511 Trailer Taxes					5.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes					5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6154	Current Act 511 Amusement Taxes					5.9%				
6155	Current Act 511 Business Privilege Taxes					5.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.9%				
6157	Current Act 511 Mercantile Taxes					5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,572,463
1200 Special Programs - Elementary / Secondary	5,851,004
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	2,708
1500 Nonpublic School Programs	11,594
Total Instruction	\$16,837,769
2000 Support Services	
2100 Support Services - Students	1,134,930
2200 Support Services - Instructional Staff	803,891
2300 Support Services - Administration	1,950,922
2400 Support Services - Pupil Health	284,879
2500 Support Services - Business	578,986
2600 Operation and Maintenance of Plant Services	2,935,634
2700 Student Transportation Services	523,049
2800 Support Services - Central	920,145
2900 Other Support Services	9,000
Total Support Services	\$9,141,436
3000 Operation of Non-Instructional Services	
3200 Student Activities	504,335
3300 Community Services	31,100
Total Operation of Non-Instructional Services	\$535,435
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,551,446
5900 Budgetary Reserve	65,000
Total Other Expenditures and Financing Uses	\$2,616,446
Total Estimated Expenditures and Other Financing Uses	\$29,131,086

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,788,615
200 Personnel Services - Employee Benefits	3,708,972
300 Purchased Professional and Technical Services	191,401
400 Purchased Property Services	5,300
500 Other Purchased Services	371,400
600 Supplies	480,525
700 Property	21,000
800 Other Objects	5,250
Total Regular Programs - Elementary / Secondary	\$10,572,463
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,426,585
200 Personnel Services - Employee Benefits	1,031,719
300 Purchased Professional and Technical Services	1,198,800
400 Purchased Property Services	500
500 Other Purchased Services	2,161,500
600 Supplies	31,900
Total Special Programs - Elementary / Secondary	\$5,851,004
1300 <u>Vocational Education</u>	
500 Other Purchased Services	400,000
Total Vocational Education	\$400,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,200
200 Personnel Services - Employee Benefits	508
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,708
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	11,594
Total Nonpublic School Programs	\$11,594
Total Instruction	\$16,837,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	479,774
200 Personnel Services - Employee Benefits	314,156
300 Purchased Professional and Technical Services	327,950
500 Other Purchased Services	950
600 Supplies	12,000
800 Other Objects	100
Total Support Services - Students	\$1,134,930
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	420,783
200 Personnel Services - Employee Benefits	329,858

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	5,000
400	Purchased Property Services	31,000
500	Other Purchased Services	900
600	Supplies	15,850
800	Other Objects	500
Total Support Services - Instructional Staff		\$803,891
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	915,466
200	Personnel Services - Employee Benefits	708,156
300	Purchased Professional and Technical Services	196,700
500	Other Purchased Services	67,050
600	Supplies	30,100
800	Other Objects	33,450
Total Support Services - Administration		\$1,950,922
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	121,624
200	Personnel Services - Employee Benefits	86,380
300	Purchased Professional and Technical Services	73,000
400	Purchased Property Services	400
500	Other Purchased Services	175
600	Supplies	3,000
800	Other Objects	300
Total Support Services - Pupil Health		\$284,879
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	289,895
200	Personnel Services - Employee Benefits	207,741
300	Purchased Professional and Technical Services	62,000
400	Purchased Property Services	4,000
500	Other Purchased Services	850
600	Supplies	6,500
800	Other Objects	8,000
Total Support Services - Business		\$578,986
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	691,129
200	Personnel Services - Employee Benefits	515,005
300	Purchased Professional and Technical Services	281,500
400	Purchased Property Services	715,500
500	Other Purchased Services	104,000
600	Supplies	409,500
700	Property	218,500
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$2,935,634
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	5,000
200	Personnel Services - Employee Benefits	3,540

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,000
500 Other Purchased Services	502,509
600 Supplies	5,000
Total Student Transportation Services	\$523,049
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	201,108
200 Personnel Services - Employee Benefits	162,537
300 Purchased Professional and Technical Services	180,500
500 Other Purchased Services	75,000
600 Supplies	290,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$920,145
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$9,141,436
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	235,464
200 Personnel Services - Employee Benefits	93,871
300 Purchased Professional and Technical Services	88,000
500 Other Purchased Services	42,800
600 Supplies	32,500
800 Other Objects	11,700
Total Student Activities	\$504,335
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	100
600 Supplies	1,000
Total Community Services	\$31,100
Total Operation of Non-Instructional Services	\$535,435
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,331,446
900 Other Uses of Funds	1,220,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,551,446
5900 <u>Budgetary Reserve</u>	
800 Other Objects	65,000
Total Budgetary Reserve	\$65,000
Total Other Expenditures and Financing Uses	\$2,616,446
TOTAL EXPENDITURES	\$29,131,086

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	10,000,000	5,000,000
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	500,000	500,000
Other Capital Projects Fund	14,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,500,000	\$15,500,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$24,500,000	\$15,500,000

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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	37,695,000	36,475,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	350,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,045,000	\$36,775,000
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		

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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		
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		

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<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	\$38,045,000	\$36,775,000

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	800,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$800,000	\$800,000
TOTAL INDEBTEDNESS	\$38,845,000	\$37,575,000

Account Description	Amounts
0810 Nonspendable Fund Balance	727,093
0820 Restricted Fund Balance	7,988,488
0830 Committed Fund Balance	5,131,082
0840 Assigned Fund Balance	5,966,528
0850 Unassigned Fund Balance	2,329,987
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,427,597
5900 Budgetary Reserve	65,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,208,178