

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2025



President of the Board - Original Signature Required

07/15/2025
Date



Secretary of the Board - Original Signature Required

07/15/2025
Date

Chief School Administrator - Original Signature Required

07/15/2025
Date

Angela H Covatch
Contact Person

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Telephone Extension

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Email Address

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Clarion-Limestone Area SD	County : Clarion	AUN Number : 106161703
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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 07/01/25
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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>
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.	This fund balance will be used for unforeseen circumstances and emergencies, such as building or equipment repairs/replacements and such other unforeseen expenditures that may come up during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimating the Board will commit these funds for future rising costs of technology, Capital Projects, Healthcare, etc.

<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	600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,531
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,100,531</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,008,367
7000 Revenue from State Sources	10,852,707
8000 Revenue from Federal Sources	302,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,163,074</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,263,605</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,278,567
6113 Public Utility Realty Taxes	4,800
6114 Payments in Lieu of Current Taxes - State / Local	72,000
6120 Current Per Capita Taxes, Section 679	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	36,500
6150 Current Act 511 Taxes - Proportional Assessments	910,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	235,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	160,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	45,000

REVENUE FROM LOCAL SOURCES \$6,008,367

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,996,348
7112 Basic Education Funding-Social Security	349,378
7160 Tuition for Orphans Subsidy	11,000
7220 Vocational Education	95,000
7271 Special Education funds for School-Aged Pupils	922,699
7311 Pupil Transportation Subsidy	795,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,500
7340 State Property Tax Reduction Allocation	575,646
7505 Ready to Learn Block Grant	433,894
7509 Supplemental Equipment Grants	38,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	66,563
7820 State Share of Retirement Contributions	1,552,679

REVENUE FROM STATE SOURCES \$10,852,707

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	230,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,000
8517 Title IV - 21st Century Schools	19,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$302,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,163,074
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Act 1 Index (current): 5.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,279,098

Amount of Tax Relief for Homestead Exclusions

\$575,646

Total Approx. Tax Revenue:

\$4,854,744

Approx. Tax Levy for Tax Rate Calculation:

\$5,076,643

Clarion

Jefferson

Total

2024-25 Data

a. Assessed Value

\$67,057,045

\$21,987,470

\$89,044,515

b. Real Estate Mills

60.2800

45.8000

I. 2025-26 Data

c. 2023 STEB Market Value

\$231,665,718

\$58,110,266

\$289,775,984

d. Assessed Value

\$67,322,991

\$22,069,710

\$89,392,701

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2024-25 Calculations

f. 2024-25 Tax Levy

\$4,042,199

\$1,007,026

\$5,049,225

(a * b)

II. 2025-26 Calculations

g. Percent of Total Market Value

79.94649%

20.05351%

100.00000%

h. Rebalanced 2024-25 Tax Levy

\$4,036,678

\$1,012,547

\$5,049,225

(f Total * g)

i. Base Mills Subject to Index

60.2800

46.0510

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.07000%

95.07000%

95.07000%

k. Tax Levy Needed

\$4,058,598

\$1,018,045

\$5,076,643

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate

60.2800

46.1200

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$4,058,230

\$1,017,855

\$5,076,085

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$4,500,439

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,278,567

(n * Est. Pct. Collection)

Act 1 Index (current): 5.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,279,098

Amount of Tax Relief for Homestead Exclusions

\$575,646

Total Approx. Tax Revenue:

\$4,854,744

Approx. Tax Levy for Tax Rate Calculation:

\$5,076,643

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	63.7159	48.6759	
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)	\$4,289,545	\$1,074,263	\$5,363,808
IV. 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	\$5,410.58	\$7,071.77	
Number of Homestead/Farmstead Properties	1388	377	1765
Median Assessed Value of Homestead Properties			\$28,910

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$4,279,098			
Amount of Tax Relief for Homestead Exclusions	<u>\$575,646</u>			
Total Approx. Tax Revenue:	\$4,854,744			
Approx. Tax Levy for Tax Rate Calculation:	\$5,076,643			

	Clarion	Jefferson		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$575,646	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$575,646

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>
Clarion	67,322,991	60.2800	4,058,230			95.07000%	
Jefferson	22,069,710	46.1200	1,017,855			95.07000%	
Totals:	89,392,701		5,076,085	- 575,646 =	4,500,439 X	95.07000% =	4,278,567

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,500
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	15,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	21,000
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			36,500
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	0.500%	0.000%	800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000
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			910,000
Total Act 511, Current Taxes			946,500
Act 511 Tax Limit -->		289,775,984 X	12
		Market Value	Mills
			3,477,312
			(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>									
	Clarion	60.2800	60.2800	0.00%	Yes	5.7%				
	Jefferson	46.0510	46.1200	0.15%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

