

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date

6-5-25

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

6/5/25

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

6/5/25

Megan Hepler

\_\_\_\_\_  
Contact Person

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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 : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$15005541
Ending Unassigned Fund Balance	\$669854
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.46%

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 <i>6-5-25</i>
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DUE DATE: AUGUST 15, 2025

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

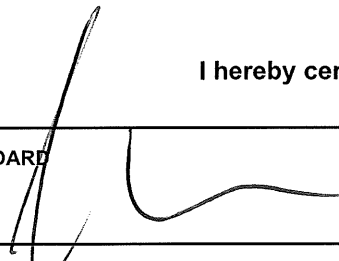
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Union SD	<b>County :</b> Clarion	<b>AUN Number :</b> 106169003
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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> 5-15-25
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**DUE DATE:**

**IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$86,677.00 Function 2200, Object 200: \$154,606.00</p>	<p>In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 11.03%.</p>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$100,164.00 Function 2400, Object 200: \$108,919.00</p>	<p>In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 11.03%.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$148,561.00 Function 2800, Object 200: \$154,457.00</p>	<p>In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 11.03%.</p>
8080	<p>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.</p>	<p>Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, instability of the state budget funding. Union School District relies heavily on state funding.</p>

<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	32,000	
0820 Restricted Fund Balance	39,860	
0830 Committed Fund Balance	3,707,737	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	758,424	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,466,161</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	3,338,889	
7000 Revenue from State Sources	10,769,095	
8000 Revenue from Federal Sources	411,690	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$14,519,674</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$18,985,835</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	1,982,616
6113 Public Utility Realty Taxes	2,400
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	8,993
6140 Current Act 511 Taxes - Flat Rate Assessments	14,493
6150 Current Act 511 Taxes - Proportional Assessments	542,995
6400 Delinquencies on Taxes Levied / Assessed by the LEA	171,444
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	212,960
6910 Rentals	2,000
6960 Services Provided Other Local Governmental Units / LEAs	116,988
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,338,889</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,679,816
7271 Special Education funds for School-Aged Pupils	914,927
7311 Pupil Transportation Subsidy	546,049
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,545
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	233,065
7360 Safe Schools	81,446
7531 Ready to Learn-Foundation	363,718
7532 Ready to Learn-Adequacy Supplement	205,941
7810 State Share of Social Security and Medicare Taxes	318,630
7820 State Share of Retirement Contributions	1,408,958
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,769,095</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	266,504
8517 Title IV - 21st Century Schools	119,549
8519 Title V - Flexibility and Accountability	25,637
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$411,690</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,519,674</b>

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,982,616	
Amount of Tax Relief for Homestead Exclusions	<u>\$235,379</u>	
Total Approx. Tax Revenue:	\$2,217,995	
Approx. Tax Levy for Tax Rate Calculation:	\$2,400,845	
	Clarion	Total

2024-25 Data		
a. Assessed Value	\$37,962,728	\$37,962,728
b. Real Estate Mills	60.8821	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$112,594,598	\$112,594,598
d. Assessed Value	\$37,917,683	\$37,917,683
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$2,311,251	\$2,311,251
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,311,251	\$2,311,251
(f Total * g)		
i. Base Mills Subject to Index	60.8821	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.55610%	91.55610%
k. Tax Levy Needed	\$2,400,845	\$2,400,845
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	63.3173	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,400,845	\$2,400,845
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,165,466
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,982,616
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,982,616	
Amount of Tax Relief for Homestead Exclusions	<u>\$235,379</u>	
Total Approx. Tax Revenue:	\$2,217,995	
Approx. Tax Levy for Tax Rate Calculation:	\$2,400,845	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	64.6567	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,451,632	\$2,451,632
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	\$3,949.00	
Number of Homestead/Farmstead Properties	951	951
Median Assessed Value of Homestead Properties		\$15,665

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,982,616
Amount of Tax Relief for Homestead Exclusions	<u>\$235,379</u>
Total Approx. Tax Revenue:	\$2,217,995
Approx. Tax Levy for Tax Rate Calculation:	\$2,400,845
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$233,065	Lowering RE Tax Rate	\$0	\$233,065
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,314			\$2,314
Amount of Tax Relief from State/Local Sources				\$235,379

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>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>				<u>Percent Collected</u>		
Clarion	37,917,683	63.3173	2,400,845				91.55610%		
<b>Totals:</b>				<b>37,917,683</b>	<b>2,400,845</b>	-	235,379	=	2,165,466 X 91.55610% = 1,982,616
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	8,993				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	12,220	8,993		
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	5,500	5,500		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>17,720</b>			<b>14,493</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	430,000	430,000		
6152	Current Act 511 Occupation Taxes			300.00000	0.000	122,730	82,995		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	35,000	30,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>587,730</b>			<b>542,995</b>		
<b>Total Act 511, Current Taxes</b>							<b>557,488</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>112,594,598</b>		<b>X</b>	<b>12</b>	<b>1,351,135</b>	
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>	

