

# 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

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jeffrey A Fox

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Extn :3905

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
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**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North East SD	COUNTY : Erie	AUN : 105258303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes  No

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

Total Budgeted Expenditures	\$31121303
Ending Unassigned Fund Balance	\$1672709
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.37%

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
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DUE DATE: AUGUST 15, 2025

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

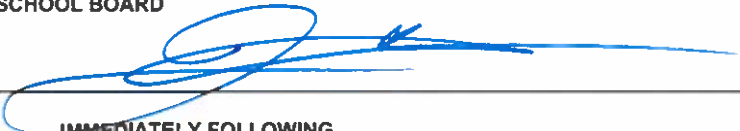
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> North East SD	<b>County :</b> Erie	<b>AUN Number :</b> 105258303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/28/2025
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1780	Tax Data: Amount for 2025-26 State Property Tax Reduction Allocation has been changed. Provide a justification.  User entered amount for 7340: \$845,263.00 Pre-loaded amount for 7340: \$973,296.00	Difference is attributable to state not finalizing amount prior to April 2024. Will be adjusted for Final Budget.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$845,263.00 7340 PDE Amount: \$973,296.00	
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.	Reserved for nonspendable fund balance (810) of prepaid expenses and inventories.
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 for compensated absences, health insurance, capital projects and OPEB liabilities.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for athletic, curriculum revision and furniture/equipment expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	672,372
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,148,005
0840 Assigned Fund Balance	408,500
0850 Unassigned Fund Balance	1,965,134
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,521,639</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	12,072,137
7000 Revenue from State Sources	18,205,036
8000 Revenue from Federal Sources	548,200
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,825,373</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$41,347,012</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,360,937
6113 Public Utility Realty Taxes	9,200
6150 Current Act 511 Taxes - Proportional Assessments	1,580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	345,000
6500 Earnings on Investments	322,300
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	318,700
6910 Rentals	45,000
6940 Tuition from Patrons	26,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,072,137</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,129,559
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,447,061
7311 Pupil Transportation Subsidy	464,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	296,347
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	845,263
7360 Safe Schools	155,000
7531 Ready to Learn-Foundation	868,424
7532 Ready to Learn-Adequacy Supplement	290,817
7810 State Share of Social Security and Medicare Taxes	660,337
7820 State Share of Retirement Contributions	2,985,028
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,205,036</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	422,300
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,200
8517 Title IV - 21st Century Schools	34,200
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	36,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$548,200</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,825,373</b>
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Act 1 Index (current): 5.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,360,937</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$845,263</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$10,206,200</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,714,886</b>	
	<b>Erie</b>	<b>Total</b>

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<b>2024-25 Data</b>		
a. Assessed Value	\$640,934,625	\$640,934,625
b. Real Estate Mills	16.0900	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$658,331,780	\$658,331,780
d. Assessed Value	\$640,459,408	\$640,459,408
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$10,312,638	\$10,312,638
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$10,312,638	\$10,312,638
(f Total * g)		
i. Base Mills Subject to Index	16.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.84594%	94.84594%
k. Tax Levy Needed	\$10,714,886	\$10,714,886
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>16.7300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,714,886	\$10,714,886
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,869,623
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,360,937
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,360,937
Amount of Tax Relief for Homestead Exclusions	<u>\$845,263</u>
Total Approx. Tax Revenue:	\$10,206,200
Approx. Tax Levy for Tax Rate Calculation:	\$10,714,886

Erie

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0071	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,892,357	\$10,892,357
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$17,400.00	
Number of Homestead/Farmstead Properties	2903	2903
Median Assessed Value of Homestead Properties		\$120,300

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Act 1 Index (current): 5.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,360,937</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$845,263</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$10,206,200</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,714,886</b>
	<b>Erie</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$845,263	Lowering RE Tax Rate	\$0	\$845,263
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$845,263</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Erie	640,459,408	16.7300	10,714,886			94.84594%	
<b>Totals:</b>	<b>640,459,408</b>		<b>10,714,886</b>	845,263 =	9,869,623 X	94.84594% =	9,360,937

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,385,000	1,385,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	195,000	195,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,580,000 1,580,000**

