

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025


President of the Board - Original Signature Required

Date

6-17-2025


Secretary of the Board - Original Signature Required

Date

6/17/25


Chief School Administrator - Original Signature Required

Date

6.16.2025

Adam Moate

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Port Allegany SD	COUNTY : McKean	AUN : 109426303
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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 ☒

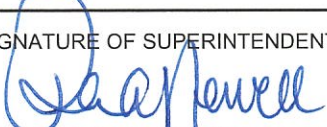
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$20429273
Ending Unassigned Fund Balance	\$6666148
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	32.63%

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 6.16.2025
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Port Allegany SD	County : McKean	AUN Number : 109426303
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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 5-12-2025
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$22,158.07 C x 2%: \$10,618.50</p>	<p>There are 144 properties qualifying for the tax credit that are below the assessed value exclusion. This is causing the variance.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$99,287.00 Function 2200, Object 200: \$137,628.00</p>	<p>The benefits under account code 2200 include tuition reimbursement for all professional staff.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The board of directors has placed a contingency of \$200,000 for unanticipated expenses .</p>
8080	<p>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.</p>	<p>The board of directors is being conservative with the fund balance for future unknown circumstances.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The board of directors has committed \$4,400,000 of the fund balance to healthcare and pension costs.</p>

<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	4,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,900,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,155,388
7000 Revenue from State Sources	13,919,205
8000 Revenue from Federal Sources	520,828
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,595,421</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,495,421</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,190,912
6113 Public Utility Realty Taxes	3,312
6114 Payments in Lieu of Current Taxes - State / Local	43,995
6120 Current Per Capita Taxes, Section 679	10,506
6140 Current Act 511 Taxes - Flat Rate Assessments	10,506
6150 Current Act 511 Taxes - Proportional Assessments	609,990
6400 Delinquencies on Taxes Levied / Assessed by the LEA	286,404
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	29,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	516,017
6920 Contributions and Donations from Private Sources	4,398
6990 Refunds and Other Miscellaneous Revenue	50,348
REVENUE FROM LOCAL SOURCES	\$4,155,388
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,511,564
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	1,023,230
7311 Pupil Transportation Subsidy	468,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	241,736
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,252
7340 State Property Tax Reduction Allocation	530,925
7360 Safe Schools	116,500
7505 Ready to Learn Block Grant	841,498
7810 State Share of Social Security and Medicare Taxes	410,000
7820 State Share of Retirement Contributions	1,760,000
REVENUE FROM STATE SOURCES	\$13,919,205
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	415,823
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,354
8517 Title IV - 21st Century Schools	31,315
8519 Title V - Flexibility and Accountability	29,336
REVENUE FROM FEDERAL SOURCES	\$520,828
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,595,421

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,192,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$530,925</u>		
Total Approx. Tax Revenue:	\$2,722,925		
Approx. Tax Levy for Tax Rate Calculation:	\$3,021,834		

	Mckean	Potter	Total
2024-25 Data			
a. Assessed Value	\$129,818,440	\$20,786,740	\$150,605,180
b. Real Estate Mills	16.2800	43.2000	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$156,424,122	\$66,529,686	\$222,953,808
d. Assessed Value	\$130,155,120	\$20,867,220	\$151,022,340
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$2,113,444	\$897,987	\$3,011,431
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	70.15988%	29.84012%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,112,816	\$898,615	\$3,011,431
(f Total * g)			
i. Base Mills Subject to Index	16.2800	43.2302	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$2,120,115	\$901,719	\$3,021,834
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	16.2800	43.2100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,118,925	\$901,673	\$3,020,598
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,489,673
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,190,912
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,192,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$530,925</u>		
Total Approx. Tax Revenue:	\$2,722,925		
Approx. Tax Levy for Tax Rate Calculation:	\$3,021,834		

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.2893	45.9104	
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)	\$2,250,291	\$958,022	\$3,208,313
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	\$23,127.00	\$8,713.00	
Number of Homestead/Farmstead Properties	1122	347	1469
Median Assessed Value of Homestead Properties			\$94,244

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,192,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$530,925</u>		
Total Approx. Tax Revenue:	\$2,722,925		
Approx. Tax Levy for Tax Rate Calculation:	\$3,021,834		
	Mckean	Potter	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$530,925	Lowering RE Tax Rate	\$0	\$530,925
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$530,925

