

CERTIFICATION OF USE OF PDE 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Punxsutawney Area SD	County : Jefferson	AUN Number : 106338003
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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 5/6/2025
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Punxsutawney Area SD	County : Jefferson	AUN Number : 106338003
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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/6/2025
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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: \$85,587.15 C x 2%: \$36,371.20</p>	<p>HS-FS reallocation of unused Tax Relief was calculated as in the past. The HS-FS reduction is higher for each property than the amount of allocation divided by the approved number of properties due to the reallocation of unused Tax Relief.</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>Budgeted for unexpected expenses and possible adequacy revenue. Exact functional appropriations were unknown at the time of budgeting</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>Will use to balance future budgets or for unexpected expenses</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 committed \$3,750,000 for future roof replacement, repairs, maintenance, and construction needs</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned for the Athletic Fund</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	3,750,000
0840 Assigned Fund Balance	9,370
0850 Unassigned Fund Balance	9,902,756
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,662,126</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,644,504
7000 Revenue from State Sources	32,411,686
8000 Revenue from Federal Sources	2,408,583
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,464,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,126,899</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,202,205
6113 Public Utility Realty Taxes	10,791
6114 Payments in Lieu of Current Taxes - State / Local	71,222
6120 Current Per Capita Taxes, Section 679	44,666
6140 Current Act 511 Taxes - Flat Rate Assessments	44,666
6150 Current Act 511 Taxes - Proportional Assessments	2,916,094
6400 Delinquencies on Taxes Levied / Assessed by the LEA	788,490
6500 Earnings on Investments	867,387
6700 Revenues from LEA Activities	33,275
6800 Revenues from Intermediary Sources / Pass-Through Funds	558,000
6910 Rentals	10,229
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	5,250
6990 Refunds and Other Miscellaneous Revenue	62,229
REVENUE FROM LOCAL SOURCES	\$12,644,504
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,048,862
7160 Tuition for Orphans Subsidy	67,020
7240 Driver Education - Student	1,300
7271 Special Education funds for School-Aged Pupils	2,320,069
7311 Pupil Transportation Subsidy	3,537,386
7312 Nonpublic and Charter School Pupil Transportation Subsidy	128,298
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	691,969
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,437
7340 State Property Tax Reduction Allocation	1,818,560
7360 Safe Schools	176,637
7531 Ready to Learn-Foundation	753,519
7532 Ready to Learn-Adequacy Supplement	312,344
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7810 State Share of Social Security and Medicare Taxes	780,977
7820 State Share of Retirement Contributions	3,535,308
REVENUE FROM STATE SOURCES	\$32,411,686
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,617,848

Amount

REVENUE FROM FEDERAL SOURCES

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	123,236
8517 Title IV - 21st Century Schools	188,414
8519 Title V - Flexibility and Accountability	56,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	412,658
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,427

REVENUE FROM FEDERAL SOURCES **\$2,408,583**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **47,464,773**

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,202,537

Amount of Tax Relief for Homestead Exclusions

\$1,818,560

Total Approx. Tax Revenue:

\$9,021,097

Approx. Tax Levy for Tax Rate Calculation:

\$9,821,379

Indiana

Jefferson

Total

2024-25 Data

a. Assessed Value

\$177,350,200

\$330,226,420

\$507,576,620

b. Real Estate Mills

8.2800

25.1270

I. 2025-26 Data

c. 2023 STEB Market Value

\$139,145,146

\$801,590,549

\$940,735,695

d. Assessed Value

\$177,336,501

\$332,424,190

\$509,760,691

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2024-25 Calculations

f. 2024-25 Tax Levy

\$1,468,460

\$8,297,599

\$9,766,059

(a * b)

2025-26 Calculations

II. g. Percent of Total Market Value

14.79110%

85.20890%

100.00000%

h. Rebalanced 2024-25 Tax Levy

\$1,444,508

\$8,321,551

\$9,766,059

(f Total * g)

i. Base Mills Subject to Index

8.2800

25.1995

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.00000%

90.00000%

90.00000%

k. Tax Levy Needed

\$1,452,690

\$8,368,689

\$9,821,379

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate

8.1910

25.1740

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$1,452,563

\$8,368,447

\$9,821,010

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$8,002,450

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$7,202,205

(n * Est. Pct. Collection)

