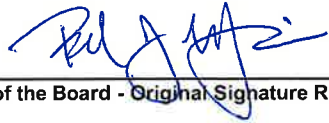


FINAL GENERAL FUND BUDGET

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

6/9/25
Date

Secretary of the Board - Original Signature Required

6/9/25
Date

Chief School Administrator - Original Signature Required

6/10/25
Date

Michael Kiehl

Contact Person

(814)723-6900

Extn :1035

Telephone

Extension

Kiehlm@wcsdpa.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warren County SD	COUNTY : Warren	AUN : 105628302
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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	<input type="checkbox"/>
	No	<input checked="" type="checkbox"/>

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

Total Budgeted Expenditures	\$93762258
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	<input checked="" type="checkbox"/>
	No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/10/25
--	-----------------

DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Warren County SD	County : Warren	AUN Number : 105628302
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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 5/05/25
---	------------------------

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.	Emergency and unexpected expenditures due to normal business occurrences.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures.

<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	950,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	18,307,165	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,043,121	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,350,286</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,763,139	
7000 Revenue from State Sources	56,747,179	
8000 Revenue from Federal Sources	6,135,947	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$91,646,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$115,996,551</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,634,037
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	350,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	4,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,457,100
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	75,000
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	1,550,002
REVENUE FROM LOCAL SOURCES	\$28,763,139
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,535,087
7144 Reimbursement of CS Expenditures Subsidy	223,331
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	496,317
7271 Special Education funds for School-Aged Pupils	5,471,390
7311 Pupil Transportation Subsidy	3,564,417
7312 Nonpublic and Charter School Pupil Transportation Subsidy	172,095
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,102,560
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,001
7340 State Property Tax Reduction Allocation	4,629,353
7505 Ready to Learn Block Grant	1,023,439
7532 Ready to Learn-Adequacy Supplement	947,514
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	406,049
7810 State Share of Social Security and Medicare Taxes	1,468,134
7820 State Share of Retirement Contributions	7,577,492
REVENUE FROM STATE SOURCES	\$56,747,179
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	125,000
8512 IDEA, Part B	1,123,291
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,622,734

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	174,007
8517 Title IV - 21st Century Schools	760,177
8521 Vocational Education - Operating Expenditures	90,808
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,699,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	540,230
REVENUE FROM FEDERAL SOURCES	\$6,135,947
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,646,265

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,634,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,629,353</u>	
Total Approx. Tax Revenue:	\$24,263,390	
Approx. Tax Levy for Tax Rate Calculation:	\$26,205,218	
	Warren	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$452,337,966	\$452,337,966
b. Real Estate Mills	57.8371	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,613,745,490	\$1,613,745,490
d. Assessed Value	\$453,086,658	\$453,086,658
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$26,161,916	\$26,161,916
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$26,161,916	\$26,161,916
(f Total * g)		
i. Base Mills Subject to Index	57.8371	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$26,205,218	\$26,205,218
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	57.8371	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,205,218	\$26,205,218
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,575,865
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,634,037
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,634,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,629,353</u>	
Total Approx. Tax Revenue:	\$24,263,390	
Approx. Tax Levy for Tax Rate Calculation:	\$26,205,218	
	Warren	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.1338	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,698,909	\$27,698,909
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,657.79	
Number of Homestead/Farmstead Properties	9245	9245
Median Assessed Value of Homestead Properties		\$20,367

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,634,037
Amount of Tax Relief for Homestead Exclusions	<u>\$4,629,353</u>
Total Approx. Tax Revenue:	\$24,263,390
Approx. Tax Levy for Tax Rate Calculation:	\$26,205,218
	Warren
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,629,353	Lowering RE Tax Rate	\$0	\$4,629,353
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,629,353

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>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>				<u>Percent Collected</u>		
Warren	453,086,658	57.8371	26,205,218				91.00000%		
Totals:	453,086,658		26,205,218	-	4,629,353	=	21,575,865	X	91.00000% = 19,634,037
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
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			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	75,000	75,000		
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						75,000	75,000		
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%	3,800,000	3,800,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	400,000	400,000		
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						4,200,000	4,200,000		
Total Act 511, Current Taxes							4,275,000		
Act 511 Tax Limit -->					1,613,745,490	X	12	19,364,946	
					Market Value		Mills	(511 Limit)	

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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> Warren	57.8371	57.8371	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,288,101
1200 Special Programs - Elementary / Secondary	15,275,297
1300 Vocational Education	1,959,594
1400 Other Instructional Programs - Elementary / Secondary	47,451
1500 Nonpublic School Programs	67,194
Total Instruction	\$50,637,637
2000 Support Services	
2100 Support Services - Students	3,720,218
2200 Support Services - Instructional Staff	1,992,799
2300 Support Services - Administration	5,261,467
2400 Support Services - Pupil Health	1,877,215
2500 Support Services - Business	1,180,165
2600 Operation and Maintenance of Plant Services	7,953,606
2700 Student Transportation Services	6,766,765
2800 Support Services - Central	3,936,598
2900 Other Support Services	107,000
Total Support Services	\$32,795,833
3000 Operation of Non-Instructional Services	
3200 Student Activities	310,573
3300 Community Services	15,345
Total Operation of Non-Instructional Services	\$325,918
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,156,200
5200 Interfund Transfers - Out	1,686,670
5900 Budgetary Reserve	1,160,000
Total Other Expenditures and Financing Uses	\$10,002,870
Total Estimated Expenditures and Other Financing Uses	\$93,762,258

