LEA Name: Wayne Highlands SD

Class: 3

AUN Number: 119648703

County: Wayne

# **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	5-23 Date	-25
Secretary of the Board - Original Signature Required	5.23;	25
In Flyoutto	5. 23	5.25
Chief School Administrator - Original Signature Required	Date	
JEFFREY FIRMSTONE	(570)253-4661	Extn :1512
Contact Person	Telephone	Extension
jfirmstone@whsdk12.com		
Email Address		

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

24 PS 6-688

(10/2010)

COUCOL DISTRICT.	OCUMEN.	A11N1 -		
SCHOOL DISTRICT:	COUNTY:	AUN :		
Wayne Highlands SD	Wayne 119648703			
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned expenditures:	taxes unless it has adopted a bud	get that includes ar je of its total budge	n estimated, ted	
Total Budgeted Expenditures		ance % Limit s than)		
Less Than or Equal to \$11,999,999	12	2.0%		
Between \$12,000,000 and \$12,999,999	11	1.5%		
Between \$13,000,000 and \$13,999,999	11	1.0%		
Between \$14,000,000 and \$14,999,999	10	0.5%		
Between \$15,000,000 and \$15,999,999	10	0.0%		
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%	The state of the s	
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?  If yes, see information below, taken from the 2025-2026 General Fund Bud		Yes No	X	
Total Budgeted Expenditures			\$69712929	
Ending Unassigned Fund Balance			\$4380921	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			6.28%	
The Estimated Ending Unassigned Fund Balance is within the allowable lin	nits.	Yes No	<b>X</b>	
I hereby certify that the above	information is accurate and complete.			
SIGNATURE OF SUPERINTENDENT	DATE 5.2	3.25		

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)

School District Name :	County:	AUN Number :
Wayne Highlands SD	Wayne	119648703

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
E TO TO THE STATE OF THE STATE	5-23-25

**DUE DATE:** 

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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LEA: 119648703 Wayne Highlands SD

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Val Number	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$1,762,216.00 Function 2600, Object 200: \$2,003,800.00	large increase in Health Plan Costs and Expensive mandated PSERS retirement contributions cause the gross benefits cost to exceed total salaries in this function
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.	Unassigned fund balance is used for unexpected expenditures, increasing cyber charter school tuition, and to provide operating funds in case of a protracted state budget negotiations, and to preserve programs from cuts by the federal government
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 has been primarily committed for state mandated PSERS contributions, also commitments have been made for future health plan costs.

Estimated Revenues and Other Financing Sources: Budget Summary

**AMOUNTS** 

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\$69,471,754

<u>ITEM</u>	v.			

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance 5,707,909

0840 Assigned Fund Balance

0850 Unassigned Fund Balance 4,380,921

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation

\$10,088,830

**Estimated Revenues And Other Financing Sources** 

6000 Revenue from Local Sources 43,903,133

7000 Revenue from State Sources 24,233,690

8000 Revenue from Federal Sources 1,334,931

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$79,560,584

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# Estimated Revenues and Other Financi

**Amount** 

LEA: 119648703 Wayne Highlands SD

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REVENUE	FROM LOCAL SOURCES	
6111	Current Real Estate Taxes	37,963,993
6113	Public Utility Realty Taxes	33,000
6114	Payments in Lieu of Current Taxes - State / Local	69,000
6120	Current Per Capita Taxes, Section 679	56,254
6140	Current Act 511 Taxes - Flat Rate Assessments	56,254
6150	Current Act 511 Taxes - Proportional Assessments	939,339
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,929,062
6500	Earnings on Investments	1,300,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	611,231
6940	Tuition from Patrons	10,000
6960	Services Provided Other Local Governmental Units / LEAs	875,000
6990	Refunds and Other Miscellaneous Revenue	60,000
REVENUE	FROM LOCAL SOURCES	\$43,903,133
REVENUE	FROM STATE SOURCES	
7111	Basic Education Funding-Formula	11,450,000
7144	Reimbursement of CS Expenditures Subsidy	303,508
7160	Tuition for Orphans Subsidy	20,000
7220	Vocational Education	52,500
7240	Driver Education - Student	3,000
7271	Special Education funds for School-Aged Pupils	2,030,971
7311	Pupil Transportation Subsidy	2,030,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340	State Property Tax Reduction Allocation	2,010,452
7360	Safe Schools	125,000
7505	Ready to Learn Block Grant	340,935
7810	State Share of Social Security and Medicare Taxes	1,018,659
7820	State Share of Retirement Contributions	4,786,665
REVENUE	FROM STATE SOURCES	\$24,233,690
REVENUE	FROM FEDERAL SOURCES	
8514	Title I - Improving the Academic Achievement of the Disadvantaged	725,000
8515 Princi	Title II - Preparing, Training, and Recruiting High Quality Teachers and pals	80,000
8517	Title IV - 21st Century Schools	57,431
8521	Vocational Education - Operating Expenditures	47,500 Page