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,202,537		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,818,560</u>		
Total Approx. Tax Revenue:	\$9,021,097		
Approx. Tax Levy for Tax Rate Calculation:	\$9,821,379		

	Indiana	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.7354	26.5854	
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)	\$1,549,105	\$8,837,630	\$10,386,735
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	\$41,123.00	\$13,386.00	
Number of Homestead/Farmstead Properties	868	4783	5651
Median Assessed Value of Homestead Properties			\$108,250

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,202,537

Amount of Tax Relief for Homestead Exclusions

\$1,818,560

Total Approx. Tax Revenue:

\$9,021,097

Approx. Tax Levy for Tax Rate Calculation:

\$9,821,379

Indiana

Jefferson

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,818,560

Lowering RE Tax Rate

\$0

\$1,818,560

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,818,560

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>
Indiana	177,336,501	8.1910	1,452,563			90.00000%	
Jefferson	332,424,190	25.1740	8,368,447			90.00000%	
Totals:	509,760,691		9,821,010	- 1,818,560 =	8,002,450 X	90.00000% =	7,202,205

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		44,666
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	60,960
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			60,960
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	2,263,454
6152 Current Act 511 Occupation Taxes	600.00000	0.000	607,200
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	245,320
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			3,115,974
Total Act 511, Current Taxes			2,960,760
Act 511 Tax Limit -->		940,735,695 X	12
		Market Value	Mills
			11,288,828
			(511 Limit)

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>								
	Indiana	8.2800	8.1910	-1.06%	Yes	5.5%			
	Jefferson	25.1995	25.1740	-0.09%	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.5%			
6152	Current Act 511 Occupation Taxes	600.00000	600.00000	0.00%	Yes	5.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,374,761
1200 Special Programs - Elementary / Secondary	8,946,143
1300 Vocational Education	3,185,000
1400 Other Instructional Programs - Elementary / Secondary	158,408
1500 Nonpublic School Programs	84,677
Total Instruction	\$29,748,989
2000 Support Services	
2100 Support Services - Students	1,403,053
2200 Support Services - Instructional Staff	2,469,333
2300 Support Services - Administration	2,353,240
2400 Support Services - Pupil Health	606,168
2500 Support Services - Business	663,379
2600 Operation and Maintenance of Plant Services	3,531,898
2700 Student Transportation Services	4,531,210
2800 Support Services - Central	14,350
2900 Other Support Services	35,078
Total Support Services	\$15,607,709
3000 Operation of Non-Instructional Services	
3200 Student Activities	920,106
3300 Community Services	150,832
Total Operation of Non-Instructional Services	\$1,070,938
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	349,750
Total Facilities Acquisition, Construction and Improvement Services	\$349,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,500
5200 Interfund Transfers - Out	3,020,870
5900 Budgetary Reserve	470,344
Total Other Expenditures and Financing Uses	\$3,492,714
Total Estimated Expenditures and Other Financing Uses	\$50,270,100

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,884,544
200 Personnel Services - Employee Benefits	5,360,059
300 Purchased Professional and Technical Services	160,250
400 Purchased Property Services	16,985
500 Other Purchased Services	1,695,165
600 Supplies	1,218,308
700 Property	37,500
800 Other Objects	1,950
Total Regular Programs - Elementary / Secondary	\$17,374,761
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,170,651
200 Personnel Services - Employee Benefits	1,940,035
300 Purchased Professional and Technical Services	166,740
500 Other Purchased Services	3,555,320
600 Supplies	110,597
800 Other Objects	2,800
Total Special Programs - Elementary / Secondary	\$8,946,143
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	610,864
200 Personnel Services - Employee Benefits	303,898
400 Purchased Property Services	3,750
500 Other Purchased Services	2,173,859
600 Supplies	92,629
Total Vocational Education	\$3,185,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	102,450
200 Personnel Services - Employee Benefits	43,608
500 Other Purchased Services	5,400
600 Supplies	6,950
Total Other Instructional Programs - Elementary / Secondary	\$158,408
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	67,857
600 Supplies	16,820
Total Nonpublic School Programs	\$84,677
Total Instruction	\$29,748,989
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	768,730
200 Personnel Services - Employee Benefits	455,070
300 Purchased Professional and Technical Services	84,445
500 Other Purchased Services	20,932
600 Supplies	72,776

