

## 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

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Email Address

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Warren County SD	Warren	105628302

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	\$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  No

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)

<b>School District Name :</b>	<b>County :</b>	<b>AUN Number :</b>
Warren County SD	Warren	105628302

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <i>5/05/25</i>
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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.	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>
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**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** **\$24,350,286**

**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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,646,265</u></b>

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$115,996.551**

Amount**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

**\$28,763,139****REVENUE FROM LOCAL SOURCES****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

**\$56,747,179****REVENUE FROM STATE SOURCES****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

Amount**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**

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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	\$4,629,353
Total Approx. Tax Revenue:	\$24,263,390
Approx. Tax Levy for Tax Rate Calculation:	\$26,205,218

Warren

Total

**2024-25 Data**

a. Assessed Value	\$452,337,966	\$452,337,966
b. Real Estate Mills	57.8371	
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

**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%
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		

**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)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>57.8371</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$26,205,218	\$26,205,218
(l / 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)		

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 \$4,629,353

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 61.1338

(i \* (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l &gt; p), (l - p))

r. Maximum Tax Levy Based On Index \$27,698,909

\$27,698,909

**IV.** (p / 1000 \* d)

s. Millage Rate within Index? Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index \$0

\$0

(if (m &gt; r), (m - r))

u. Tax Revenue In Excess of Index \$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead \$8,657.79

**V.** Number of Homestead/Farmstead Properties 9245

Median Assessed Value of Homestead Properties \$20,367

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,629,353</b>

CODE6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Warren	453,086,658	57.8371	26,205,218			91.00000%	
<b>Totals:</b>	<b>453,086,658</b>		<b>26,205,218</b>	-	4,629,353 =	21,575,865 X	91.00000% = 19,634,037

		Rate			Estimated Revenue
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>					<b>75,000</b>
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>					<b>4,200,000</b>
<b>Total Act 511, Current Taxes</b>					<b>4,275,000</b>
			<b>Act 511 Tax Limit --&gt;</b>	<b>1,613,745,490 X</b>	<b>12</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> Warren <u>Current Act 511 Taxes – Flat Rate Assessments</u>	57.8371	57.8371	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$50,637,637</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$32,795,833</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	310,573
3300 Community Services	15,345
<b>Total Operation of Non-Instructional Services</b>	<b>\$325,918</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,156,200
5200 Interfund Transfers - Out	1,686,670
5900 Budgetary Reserve	1,160,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,002,870</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$93,762,258</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,288,101</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,275,297</b>
<b>1300 Vocational Education</b>	
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
<b>Total Vocational Education</b>	<b>\$1,959,594</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	29,672
200 Personnel Services - Employee Benefits	12,358
500 Other Purchased Services	337
600 Supplies	5,084
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$47,451</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	36,943
200 Personnel Services - Employee Benefits	15,441
600 Supplies	14,810
<b>Total Nonpublic School Programs</b>	<b>\$67,194</b>
<b>Total Instruction</b>	<b>\$50,637,637</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,115,656
200 Personnel Services - Employee Benefits	1,472,208
300 Purchased Professional and Technical Services	139,498

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,751
600 Supplies	-26,574
700 Property	6,679
<b>Total Support Services - Students</b>	<b>\$3,720,218</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,992,799</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$5,261,467</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,877,215</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,180,165</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,527
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,953,606</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$6,766,765</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$3,936,598</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	107,000
<b>Total Other Support Services</b>	<b>\$107,000</b>
<b>Total Support Services</b>	<b>\$32,795,833</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$310,573</b>
<b>3300 Community Services</b>	
600 Supplies	15,345
<b>Total Community Services</b>	<b>\$15,345</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$325,918</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,075,002
900 Other Uses of Funds	4,081,198
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,156,200</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,686,670

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

Cash and Short-Term Investments

	<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	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		
<b>Total Cash and Short-Term Investments</b>	<b>\$43,385,000</b>	<b>\$44,565,218</b>

Long-Term Investments

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

Long-Term Investments

Permanent Fund

06/30/2025 Estimate06/30/2026 Projection**Total Long-Term Investments****TOTAL CASH AND INVESTMENTS**

\$43,385,000

\$44,565,218

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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		
<b>Total General Fund</b>	<b>\$115,558,555</b>	<b>\$112,658,555</b>

**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**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

06/30/2025 Estimate06/30/2026 Projection**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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 Projection**Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

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

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$115,558,555</b>	<b>\$112,658,555</b>
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**Short-Term Payables**

	<b><u>06/30/2025 Estimate</u></b>	<b><u>06/30/2026 Projection</u></b>
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		
<b>Total Short-Term Payables</b>	<b>\$43,384,766</b>	<b>\$44,565,218</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$158,943,321</b>	<b>\$157,223,773</b>

DescriptionNonspecial Education    Special Education**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
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**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**

\$14,165

\$7,082

**Total Estimated Expenditures and Other Financing Uses**

DescriptionNonspecial Education    Special Education**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

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 Special Programs - Elementary / Secondary**

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 Vocational Education**

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 Other Instructional Programs - Elementary / Secondary**

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 Nonpublic School Programs**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services

### Description

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

## Nonspecial Education      Special Education

## Total Nonpublic School Programs

## **1600 Adult Education Programs**

- 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 Higher Education Programs for Secondary Students

500 Other Purchased Services  
600 Supplies

## Total Higher Education Programs for Secondary Students

## 1800 Pre-Kindergarten

- 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

### TOTAL EXPENDITURES

\$14,165	\$7,082
\$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	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$22,234,293</b>
 <b>5900 Budgetary Reserve</b>	 <b>1,160,000</b>
 <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	 <b>\$24,344,293</b>