

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sheila K Dubrawka

(814)755-4491

Extn :3402

Contact Person

Telephone

Extension

sdubrawka@forestareaschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forest Area SD	COUNTY : Forest	AUN : 106272003
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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	\$16179828
Ending Unassigned Fund Balance	\$1488048
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.19%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Forest Area SD	County : Forest	AUN Number : 106272003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$353,806.00 Function 2600, Object 200: \$378,099.00	Due to drastically rising costs of medical coverage and increases with PSERS, these cost are rising a higher pace than wages in the support staff contract.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These funds are for emergency and unforeseen expenditures that may occur during the 2025-2026 school 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.	Used to help minimize cash flow issues throughout the year and any remaining funds will be moved forward and used for the 26-27 Budget, unexpected health & benefit 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.	These funds have been committed by the Board of Directors for future transportation, retirement, future building repair/construction project 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	
0820 Restricted Fund Balance	1,451
0830 Committed Fund Balance	3,500,261
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,038,889
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,539,150</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,194,558
7000 Revenue from State Sources	7,077,501
8000 Revenue from Federal Sources	456,028
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,728,087</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,267,237</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,049,243
6113 Public Utility Realty Taxes	6,200
6114 Payments in Lieu of Current Taxes - State / Local	52,000
6115 Payments in Lieu of Current Taxes - Federal	675,000
6140 Current Act 511 Taxes - Flat Rate Assessments	12,000
6150 Current Act 511 Taxes - Proportional Assessments	490,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	82,600
6910 Rentals	2,400
6920 Contributions and Donations from Private Sources	49,050
6940 Tuition from Patrons	96,065
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$8,194,558
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,805,014
7271 Special Education funds for School-Aged Pupils	503,544
7292 Pre-K Counts	118,440
7311 Pupil Transportation Subsidy	798,660
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,000
7340 State Property Tax Reduction Allocation	406,649
7360 Safe Schools	226,614
7531 Ready to Learn-Foundation	102,046
7810 State Share of Social Security and Medicare Taxes	169,645
7820 State Share of Retirement Contributions	925,889
REVENUE FROM STATE SOURCES	\$7,077,501
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8517 Title IV - 21st Century Schools	21,528
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500
REVENUE FROM FEDERAL SOURCES	\$456,028
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,728,087

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,050,000

Amount of Tax Relief for Homestead Exclusions

\$406,912

Total Approx. Tax Revenue:

\$6,456,912

Approx. Tax Levy for Tax Rate Calculation:

\$6,869,206

Elk Forest Venango Total

2024-25 Data

a. Assessed Value	\$4,941,880	\$87,632,710	\$42,436,800	\$135,011,390
b. Real Estate Mills	43.0100	64.5100	16.4700	

I. 2025-26 Data

c. 2023 STEB Market Value	\$18,596,487	\$454,473,609	\$57,640,060	\$530,710,156
d. Assessed Value	\$5,212,680	\$87,739,720	\$44,121,790	\$137,074,190
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy (a * b)	\$212,550	\$5,653,186	\$698,934	\$6,564,670
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2025-26 Calculations

g. Percent of Total Market Value	3.50408%	85.63499%	10.86093%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy (f Total * g)	\$230,031	\$5,621,654	\$712,984	\$6,564,669
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	46.5472	64.5100	16.8010	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.62000%	93.62000%	93.62000%	93.62000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$240,702	\$5,882,444	\$746,060	\$6,869,206

I. 2025-26 Real Estate Tax Rate (k / d * 1000)	46.1700	67.0400	16.9000	
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III. m. Tax Levy Generated by Mills (I / 1000 * d)	\$240,669	\$5,882,071	\$745,658	\$6,868,398
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$6,461,486
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$6,049,243

AUN: 106272003 Forest Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

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Amount of Tax Relief for Homestead Exclusions

\$406,912

Total Approx. Tax Revenue:

\$6,456,912

Approx. Tax Levy for Tax Rate Calculation:

\$6,869,206

	Elk	Forest	Venango	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	48.4090	67.0904	17.4730	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$252,341	\$5,886,493	\$770,940	\$6,909,774
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,100.00	\$4,201.00	\$16,665.00	
Number of Homestead/Farmstead Properties	36	1260	156	1452
Median Assessed Value of Homestead Properties				\$115,481

AUN: 106272003 Forest Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,050,000

Amount of Tax Relief for Homestead Exclusions

\$406,912

Total Approx. Tax Revenue:

\$6,456,912

Approx. Tax Levy for Tax Rate Calculation:

\$6,869,206

Elk

Forest

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$406,649

Lowering RE Tax Rate

\$0

\$406,649

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$263

\$263

Amount of Tax Relief from State/Local Sources

\$406,912

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>
Elk	5,212,680	46.1700	240,669			93.62000%	
Forest	87,739,720	67.0400	5,882,071			93.62000%	
Venango	44,121,790	16.9000	745,658			93.62000%	
Totals:	137,074,190		6,868,398	406,912	= 6,461,486	X 93.62000%	= 6,049,243