LEA : 106161703 Clarion-Limestone Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,700,161
1200 Special Programs - Elementary / Secondary	2,920,560
1300 Vocational Education	434,602
1400 Other Instructional Programs - Elementary / Secondary	2,123
Total Instruction	\$11,057,446
2000 Support Services	
2100 Support Services - Students	413,828
2200 Support Services - Instructional Staff	369,039
2300 Support Services - Administration	1,047,127
2400 Support Services - Pupil Health	235,573
2500 Support Services - Business	323,364
2600 Operation and Maintenance of Plant Services	1,491,899
2700 Student Transportation Services	992,100
2800 Support Services - Central	160,497
2900 Other Support Services	10,644
Total Support Services	\$5,044,071
3000 Operation of Non-Instructional Services	
3200 Student Activities	419,854
Total Operation of Non-Instructional Services	\$419,854
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	451,375
5200 Interfund Transfers - Out	218,700
Total Other Expenditures and Financing Uses	\$670,075
Total Estimated Expenditures and Other Financing Uses	\$17,191,446

2025-2026 Final General Fund Budget

LEA : 106161703 Clarion-Limestone 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	3,919,069
200 Personnel Services - Employee Benefits	2,780,749
300 Purchased Professional and Technical Services	4,791
400 Purchased Property Services	11,995
500 Other Purchased Services	574,602
600 Supplies	232,765
700 Property	159,975
800 Other Objects	16,215
Total Regular Programs - Elementary / Secondary	\$7,700,161
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	898,576
200 Personnel Services - Employee Benefits	758,778
300 Purchased Professional and Technical Services	562,843
500 Other Purchased Services	672,268
600 Supplies	26,740
800 Other Objects	1,355
Total Special Programs - Elementary / Secondary	\$2,920,560
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	133,779
200 Personnel Services - Employee Benefits	85,288
400 Purchased Property Services	1,500
500 Other Purchased Services	194,645
600 Supplies	16,500
800 Other Objects	2,890
Total Vocational Education	\$434,602
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	423
500 Other Purchased Services	700
Total Other Instructional Programs - Elementary / Secondary	\$2,123
Total Instruction	\$11,057,446
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	251,650
200 Personnel Services - Employee Benefits	149,928
400 Purchased Property Services	1,250
500 Other Purchased Services	1,300
600 Supplies	9,700
Total Support Services - Students	\$413,828
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	199,155
200 Personnel Services - Employee Benefits	153,784

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	2,500
600 Supplies	4,700
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$369,039
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	522,231
200 Personnel Services - Employee Benefits	358,750
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	975
500 Other Purchased Services	17,785
600 Supplies	27,600
700 Property	10,036
800 Other Objects	45,750
Total Support Services - Administration	\$1,047,127
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,868
200 Personnel Services - Employee Benefits	103,390
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	1,015
600 Supplies	6,500
Total Support Services - Pupil Health	\$235,573
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	170,866
200 Personnel Services - Employee Benefits	110,423
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	975
500 Other Purchased Services	3,150
600 Supplies	24,600
800 Other Objects	1,350
Total Support Services - Business	\$323,364
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	578,671
200 Personnel Services - Employee Benefits	392,576
300 Purchased Professional and Technical Services	50
400 Purchased Property Services	129,000
500 Other Purchased Services	78,032
600 Supplies	313,070
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,491,899
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	1,000
500 Other Purchased Services	974,000
600 Supplies	11,000

<u>Description</u>	<u>Amount</u>
700 Property	6,000
Total Student Transportation Services	\$992,100
2800 Support Services - Central	
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,100
600 Supplies	19,496
700 Property	11,901
Total Support Services - Central	\$160,497
2900 Other Support Services	
500 Other Purchased Services	10,644
Total Other Support Services	\$10,644
Total Support Services	\$5,044,071
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	122,881
200 Personnel Services - Employee Benefits	47,119
300 Purchased Professional and Technical Services	92,574
400 Purchased Property Services	3,450
500 Other Purchased Services	88,550
600 Supplies	45,250
700 Property	20,030
Total Student Activities	\$419,854
Total Operation of Non-Instructional Services	\$419,854
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	196,375
900 Other Uses of Funds	255,000
Total Debt Service / Other Expenditures and Financing Uses	\$451,375
5200 Interfund Transfers - Out	
900 Other Uses of Funds	218,700
Total Interfund Transfers - Out	\$218,700
Total Other Expenditures and Financing Uses	\$670,075
TOTAL EXPENDITURES	\$17,191,446

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	3,026,000	2,998,159
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	460,000	460,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	476,510	546,510
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	248,977	257,377
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	59,000	59,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$4,270,487	\$4,321,046
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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	1,022,367	1,065,567
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	527,000	551,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,549,367	\$1,616,567
TOTAL CASH AND INVESTMENTS	\$5,819,854	\$5,937,613

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	5,650,000	5,395,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	375,000	380,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,265,000	2,272,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$8,290,000	\$8,047,000
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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		
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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		
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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		
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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	\$8,290,000	\$8,047,000
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	2,520,690	2,520,690
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	\$2,520,690	\$2,520,690
TOTAL INDEBTEDNESS	\$10,810,690	\$10,567,690

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	572,159
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,072,159

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,072,159
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