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REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES
\$1,334,931

TOTAL ESTIMATED REVENUES AND OTHER SOURCES
69,471,754

Estimated Revenues and Other Financing Sources: Detail

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### Wayne Highlands SD AUN: 119648703

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Act 1 Index (current): 4.0%

Rate **Calculation Method:** 

Approx. Tax Revenue from RE Taxes:	\$37,963,993
Amount of Tax Relief for Homestead Exclusions	\$2,010,452
Total Approx. Tax Revenue:	\$39,974,445
Approx. Tax Levy for Tax Rate Calculation:	\$42,868,036

Appr	ox. Tax Revenue from RE Taxes:	\$37,963,993	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>	
Total	Approx. Tax Revenue:	\$39,974,445	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$42,868,036	
		Wayne	Total
	2024-25 Data		
	a. Assessed Value	\$3,266,094,110	\$3,266,094,110
	b. Real Estate Mills	12.6243	
I.	2025-26 Data		
	c. 2023 STEB Market Value	\$2,489,894,090	\$2,489,894,090
	d. Assessed Value	\$3,280,859,357	\$3,280,859,357
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy	\$41,232,152	\$41,232,152
	(a * b)		
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
ш	h. Rebalanced 2024-25 Tax Levy	\$41,232,152	\$41,232,152
	(f Total * g)		
	i. Base Mills Subject to Index	12.6243	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.91786%	92.91786%
	k. Tax Levy Needed	\$42,868,036	\$42,868,036
	(Approx. Tax Levy * g)		
	I. 2025-26 Real Estate Tax Rate	13.0661	
III.	(k / d * 1000)		
,111.	m. Tax Levy Generated by Mills	\$42,868,036	\$42,868,036
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusion	ons	\$40,857,584
	(m - Amount of Tax Relief for Homestead Exclusion	ons)	
	o. Net Tax Revenue Generated By Mills		\$37,963,993
	(n * Est. Pct. Collection)		Dago 9
			Page 8

**Total** 

\$0

AUN: 119648703 Wayne Highlands SD

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Act 1 Index (current): 4.0%

**Calculation Method:** 

Rate

Wayne

\$0

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

\$37,963,993

\$2,010.452

Total Approx. Tax Revenue:

\$39,974,445

Approx. Tax Levy for Tax Rate Calculation:

\$42,868,036

**Index Maximums** p. Maximum Mills Based On Index 13.1292 (i \* (1 + Index)) q. Mills In Excess of Index 0.0000 (if (l > p), (l - p))r. Maximum Tax Levy Based On Index \$43,075,059 \$43,075,059 (p / 1000 \* d) IV. s. Millage Rate within Index? Yes (If I > p Then No) t. Tax Levy In Excess of Index \$0 \$0 (if (m > r), (m - r))

Information Related to Property Tax Relief

u.Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

.,	Assessed Value Exclusion per Homestead	\$30,337.00	
v.	Number of Homestead/Farmstead Properties	5072	5072
	Median Assessed Value of Homestead Properties		\$220,100

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Wayne Highlands SD

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Act 1 Index (current): 4.0%

**Calculation Method:** 

Rate

Approx. Tax Revenue from RE Taxes:

\$37,963,993

Amount of Tax Relief for Homestead Exclusions

\$2,010,452

Total Approx. Tax Revenue:

\$39,974,445

Approx. Tax Levy for Tax Rate Calculation:

\$42,868,036

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions Lowering RE Tax Rate \$2,010,452 \$0 \$2,010,452 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 Amount of Tax Relief from State/Local Sources \$2,010,452

