

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2025

  
President of the Board - Original Signature Required

Date 06/09/2025

  
Secretary of the Board - Original Signature Required

Date 06/09/2025

  
Chief School Administrator - Original Signature Required

Date 06/09/2025

LAUREN CHAPPELL

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Extension

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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 : Shenango Area SD	COUNTY : Lawrence	AUN : 104376203
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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%

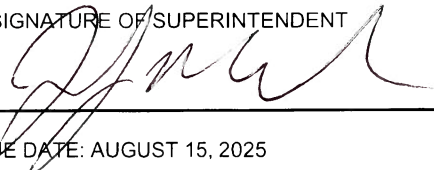
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025 )? Yes   
No

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

Total Budgeted Expenditures	\$21997554
Ending Unassigned Fund Balance	\$1916740
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.71%

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 6/10/25
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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 : Shenango Area SD	County : Lawrence	AUN Number : 104376203
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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 5/12/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeted amount for anticipated insurance cost increases.
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.	Unassigned fund balance is to be used for budget deficits and unexpected expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is capital reserve.

ITEM

AMOUNTS

**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

0840 Assigned Fund Balance

912,214

0850 Unassigned Fund Balance

1,148,317

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$2,060,531

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

7,685,988

7000 Revenue from State Sources

14,764,395

8000 Revenue from Federal Sources

313,094

9000 Other Financing Sources

2,500

**Total Estimated Revenues And Other Financing Sources**

\$22,765,977

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$24,826,508

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,618,931
6113 Public Utility Realty Taxes	6,400
6120 Current Per Capita Taxes, Section 679	15,935
6140 Current Act 511 Taxes - Flat Rate Assessments	42,832
6150 Current Act 511 Taxes - Proportional Assessments	1,296,890
6400 Delinquencies on Taxes Levied / Assessed by the LEA	272,500
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	27,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	188,000
6910 Rentals	32,000
6990 Refunds and Other Miscellaneous Revenue	45,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,685,988</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,014,414
7112 Basic Education Funding-Social Security	500,000
7144 Reimbursement of CS Expenditures Subsidy	17,429
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	999,442
7311 Pupil Transportation Subsidy	338,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,744
7340 State Property Tax Reduction Allocation	801,033
7360 Safe Schools	113,668
7505 Ready to Learn Block Grant	215,465
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,654,133
7820 State Share of Retirement Contributions	2,053,067
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,764,395</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	237,956
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	27,756
8517 Title IV - 21st Century Schools	21,082
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,300
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$313,094</b>

Amount

**OTHER FINANCING SOURCES**

9370 Trust and Custodial Fund Transfers 2,500

**OTHER FINANCING SOURCES \$2,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,765,977**

Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,618,931
Amount of Tax Relief for Homestead Exclusions	<u>\$801,033</u>
Total Approx. Tax Revenue:	\$6,419,964
Approx. Tax Levy for Tax Rate Calculation:	\$6,823,467

Lawrence

Total

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<b>2024-25 Data</b>		
a. Assessed Value	\$411,911,442	\$411,911,442
b. Real Estate Mills	16.5060	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$481,891,169	\$481,891,169
d. Assessed Value	\$413,393,108	\$413,393,108
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$6,799,010	\$6,799,010
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,799,010	\$6,799,010
(f Total * g)		
i. Base Mills Subject to Index	16.5060	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.30000%	93.30000%
k. Tax Levy Needed	\$6,823,467	\$6,823,467
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>16.5060</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,823,467	\$6,823,467
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,022,434
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,618,931
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,618,931</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$801,033</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,419,964</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,823,467</b>	
	<b>Lawrence</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4303	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,205,566	\$7,205,566
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$22,052.00	
Number of Homestead/Farmstead Properties	2219	2219
Median Assessed Value of Homestead Properties		\$91,500

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Act 1 Index (current): 5.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,618,931</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$801,033</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,419,964</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,823,467</b>
	<b>Lawrence</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$801,033	Lowering RE Tax Rate	\$0	\$801,033
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$801,033</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lawrence	413,393,108	16.5060	6,823,467			93.30000%	
<b>Totals:</b>	<b>413,393,108</b>		<b>6,823,467</b>	801,033 =	6,022,434 X	93.30000% =	5,618,931

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,935
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	17,658
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	25,174
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 42,832 42,832**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,171,890	1,171,890
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,296,890 1,296,890**