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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>									
	Clarion	60.8821	63.3173	4.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6152	Current Act 511 Occupation Taxes	300.00000	300.00000	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,880,205
1200 Special Programs - Elementary / Secondary	2,046,143
1300 Vocational Education	429,219
1400 Other Instructional Programs - Elementary / Secondary	39,894
<b>Total Instruction</b>	<b>\$8,395,461</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	722,738
2200 Support Services - Instructional Staff	260,778
2300 Support Services - Administration	1,207,611
2400 Support Services - Pupil Health	216,719
2500 Support Services - Business	158,400
2600 Operation and Maintenance of Plant Services	1,547,950
2700 Student Transportation Services	785,315
2800 Support Services - Central	377,043
2900 Other Support Services	4,122
<b>Total Support Services</b>	<b>\$5,280,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	536,968
3300 Community Services	22,874
<b>Total Operation of Non-Instructional Services</b>	<b>\$559,842</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	480,217
5200 Interfund Transfers - Out	289,345
<b>Total Other Expenditures and Financing Uses</b>	<b>\$769,562</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,005,541</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,590,408
200 Personnel Services - Employee Benefits	2,129,965
300 Purchased Professional and Technical Services	183,262
400 Purchased Property Services	18,650
500 Other Purchased Services	640,037
600 Supplies	205,340
700 Property	96,013
800 Other Objects	16,530
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,880,205</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	666,733
200 Personnel Services - Employee Benefits	403,597
300 Purchased Professional and Technical Services	458,120
500 Other Purchased Services	502,680
600 Supplies	14,763
800 Other Objects	250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,046,143</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	429,219
<b>Total Vocational Education</b>	<b>\$429,219</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,960
200 Personnel Services - Employee Benefits	11,834
500 Other Purchased Services	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$39,894</b>
<b>Total Instruction</b>	<b>\$8,395,461</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	342,945
200 Personnel Services - Employee Benefits	234,540
300 Purchased Professional and Technical Services	115,250
500 Other Purchased Services	6,050
600 Supplies	23,653
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$722,738</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	86,677
200 Personnel Services - Employee Benefits	154,606
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	450
500 Other Purchased Services	3,000
600 Supplies	4,345

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$260,778</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	544,178
200 Personnel Services - Employee Benefits	482,174
300 Purchased Professional and Technical Services	88,221
400 Purchased Property Services	17,946
500 Other Purchased Services	25,288
600 Supplies	29,639
800 Other Objects	20,165
<b>Total Support Services - Administration</b>	<b>\$1,207,611</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	100,164
200 Personnel Services - Employee Benefits	108,919
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	900
600 Supplies	4,236
<b>Total Support Services - Pupil Health</b>	<b>\$216,719</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	67,199
200 Personnel Services - Employee Benefits	62,711
300 Purchased Professional and Technical Services	1,580
400 Purchased Property Services	13,200
500 Other Purchased Services	5,600
600 Supplies	4,500
800 Other Objects	3,610
<b>Total Support Services - Business</b>	<b>\$158,400</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	546,989
200 Personnel Services - Employee Benefits	442,264
300 Purchased Professional and Technical Services	34,500
400 Purchased Property Services	76,099
500 Other Purchased Services	105,963
600 Supplies	238,293
700 Property	103,302
800 Other Objects	540
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,547,950</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	7,467
200 Personnel Services - Employee Benefits	6,948
500 Other Purchased Services	765,000
600 Supplies	5,900
<b>Total Student Transportation Services</b>	<b>\$785,315</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	148,561
200 Personnel Services - Employee Benefits	154,457
300 Purchased Professional and Technical Services	11,375
500 Other Purchased Services	6,200
600 Supplies	42,450
700 Property	14,000
<b>Total Support Services - Central</b>	<b>\$377,043</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,122
<b>Total Other Support Services</b>	<b>\$4,122</b>
<b>Total Support Services</b>	<b>\$5,280,676</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	114,997
200 Personnel Services - Employee Benefits	45,559
300 Purchased Professional and Technical Services	168,138
400 Purchased Property Services	9,122
500 Other Purchased Services	73,664
600 Supplies	74,654
700 Property	43,369
800 Other Objects	7,465
<b>Total Student Activities</b>	<b>\$536,968</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	524
600 Supplies	15,600
800 Other Objects	450
<b>Total Community Services</b>	<b>\$22,874</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$559,842</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	82,920
900 Other Uses of Funds	397,297
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$480,217</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	289,345
<b>Total Interfund Transfers - Out</b>	<b>\$289,345</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$769,562</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,005,541</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	5,866,836	5,121,796
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	151,782	372,672
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,018,618</b>	<b>\$5,494,468</b>

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	5,866,836	5,121,796
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	151,782	372,672
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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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,018,618	\$5,494,468
TOTAL CASH AND INVESTMENTS	\$12,037,236	\$10,988,936

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,807,661	3,490,362
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	84,350	85,050
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,956,342	7,974,207
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,848,353</b>	<b>\$11,549,619</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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,848,353</b>	<b>\$11,549,619</b>

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	480,217	317,299
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	\$480,217	\$317,299
TOTAL INDEBTEDNESS	\$10,328,570	\$11,866,918

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Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	39,860
0830 Committed Fund Balance	3,310,440
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	669,854
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,980,294
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,052,154