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# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

6111 <u>Curr</u>	ent Real Estate Taxes		Amount of Tax Re			Net Tax Revenue
	me <u>Taxable Assessed Value</u> <u>Real Estate Mills</u> <u>Tax Levy Gene</u>	rated by Mills	Homestead Exclu	sions Exclusi	ons Percent Collect	<u>Generated By Mills</u>
Wayne	3,280,859,357 13.0661	42,868,036			92.91	786%
Totals:	3,280,859,357	42,868,036 -	2,01	10,452 =	40,857,584 X 92.91	786% = 37,963,993
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			56,254
6140	Current Act 511 Taxes - Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	72,120	56,254
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments				72,120	56,254
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes		300.00000	0.000	570,570	439,339
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	500,000	500,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage		0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments				1,070,570	939,339
	Total Act 511, Current Taxes					995,593
		Act 511 Ta	ax Limit>	2,489,894,090		29,878,729
				Market Value	Mills	(511 Limit)

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Tax		Tax Rate Charged in:			Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2024-25 (Rebalanced)	2025-26	Change in Rate	and the state of t	Index	2024-25 (Rebalanced)	2025-26	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Wayne	12.6243	13.0661	3.50%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
Curre	ent Act 511 Taxes – Flat Rate Assessments				Ę					
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
Curre	ent Act 511 Taxes – Proportional Assessments		42.00	0.0070		311070				
6152	Current Act 511 Occupation Taxes	300.00000	300.00000	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

025-2026 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Budget Summary
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2025-2026 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Budget Summary
LEA: 119648703 Wayne Highlands SD	
Printed 5/22/2025 9:50:01 AM	Page - 1 of 1
<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,160,891
1200 Special Programs - Elementary / Secondary	13,296,295
1300 Vocational Education	621,931
1400 Other Instructional Programs - Elementary / Secondary	1,151,802
Total Instruction	\$44,230,919
2000 Support Services	
2100 Support Services - Students	1,950,023
2200 Support Services - Instructional Staff	2,827,475
2300 Support Services - Administration	4,988,131
2400 Support Services - Pupil Health	910,102
2500 Support Services - Business	940,790
2600 Operation and Maintenance of Plant Services	5,315,916
2700 Student Transportation Services 2800 Support Services - Central	3,915,345
2900 Other Support Services	3,000
Total Support Services	65,691
3000 Operation of Non-Instructional Services	\$20,916,473
3200 Student Activities	•
	1,398,095
Total Operation of Non-Instructional Services	\$1,398,095
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,117,442
5200 Interfund Transfers - Out	50,000

