





**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> DuBois Area SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 106172003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-15-25
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$450,007.00 Function 2400, Object 200: \$451,699.00	Healthcare costs increased by 9.03% for school year 2025-26, wages increased ~2%.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds are reserved for unforeseen emergencies and contingencies.
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 are available for day to day 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 are committed for facility repair, maintenance and or security enhancements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned to Budget Appropriations, Cyber School Tuition, Special Education, Private Placements, upgrading technology, and any additional measures necessary to prepare, prevent and respond to health and safety concerns for the students and staff.

<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	5,996,000
0840 Assigned Fund Balance	18,302,806
0850 Unassigned Fund Balance	6,029,946
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$30,328,752</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,737,860
7000 Revenue from State Sources	41,420,218
8000 Revenue from Federal Sources	3,086,750
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$72,244,828</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$102,573,580</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,745,280
6113 Public Utility Realty Taxes	24,225
6114 Payments in Lieu of Current Taxes - State / Local	292,000
6120 Current Per Capita Taxes, Section 679	60,615
6140 Current Act 511 Taxes - Flat Rate Assessments	139,115
6150 Current Act 511 Taxes - Proportional Assessments	4,373,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,673,000
6500 Earnings on Investments	1,450,000
6700 Revenues from LEA Activities	82,825
6910 Rentals	12,200
6920 Contributions and Donations from Private Sources	76,000
6940 Tuition from Patrons	761,000
6980 Revenue from Community Services Activities	200
6990 Refunds and Other Miscellaneous Revenue	47,500

**REVENUE FROM LOCAL SOURCES \$27,737,860**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	19,900,765
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	3,964,673
7311 Pupil Transportation Subsidy	2,475,976
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	688,765
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,500
7340 State Property Tax Reduction Allocation	3,248,338
7360 Safe Schools	206,900
7506 PAsmart Grants	450,000
7509 Supplemental Equipment Grants	30,000
7531 Ready to Learn-Foundation	2,096,485
7532 Ready to Learn-Adequacy Supplement	1,396,126
7810 State Share of Social Security and Medicare Taxes	1,193,453
7820 State Share of Retirement Contributions	5,304,237

**REVENUE FROM STATE SOURCES \$41,420,218**

**REVENUE FROM FEDERAL SOURCES**

8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	1,000,000
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Amount

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,405,250
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	195,000
8517 Title IV - 21st Century Schools	100,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,500

**REVENUE FROM FEDERAL SOURCES \$3,086,750**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 72,244,828**

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$18,749,000

Amount of Tax Relief for Homestead Exclusions

\$3,248,338

Total Approx. Tax Revenue:

\$21,997,338

Approx. Tax Levy for Tax Rate Calculation:

\$23,740,746

Clearfield

Jefferson

Total

**2024-25 Data**

a. Assessed Value

\$213,536,098

\$109,816,090

\$323,352,188

b. Real Estate Mills

95.3200

30.9800

**I. 2025-26 Data**

c. 2023 STEB Market Value

\$1,473,764,983

\$247,803,647

\$1,721,568,630

d. Assessed Value

\$426,178,376

\$110,601,960

\$536,780,336

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy

\$20,354,261

\$3,402,102

\$23,756,363

(a \* b)

**2025-26 Calculations**

g. Percent of Total Market Value

85.60594%

14.39406%

100.00000%

**II.**

h. Rebalanced 2024-25 Tax Levy

\$20,336,858

\$3,419,505

\$23,756,363

(f Total \* g)

i. Base Mills Subject to Index

95.3200

31.1384

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

92.50000%

85.50000%

91.49242%

k. Tax Levy Needed

\$20,323,489

\$3,417,257

\$23,740,746

(Approx. Tax Levy \* g)

**I. 2025-26 Real Estate Tax Rate**

**47.6800**

**30.8900**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$20,320,185

\$3,416,495

\$23,736,680

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$20,488,342

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$18,745,280

(n \* Est. Pct. Collection)

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$18,749,000		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$3,248,338</u>		
<b>Total Approx. Tax Revenue:</b>	\$21,997,338		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$23,740,746		

	Clearfield	Jefferson	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	100.5626	32.8510	
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)	\$42,857,606	\$3,633,385	\$46,490,991
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$9,384.00	\$14,496.00	
Number of Homestead/Farmstead Properties	5437	1677	7114
Median Assessed Value of Homestead Properties			\$146,348

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$18,749,000

Amount of Tax Relief for Homestead Exclusions

\$3,248,338

Total Approx. Tax Revenue:

\$21,997,338

Approx. Tax Levy for Tax Rate Calculation:

\$23,740,746

Clearfield

Jefferson

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$3,248,338

Lowering RE Tax Rate

\$0

\$3,248,338

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$3,248,338**

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>
Clearfield	426,178,376	47.6800	20,320,185			92.50000%	
Jefferson	110,601,960	30.8900	3,416,495			85.50000%	
<b>Totals:</b>	<b>536,780,336</b>		<b>23,736,680</b>	- 3,248,338 =	20,488,342 X	91.49242% =	18,745,280

