

# FINAL GENERAL FUND BUDGET

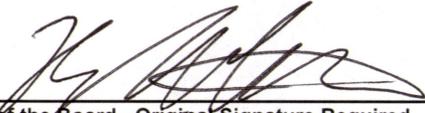
Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2025

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/9/25

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/9/2025

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/9/2025

Harry Aristakesian

(610)861-0500 Extn :60202

Contact Person

\_\_\_\_\_  
Telephone Extension

aaaristakesia@basdschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem Area SD	COUNTY : Northampton	AUN : 120481002
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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.

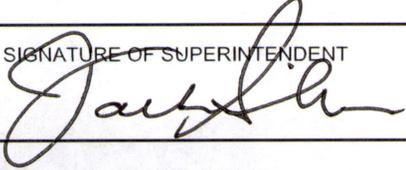
Total Budgeted Expenditures	\$373244348
Ending Unassigned Fund Balance	\$11463290
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.07%

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 6-9-2025
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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)

<b>School District Name :</b> Bethlehem Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120481002
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/12/25
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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.	Budgetary reserve is held as contingency for unanticipated expenditures and grant awards that arise during the fiscal year.
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.	Unassigned fund balance is maintained for sound fiscal management and cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board supports the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The fund balance represents fund set aside for future expenses beyond the district's control, i.e. rising charter tuition rates.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,090,747
0820 Restricted Fund Balance	136,624
0830 Committed Fund Balance	44,000,000
0840 Assigned Fund Balance	10,486,933
0850 Unassigned Fund Balance	16,637,562
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$71,124,495</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	240,839,899
7000 Revenue from State Sources	118,318,379
8000 Revenue from Federal Sources	7,471,236
9000 Other Financing Sources	889,117
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$367,518,631</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$438,643,126</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	197,590,769
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	200,000
6114 Payments in Lieu of Current Taxes - State / Local	600,000
6120 Current Per Capita Taxes, Section 679	256,759
6140 Current Act 511 Taxes - Flat Rate Assessments	619,450
6150 Current Act 511 Taxes - Proportional Assessments	28,420,991
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,300,000
6500 Earnings on Investments	3,850,000
6700 Revenues from LEA Activities	186,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,247,379
6910 Rentals	333,051
6920 Contributions and Donations from Private Sources	631,500
6940 Tuition from Patrons	300,000
6980 Revenue from Community Services Activities	3,500
6990 Refunds and Other Miscellaneous Revenue	300,000

**REVENUE FROM LOCAL SOURCES \$240,839,899**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	56,007,489
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	10,352,947
7292 Pre-K Counts	1,260,000
7311 Pupil Transportation Subsidy	1,564,002
7312 Nonpublic and Charter School Pupil Transportation Subsidy	832,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,535,112
7330 Health Services (Medical, Dental, Nurse, Act 25)	300,000
7340 State Property Tax Reduction Allocation	8,275,448
7360 Safe Schools	200,355
7531 Ready to Learn-Foundation	1,797,733
7532 Ready to Learn-Adequacy Supplement	6,751,971
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	145,658
7810 State Share of Social Security and Medicare Taxes	5,310,924
7820 State Share of Retirement Contributions	23,484,370

**REVENUE FROM STATE SOURCES \$118,318,379**

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	60,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	4,824,459
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	530,382
8516 Title III - Language Instruction for English Learners and Immigrant Students	208,244
8517 Title IV - 21st Century Schools	592,284
8580 Child Care and Development Block Grants	180,202
8751 ARP ESSER Learning Loss	167,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	108,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,471,236</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	809,117
9400 Sale of or Compensation for Loss of Fixed Assets	80,000
<b>OTHER FINANCING SOURCES</b>	<b>\$889,117</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>367,518,631</b>

Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$197,625,633</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$8,275,448</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$205,901,081</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$213,083,516</b>		

	Lehigh	Northampton	Total
<hr/>			
<b>2024-25 Data</b>			
a. Assessed Value	\$1,697,657,900	\$2,817,043,600	\$4,514,701,500
b. Real Estate Mills	18.7400	59.9900	
<b>I. 2025-26 Data</b>			
c. 2023 STEB Market Value	\$1,859,846,968	\$10,195,529,762	\$12,055,376,730
d. Assessed Value	\$1,692,080,800	\$2,852,416,900	\$4,544,497,700
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2024-25 Calculations</b>			
f. 2024-25 Tax Levy	\$31,814,109	\$168,994,446	\$200,808,555
(a * b)			
<b>2025-26 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	15.42753%	84.57247%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$30,979,800	\$169,828,755	\$200,808,555
(f Total * g)			
i. Base Mills Subject to Index	18.7400	60.2861	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.51000%	96.49000%	96.49309%
k. Tax Levy Needed	\$32,873,523	\$180,209,993	\$213,083,516
(Approx. Tax Levy * g)			
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>19.4200</b>	<b>63.1700</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$32,860,209	\$180,187,176	\$213,047,385
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$204,771,937
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$197,590,769
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$197,625,633