**Total Other Expenditures and Financing Uses** 

**Total Estimated Expenditures and Other Financing Uses** 

\$3,167,442

\$69,712,929

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\$5,315,916

40.000

32.600

3,842,745

\$3,915,345

# 2025-2026 Final General Fund Budget LEA: 119648703 Wayne Highlands SD Printed 5/22/2025 9:50:02 AM

100 Personnel Services - Salaries

500 Other Purchased Services

**Total Support Services - Instructional Staff** 

2300 <u>Support Services - Administration</u> 100 Personnel Services - Salaries

400 Purchased Property Services

500 Other Purchased Services

**Total Support Services - Administration** 

400 Purchased Property Services

**Total Support Services - Pupil Health** 

2500 <u>Support Services - Business</u> 100 Personnel Services - Salaries

**Total Support Services - Business** 

100 Personnel Services - Salaries

400 Purchased Property Services

500 Other Purchased Services

2700 Student Transportation Services
100 Personnel Services - Salaries

500 Other Purchased Services

**Total Student Transportation Services** 

2400 Support Services - Pupil Health
100 Personnel Services - Salaries

600 Supplies

700 Property

600 Supplies

700 Property

600 Supplies

700 Property

600 Supplies

700 Property

800 Other Objects

800 Other Objects

800 Other Objects

200 Personnel Services - Employee Benefits

2600 Operation and Maintenance of Plant Services

200 Personnel Services - Employee Benefits

**Total Operation and Maintenance of Plant Services** 

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

**Description** 

Printed 5/22/22/25 9.50.02 AM         Page - 1 30 Page - 1 30 Page - 1 30 Page - 1 30 Page - 2 30 Page - 1	2025-2026 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
Page	LEA: 119648703 Wayne Highlands SD	
2800 Support Services - Central         3,000           300 Purchased Professional and Technical Services         3,000           7 total Support Services - Central         3,000           2900 Other Support Services         65,591           Total Cher Support Services         65,591           Total Other Support Services         360,6473           3000 Operation of Non-Instructional Services         300,916,473           3000 Personnel Services - Salarias         674,184           100 Personnel Services - Employee Benefits         675,794           3000 Purchased Professional and Technical Services         675,794           400 Purchased Property Services         675,795           400 Purchased Property Services         185,609           500 Other Purchased Services         185,609           600 Supplies         185,609           600 Supplies         185,609           600 Upter Upter Lymased Services         185,609           600 Upter Upter Lymased Services         185,609           600 Supplies         185,609           701 Property         185,609           800 Upter Objects         31,338,095           702 Property         185,609           800 Upter Objects         3,117,442           800 Upter Upter Expenditures and Financing	Printed 5/22/2025 9:50:02 AM	Page - 3 of 3
280 Supont Services - Central         3,000           300 Purchased Professional and Technical Services         3,000           2900 Other Support Services         65,691           500 Other Purchased Services         \$65,691           10cal Support Services         \$65,691           10cal Support Services         \$65,691           3000 Oberation of Non-Instructional Services         \$70,600           3000 Personnel Services - Salarias         674,184           2000 Personnel Services - Employee Benefits         674,184           2000 Personnel Services - Employee Benefits         56,500           3000 Purchased Professional and Technical Services         18,000           400 Purchased Property Services         18,000           500 Other Purchased Services         18,000           500 Other Purchased Services         18,000           600 Supplies         18,000           600 Supplies         18,000           600 Supplies         18,000           701 Property         \$1,300           702 Property         \$1,300           703 Other Expenditures and Financing Uses         \$1,300           704 Debt Service / Other Expenditures and Financing Uses         \$1,17,42           800 Other Objects         \$1,317,42           700 Other Uses of Fu	Description	Amount
Total Support Services - Central         \$3,000           2900 Other Survices         65,591           Total Other Support Services         \$65,691           Total Support Services         \$20,916,473           Total Support Services         \$20,916,473           3000 Operation of Nor-Instructional Services         \$74,184           3000 Purchased Projectices - Salaries         \$67,418           300 Purchased Projectices - Employee Benefits         \$67,591           300 Purchased Projectices - Employee Benefits         \$18,000           300 Purchased Projectices - Employee Benefits         \$18,000           400 Personnel Services - Employee Benefits         \$18,000           500 Other Purchased Projecty Services         \$18,000           500 Other Purchased Projecty Services         \$1,000           600 Supplies         \$1,000           700 Projecty         \$1,000           701 Projecty         \$1,000           702 Projecty         \$1,300,000           703 Projecty         \$1,300,000           704 Purchased Projecty Services         \$1,300,000           705 Other Expenditures and Financing Uses         \$1,317,42           800 Other Objects         \$1,71,42           800 Other Cobjects         \$1,71,42           800 Other Objects		
290 Other Purchased Services         65,691           Total Other Support Services         \$65,891           Total Support Services         \$20,916,473           300 Operation of Non-Instructional Services         \$20,916,473           300 Personnel Services - Salaries         674,184           200 Personnel Services - Employee Benefits         675,670           300 Purchased Property Services         11,000           400 Purchased Property Services         11,000           500 Other Purchased Services         11,000           500 Other Purchased Services         11,000           500 Other Purchased Services         13,000           100 Other Sependitures and Financing Uses         13,000           100 Other Expenditures and Financing Uses         3,117,442           500 Other Objects         3,100 <t< td=""><td>Total Support Services - Central</td><td></td></t<>	Total Support Services - Central	
