

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

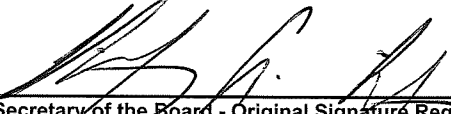
General Fund Budget Approval

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



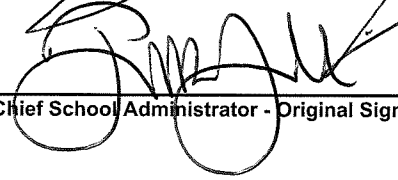
President of the Board - Original Signature Required

Date 6/9/25



Secretary of the Board - Original Signature Required

Date 6/9/25



Chief School Administrator - Original Signature Required

Date 6/9/25

Michael Sokoloski

Contact Person

(570)372-2210

Extn :

Telephone

Extension

msokoloski@seal-pa.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Selinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
--	--------------------	--------------------

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%

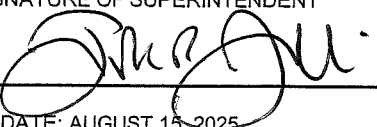
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes
No

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

Total Budgeted Expenditures	\$53244007
Ending Unassigned Fund Balance	\$278017
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.52%

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 6-887(a)(1)

(03/2006)

School District Name : Selinsgrove Area SD	County : Snyder	AUN Number : 116557103
---	--------------------	---------------------------

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 2/14/25
---	-----------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$53,323.00 Function 2800, Object 200: \$812,628.00	Retiree Healthcare Expenses are included in Object code 200.
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 account is used as a contingency for any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
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.	Ending unassigned fund balance is used to offset future expenses and emergency fiscal needs.
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 fund balance is used as a reserve for offsetting future anticipated expense increases for real estate tax appeals, retiree healthcare, PSERS increases and instructional support positions that were previously paid for with ESSER funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision ed fund and fifth grade outdoor education program.

<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	256,659
0820 Restricted Fund Balance	533,889
0830 Committed Fund Balance	8,664,109
0840 Assigned Fund Balance	69,369
0850 Unassigned Fund Balance	2,489,045
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,222,523</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,015,950
7000 Revenue from State Sources	20,172,029
8000 Revenue from Federal Sources	845,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$51,032,979</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,255,502</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,499,950
6112 Interim Real Estate Taxes	59,000
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	48,500
6150 Current Act 511 Taxes - Proportional Assessments	9,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	401,000
6500 Earnings on Investments	575,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	127,000
6940 Tuition from Patrons	9,500
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$30,015,950
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,883,341
7160 Tuition for Orphans Subsidy	36,000
7220 Vocational Education	67,000
7271 Special Education funds for School-Aged Pupils	1,776,291
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	1,154,867
7531 Ready to Learn-Foundation	418,661
7810 State Share of Social Security and Medicare Taxes	827,640
7820 State Share of Retirement Contributions	3,751,229
REVENUE FROM STATE SOURCES	\$20,172,029
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	640,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
--	--------

REVENUE FROM FEDERAL SOURCES	\$845,000
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,032,979
---	-------------------

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,499,950
Amount of Tax Relief for Homestead Exclusions	<u>\$1,154,867</u>
Total Approx. Tax Revenue:	\$19,654,817
Approx. Tax Levy for Tax Rate Calculation:	\$20,425,648

Snyder

Total

2024-25 Data		
a. Assessed Value	\$274,592,035	\$274,592,035
b. Real Estate Mills	71.5000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,685,113,775	\$1,685,113,775
d. Assessed Value	\$276,022,270	\$276,022,270
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$19,633,331	\$19,633,331
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$19,633,331	\$19,633,331
(f Total * g)		
i. Base Mills Subject to Index	71.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$20,425,648	\$20,425,648
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	74.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,425,648	\$20,425,648
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,270,781
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,499,950
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,499,950	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,154,867</u>	
Total Approx. Tax Revenue:	\$19,654,817	
Approx. Tax Levy for Tax Rate Calculation:	\$20,425,648	

Snyder

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	75.0750	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,722,372	\$20,722,372
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$3,297.30	
Number of Homestead/Farmstead Properties	4733	4733
Median Assessed Value of Homestead Properties		\$25,315

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,499,950
Amount of Tax Relief for Homestead Exclusions	<u>\$1,154,867</u>
Total Approx. Tax Revenue:	\$19,654,817
Approx. Tax Levy for Tax Rate Calculation:	\$20,425,648
	Snyder

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,154,867	Lowering RE Tax Rate	\$0		\$1,154,867
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,154,867

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>
Snyder	276,022,270	74.0000	20,425,648			96.00000%	
Totals:	276,022,270		20,425,648	- 1,154,867 =	19,270,781 X	96.00000% =	18,499,950

	<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	1.600%	0.000%	9,300,000	9,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 9,700,000 9,700,000

Total Act 511, Current Taxes 9,700,000

Act 511 Tax Limit -->	1,685,113,775 X	12	20,221,365
	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> Snyder	71.5000	74.0000	3.50%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,067,005
1200 Special Programs - Elementary / Secondary	6,552,806
1300 Vocational Education	2,765,582
1400 Other Instructional Programs - Elementary / Secondary	172,478
Total Instruction	\$30,557,871
2000 Support Services	
2100 Support Services - Students	2,793,789
2200 Support Services - Instructional Staff	2,391,970
2300 Support Services - Administration	2,706,568
2400 Support Services - Pupil Health	522,971
2500 Support Services - Business	579,615
2600 Operation and Maintenance of Plant Services	4,317,030
2700 Student Transportation Services	2,443,310
2800 Support Services - Central	895,951
Total Support Services	\$16,651,204
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,757,503
3300 Community Services	52,429
Total Operation of Non-Instructional Services	\$1,809,932
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	3,800,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$4,225,000
Total Estimated Expenditures and Other Financing Uses	\$53,244,007