**Total Act 511, Current Taxes 1,339,722**

<b>Act 511 Tax Limit --&gt;</b>	<b>481,891,169 X</b>	<b>12</b>	<b>5,782,694</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lawrence	16.5060	16.5060	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,753,237
1200 Special Programs - Elementary / Secondary	2,682,645
1300 Vocational Education	565,000
1400 Other Instructional Programs - Elementary / Secondary	28,508
<b>Total Instruction</b>	<b>\$14,029,390</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	718,682
2200 Support Services - Instructional Staff	597,737
2300 Support Services - Administration	1,461,596
2400 Support Services - Pupil Health	329,516
2500 Support Services - Business	286,828
2600 Operation and Maintenance of Plant Services	1,741,024
2700 Student Transportation Services	815,748
2800 Support Services - Central	468,314
2900 Other Support Services	10,389
<b>Total Support Services</b>	<b>\$6,429,834</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	810,330
<b>Total Operation of Non-Instructional Services</b>	<b>\$810,330</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	528,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$728,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,997,554</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,851,822
200 Personnel Services - Employee Benefits	4,175,862
300 Purchased Professional and Technical Services	85,629
400 Purchased Property Services	2,600
500 Other Purchased Services	464,052
600 Supplies	159,066
700 Property	13,704
800 Other Objects	502
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,753,237</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,247,519
200 Personnel Services - Employee Benefits	905,842
300 Purchased Professional and Technical Services	35,238
500 Other Purchased Services	466,465
600 Supplies	22,365
800 Other Objects	5,216
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,682,645</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	565,000
<b>Total Vocational Education</b>	<b>\$565,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,485
300 Purchased Professional and Technical Services	15,023
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$28,508</b>
<b>Total Instruction</b>	<b>\$14,029,390</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	401,958
200 Personnel Services - Employee Benefits	305,744
600 Supplies	10,485
800 Other Objects	495
<b>Total Support Services - Students</b>	<b>\$718,682</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	334,372
200 Personnel Services - Employee Benefits	246,570
500 Other Purchased Services	450
600 Supplies	16,345
<b>Total Support Services - Instructional Staff</b>	<b>\$597,737</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	829,407

2025-2026 Final General Fund Budget

LEA : 104376203 Shenango Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	466,785
300 Purchased Professional and Technical Services	113,619
400 Purchased Property Services	500
500 Other Purchased Services	28,490
600 Supplies	5,105
700 Property	200
800 Other Objects	17,490
<b>Total Support Services - Administration</b>	<b>\$1,461,596</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	174,587
200 Personnel Services - Employee Benefits	144,627
300 Purchased Professional and Technical Services	1,846
400 Purchased Property Services	126
600 Supplies	7,955
800 Other Objects	375
<b>Total Support Services - Pupil Health</b>	<b>\$329,516</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	129,963
200 Personnel Services - Employee Benefits	124,540
300 Purchased Professional and Technical Services	23,350
500 Other Purchased Services	475
600 Supplies	500
800 Other Objects	8,000
<b>Total Support Services - Business</b>	<b>\$286,828</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	701,546
200 Personnel Services - Employee Benefits	567,473
300 Purchased Professional and Technical Services	1,850
400 Purchased Property Services	237,590
500 Other Purchased Services	95,265
600 Supplies	137,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,741,024</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	147,895
200 Personnel Services - Employee Benefits	50,173
400 Purchased Property Services	1,000
500 Other Purchased Services	583,480
600 Supplies	32,500
800 Other Objects	700
<b>Total Student Transportation Services</b>	<b>\$815,748</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	160,514
200 Personnel Services - Employee Benefits	107,934
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	10,100

<u>Description</u>	<u>Amount</u>
600 Supplies	63,191
700 Property	115,500
800 Other Objects	75
<b>Total Support Services - Central</b>	<b>\$468,314</b>
<b>2900 <u>Other Support Services</u></b>	
800 Other Objects	10,389
<b>Total Other Support Services</b>	<b>\$10,389</b>
<b>Total Support Services</b>	<b>\$6,429,834</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	362,367
200 Personnel Services - Employee Benefits	182,697
400 Purchased Property Services	3,300
500 Other Purchased Services	63,985
600 Supplies	167,226
700 Property	23,981
800 Other Objects	6,774
<b>Total Student Activities</b>	<b>\$810,330</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$810,330</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	528,000
<b>Total Interfund Transfers - Out</b>	<b>\$528,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$728,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,997,554</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	1,148,317	1,851,918
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	912,214	662,214
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$2,060,531</b>	<b>\$2,514,132</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>\$2,060,531</b>	<b>\$2,514,132</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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	255,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,900,000	6,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,175,000</b>	<b>\$6,255,000</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

2,769,705

2,285,289

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

**\$2,769,705**

**\$2,285,289**

**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**

**\$8,944,705**

**\$8,540,289**

**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>\$8,944,705</b>	<b>\$8,540,289</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	912,214
0850 Unassigned Fund Balance	1,916,740
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,828,954</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,028,954</b>