

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2025

  
President of the Board - Original Signature Required

6-10-2025  
Date



6/10/2025  
Date

Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

  
Chief School Administrator - Original Signature Required

6/10/25  
Date

Kenneth G Bean

(814)355-4814      Extn :3015

Contact Person

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Telephone

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Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellefonte Area SD	COUNTY : Centre	AUN : 110141103
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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	\$65175000
Ending Unassigned Fund Balance	\$4563255
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.00%

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

*Pos A. Rakauski*

DATE

*6/10/25*

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> Bellefonte Area SD	<b>County :</b> Centre	<b>AUN Number :</b> 110141103
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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 05-06-2025
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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.	Funds used for operational contingencies that may arise during the 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.	Funds that represent that portion of the fund balance which is appropriated for expenditures or not legally or otherwise segregated for a specific or tentative future use. Per board policy, the balance is to be 7% of the budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds reserved for future capital projects, variable rate bond fluctuations and unplanned curriculum changes.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,275,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,653,255
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,928,255</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	40,155,243
7000 Revenue from State Sources	21,324,757
8000 Revenue from Federal Sources	605,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$62,085,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$73,013,255</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	29,654,211
6112 Interim Real Estate Taxes	201,032
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	8,295,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	850,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,155,243</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,493,235
7112 Basic Education Funding-Social Security	869,804
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	2,200,000
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	2,054,530
7360 Safe Schools	66,996
7505 Ready to Learn Block Grant	698,833
7820 State Share of Retirement Contributions	4,071,359
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,324,757</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000
8517 Title IV - 21st Century Schools	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$605,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>62,085,000</b>

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,654,211</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,054,530</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,708,741</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$33,269,489</b>	

	<b>Centre</b>	<b>Total</b>
<hr/>		
<b>2024-25 Data</b>		
a. Assessed Value	\$585,960,486	\$585,960,486
b. Real Estate Mills	54.3495	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$1,872,732,727	\$1,872,732,727
d. Assessed Value	\$597,209,900	\$597,209,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
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<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$31,846,659	\$31,846,659
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2024-25 Tax Levy</b>	<b>\$31,846,659</b>	<b>\$31,846,659</b>
(f Total * g)		
i. Base Mills Subject to Index	54.3495	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$33,269,489	\$33,269,489
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>55.7082</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$33,269,489</b>	<b>\$33,269,489</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,214,959
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,654,211
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,654,211	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,054,530</u>	
Total Approx. Tax Revenue:	\$31,708,741	
Approx. Tax Levy for Tax Rate Calculation:	\$33,269,489	

Centre

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.0126	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,048,489	\$34,048,489
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,813.00	
Number of Homestead/Farmstead Properties	6446	6446
Median Assessed Value of Homestead Properties		\$48,928

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Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,654,211</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,054,530</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,708,741</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$33,269,489</b>

<b>Centre</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,054,530	Lowering RE Tax Rate	\$0	\$2,054,530
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,054,530</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>
Centre	597,209,900	55.7082	33,269,489			95.00000%	
<b>Totals:</b>	<b>597,209,900</b>		<b>33,269,489</b>	- 2,054,530	= 31,214,959	X 95.00000%	= 29,654,211

	<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	\$5.00	\$0.00	70,000
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 70,000 70,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.050%	0.000%	7,600,000	7,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	695,000	695,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 8,295,000 8,295,000**

**Total Act 511, Current Taxes 8,365,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,872,732,727</b>	<b>X</b>	<b>12</b>	<b>22,472,793</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	
6111	<u>Current Real Estate Taxes</u> Centre	54.3495	55.7082	2.50%	Yes	4.9%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%			
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	4.9%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,103,127
1200 Special Programs - Elementary / Secondary	10,357,157
1300 Vocational Education	3,557,090
1400 Other Instructional Programs - Elementary / Secondary	182,234
1500 Nonpublic School Programs	1,454
<b>Total Instruction</b>	<b>\$38,201,062</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,862,148
2200 Support Services - Instructional Staff	2,102,593
2300 Support Services - Administration	3,643,349
2400 Support Services - Pupil Health	478,894
2500 Support Services - Business	637,325
2600 Operation and Maintenance of Plant Services	6,752,230
2700 Student Transportation Services	2,604,087
2800 Support Services - Central	2,054,625
<b>Total Support Services</b>	<b>\$20,135,251</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	242,447
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$245,447</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,468,240
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,593,240</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$65,175,000</b>