Total Support Services         \$65,691           Total Support Services         \$20,916,473           3000 Deration of Non-Instructional Services         \$20,916,473           3000 Support Services - Salaries         \$674,184           200 Personnel Services - Salaries         \$674,184           200 Personnel Services - Semployee Benefits         \$68,750           300 Purchased Professional and Technical Services         \$6,875           400 Purchased Property Services         \$18,000           500 Other Purchased Services         \$18,000           500 Other Purchased Services         \$195,000           600 Supplies         \$19,000           600 Supplies         \$19,000           800 Other Objects         \$1,398,095           70tal Student Activities         \$1,398,095           70tal Operation of Non-Instructional Services         \$1,398,095           70tal Operation of Non-Instructional Services         \$1,398,095           70tal Debt Service / Other Expenditures and Financing Uses         \$1,1742           500 Other Chybects         \$3,117,442           500 Other Chybects         \$3,117,442           500 Instructional Transfers - Out         \$5,0,000           70tal Interfund Transfers - Out         \$5,0,000           70tal Interfund Transfers - Out <t< td=""><td></td><td></td></t<>		
Total Support Services         \$20,916,473           3000 Operation of Non-Instructional Services         \$20,000           3200 Student Activities         \$674,184           100 Personnel Services - Salaries         \$674,184           200 Personnel Services - Employee Benefits         \$674,184           300 Purchased Professional and Technical Services         \$6,750           400 Purchased Professional and Technical Services         \$6,750           500 Other Purchased Services         \$15,800           600 Supplies         \$10,103           700 Property         \$2,600           800 Other Objects         \$1,398,095           70tal Operation of Non-Instructional Services         \$1,398,095           70tal Operation of Non-Instructional Services         \$1,398,095           800 Other Expenditures and Financing Uses         \$1,174,42           800 Other Dipoles         \$3,117,442           70tal Debt Service / Other Expenditures and Financing Uses         \$3,117,442           800 Other Objects         \$3,117,442           800 Other Objects         \$3,117,442           801 Other Expenditures and Financing Uses         \$3,107,442           802 Other Uses of Funds         \$5,000           Total Interfund Transfers - Out         \$5,000           Total Interfund Transfers -	Total Other Support Services	
300 Operation of Non-Instructional Services         Student Activities           100 Personnel Services - Salaries         674,184           200 Personnel Services - Employee Benefits         283,495           300 Purchased Professional and Technical Services         66,750           400 Purchased Professional and Technical Services         185,000           500 Other Purchased Services         195,000           600 Supplies         110,130           700 Property         20,884           800 Other Objects         \$1,398,095           Total Operation of Non-Instructional Services         \$1,398,095           700 Property         \$1,398,095           700 Property         \$1,398,095           Total Operation of Non-Instructional Services         \$1,398,095           7000 Other Expenditures and Financing Uses         \$1,398,095           5000 Other Expenditures and Financing Uses         \$1,17,442           500 Other Objects         \$3,117,442           500 Instrumd Transfers - Out         \$5,000           Total Interfund Transfers - Out         \$5,000           Total Interfund Transfers - Out         \$5,000           Total Other Expenditures and Financing Uses         \$3,167,442	Total Support Services	(2) 사람들은 사람들은 사람들은 사람들은 사람들은 사람들이 되었다면 보고 있다면 사
100 Personnel Services - Salaries         674, 184           200 Personnel Services - Employee Benefits         283,495           300 Purchased Professional and Technical Services         56,750           400 Purchased Property Services         185,609           500 Other Purchased Services         195,609           600 Supplies         110,130           700 Property         29,243           800 Other Objects         \$1,398,095           Total Student Activities         \$1,398,095           Total Operation of Non-Instructional Services         \$1,398,095           500 Other Expenditures and Financing Uses         \$1,17,442           500 Other Objects         3,117,442           Total Debt Service / Other Expenditures and Financing Uses         \$3,117,442           500 Other Objects         \$3,100,000           Total Debt Service / Other Expenditures and Financing Uses         \$3,117,442           500 Other Uses of Funds         \$50,000           Total Interfund Transfers - Out         \$50,000           Total Other Expenditures and Financing Uses         \$3,167,442	3000 Operation of Non-Instructional Services	<b>\$20,010,410</b>
Total Operation of Non-Instructional Services  5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses  800 Other Objects  Total Debt Service / Other Expenditures and Financing Uses  5200 Interfund Transfers - Out  900 Other Uses of Funds  Total Interfund Transfers - Out  1011 Other Expenditures and Financing Uses  \$3,117,442  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000  \$50,000	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	283,495 56,750 18,000 195,609 110,130 20,684 39,243
5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 800 Other Objects  Total Debt Service / Other Expenditures and Financing Uses  5200 Interfund Transfers - Out 900 Other Uses of Funds  Total Interfund Transfers - Out  Total Other Expenditures and Financing Uses  \$3,117,442  \$50,000  \$50,000  Total Other Expenditures and Financing Uses  \$3,167,442	Total Operation of Non-Instructional Services	
800 Other Objects  Total Debt Service / Other Expenditures and Financing Uses  \$3,117,442  \$200 Interfund Transfers - Out 900 Other Uses of Funds  Total Interfund Transfers - Out  \$50,000  Total Other Expenditures and Financing Uses  \$3,167,442	5000 Other Expenditures and Financing Uses	Ψ1,000,000
Total Debt Service / Other Expenditures and Financing Uses  \$3,117,442  5200 Interfund Transfers - Out 900 Other Uses of Funds  Total Interfund Transfers - Out  Total Other Expenditures and Financing Uses  \$3,167,442		2 117 110
5200 Interfund Transfers - Out 900 Other Uses of Funds 50,000 Total Interfund Transfers - Out \$50,000 Total Other Expenditures and Financing Uses \$3,167,442	EXPROSES STATE AND	
Total Interfund Transfers - Out  Total Other Expenditures and Financing Uses  \$3,167,442	5200 Interfund Transfers - Out	
Total Other Expenditures and Financing Uses \$3,167,442	Total Interfund Transfers - Out	
	Total Other Expenditures and Financing Uses	
	TOTAL EXPENDITURES	