Amount of Tax Relief for Homestead Exclusions

\$8,275,448

Total Approx. Tax Revenue:

\$205,901,081

Approx. Tax Levy for Tax Rate Calculation:

\$213,083,516

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	19.6395	63.1798	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,231,621	\$180,215,129	\$213,446,750
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$18,529.00	\$5,696.00	
Number of Homestead/Farmstead Properties	4436	18563	22999
Median Assessed Value of Homestead Properties			\$62,500

Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$197,625,633		
Amount of Tax Relief for Homestead Exclusions	<u>\$8,275,448</u>		
Total Approx. Tax Revenue:	\$205,901,081		
Approx. Tax Levy for Tax Rate Calculation:	\$213,083,516		

	Lehigh	Northampton		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$8,275,448	Lowering RE Tax Rate	\$0	\$8,275,448
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$8,275,448</b>

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>
Lehigh	1,692,080,800	19.4200	32,860,209			96.51000%	
Northampton	2,852,416,900	63.1700	180,187,176			96.49000%	
<b>Totals:</b>	<b>4,544,497,700</b>		<b>213,047,385</b>	- 8,275,448 =	204,771,937 X	96.49309% =	197,590,769

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		256,759
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	256,759
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	362,691
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>619,450</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	19,984,991
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.50000	0.000	4,936,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>28,420,991</b>
<b>Total Act 511, Current Taxes</b>			<b>29,040,441</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>12,055,376,730 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>144,664,521</b>
			<b>(511 Limit)</b>

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>									
	Lehigh	18.7400	19.4200	3.63%	Yes	4.8%				
	Northampton	60.2861	63.1700	4.79%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	4.8%				

LEA : 120481002 Bethlehem Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	157,423,440
1200 Special Programs - Elementary / Secondary	64,344,761
1300 Vocational Education	7,295,153
1400 Other Instructional Programs - Elementary / Secondary	3,393,428
1500 Nonpublic School Programs	251,009
1600 Adult Education Programs	2,746,488
1700 Higher Education Programs for Secondary Students	45,000
1800 Pre-Kindergarten	1,454,571
<b>Total Instruction</b>	<b>\$236,953,850</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	16,179,491
2200 Support Services - Instructional Staff	10,629,094
2300 Support Services - Administration	16,944,354
2400 Support Services - Pupil Health	3,402,272
2500 Support Services - Business	2,930,575
2600 Operation and Maintenance of Plant Services	25,809,045
2700 Student Transportation Services	15,881,957
2800 Support Services - Central	10,361,936
2900 Other Support Services	149,245
<b>Total Support Services</b>	<b>\$102,287,969</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	4,132,413
3300 Community Services	187,541
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,319,954</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	26,482,575
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	1,200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$29,682,575</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$373,244,348</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	72,283,416
200 Personnel Services - Employee Benefits	47,720,283
300 Purchased Professional and Technical Services	2,589,821
400 Purchased Property Services	63,154
500 Other Purchased Services	28,222,753
600 Supplies	6,489,062
700 Property	2,700
800 Other Objects	52,251
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$157,423,440</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,542,002
200 Personnel Services - Employee Benefits	12,775,844
300 Purchased Professional and Technical Services	13,741,414
400 Purchased Property Services	2,000
500 Other Purchased Services	20,057,233
600 Supplies	221,268
800 Other Objects	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$64,344,761</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	35,893
200 Personnel Services - Employee Benefits	23,724
500 Other Purchased Services	7,235,536
<b>Total Vocational Education</b>	<b>\$7,295,153</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	809,503
200 Personnel Services - Employee Benefits	347,730
300 Purchased Professional and Technical Services	1,503,041
500 Other Purchased Services	511,000
600 Supplies	219,154
800 Other Objects	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,393,428</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	185,005
600 Supplies	66,004
<b>Total Nonpublic School Programs</b>	<b>\$251,009</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	2,746,488
<b>Total Adult Education Programs</b>	<b>\$2,746,488</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	45,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$45,000</b>

