

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2025

Signatures

President of the Board - Original Signature Required

6/17/25

Date

Kristen Resnik

Secretary of the Board - Original Signature Required

6/17/25

Date

Thomas L Kowalonek

Chief School Administrator - Original Signature Required

6/17/25

Date

Thomas L Kowalonek

(717)933-4611

Extn :1003

Contact Person

Telephone

Extension

tkowalonek@tulpehocken.org

Email Address

**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 : Tulpehocken Area SD	County : Berks	AUN Number : 114068003
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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 6/17/25
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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.	Reserve for unanticipated expenses
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.	Reserve for unanticipated expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenses

<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	18,567
0820 Restricted Fund Balance	43,895
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,258,366
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,758,366</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,626,435
7000 Revenue from State Sources	12,062,618
8000 Revenue from Federal Sources	781,475
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,470,528</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,228,894</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	24,440,215
6112 Interim Real Estate Taxes	276,553
6113 Public Utility Realty Taxes	25,200
6114 Payments in Lieu of Current Taxes - State / Local	9,480
6120 Current Per Capita Taxes, Section 679	34,700
6140 Current Act 511 Taxes - Flat Rate Assessments	34,700
6150 Current Act 511 Taxes - Proportional Assessments	2,470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	352,000
6500 Earnings on Investments	650,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	247,561
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	37,326
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6980 Revenue from Community Services Activities	5,200
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$28,626,435

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,319,161
7160 Tuition for Orphans Subsidy	130,000
7220 Vocational Education	23,061
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	994,651
7299 Program Revenues Not Listed Previously in the 7200 Series	20,000
7311 Pupil Transportation Subsidy	770,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	77,001
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,500
7340 State Property Tax Reduction Allocation	1,124,679
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	200,065
7509 Supplemental Equipment Grants	7,000
7810 State Share of Social Security and Medicare Taxes	610,000
7820 State Share of Retirement Contributions	2,700,000

REVENUE FROM STATE SOURCES \$12,062,618

Amount

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	345,834
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,043
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,645
8517 Title IV - 21st Century Schools	25,953
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES \$781,475

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 41,470,528

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,440,215
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,679</u>
Total Approx. Tax Revenue:	\$25,564,894
Approx. Tax Levy for Tax Rate Calculation:	\$26,385,883

Berks

Total

2024-25 Data		
a. Assessed Value	\$1,023,365,800	\$1,023,365,800
b. Real Estate Mills	25.7500	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,638,390,781	\$1,638,390,781
d. Assessed Value	\$1,024,694,500	\$1,024,694,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$26,351,669	\$26,351,669
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$26,351,669	\$26,351,669
(f Total * g)		
i. Base Mills Subject to Index	25.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$26,385,883	\$26,385,883
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,385,883	\$26,385,883
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,261,204
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,440,215
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,440,215	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,679</u>	
Total Approx. Tax Revenue:	\$25,564,894	
Approx. Tax Levy for Tax Rate Calculation:	\$26,385,883	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.7800	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,441,319	\$27,441,319
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	\$14,717.00	
Number of Homestead/Farmstead Properties	2998	2998
Median Assessed Value of Homestead Properties		\$108,200

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,440,215
Amount of Tax Relief for Homestead Exclusions	<u>\$1,124,679</u>
Total Approx. Tax Revenue:	\$25,564,894
Approx. Tax Levy for Tax Rate Calculation:	\$26,385,883

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,124,679	Lowering RE Tax Rate	\$0	\$1,124,679
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,124,679

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Berks	1,024,694,500	25.7500	26,385,883			96.75000%	
Totals:	1,024,694,500		26,385,883	- 1,124,679 =	25,261,204 X	96.75000% =	24,440,215

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,700
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 34,700 34,700

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,150,000	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000	320,000
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 2,470,000 2,470,000

Total Act 511, Current Taxes 2,504,700

Act 511 Tax Limit -->	1,638,390,781 X	12	19,660,689
	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	25.7500	25.7500	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,225,044
1200 Special Programs - Elementary / Secondary	5,455,240
1300 Vocational Education	895,797
1400 Other Instructional Programs - Elementary / Secondary	244,309
1500 Nonpublic School Programs	5,000
Total Instruction	\$22,825,390
2000 Support Services	
2100 Support Services - Students	1,442,913
2200 Support Services - Instructional Staff	1,223,551
2300 Support Services - Administration	2,387,584
2400 Support Services - Pupil Health	376,693
2500 Support Services - Business	813,289
2600 Operation and Maintenance of Plant Services	3,422,099
2700 Student Transportation Services	2,055,550
2800 Support Services - Central	1,023,519
2900 Other Support Services	34,000
Total Support Services	\$12,779,198
3000 Operation of Non-Instructional Services	
3200 Student Activities	608,625
3300 Community Services	40,357
Total Operation of Non-Instructional Services	\$648,982
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,616,750
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,216,750
Total Estimated Expenditures and Other Financing Uses	\$42,470,320

