

PROPOSED VERSION
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

Jacquelynn Dutchcot

(814)273-1033

Extn :5904

Contact Person

Telephone

Extension

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Email Address

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

PROPOSED VERSION
24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$39932976
Ending Unassigned Fund Balance	\$1724507
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.31%

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
PROPOSED VERSION

24 PG 687(a)(1)

(03/2006)

School District Name : General McLane SD	County : Erie	AUN Number : 105253903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Justification

PROPOSED VERSION

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,526	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,096,553	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,968,897	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,065,450</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,970,954	
7000 Revenue from State Sources	19,973,657	
8000 Revenue from Federal Sources	743,975	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$38,688,586</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,754,036</u>

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PROPOSED VERSION

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,057,293
6112 Interim Real Estate Taxes	21,600
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	2,270,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	31,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	448,011
6910 Rentals	60,000
6940 Tuition from Patrons	50,000
6960 Services Provided Other Local Governmental Units / LEAs	231,650
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$17,970,954
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,947,143
7271 Special Education funds for School-Aged Pupils	1,901,431
7311 Pupil Transportation Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,222
7340 State Property Tax Reduction Allocation	786,778
7531 Ready to Learn-Foundation	455,122
7532 Ready to Learn-Adequacy Supplement	192,205
7810 State Share of Social Security and Medicare Taxes	718,906
7820 State Share of Retirement Contributions	3,332,850
REVENUE FROM STATE SOURCES	\$19,973,657
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	385,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,875
8517 Title IV - 21st Century Schools	27,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

PROPOSED VERSION

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$743,975
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,688,586

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,057,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$786,778</u>	
Total Approx. Tax Revenue:	\$14,844,071	
Approx. Tax Levy for Tax Rate Calculation:	\$15,429,792	
	Erie	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$988,937,578	\$988,937,578
b. Real Estate Mills	15.2100	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,063,957,611	\$1,063,957,611
d. Assessed Value	\$987,822,768	\$987,822,768
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$15,041,741	\$15,041,741
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$15,041,741	\$15,041,741
(f Total * g)		
i. Base Mills Subject to Index	15.2100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$15,429,792	\$15,429,792
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	15.6200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,429,792	\$15,429,792
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,643,014
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,057,293
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,057,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$786,778</u>	
Total Approx. Tax Revenue:	\$14,844,071	
Approx. Tax Levy for Tax Rate Calculation:	\$15,429,792	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0313	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,836,083	\$15,836,083
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	\$13,416.00	
Number of Homestead/Farmstead Properties	3886	3886
Median Assessed Value of Homestead Properties		\$146,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,057,293
Amount of Tax Relief for Homestead Exclusions	<u>\$786,778</u>
Total Approx. Tax Revenue:	\$14,844,071
Approx. Tax Levy for Tax Rate Calculation:	\$15,429,792
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$786,778	Lowering RE Tax Rate	\$0	\$786,778
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$786,778

2025-2026 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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PROPOSED VERSION

CODE

6111	<u>Current Real Estate Taxes</u>			<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Erie	987,822,768	15.6200	15,429,792			96.00000%	
Totals:	987,822,768		15,429,792	-	786,778 =	14,643,014 X	96.00000% = 14,057,293

	<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	31,000	31,000	
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments				31,000	31,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,000,000	2,000,000	
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	270,000	270,000	
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				2,270,000	2,270,000	
Total Act 511, Current Taxes					2,301,000	
Act 511 Tax Limit -->				1,063,957,611 X	12	12,767,491
				Market Value	Mills	(511 Limit)

PROPOSED VERSION

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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	15.2100	15.6200	2.70%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,537,652
1200 Special Programs - Elementary / Secondary	6,037,477
1300 Vocational Education	1,429,945
1400 Other Instructional Programs - Elementary / Secondary	557,337
Total Instruction	\$23,562,411
2000 Support Services	
2100 Support Services - Students	1,612,490
2200 Support Services - Instructional Staff	2,265,914
2300 Support Services - Administration	2,641,323
2400 Support Services - Pupil Health	514,752
2500 Support Services - Business	530,737
2600 Operation and Maintenance of Plant Services	3,901,044
2700 Student Transportation Services	2,159,799
2800 Support Services - Central	1,500
2900 Other Support Services	53,000
Total Support Services	\$13,680,559
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,263,756
Total Operation of Non-Instructional Services	\$1,263,756
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	446,000
Total Facilities Acquisition, Construction and Improvement Services	\$446,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	730,250
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$980,250
Total Estimated Expenditures and Other Financing Uses	\$39,932,976