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Mckean	130,155,120	16.2800	2,118,925				88.00000%	
Potter	20,867,220	43.2100	901,673				88.00000%	
Totals:	151,022,340		3,020,598	-	530,925	=	2,489,673	X 88.00000% = 2,190,912
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	10,506			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	11,950	10,506	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						11,950	10,506	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	625,000	550,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	68,000	59,990	
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						693,000	609,990	
Total Act 511, Current Taxes							620,496	
Act 511 Tax Limit -->					222,953,808	X	12	2,675,446
					Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Mckean	16.2800	16.2800	0.00%	Yes	6.2%				
	Potter	43.2302	43.2100	-0.03%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,391,407
1200 Special Programs - Elementary / Secondary	2,908,142
1300 Vocational Education	637,606
1400 Other Instructional Programs - Elementary / Secondary	124,482
1800 Pre-Kindergarten	291,716
Total Instruction	\$12,353,353
2000 Support Services	
2100 Support Services - Students	486,962
2200 Support Services - Instructional Staff	269,008
2300 Support Services - Administration	1,732,776
2400 Support Services - Pupil Health	312,539
2500 Support Services - Business	358,549
2600 Operation and Maintenance of Plant Services	1,654,307
2700 Student Transportation Services	1,333,000
2900 Other Support Services	30,000
Total Support Services	\$6,177,141
3000 Operation of Non-Instructional Services	
3200 Student Activities	544,580
3300 Community Services	23,550
Total Operation of Non-Instructional Services	\$568,130
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,030,649
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,330,649
Total Estimated Expenditures and Other Financing Uses	\$20,429,273

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,190,952
200 Personnel Services - Employee Benefits	3,140,983
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	17,575
500 Other Purchased Services	565,657
600 Supplies	257,985
700 Property	99,440
800 Other Objects	8,815
Total Regular Programs - Elementary / Secondary	\$8,391,407
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	977,400
200 Personnel Services - Employee Benefits	713,815
300 Purchased Professional and Technical Services	813,507
500 Other Purchased Services	358,500
600 Supplies	44,920
Total Special Programs - Elementary / Secondary	\$2,908,142
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	107,200
200 Personnel Services - Employee Benefits	87,550
400 Purchased Property Services	900
500 Other Purchased Services	437,186
600 Supplies	4,770
Total Vocational Education	\$637,606
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,482
300 Purchased Professional and Technical Services	94,000
500 Other Purchased Services	1,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$124,482
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	167,799
200 Personnel Services - Employee Benefits	116,334
500 Other Purchased Services	1,000
600 Supplies	6,583
Total Pre-Kindergarten	\$291,716
Total Instruction	\$12,353,353
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	268,950
200 Personnel Services - Employee Benefits	195,438
300 Purchased Professional and Technical Services	19,200

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,800
600 Supplies	574
Total Support Services - Students	\$486,962
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	99,287
200 Personnel Services - Employee Benefits	137,628
300 Purchased Professional and Technical Services	14,850
500 Other Purchased Services	60
600 Supplies	13,828
700 Property	3,355
Total Support Services - Instructional Staff	\$269,008
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	704,867
200 Personnel Services - Employee Benefits	459,609
300 Purchased Professional and Technical Services	305,150
400 Purchased Property Services	20,000
500 Other Purchased Services	59,800
600 Supplies	159,350
700 Property	4,000
800 Other Objects	20,000
Total Support Services - Administration	\$1,732,776
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	140,333
200 Personnel Services - Employee Benefits	114,269
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	564
500 Other Purchased Services	800
600 Supplies	15,573
Total Support Services - Pupil Health	\$312,539
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	172,901
200 Personnel Services - Employee Benefits	134,016
300 Purchased Professional and Technical Services	39,632
400 Purchased Property Services	2,000
500 Other Purchased Services	3,900
600 Supplies	5,450
800 Other Objects	650
Total Support Services - Business	\$358,549
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	601,958
200 Personnel Services - Employee Benefits	371,060
300 Purchased Professional and Technical Services	30,816
400 Purchased Property Services	339,770
500 Other Purchased Services	96,666
600 Supplies	204,037

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,654,307
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,333,000
Total Student Transportation Services	\$1,333,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$6,177,141
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	172,119
200 Personnel Services - Employee Benefits	72,853
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	19,572
500 Other Purchased Services	117,242
600 Supplies	82,769
700 Property	4,000
800 Other Objects	6,025
Total Student Activities	\$544,580
3300 <u>Community Services</u>	
800 Other Objects	23,550
Total Community Services	\$23,550
Total Operation of Non-Instructional Services	\$568,130
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	141,306
900 Other Uses of Funds	889,343
Total Debt Service / Other Expenditures and Financing Uses	\$1,030,649
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,330,649
TOTAL EXPENDITURES	\$20,429,273

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	12,900,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,650,000	1,820,000
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 Cash and Short-Term Investments	\$14,550,000	\$1,820,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$14,550,000	\$1,820,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General 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	6,706,990	5,793,538
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,706,990	\$5,793,538
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$6,706,990	\$5,793,538

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,706,990	\$5,793,538

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,666,148
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,066,148
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,266,148