2025-2026 Final General Fund Budget

LEA : 116557103 Selinsgrove Area SD

Printed 6/11/2025 8:10:28 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,563,271
200 Personnel Services - Employee Benefits	7,697,509
300 Purchased Professional and Technical Services	19,021
400 Purchased Property Services	11,835
500 Other Purchased Services	1,505,995
600 Supplies	225,478
700 Property	42,296
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$21,067,005
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,760,004
200 Personnel Services - Employee Benefits	1,739,247
300 Purchased Professional and Technical Services	589,600
400 Purchased Property Services	16,340
500 Other Purchased Services	1,399,175
600 Supplies	45,140
700 Property	1,000
800 Other Objects	2,300
Total Special Programs - Elementary / Secondary	\$6,552,806
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	809,625
200 Personnel Services - Employee Benefits	523,834
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,222,248
600 Supplies	81,875
700 Property	120,000
Total Vocational Education	\$2,765,582
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	15,928
500 Other Purchased Services	118,550
Total Other Instructional Programs - Elementary / Secondary	\$172,478
Total Instruction	\$30,557,871
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,548,661
200 Personnel Services - Employee Benefits	1,120,243
300 Purchased Professional and Technical Services	86,000
500 Other Purchased Services	8,550
600 Supplies	28,035
800 Other Objects	2,300

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,793,789
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	762,955
200 Personnel Services - Employee Benefits	604,812
300 Purchased Professional and Technical Services	24,975
400 Purchased Property Services	16,550
500 Other Purchased Services	45,700
600 Supplies	480,168
700 Property	451,400
800 Other Objects	5,410
Total Support Services - Instructional Staff	\$2,391,970
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,314,724
200 Personnel Services - Employee Benefits	944,621
300 Purchased Professional and Technical Services	283,300
400 Purchased Property Services	550
500 Other Purchased Services	107,100
600 Supplies	26,850
700 Property	2,000
800 Other Objects	27,423
Total Support Services - Administration	\$2,706,568
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	307,750
200 Personnel Services - Employee Benefits	200,591
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	7,920
700 Property	4,000
800 Other Objects	665
Total Support Services - Pupil Health	\$522,971
2500 Support Services - Business	
100 Personnel Services - Salaries	291,242
200 Personnel Services - Employee Benefits	232,573
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,500
600 Supplies	2,300
700 Property	3,000
800 Other Objects	8,000
Total Support Services - Business	\$579,615
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,466,507
200 Personnel Services - Employee Benefits	1,115,423
300 Purchased Professional and Technical Services	21,400
400 Purchased Property Services	553,000
500 Other Purchased Services	112,600

2025-2026 Final General Fund Budget

LEA : 116557103 Selinsgrove Area SD

Printed 6/11/2025 8:10:28 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	943,500
700 Property	102,500
800 Other Objects	2,100
Total Operation and Maintenance of Plant Services	\$4,317,030
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,517
200 Personnel Services - Employee Benefits	55,693
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,302,000
600 Supplies	14,500
800 Other Objects	600
Total Student Transportation Services	\$2,443,310
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	53,323
200 Personnel Services - Employee Benefits	812,628
500 Other Purchased Services	30,000
Total Support Services - Central	\$895,951
Total Support Services	\$16,651,204
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	625,548
200 Personnel Services - Employee Benefits	290,205
300 Purchased Professional and Technical Services	137,500
400 Purchased Property Services	21,500
500 Other Purchased Services	177,000
600 Supplies	109,000
700 Property	310,425
800 Other Objects	86,325
Total Student Activities	\$1,757,503
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	32,500
200 Personnel Services - Employee Benefits	13,729
600 Supplies	6,200
Total Community Services	\$52,429
Total Operation of Non-Instructional Services	\$1,809,932
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	125,000
Total Debt Service / Other Expenditures and Financing Uses	\$125,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,800,000
Total Interfund Transfers - Out	\$3,800,000
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$4,225,000
TOTAL EXPENDITURES	\$53,244,007

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	10,500,000	8,000,000
Public Purpose (Expendable) Trust Fund	45,000	45,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	230,000	230,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund	2,212,624	1,359,690
Food Service / Cafeteria Operations Fund	1,100,000	600,000
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	\$15,087,624	\$11,234,690

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,087,624	\$11,234,690
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	17,250,000	13,056,250
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	895,000	905,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,400,000	16,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,545,000	\$30,561,250

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

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$34,545,000	\$30,561,250
-------------------------------------	---------------------	---------------------

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	4,750,000	4,950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,000	1,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	50,000	50,000
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,851,000	\$5,051,000
TOTAL INDEBTEDNESS	\$39,396,000	\$35,612,250

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	9,500	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$9,500	
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	\$9,500	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		9,500
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
		\$9,500
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$9,500	
TOTAL EXPENDITURES	\$9,500	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$9,500	\$0
TOTAL REVENUES	\$9,500	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	9,500	0
Total Revenue from Local Sources	\$9,500	\$0
TOTAL REVENUES	\$9,500	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	256,659
0820 Restricted Fund Balance	533,889
0830 Committed Fund Balance	8,664,109
0840 Assigned Fund Balance	69,369
0850 Unassigned Fund Balance	278,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,011,495
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,102,043