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PROPOSED VERSION

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,195,937
200 Personnel Services - Employee Benefits		6,033,712
300 Purchased Professional and Technical Services		108,588
500 Other Purchased Services		531,355
600 Supplies		579,350
700 Property		88,063
800 Other Objects		647
Total Regular Programs - Elementary / Secondary		\$15,537,652
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,270,297
200 Personnel Services - Employee Benefits		1,684,680
300 Purchased Professional and Technical Services		1,072,000
500 Other Purchased Services		1,004,000
600 Supplies		6,500
Total Special Programs - Elementary / Secondary		\$6,037,477
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		597,049
200 Personnel Services - Employee Benefits		411,603
500 Other Purchased Services		394,796
600 Supplies		22,507
700 Property		3,990
Total Vocational Education		\$1,429,945
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,406
200 Personnel Services - Employee Benefits		3,782
300 Purchased Professional and Technical Services		543,149
Total Other Instructional Programs - Elementary / Secondary		\$557,337
Total Instruction		\$23,562,411
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		890,367
200 Personnel Services - Employee Benefits		673,833
500 Other Purchased Services		5,000
600 Supplies		41,290
800 Other Objects		2,000
Total Support Services - Students		\$1,612,490
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		865,308
200 Personnel Services - Employee Benefits		741,055
300 Purchased Professional and Technical Services		21,838
400 Purchased Property Services		68,250
500 Other Purchased Services		64,750

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PROPOSED VERSION

<u>Description</u>	<u>Amount</u>
600 Supplies	198,855
700 Property	304,670
800 Other Objects	1,188
Total Support Services - Instructional Staff	\$2,265,914
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,320,982
200 Personnel Services - Employee Benefits	923,610
300 Purchased Professional and Technical Services	225,800
500 Other Purchased Services	53,668
600 Supplies	91,088
800 Other Objects	26,175
Total Support Services - Administration	\$2,641,323
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	262,701
200 Personnel Services - Employee Benefits	237,631
300 Purchased Professional and Technical Services	1,060
600 Supplies	11,360
700 Property	2,000
Total Support Services - Pupil Health	\$514,752
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	275,047
200 Personnel Services - Employee Benefits	189,150
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	14,100
600 Supplies	36,440
800 Other Objects	1,000
Total Support Services - Business	\$530,737
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,425,208
200 Personnel Services - Employee Benefits	1,014,031
400 Purchased Property Services	201,708
500 Other Purchased Services	196,901
600 Supplies	1,011,136
700 Property	50,960
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$3,901,044
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,004,254
200 Personnel Services - Employee Benefits	595,770
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	25,450
500 Other Purchased Services	192,600
600 Supplies	291,500
800 Other Objects	225
Total Student Transportation Services	\$2,159,799

PROPOSED VERSION

Description	Amount
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	1,500
Total Support Services - Central	\$1,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$13,680,559
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	724,420
200 Personnel Services - Employee Benefits	311,912
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	18,100
500 Other Purchased Services	47,073
600 Supplies	25,699
700 Property	52,052
800 Other Objects	1,500
Total Student Activities	\$1,263,756
Total Operation of Non-Instructional Services	\$1,263,756
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	10,000
700 Property	436,000
Total Facilities Acquisition, Construction and Improvement Services	\$446,000
Total Facilities Acquisition, Construction and Improvement Services	\$446,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	380,250
900 Other Uses of Funds	350,000
Total Debt Service / Other Expenditures and Financing Uses	\$730,250
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$980,250
TOTAL EXPENDITURES	\$39,932,976

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PROPOSED VERSION

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	12,069,000	10,824,000
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	6,000,000	5,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund	200,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$18,594,000	\$16,849,000

Long-Term Investments

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

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PROPOSED VERSION

<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	\$18,594,000	\$16,849,000

<u>Long-Term Indebtedness</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund			
0510	Bonds Payable	9,230,000	8,880,000
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 General Fund		\$9,230,000	\$8,880,000
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		

<u>Long-Term Indebtedness</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund			
0510	Bonds Payable		
0520	Extended-Term Financing Agreements Payable		
0530	Lease and Other Right-To-Use Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities		
Total Other Agency Fund			
Permanent Fund			
0510	Bonds Payable		
0520	Extended-Term Financing Agreements Payable		
0530	Lease and Other Right-To-Use Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)		
0599	Other Noncurrent Liabilities		
Total Permanent Fund			
Total Long-Term Indebtedness		\$9,230,000	\$8,880,000

<u>Short-Term Payables</u>			<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				
Permanent Fund				
Total Short-Term Payables				
TOTAL INDEBTEDNESS			\$9,230,000	\$8,880,000

Account Description	Amounts
0810 Nonspendable Fund Balance	3,526
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,096,553
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,724,507
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,821,060
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,974,586