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	722,663
200 Personnel Services - Employee Benefits	562,008
300 Purchased Professional and Technical Services	137,200
500 Other Purchased Services	500
600 Supplies	27,800
800 Other Objects	4,400
<b>Total Pre-Kindergarten</b>	<b>\$1,454,571</b>
<b>Total Instruction</b>	<b>\$236,953,850</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	8,304,339
200 Personnel Services - Employee Benefits	5,512,970
300 Purchased Professional and Technical Services	2,186,842
500 Other Purchased Services	14,433
600 Supplies	89,397
800 Other Objects	71,510
<b>Total Support Services - Students</b>	<b>\$16,179,491</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	4,811,565
200 Personnel Services - Employee Benefits	4,014,984
300 Purchased Professional and Technical Services	1,191,295
500 Other Purchased Services	60,966
600 Supplies	533,669
800 Other Objects	16,615
<b>Total Support Services - Instructional Staff</b>	<b>\$10,629,094</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	8,743,053
200 Personnel Services - Employee Benefits	5,443,085
300 Purchased Professional and Technical Services	2,201,175
400 Purchased Property Services	41,050
500 Other Purchased Services	204,509
600 Supplies	156,267
800 Other Objects	155,215
<b>Total Support Services - Administration</b>	<b>\$16,944,354</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,807,921
200 Personnel Services - Employee Benefits	1,337,258
300 Purchased Professional and Technical Services	148,185
400 Purchased Property Services	3,500
500 Other Purchased Services	6,133
600 Supplies	96,775
800 Other Objects	2,500
<b>Total Support Services - Pupil Health</b>	<b>\$3,402,272</b>

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,525,441
200 Personnel Services - Employee Benefits	1,342,631
500 Other Purchased Services	18,933
600 Supplies	37,320
800 Other Objects	6,250
<b>Total Support Services - Business</b>	<b>\$2,930,575</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	9,905,651
200 Personnel Services - Employee Benefits	6,929,816
300 Purchased Professional and Technical Services	698,180
400 Purchased Property Services	2,458,110
500 Other Purchased Services	958,433
600 Supplies	4,552,160
700 Property	295,000
800 Other Objects	11,695
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$25,809,045</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	6,256,514
200 Personnel Services - Employee Benefits	4,759,726
300 Purchased Professional and Technical Services	278,200
400 Purchased Property Services	308,500
500 Other Purchased Services	2,063,770
600 Supplies	1,013,497
700 Property	1,200,000
800 Other Objects	1,750
<b>Total Student Transportation Services</b>	<b>\$15,881,957</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	3,790,875
200 Personnel Services - Employee Benefits	2,863,703
300 Purchased Professional and Technical Services	432,644
400 Purchased Property Services	1,396,776
500 Other Purchased Services	244,353
600 Supplies	1,625,698
800 Other Objects	7,887
<b>Total Support Services - Central</b>	<b>\$10,361,936</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	148,295
800 Other Objects	950
<b>Total Other Support Services</b>	<b>\$149,245</b>
<b>Total Support Services</b>	<b>\$102,287,969</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	2,207,953

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	990,754
300 Purchased Professional and Technical Services	197,653
400 Purchased Property Services	91,936
500 Other Purchased Services	147,057
600 Supplies	459,953
800 Other Objects	37,107
<b>Total Student Activities</b>	<b>\$4,132,413</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	6,900
200 Personnel Services - Employee Benefits	2,972
300 Purchased Professional and Technical Services	111,434
600 Supplies	66,235
<b>Total Community Services</b>	<b>\$187,541</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,319,954</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	9,271,406
900 Other Uses of Funds	17,211,169
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$26,482,575</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,000,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,200,000
<b>Total Budgetary Reserve</b>	<b>\$1,200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$29,682,575</b>
<b>TOTAL EXPENDITURES</b>	<b>\$373,244,348</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	76,351,866	70,000,000
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	17,018,002	12,000,000
Other Capital Projects Fund	15,683,672	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	11,480,000	11,480,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$120,533,540</b>	<b>\$93,480,000</b>

**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** **\$120,533,540** **\$93,480,000**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	216,754,089	209,342,924
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)	56,728,982	56,728,982
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$273,483,071</b>	<b>\$266,071,906</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$273,483,071</b>	<b>\$266,071,906</b>
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**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	24,356,449	25,269,030
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	3,732,569	5,000,000
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		
<b>Total Short-Term Payables</b>	<b>\$28,089,018</b>	<b>\$30,269,030</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$301,572,089</b>	<b>\$296,340,936</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,090,747
0820 Restricted Fund Balance	136,624
0830 Committed Fund Balance	44,000,000
0840 Assigned Fund Balance	9,935,488
0850 Unassigned Fund Balance	11,463,290
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$65,398,778</b>
<b>5900 Budgetary Reserve</b>	<b>1,200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$67,826,149</b>