2025-2026 Final General Fund Budget

LEA : 110141103 Bellefonte Area SD

Printed 6/12/2025 9:37:01 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,492,393
200 Personnel Services - Employee Benefits	8,828,571
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	9,600
500 Other Purchased Services	2,056,875
600 Supplies	438,038
700 Property	1,750
800 Other Objects	273,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,103,127</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,901,041
200 Personnel Services - Employee Benefits	2,842,166
300 Purchased Professional and Technical Services	1,579,400
500 Other Purchased Services	1,879,500
600 Supplies	152,750
800 Other Objects	2,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,357,157</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	660,620
200 Personnel Services - Employee Benefits	435,070
400 Purchased Property Services	1,500
500 Other Purchased Services	2,398,300
600 Supplies	52,800
800 Other Objects	8,800
<b>Total Vocational Education</b>	<b>\$3,557,090</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	111,027
200 Personnel Services - Employee Benefits	68,757
400 Purchased Property Services	1,500
500 Other Purchased Services	300
600 Supplies	650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$182,234</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	1,454
<b>Total Nonpublic School Programs</b>	<b>\$1,454</b>
<b>Total Instruction</b>	<b>\$38,201,062</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,150,585
200 Personnel Services - Employee Benefits	682,913
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	7,250

<u>Description</u>	<u>Amount</u>
600 Supplies	14,475
800 Other Objects	1,925
<b>Total Support Services - Students</b>	<b>\$1,862,148</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	566,229
200 Personnel Services - Employee Benefits	536,624
300 Purchased Professional and Technical Services	24,450
500 Other Purchased Services	12,040
600 Supplies	830,250
800 Other Objects	133,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,102,593</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,807,697
200 Personnel Services - Employee Benefits	1,066,017
300 Purchased Professional and Technical Services	416,000
400 Purchased Property Services	48,000
500 Other Purchased Services	105,500
600 Supplies	108,635
800 Other Objects	91,500
<b>Total Support Services - Administration</b>	<b>\$3,643,349</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	269,963
200 Personnel Services - Employee Benefits	184,806
300 Purchased Professional and Technical Services	9,600
400 Purchased Property Services	250
500 Other Purchased Services	1,450
600 Supplies	5,725
800 Other Objects	7,100
<b>Total Support Services - Pupil Health</b>	<b>\$478,894</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	286,083
200 Personnel Services - Employee Benefits	165,592
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	15,000
500 Other Purchased Services	63,150
600 Supplies	60,500
700 Property	2,000
800 Other Objects	15,000
<b>Total Support Services - Business</b>	<b>\$637,325</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,956,185
200 Personnel Services - Employee Benefits	1,361,745
300 Purchased Professional and Technical Services	271,550
400 Purchased Property Services	1,597,000
500 Other Purchased Services	271,200

<u>Description</u>	<u>Amount</u>
600 Supplies	1,100,050
700 Property	186,000
800 Other Objects	8,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,752,230</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	318,621
200 Personnel Services - Employee Benefits	235,916
500 Other Purchased Services	1,988,050
600 Supplies	41,250
700 Property	20,000
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$2,604,087</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	546,339
200 Personnel Services - Employee Benefits	447,586
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	255,000
500 Other Purchased Services	150,600
600 Supplies	20,100
700 Property	536,500
800 Other Objects	41,500
<b>Total Support Services - Central</b>	<b>\$2,054,625</b>
<b>Total Support Services</b>	<b>\$20,135,251</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	135,345
200 Personnel Services - Employee Benefits	57,852
300 Purchased Professional and Technical Services	12,250
500 Other Purchased Services	19,250
600 Supplies	17,000
800 Other Objects	750
<b>Total Student Activities</b>	<b>\$242,447</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	2,000
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$245,447</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	3,108,059
900 Other Uses of Funds	1,360,181
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,468,240</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,000,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	125,000
<b>Total Budgetary Reserve</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,593,240</b>
<b>TOTAL EXPENDITURES</b>	<b>\$65,175,000</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	9,000,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	300,000	350,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	17,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$27,050,000</b>	<b>\$10,050,000</b>
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**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** **\$27,050,000** **\$10,050,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	47,900,000	64,655,000
0520 Extended-Term Financing Agreements Payable	959,201	835,886
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$50,059,201</b>	<b>\$66,765,886</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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$50,059,201</b>	<b>\$66,765,886</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$50,059,201</b>	<b>\$66,765,886</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,275,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,563,255
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,838,255</b>
<b>5900 Budgetary Reserve</b>	<b>125,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,963,255</b>