

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

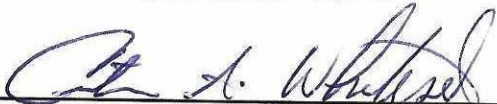
6/18/25



Secretary of the Board - Original Signature Required

Date

6/18/25



Chief School Administrator - Original Signature Required

Date

6/18/25

Autumn Fiscus

Contact Person

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Extn :

Telephone

Extension

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is budgeted for unplanned and unexpected expenditures
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Operating Obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital Reserve Obligations

<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	462,382	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,422,182	
0840 Assigned Fund Balance	503,429	
0850 Unassigned Fund Balance	7,582,430	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,508,041</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,646,134	
7000 Revenue from State Sources	24,127,447	
8000 Revenue from Federal Sources	959,201	
9000 Other Financing Sources	6,500	
Total Estimated Revenues And Other Financing Sources		<u>\$56,739,282</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$68,247,323</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,886,443
6112 Interim Real Estate Taxes	76,151
6113 Public Utility Realty Taxes	26,475
6114 Payments in Lieu of Current Taxes - State / Local	14,048
6120 Current Per Capita Taxes, Section 679	64,260
6140 Current Act 511 Taxes - Flat Rate Assessments	178,150
6150 Current Act 511 Taxes - Proportional Assessments	4,233,813
6400 Delinquencies on Taxes Levied / Assessed by the LEA	973,505
6500 Earnings on Investments	860,321
6700 Revenues from LEA Activities	151,121
6800 Revenues from Intermediary Sources / Pass-Through Funds	617,327
6910 Rentals	32,021
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	382,864
6970 Services Provided Other Funds	5,613
6990 Refunds and Other Miscellaneous Revenue	143,022
REVENUE FROM LOCAL SOURCES	\$31,646,134
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,742,159
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,491,542
7311 Pupil Transportation Subsidy	951,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	497,644
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,727
7340 State Property Tax Reduction Allocation	990,643
7531 Ready to Learn-Foundation	421,318
7532 Ready to Learn-Adequacy Supplement	186,750
7810 State Share of Social Security and Medicare Taxes	839,958
7820 State Share of Retirement Contributions	3,872,706
REVENUE FROM STATE SOURCES	\$24,127,447
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	566,681
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,366

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	45,893
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	256,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,761
REVENUE FROM FEDERAL SOURCES	\$959,201
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	6,500
OTHER FINANCING SOURCES	\$6,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,739,282

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,886,443
Amount of Tax Relief for Homestead Exclusions	\$990,643
Total Approx. Tax Revenue:	\$24,877,086
Approx. Tax Levy for Tax Rate Calculation:	\$26,125,565

Blair

Total

2024-25 Data

a. Assessed Value	\$2,475,273,502	\$2,475,273,502
b. Real Estate Mills	10.0280	

I. 2025-26 Data

c. 2023 STEB Market Value	\$2,047,344,214	\$2,047,344,214
d. Assessed Value	\$2,483,583,977	\$2,483,583,977
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$24,822,043	\$24,822,043
(a * b)		

2025-26 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$24,822,043	\$24,822,043
(f Total * g)		
i. Base Mills Subject to Index	10.0280	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.03289%	95.03289%
k. Tax Levy Needed	\$26,125,565	\$26,125,565
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate	10.5193
(k / d * 1000)	

III.

m. Tax Levy Generated by Mills	\$26,125,565	\$26,125,565
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,134,922
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,886,443
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,886,443	
Amount of Tax Relief for Homestead Exclusions	<u>\$990,643</u>	
Total Approx. Tax Revenue:	\$24,877,086	
Approx. Tax Levy for Tax Rate Calculation:	\$26,125,565	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index	10.5193	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$26,125,565	\$26,125,565
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$14,615.00	
Number of Homestead/Farmstead Properties	6572	6572
Median Assessed Value of Homestead Properties		\$169,300

Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$23,886,443
Amount of Tax Relief for Homestead Exclusions	<u>\$990,643</u>
Total Approx. Tax Revenue:	\$24,877,086
Approx. Tax Levy for Tax Rate Calculation:	\$26,125,565

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$990,643	Lowering RE Tax Rate	\$0	\$990,643
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$990,643

CODE6111 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>
Blair	2,483,583,977	10.5193	26,125,565			95.03289%	
Totals:	2,483,583,977		26,125,565	990,643	= 25,134,922	X 95.03289%	= 23,886,443

	<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			64,260
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	64,260	64,260
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	113,890	113,890
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			178,150	178,150
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%	3,782,993	3,782,993
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,820	450,820
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			4,233,813	4,233,813
Total Act 511, Current Taxes				4,411,963

Act 511 Tax Limit -->

2,047,344,214 X

12

24,568,131

Market Value

Mills

(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Blair	10.0280	10.5193	4.90%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,519,584
1200 Special Programs - Elementary / Secondary	8,839,524
1300 Vocational Education	1,463,686
1400 Other Instructional Programs - Elementary / Secondary	540,175
1500 Nonpublic School Programs	34,847
Total Instruction	\$35,397,816
2000 Support Services	
2100 Support Services - Students	2,106,641
2200 Support Services - Instructional Staff	3,391,011
2300 Support Services - Administration	4,084,295
2400 Support Services - Pupil Health	674,152
2500 Support Services - Business	797,555
2600 Operation and Maintenance of Plant Services	5,568,176
2700 Student Transportation Services	2,648,948
2800 Support Services - Central	96,906
2900 Other Support Services	16,743
Total Support Services	\$19,384,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,297,764
3300 Community Services	113,698
Total Operation of Non-Instructional Services	\$1,411,462
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,042,777
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$4,341,277
Total Estimated Expenditures and Other Financing Uses	\$60,534,982