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,061,311
200 Personnel Services - Employee Benefits	11,038,771
300 Purchased Professional and Technical Services	982,840
400 Purchased Property Services	9,297
500 Other Purchased Services	3,882,296
600 Supplies	2,296,440
800 Other Objects	17,146
Total Regular Programs - Elementary / Secondary	\$33,288,101
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,097,334
200 Personnel Services - Employee Benefits	5,159,106
300 Purchased Professional and Technical Services	456,500
500 Other Purchased Services	3,460,045
600 Supplies	58,872
700 Property	12,875
800 Other Objects	30,565
Total Special Programs - Elementary / Secondary	\$15,275,297
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,012,192
200 Personnel Services - Employee Benefits	724,637
500 Other Purchased Services	61,607
600 Supplies	150,158
700 Property	9,000
800 Other Objects	2,000
Total Vocational Education	\$1,959,594
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,672
200 Personnel Services - Employee Benefits	12,358
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	\$47,451
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	36,943
200 Personnel Services - Employee Benefits	15,441
600 Supplies	14,810
Total Nonpublic School Programs	\$67,194
Total Instruction	\$50,637,637
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,115,656
200 Personnel Services - Employee Benefits	1,472,208
300 Purchased Professional and Technical Services	139,498

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,751
600 Supplies	-26,574
700 Property	6,679
Total Support Services - Students	\$3,720,218
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,069,517
200 Personnel Services - Employee Benefits	720,783
300 Purchased Professional and Technical Services	78,307
500 Other Purchased Services	58,459
600 Supplies	30,011
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$1,992,799
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,650,799
200 Personnel Services - Employee Benefits	1,931,451
300 Purchased Professional and Technical Services	423,993
400 Purchased Property Services	899
500 Other Purchased Services	63,153
600 Supplies	94,158
700 Property	15,000
800 Other Objects	82,014
Total Support Services - Administration	\$5,261,467
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,044,101
200 Personnel Services - Employee Benefits	807,726
300 Purchased Professional and Technical Services	7,688
500 Other Purchased Services	3,000
600 Supplies	14,700
Total Support Services - Pupil Health	\$1,877,215
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	691,571
200 Personnel Services - Employee Benefits	450,450
500 Other Purchased Services	18,719
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,180,165
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,590,106
200 Personnel Services - Employee Benefits	2,049,720
300 Purchased Professional and Technical Services	236,439
400 Purchased Property Services	765,447
500 Other Purchased Services	292,536
600 Supplies	1,857,757
700 Property	155,074

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$7,953,606
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	92,303
200 Personnel Services - Employee Benefits	60,953
500 Other Purchased Services	6,577,790
600 Supplies	34,985
700 Property	734
Total Student Transportation Services	\$6,766,765
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,124,809
200 Personnel Services - Employee Benefits	956,261
300 Purchased Professional and Technical Services	111,450
400 Purchased Property Services	1,112,247
500 Other Purchased Services	239,264
600 Supplies	386,001
700 Property	5,566
800 Other Objects	1,000
Total Support Services - Central	\$3,936,598
2900 <u>Other Support Services</u>	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$32,795,833
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	160,406
200 Personnel Services - Employee Benefits	93,836
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	38,030
600 Supplies	9,741
Total Student Activities	\$310,573
3300 <u>Community Services</u>	
600 Supplies	15,345
Total Community Services	\$15,345
Total Operation of Non-Instructional Services	\$325,918
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,075,002
900 Other Uses of Funds	4,081,198
Total Debt Service / Other Expenditures and Financing Uses	\$7,156,200
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,686,670

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,686,670
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,160,000
Total Budgetary Reserve	\$1,160,000
Total Other Expenditures and Financing Uses	\$10,002,870
TOTAL EXPENDITURES	\$93,762,258

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,200,000	15,040,218
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	1,000,000	1,000,000
Debt Service Fund	23,695,000	26,995,000
Food Service / Cafeteria Operations Fund	790,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	700,000	730,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$43,385,000	\$44,565,218

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		

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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	\$43,385,000	\$44,565,218

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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	86,982,000	82,482,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	800,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,776,555	29,276,555
0599 Other Noncurrent Liabilities		
Total General Fund	\$115,558,555	\$112,658,555
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	\$115,558,555	\$112,658,555

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	17,200,000	15,040,218
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	1,000,000	1,000,000
Debt Service Fund	23,695,000	26,995,000
Food Service / Cafeteria Operations Fund	789,766	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	700,000	730,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$43,384,766	\$44,565,218
TOTAL INDEBTEDNESS	\$158,943,321	\$157,223,773

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	14,165	7,082
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$14,165	\$7,082
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$14,165	\$7,082

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	10,000	5,000
200 Personnel Services - Employee Benefits	4,165	2,082
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$14,165	\$7,082
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$14,165	\$7,082
TOTAL EXPENDITURES	\$14,165	\$7,082

Account Description	Amounts
0810 Nonspendable Fund Balance	950,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,234,293
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,234,293
5900 Budgetary Reserve	1,160,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,344,293