

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

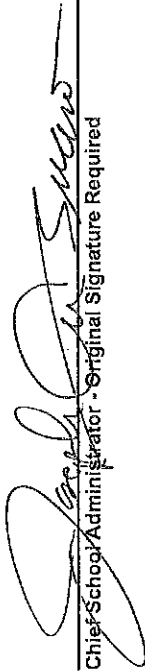
Date of Adoption of the General Fund Budget: 06/09/2025



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Marydenise Feroce

Contact Person

mferoce@nbasd.org

Email Address

Date

6-9-25

Date

6-9-25

Date

6-9-25

(724)843-1795

Extn :404

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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	\$30166806
Ending Unassigned Fund Balance	\$2409114
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 7/31/25
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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 : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Higher than projected health insurance increases
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.	Using Fund balance to balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prepaid postage
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Capital Reserve

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	7,709,180
0850 Unassigned Fund Balance	5,756,543
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,715,723</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,045,428
7000 Revenue from State Sources	21,417,440
8000 Revenue from Federal Sources	700,760
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,163,628</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,879,351</u>

LEA : 127045653 New Brighton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,185,428
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	1,070,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6910 Rentals	24,000
6940 Tuition from Patrons	1,000
6980 Revenue from Community Services Activities	30,000
REVENUE FROM LOCAL SOURCES	\$8,045,428
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,031,122
7112 Basic Education Funding-Social Security	815,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,905,899
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	1,092,392
7531 Ready to Learn-Foundation	844,302
7532 Ready to Learn-Adequacy Supplement	512,725
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$21,417,440
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	562,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,449
8517 Title IV - 21st Century Schools	42,853
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$700,760
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,163,628

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,185,428	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,092,392</u>	
Total Approx. Tax Revenue:	\$7,277,820	
Approx. Tax Levy for Tax Rate Calculation:	\$7,920,329	
	Beaver	Total

2024-25 Data		
a. Assessed Value	\$648,733,650	\$648,733,650
b. Real Estate Mills	11.6698	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$386,147,973	\$386,147,973
d. Assessed Value	\$640,295,630	\$640,295,630
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$7,570,592	\$7,570,592
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$7,570,592	\$7,570,592
(f Total * g)		
i. Base Mills Subject to Index	11.6698	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.59000%	90.59000%
k. Tax Levy Needed	\$7,920,329	\$7,920,329
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	12.3698	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,920,329	\$7,920,329
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,827,937
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,185,428
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,185,428	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,092,392</u>	
Total Approx. Tax Revenue:	\$7,277,820	
Approx. Tax Levy for Tax Rate Calculation:	\$7,920,329	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3699	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,920,393	\$7,920,393
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	\$41,131.62	
Number of Homestead/Farmstead Properties	2147	2147
Median Assessed Value of Homestead Properties		\$129,300

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,185,428
Amount of Tax Relief for Homestead Exclusions	<u>\$1,092,392</u>
Total Approx. Tax Revenue:	\$7,277,820
Approx. Tax Levy for Tax Rate Calculation:	\$7,920,329
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,092,392	Lowering RE Tax Rate	\$0	\$1,092,392
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,092,392

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127045653 New Brighton Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/12/2025 4:03:25 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Beaver	640,295,630	12.3698	7,920,329			90.59000%	
Totals:	640,295,630		7,920,329	- 1,092,392	= 6,827,937	X 90.59000%	= 6,185,428
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000		
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			\$5.00	\$0.00	20,000	20,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	11,000	11,000
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						31,000	31,000
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%	900,000	900,000
6152	Current Act 511 Occupation Taxes			0.00000	0.00000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	85,000	85,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.50000	0.00000	65,800	65,800
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			1.00000	0.00000	19,200	19,200
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,070,000	1,070,000
Total Act 511, Current Taxes							1,101,000
Act 511 Tax Limit -->				386,147,973	X	12	4,633,776
				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> Beaver	11.6698	12.3698	6.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$0.00	\$5.00	New	No	6.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6144	Current Act 511 Trailer Taxes					6.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					6.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes					6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6154	Current Act 511 Amusement Taxes					6.0%				
6155	Current Act 511 Business Privilege Taxes	1.50000	1.50000	0.00%	Yes	6.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.0%				
6157	Current Act 511 Mercantile Taxes	1.00000	1.00000	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,211,352
1200 Special Programs - Elementary / Secondary	4,469,605
1300 Vocational Education	1,448,936
1400 Other Instructional Programs - Elementary / Secondary	210,409
Total Instruction	\$18,340,302
2000 Support Services	
2100 Support Services - Students	1,170,988
2200 Support Services - Instructional Staff	634,887
2300 Support Services - Administration	2,079,774
2400 Support Services - Pupil Health	298,131
2500 Support Services - Business	385,285
2600 Operation and Maintenance of Plant Services	3,021,510
2700 Student Transportation Services	1,408,480
2800 Support Services - Central	509,724
2900 Other Support Services	6,500
Total Support Services	\$9,515,279
3000 Operation of Non-Instructional Services	
3200 Student Activities	752,096
3300 Community Services	181,711
Total Operation of Non-Instructional Services	\$933,807
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	977,418
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$1,377,418
Total Estimated Expenditures and Other Financing Uses	\$30,166,806