**Total Act 511, Current Taxes 1,580,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>658,331,780 X</b>	<b>12</b>	<b>7,899,981</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>									
	Erie	16.0900	16.7300	3.98%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,187,657
1200 Special Programs - Elementary / Secondary	4,053,354
1300 Vocational Education	1,021,110
1400 Other Instructional Programs - Elementary / Secondary	228,802
1500 Nonpublic School Programs	21,244
<b>Total Instruction</b>	<b>\$17,512,167</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,112,144
2200 Support Services - Instructional Staff	1,080,338
2300 Support Services - Administration	2,516,578
2400 Support Services - Pupil Health	309,572
2500 Support Services - Business	537,077
2600 Operation and Maintenance of Plant Services	2,989,273
2700 Student Transportation Services	1,465,979
2900 Other Support Services	32,506
<b>Total Support Services</b>	<b>\$10,043,467</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	970,505
3300 Community Services	40,659
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,011,164</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,616,650
5200 Interfund Transfers - Out	937,855
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,554,505</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,121,303</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,325,808
200 Personnel Services - Employee Benefits	4,471,515
300 Purchased Professional and Technical Services	69,020
400 Purchased Property Services	44,170
500 Other Purchased Services	823,097
600 Supplies	432,627
700 Property	20,295
800 Other Objects	1,125
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,187,657</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,730,038
200 Personnel Services - Employee Benefits	1,266,051
300 Purchased Professional and Technical Services	476,820
500 Other Purchased Services	520,635
600 Supplies	59,560
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,053,354</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	249,940
200 Personnel Services - Employee Benefits	182,388
500 Other Purchased Services	557,082
600 Supplies	30,085
700 Property	1,615
<b>Total Vocational Education</b>	<b>\$1,021,110</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	61,880
200 Personnel Services - Employee Benefits	26,482
400 Purchased Property Services	500
500 Other Purchased Services	139,940
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$228,802</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,244
<b>Total Nonpublic School Programs</b>	<b>\$21,244</b>
<b>Total Instruction</b>	<b>\$17,512,167</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	591,532
200 Personnel Services - Employee Benefits	432,288
300 Purchased Professional and Technical Services	63,609
500 Other Purchased Services	6,480
600 Supplies	16,995
800 Other Objects	1,240

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,112,144</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	531,624
200 Personnel Services - Employee Benefits	438,539
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	6,000
600 Supplies	102,130
800 Other Objects	545
<b>Total Support Services - Instructional Staff</b>	<b>\$1,080,338</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,320,427
200 Personnel Services - Employee Benefits	866,051
300 Purchased Professional and Technical Services	166,075
400 Purchased Property Services	5,000
500 Other Purchased Services	77,000
600 Supplies	60,795
800 Other Objects	21,230
<b>Total Support Services - Administration</b>	<b>\$2,516,578</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	165,957
200 Personnel Services - Employee Benefits	127,475
300 Purchased Professional and Technical Services	6,250
500 Other Purchased Services	150
600 Supplies	9,350
800 Other Objects	390
<b>Total Support Services - Pupil Health</b>	<b>\$309,572</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	283,148
200 Personnel Services - Employee Benefits	196,784
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	5,000
500 Other Purchased Services	3,000
600 Supplies	45,345
800 Other Objects	1,300
<b>Total Support Services - Business</b>	<b>\$537,077</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,050,966
200 Personnel Services - Employee Benefits	851,723
300 Purchased Professional and Technical Services	111,284
400 Purchased Property Services	226,750
500 Other Purchased Services	189,350
600 Supplies	556,500
700 Property	2,400
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,989,273</b>

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	691,116
200 Personnel Services - Employee Benefits	397,028
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	5,300
500 Other Purchased Services	132,405
600 Supplies	215,925
700 Property	17,085
800 Other Objects	120
<b>Total Student Transportation Services</b>	<b>\$1,465,979</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	32,506
<b>Total Other Support Services</b>	<b>\$32,506</b>
<b>Total Support Services</b>	<b>\$10,043,467</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	449,132
200 Personnel Services - Employee Benefits	200,889
300 Purchased Professional and Technical Services	87,989
500 Other Purchased Services	86,602
600 Supplies	93,218
700 Property	52,290
800 Other Objects	385
<b>Total Student Activities</b>	<b>\$970,505</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	1,014
200 Personnel Services - Employee Benefits	440
300 Purchased Professional and Technical Services	39,205
<b>Total Community Services</b>	<b>\$40,659</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,011,164</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	221,650
900 Other Uses of Funds	1,395,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,616,650</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	937,855
<b>Total Interfund Transfers - Out</b>	<b>\$937,855</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,554,505</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,121,303</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	7,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	10,000	10,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,750,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,035,000</b>	<b>\$6,035,000</b>

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	3,000,000	3,000,000
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	75,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,075,000</b>	<b>\$3,075,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,110,000</b>	<b>\$9,110,000</b>

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	7,255,000	5,860,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	940,000	940,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,879,000	1,879,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,074,000</b>	<b>\$8,679,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	23,200	23,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,200	9,200
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$32,400</b>	<b>\$32,400</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

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**

**\$10,106,400**

**\$8,711,400**

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	4,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	10,000	10,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	875,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$5,635,000</b>	<b>\$5,010,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$15,741,400</b>	<b>\$13,721,400</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	672,372
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,145,000
0840 Assigned Fund Balance	408,000
0850 Unassigned Fund Balance	1,672,709
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,225,709</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,898,081</b>
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