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	12,000
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			12,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	375,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	115,000
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			490,000
Total Act 511, Current Taxes			502,000
Act 511 Tax Limit -->		530,710,156	X 12
		Market Value	Mills
			6,368,522
			(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>									
	Elk	46.5472	46.1700	-0.80%	Yes	4.0%				
	Forest	64.5100	67.0400	3.93%	Yes	4.0%				
	Venango	16.8010	16.9000	0.59%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,794,870
1200 Special Programs - Elementary / Secondary	1,640,847
1300 Vocational Education	925,282
1400 Other Instructional Programs - Elementary / Secondary	15,059
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	118,440
Total Instruction	\$8,496,498
2000 Support Services	
2100 Support Services - Students	425,884
2200 Support Services - Instructional Staff	357,704
2300 Support Services - Administration	1,446,439
2400 Support Services - Pupil Health	302,005
2500 Support Services - Business	344,091
2600 Operation and Maintenance of Plant Services	1,342,792
2700 Student Transportation Services	1,627,400
2800 Support Services - Central	403,903
2900 Other Support Services	16,400
Total Support Services	\$6,266,618
3000 Operation of Non-Instructional Services	
3200 Student Activities	136,959
3300 Community Services	12,750
Total Operation of Non-Instructional Services	\$149,709
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	726,289
5200 Interfund Transfers - Out	288,116
5900 Budgetary Reserve	252,598
Total Other Expenditures and Financing Uses	\$1,267,003
Total Estimated Expenditures and Other Financing Uses	\$16,179,828

LEA : 106272003 Forest 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	2,612,437
200 Personnel Services - Employee Benefits	2,209,901
300 Purchased Professional and Technical Services	179,950
400 Purchased Property Services	800
500 Other Purchased Services	718,148
600 Supplies	63,984
700 Property	7,950
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$5,794,870
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	609,273
200 Personnel Services - Employee Benefits	444,947
300 Purchased Professional and Technical Services	185,821
400 Purchased Property Services	394,571
500 Other Purchased Services	5,435
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$1,640,847
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	235,700
200 Personnel Services - Employee Benefits	172,461
300 Purchased Professional and Technical Services	4,300
500 Other Purchased Services	503,009
600 Supplies	4,103
700 Property	5,099
800 Other Objects	610
Total Vocational Education	\$925,282
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,113
200 Personnel Services - Employee Benefits	3,946
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$15,059
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,000
Total Nonpublic School Programs	\$2,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	63,523
200 Personnel Services - Employee Benefits	29,477
300 Purchased Professional and Technical Services	4,546
500 Other Purchased Services	11,454
600 Supplies	7,100
800 Other Objects	2,340

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$118,440
Total Instruction	\$8,496,498
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	206,779
200 Personnel Services - Employee Benefits	186,270
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	4,735
600 Supplies	6,400
800 Other Objects	700
Total Support Services - Students	\$425,884
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	174,410
200 Personnel Services - Employee Benefits	140,202
300 Purchased Professional and Technical Services	14,340
500 Other Purchased Services	13,780
600 Supplies	4,277
800 Other Objects	10,695
Total Support Services - Instructional Staff	\$357,704
2300 Support Services - Administration	
100 Personnel Services - Salaries	735,633
200 Personnel Services - Employee Benefits	546,756
300 Purchased Professional and Technical Services	61,400
400 Purchased Property Services	9,100
500 Other Purchased Services	47,060
600 Supplies	33,490
700 Property	5,100
800 Other Objects	7,900
Total Support Services - Administration	\$1,446,439
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	161,133
200 Personnel Services - Employee Benefits	128,902
300 Purchased Professional and Technical Services	7,150
400 Purchased Property Services	130
600 Supplies	2,840
800 Other Objects	1,850
Total Support Services - Pupil Health	\$302,005
2500 Support Services - Business	
100 Personnel Services - Salaries	163,592
200 Personnel Services - Employee Benefits	150,849
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,200
500 Other Purchased Services	2,300

<u>Description</u>	<u>Amount</u>
600 Supplies	6,000
700 Property	150
800 Other Objects	10,000
Total Support Services - Business	\$344,091
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	353,806
200 Personnel Services - Employee Benefits	378,099
300 Purchased Professional and Technical Services	166,497
400 Purchased Property Services	149,800
500 Other Purchased Services	60,300
600 Supplies	158,790
700 Property	74,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,342,792
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,620,360
600 Supplies	7,040
Total Student Transportation Services	\$1,627,400
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	114,117
200 Personnel Services - Employee Benefits	71,186
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	5,000
500 Other Purchased Services	30,000
600 Supplies	25,000
700 Property	65,000
800 Other Objects	1,500
Total Support Services - Central	\$403,903
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,400
Total Other Support Services	\$16,400
Total Support Services	\$6,266,618
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	67,790
200 Personnel Services - Employee Benefits	24,486
300 Purchased Professional and Technical Services	573
500 Other Purchased Services	31,970
600 Supplies	11,440
700 Property	500
800 Other Objects	200
Total Student Activities	\$136,959
3300 <u>Community Services</u>	
600 Supplies	1,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	11,750
Total Community Services	\$12,750
Total Operation of Non-Instructional Services	\$149,709
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	246,289
900 Other Uses of Funds	480,000
Total Debt Service / Other Expenditures and Financing Uses	\$726,289
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	288,116
Total Interfund Transfers - Out	\$288,116
5900 <u>Budgetary Reserve</u>	
800 Other Objects	252,598
Total Budgetary Reserve	\$252,598
Total Other Expenditures and Financing Uses	\$1,267,003
TOTAL EXPENDITURES	\$16,179,828

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	5,540,601	4,287,001
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	1,166,938	1,218,538
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	211,000	197,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	77,000	75,000
Pension Trust Fund		
Activity Fund	91,000	93,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,086,539	\$5,871,039

Long-Term Investments

	<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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,086,539

\$5,871,039

Long-Term Indebtedness

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	12,371,503	11,645,214
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	347,696	31,696
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,277,755	2,237,755
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,996,954	\$13,914,665
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

\$14,996,954

\$13,914,665

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	\$14,996,954	\$13,914,665

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,451
0830 Committed Fund Balance	3,599,361
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,488,048
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,087,409
5900 Budgetary Reserve	252,598
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,341,458