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000,579
200 Personnel Services - Employee Benefits	4,593,798
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	40,000
500 Other Purchased Services	815,400
600 Supplies	510,575
Total Regular Programs - Elementary / Secondary	\$12,211,352
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,623,251
200 Personnel Services - Employee Benefits	1,278,404
300 Purchased Professional and Technical Services	283,000
500 Other Purchased Services	1,258,000
600 Supplies	15,750
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$4,469,605
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	442,682
200 Personnel Services - Employee Benefits	354,254
500 Other Purchased Services	612,000
600 Supplies	40,000
Total Vocational Education	\$1,448,936
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,409
500 Other Purchased Services	175,000
Total Other Instructional Programs - Elementary / Secondary	\$210,409
Total Instruction	\$18,340,302
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	588,451
200 Personnel Services - Employee Benefits	460,627
300 Purchased Professional and Technical Services	119,000
500 Other Purchased Services	100
600 Supplies	2,700
800 Other Objects	110
Total Support Services - Students	\$1,170,988
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	324,428
200 Personnel Services - Employee Benefits	281,209
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	4,000
600 Supplies	22,250

LEA : 127045653 New Brighton Area SD

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Description	Amount
Total Support Services - Instructional Staff	\$634,887
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,074,744
200 Personnel Services - Employee Benefits	785,450
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	9,400
500 Other Purchased Services	29,900
600 Supplies	29,830
800 Other Objects	22,450
Total Support Services - Administration	\$2,079,774
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	136,920
200 Personnel Services - Employee Benefits	126,311
300 Purchased Professional and Technical Services	31,000
600 Supplies	3,600
800 Other Objects	300
Total Support Services - Pupil Health	\$298,131
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	197,870
200 Personnel Services - Employee Benefits	142,415
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	3,000
500 Other Purchased Services	5,000
600 Supplies	13,000
800 Other Objects	10,000
Total Support Services - Business	\$385,285
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	971,880
200 Personnel Services - Employee Benefits	846,930
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	169,000
500 Other Purchased Services	211,000
600 Supplies	752,700
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,021,510
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,408,480
Total Student Transportation Services	\$1,408,480
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	124,846
200 Personnel Services - Employee Benefits	98,178
300 Purchased Professional and Technical Services	71,200
400 Purchased Property Services	10,500
600 Supplies	205,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$509,724
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,500
Total Other Support Services	\$6,500
Total Support Services	\$9,515,279
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	331,024
200 Personnel Services - Employee Benefits	140,007
300 Purchased Professional and Technical Services	73,915
400 Purchased Property Services	21,450
500 Other Purchased Services	72,600
600 Supplies	88,750
800 Other Objects	24,350
Total Student Activities	\$752,096
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	86,075
200 Personnel Services - Employee Benefits	38,436
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	28,000
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$181,711
Total Operation of Non-Instructional Services	\$933,807
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	502,187
900 Other Uses of Funds	475,231
Total Debt Service / Other Expenditures and Financing Uses	\$977,418
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$1,377,418
TOTAL EXPENDITURES	\$30,166,806

LEA : 127045653 New Brighton Area SD

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	19,844,602	15,000,000
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	545,321	550,000
Other Capital Projects Fund	4,373,836	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	369,197	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	87,148	87,148
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,220,104	\$17,787,148

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		

LEA : 127045653 New Brighton Area SD

<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	\$25,220,104	\$17,787,148

LEA : 127045653 New Brighton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	11,550,000	11,270,000
0520 Extended-Term Financing Agreements Payable	1,136,350	941,119
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 General Fund	\$12,686,350	\$12,211,119
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	\$12,686,350	\$12,211,119

LEA : 127045653 New Brighton Area SD

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,686,350	\$12,211,119

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	11,053,431
0850 Unassigned Fund Balance	2,409,114
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,712,545
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,112,545