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,100
Total Support Services - Students	\$1,403,053
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,157,172
200 Personnel Services - Employee Benefits	703,091
300 Purchased Professional and Technical Services	133,920
400 Purchased Property Services	109,100
500 Other Purchased Services	29,241
600 Supplies	331,834
800 Other Objects	4,975
Total Support Services - Instructional Staff	\$2,469,333
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,023,434
200 Personnel Services - Employee Benefits	641,787
300 Purchased Professional and Technical Services	399,165
400 Purchased Property Services	2,000
500 Other Purchased Services	144,019
600 Supplies	27,140
700 Property	15,330
800 Other Objects	100,365
Total Support Services - Administration	\$2,353,240
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	282,359
200 Personnel Services - Employee Benefits	233,424
300 Purchased Professional and Technical Services	72,370
400 Purchased Property Services	651
500 Other Purchased Services	3,000
600 Supplies	14,234
800 Other Objects	130
Total Support Services - Pupil Health	\$606,168
2500 Support Services - Business	
100 Personnel Services - Salaries	386,902
200 Personnel Services - Employee Benefits	170,743
300 Purchased Professional and Technical Services	59,159
500 Other Purchased Services	13,110
600 Supplies	30,245
800 Other Objects	3,220
Total Support Services - Business	\$663,379
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,082,527
200 Personnel Services - Employee Benefits	877,687
300 Purchased Professional and Technical Services	166,776
400 Purchased Property Services	321,270
500 Other Purchased Services	222,424
600 Supplies	853,614

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	6,000
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$3,531,898
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,212
200 Personnel Services - Employee Benefits	29,398
500 Other Purchased Services	4,448,700
600 Supplies	3,200
800 Other Objects	700
Total Student Transportation Services	\$4,531,210
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	14,350
Total Support Services - Central	\$14,350
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,078
Total Other Support Services	\$35,078
Total Support Services	\$15,607,709
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	414,333
200 Personnel Services - Employee Benefits	204,231
300 Purchased Professional and Technical Services	62,100
400 Purchased Property Services	31,280
500 Other Purchased Services	98,137
600 Supplies	91,100
800 Other Objects	18,925
Total Student Activities	\$920,106
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	74,885
200 Personnel Services - Employee Benefits	31,871
300 Purchased Professional and Technical Services	2,720
500 Other Purchased Services	775
600 Supplies	40,581
Total Community Services	\$150,832
Total Operation of Non-Instructional Services	\$1,070,938
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	273,750
700 Property	76,000
Total Facilities Acquisition, Construction and Improvement Services	\$349,750
Total Facilities Acquisition, Construction and Improvement Services	\$349,750
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,500
Total Debt Service / Other Expenditures and Financing Uses	\$1,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,020,870
Total Interfund Transfers - Out	\$3,020,870
5900 <u>Budgetary Reserve</u>	
800 Other Objects	470,344
Total Budgetary Reserve	\$470,344
Total Other Expenditures and Financing Uses	\$3,492,714
TOTAL EXPENDITURES	\$50,270,100

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	13,662,126	10,674,943
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	880,293	1,161,325
Other Capital Projects Fund	734,919	44,672
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,188,740	376,845
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	561,193	556,391
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	60,811	52,992
Permanent Fund		
Total Cash and Short-Term Investments	\$17,088,082	\$12,867,168

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	\$17,088,082	\$12,867,168
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	22,665,000	20,570,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	3,423,006	3,312,831
0540 Accumulated Compensated Absences	946,867	916,413
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,568,069	3,379,943
0599 Other Noncurrent Liabilities	47,494,326	44,174,975
Total General Fund	\$78,097,268	\$72,354,162
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$78,097,268	\$72,354,162
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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

TOTAL INDEBTEDNESS	\$78,097,268	\$72,354,162
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,750,000
0840 Assigned Fund Balance	9,370
0850 Unassigned Fund Balance	7,097,429
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,856,799
5900 Budgetary Reserve	470,344
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,327,143