2025-2026 Final General Fund Budget

LEA : 114068003 Tulpehocken Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,196,439
200 Personnel Services - Employee Benefits	5,690,605
300 Purchased Professional and Technical Services	246,200
400 Purchased Property Services	69,500
500 Other Purchased Services	1,298,900
600 Supplies	664,100
700 Property	54,000
800 Other Objects	5,300
Total Regular Programs - Elementary / Secondary	\$16,225,044
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,550,236
200 Personnel Services - Employee Benefits	1,573,141
300 Purchased Professional and Technical Services	390,900
500 Other Purchased Services	904,863
600 Supplies	35,050
700 Property	500
800 Other Objects	550
Total Special Programs - Elementary / Secondary	\$5,455,240
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	204,429
200 Personnel Services - Employee Benefits	135,360
400 Purchased Property Services	500
500 Other Purchased Services	531,508
600 Supplies	15,000
700 Property	7,000
800 Other Objects	2,000
Total Vocational Education	\$895,797
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,000
200 Personnel Services - Employee Benefits	87,409
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,100
600 Supplies	3,800
Total Other Instructional Programs - Elementary / Secondary	\$244,309
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$22,825,390
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	813,345

2025-2026 Final General Fund Budget

LEA : 114068003 Tulpehocken Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	568,018
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	12,600
600 Supplies	13,000
800 Other Objects	1,950
Total Support Services - Students	\$1,442,913
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	589,903
200 Personnel Services - Employee Benefits	461,728
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	500
500 Other Purchased Services	32,920
600 Supplies	55,450
700 Property	1,500
800 Other Objects	4,050
Total Support Services - Instructional Staff	\$1,223,551
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,176,442
200 Personnel Services - Employee Benefits	846,092
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	14,000
500 Other Purchased Services	113,550
600 Supplies	52,050
700 Property	6,000
800 Other Objects	45,450
Total Support Services - Administration	\$2,387,584
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	212,654
200 Personnel Services - Employee Benefits	136,059
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	3,900
500 Other Purchased Services	2,450
600 Supplies	14,050
700 Property	3,500
800 Other Objects	880
Total Support Services - Pupil Health	\$376,693
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	417,665
200 Personnel Services - Employee Benefits	260,974
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	400
500 Other Purchased Services	8,350
600 Supplies	87,600
700 Property	1,500
800 Other Objects	1,800

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$813,289
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,105,775
200 Personnel Services - Employee Benefits	676,824
300 Purchased Professional and Technical Services	31,200
400 Purchased Property Services	449,600
500 Other Purchased Services	152,450
600 Supplies	895,750
700 Property	104,000
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$3,422,099
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	26,500
200 Personnel Services - Employee Benefits	26,450
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	100
500 Other Purchased Services	1,973,700
600 Supplies	3,500
800 Other Objects	300
Total Student Transportation Services	\$2,055,550
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	295,889
200 Personnel Services - Employee Benefits	251,530
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	25,000
500 Other Purchased Services	52,400
600 Supplies	218,300
700 Property	175,000
800 Other Objects	500
Total Support Services - Central	\$1,023,519
2900 <u>Other Support Services</u>	
500 Other Purchased Services	34,000
Total Other Support Services	\$34,000
Total Support Services	\$12,779,198
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	316,039
200 Personnel Services - Employee Benefits	72,936
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	4,500
500 Other Purchased Services	66,050
600 Supplies	47,200
700 Property	28,500
800 Other Objects	18,400

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$608,625
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	23,056
200 Personnel Services - Employee Benefits	17,301
Total Community Services	\$40,357
Total Operation of Non-Instructional Services	\$648,982
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,091,750
900 Other Uses of Funds	1,525,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,616,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,500,000
Total Interfund Transfers - Out	\$1,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,216,750
TOTAL EXPENDITURES	\$42,470,320

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	12,500,000	11,500,000
Public Purpose (Expendable) Trust Fund	57,000	58,000
Other Comptroller-Approved Special Revenue Funds	13,800	14,000
Athletic / School-Sponsored Extra Curricular Activities Fund	60,000	60,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	15,550,000	13,450,000
Other Capital Projects Fund	11,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	755,000	600,000
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 Cash and Short-Term Investments	\$40,435,800	\$25,682,000

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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$40,435,800	\$25,682,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	63,872,538	62,347,538
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	40,500	30,900
0540 Accumulated Compensated Absences	902,000	850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,060,000	3,142,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$67,875,038	\$66,370,438

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$67,875,038

\$66,370,438

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$67,875,038	\$66,370,438
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Account Description	Amounts
0810 Nonspendable Fund Balance	18,567
0820 Restricted Fund Balance	43,895
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,258,574
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,758,574
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,921,036