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,750,032
200 Personnel Services - Employee Benefits	9,471,260
300 Purchased Professional and Technical Services	431,900
400 Purchased Property Services	74,480
500 Other Purchased Services	698,719
600 Supplies	1,084,044
700 Property	3,200
800 Other Objects	5,949
Total Regular Programs - Elementary / Secondary	\$24,519,584
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,609,765
200 Personnel Services - Employee Benefits	2,428,530
300 Purchased Professional and Technical Services	578,184
400 Purchased Property Services	2,173
500 Other Purchased Services	2,159,556
600 Supplies	60,689
800 Other Objects	627
Total Special Programs - Elementary / Secondary	\$8,839,524
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	19,662
200 Personnel Services - Employee Benefits	17,680
500 Other Purchased Services	1,426,344
Total Vocational Education	\$1,463,686
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	102,707
200 Personnel Services - Employee Benefits	43,498
300 Purchased Professional and Technical Services	45,080
400 Purchased Property Services	501
500 Other Purchased Services	346,850
600 Supplies	1,359
800 Other Objects	180
Total Other Instructional Programs - Elementary / Secondary	\$540,175
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	23,424
500 Other Purchased Services	3,303
600 Supplies	8,120
Total Nonpublic School Programs	\$34,847
Total Instruction	\$35,397,816
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,138,492
200 Personnel Services - Employee Benefits	790,981

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
400 Purchased Property Services	151,975
500 Other Purchased Services	270
600 Supplies	6,320
800 Other Objects	16,773
	1,830
Total Support Services - Students	\$2,106,641
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	994,807
200 Personnel Services - Employee Benefits	929,529
300 Purchased Professional and Technical Services	163,242
400 Purchased Property Services	1,173
500 Other Purchased Services	328,744
600 Supplies	518,093
700 Property	452,928
800 Other Objects	2,495
Total Support Services - Instructional Staff	\$3,391,011
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,962,002
200 Personnel Services - Employee Benefits	1,553,299
300 Purchased Professional and Technical Services	211,178
400 Purchased Property Services	10,918
500 Other Purchased Services	170,486
600 Supplies	42,902
800 Other Objects	133,510
Total Support Services - Administration	\$4,084,295
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	283,421
200 Personnel Services - Employee Benefits	182,409
300 Purchased Professional and Technical Services	198,628
400 Purchased Property Services	1,210
500 Other Purchased Services	1,965
600 Supplies	6,519
Total Support Services - Pupil Health	\$674,152
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	375,300
200 Personnel Services - Employee Benefits	357,059
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,223
500 Other Purchased Services	17,400
600 Supplies	17,157
800 Other Objects	15,416
Total Support Services - Business	\$797,555
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,141,203
200 Personnel Services - Employee Benefits	1,590,313

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
400 Purchased Property Services	126,692
500 Other Purchased Services	271,253
600 Supplies	205,634
700 Property	1,222,731
800 Other Objects	10,000
	350
Total Operation and Maintenance of Plant Services	\$5,568,176
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	48,730
200 Personnel Services - Employee Benefits	34,398
500 Other Purchased Services	2,554,822
600 Supplies	5,680
700 Property	5,318
Total Student Transportation Services	\$2,648,948
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	50,415
200 Personnel Services - Employee Benefits	46,491
Total Support Services - Central	\$96,906
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,743
Total Other Support Services	\$16,743
Total Support Services	\$19,384,427
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	641,185
200 Personnel Services - Employee Benefits	329,276
300 Purchased Professional and Technical Services	52,923
500 Other Purchased Services	122,971
600 Supplies	89,667
700 Property	6,124
800 Other Objects	55,618
Total Student Activities	\$1,297,764
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	47
600 Supplies	34,341
800 Other Objects	45,310
Total Community Services	\$113,698
Total Operation of Non-Instructional Services	\$1,411,462
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	483,465
900 Other Uses of Funds	3,559,312

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$4,042,777
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	173,500
Total Interfund Transfers - Out	\$173,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$4,341,277
TOTAL EXPENDITURES	\$60,534,982

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	7,111,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,111,000	\$5,000,000

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		

<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		\$7,111,000	\$5,000,000

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	14,411,900	11,247,961
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	927,000	920,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,044,000	7,100,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$22,382,900****\$19,267,961****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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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

37,000

39,000

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

75,000

78,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$112,000****\$117,000****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

\$22,494,900

\$19,384,961

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS \$22,494,900 \$19,384,961

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	19,006	17,209
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	\$19,006	\$17,209
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	\$19,006	\$17,209

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular 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 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	19,006	17,209
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary	\$19,006	\$17,209
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		

<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	\$19,006	\$17,209
TOTAL EXPENDITURES	\$19,006	\$17,209

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$2,189	\$1,982
TOTAL REVENUES	\$2,189	\$1,982

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	402	364
7820 State Share of Retirement Contributions	1,787	1,618
Total Revenue from State Sources	\$2,189	\$1,982
TOTAL REVENUES	\$2,189	\$1,982

Account Description	Amounts
0810 Nonspendable Fund Balance	462,382
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,730,251
0840 Assigned Fund Balance	503,429
0850 Unassigned Fund Balance	4,478,661
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,712,341
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,299,723