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,615
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	60,615
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	78,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>139,115</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,895,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	478,900
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,373,900</b>
<b>Total Act 511, Current Taxes</b>			<b>4,513,015</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,721,568,630 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>20,658,824</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Clearfield	95.3200	47.6800	-49.96%	Yes	5.5%			
	Jefferson	31.1384	30.8900	-0.78%	Yes	5.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,023,394
1200 Special Programs - Elementary / Secondary	13,763,195
1300 Vocational Education	3,965,864
1400 Other Instructional Programs - Elementary / Secondary	264,033
1500 Nonpublic School Programs	61,943
<b>Total Instruction</b>	<b>\$43,078,429</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,319,104
2200 Support Services - Instructional Staff	3,120,102
2300 Support Services - Administration	4,080,110
2400 Support Services - Pupil Health	922,231
2500 Support Services - Business	625,829
2600 Operation and Maintenance of Plant Services	6,936,825
2700 Student Transportation Services	4,737,968
2800 Support Services - Central	708,037
2900 Other Support Services	66,004
<b>Total Support Services</b>	<b>\$23,516,210</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,062,279
3300 Community Services	42,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,105,079</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	4,464,831
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,464,831</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,209,775
5900 Budgetary Reserve	1,700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,909,775</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$77,074,324</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,498,151
200 Personnel Services - Employee Benefits	10,339,273
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	5,300
500 Other Purchased Services	723,820
600 Supplies	451,850
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,023,394</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,229,109
200 Personnel Services - Employee Benefits	4,081,714
300 Purchased Professional and Technical Services	382,672
400 Purchased Property Services	1,500
500 Other Purchased Services	3,880,700
600 Supplies	187,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,763,195</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,535,811
800 Other Objects	430,053
<b>Total Vocational Education</b>	<b>\$3,965,864</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	103,528
200 Personnel Services - Employee Benefits	77,205
300 Purchased Professional and Technical Services	73,400
500 Other Purchased Services	6,600
600 Supplies	2,900
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$264,033</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	61,324
600 Supplies	619
<b>Total Nonpublic School Programs</b>	<b>\$61,943</b>
<b>Total Instruction</b>	<b>\$43,078,429</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,347,043
200 Personnel Services - Employee Benefits	929,661
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	1,500
500 Other Purchased Services	6,900
600 Supplies	8,200
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,319,104</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,243,175
200 Personnel Services - Employee Benefits	917,322
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	297,500
500 Other Purchased Services	9,150
600 Supplies	484,055
800 Other Objects	3,900
<b>Total Support Services - Instructional Staff</b>	<b>\$3,120,102</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,022,468
200 Personnel Services - Employee Benefits	1,731,042
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	4,350
500 Other Purchased Services	54,900
600 Supplies	61,450
800 Other Objects	13,900
<b>Total Support Services - Administration</b>	<b>\$4,080,110</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	450,007
200 Personnel Services - Employee Benefits	451,699
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	200
500 Other Purchased Services	1,250
600 Supplies	11,575
<b>Total Support Services - Pupil Health</b>	<b>\$922,231</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	326,716
200 Personnel Services - Employee Benefits	243,013
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	30,750
500 Other Purchased Services	5,750
600 Supplies	10,500
800 Other Objects	2,100
<b>Total Support Services - Business</b>	<b>\$625,829</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,775,310
200 Personnel Services - Employee Benefits	2,033,185
300 Purchased Professional and Technical Services	73,935
400 Purchased Property Services	403,145
500 Other Purchased Services	232,800
600 Supplies	1,238,050
700 Property	180,000
800 Other Objects	400

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,936,825</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	61,568
400 Purchased Property Services	15,000
500 Other Purchased Services	4,415,000
600 Supplies	181,000
800 Other Objects	400
<b>Total Student Transportation Services</b>	<b>\$4,737,968</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	332,397
200 Personnel Services - Employee Benefits	303,210
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	5,505
600 Supplies	65,500
800 Other Objects	325
<b>Total Support Services - Central</b>	<b>\$708,037</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	65,004
600 Supplies	1,000
<b>Total Other Support Services</b>	<b>\$66,004</b>
<b>Total Support Services</b>	<b>\$23,516,210</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	468,573
200 Personnel Services - Employee Benefits	234,041
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	30,375
500 Other Purchased Services	140,960
600 Supplies	121,430
800 Other Objects	18,400
<b>Total Student Activities</b>	<b>\$1,062,279</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	20,800
600 Supplies	22,000
<b>Total Community Services</b>	<b>\$42,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,105,079</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	1,344,074
400 Purchased Property Services	2,525,000
600 Supplies	573,257
700 Property	22,500

<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,464,831</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$4,464,831</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,164,775
900 Other Uses of Funds	2,045,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,209,775</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,700,000
<b>Total Budgetary Reserve</b>	<b>\$1,700,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,909,775</b>
<b>TOTAL EXPENDITURES</b>	<b>\$77,074,324</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	28,047,347	27,550,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	5,494,120	5,525,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,234,370	
Other Capital Projects Fund	4,200,550	6,680,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,650,000	1,450,000
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>\$43,626,387</b>	<b>\$41,205,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$43,626,387</b>	<b>\$41,205,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	29,940,000	27,895,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,675,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	80,660,265	77,072,300
0599 Other Noncurrent Liabilities	1,940,153	1,505,469
<b>Total General Fund</b>	<b>\$114,215,418</b>	<b>\$108,122,769</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$114,215,418</b>	<b>\$108,122,769</b>
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**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>\$114,215,418</b>	<b>\$108,122,769</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,996,000
0840 Assigned Fund Balance	13,579,496
0850 Unassigned Fund Balance	5,923,760
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,499,256</b>
<b>5900 Budgetary Reserve</b>	<b>1,700,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$27,199,256</b>