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Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	15,136,074	14,894,899
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	35,000	25,000
Child Care Operations Fund		
Other Enterprise Funds	1,575,000	1,500,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	350,000	325,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,096,074	\$16,744,899
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

Schedule Of Cash And Investments (CAIN)

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06/30/2026 Projection

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**Long-Term Investments** 

Permanent Fund

**Total Long-Term Investments** 

**TOTAL CASH AND INVESTMENTS** 

\$17,096,074

\$16,744,899

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Semination   Sem	Long-Term Indebtedness	06/30/2025 Estimate	06/20/2026 Paris 44: au
	General Fund	00/30/2023 Estimate	00/30/2020 Projection
	0510 Bonds Pavable	11 220 000	9 630 000
0.530   Lease and Other Right-To-Use Obligations   957,504   970,000			
0540 Accumulated Compensated Absences         957,504         970,000           0550 Authority Lease Obligations         6,600,118         6,000,000           0580 Other Post-Employment Benefits (OPEB)         1,386,051         1,500,000           0580 Other Nournert Liabilities         1,386,051         1,500,000           Total General Fund         \$20,533,325         \$18,076,168           Public Purpose (Expendable) Trust Fund         \$20,533,325         \$18,076,168           0510 Bonds Payable         \$25,000         \$2,500		267,052	270,100
0550 Authority Lease Obligations         6,600,118         6,700,000           0580 Other Post-Employment Benefits (OPEB)         6,600,118         6,700,000           0599 Other Noncurrent Liabilities         1,368,051         1,500,000           Total General Fund         \$20,533,325         \$18,076,168           Public Purpose (Expendable) Trust Fund         \$20,533,325         \$18,076,168           0510 Bonds Payabile         ************************************	<u></u>		
0580 Other Post-Employment Benefits (OPEB)         6,800,118         6,700,000           0589 Other Noncurrent Liabilities         1,566,001         1,500,000           Public Purpose (Expendable) Trust Fund         \$20,533,325         \$18,076,618           0510 Bonds Payable         Stended-Term Financing Agreements Payable         Sten		957,504	970,000
1,388,051   1,500,000   1,00	0550 Authority Lease Obligations		
Total General Fund   \$20,533,325   \$18,076,168     Public Purpose (Expendable) Trust Fund   \$20,533,325   \$20	0560 Other Post-Employment Benefits (OPEB)	6,600,118	6,700,000
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)  0570 Other Ore Compensed Special Revenue Funds  0589 Other Noncurrent Liabilities  1080 Extended-Term Financing Agreements Payable  0580 Extended-Term Financing Agreements Payable  0580 Extended-Term Financing Agreements Payable  0580 Lease and Other Right-To-Use Obligations  0580 Other Post-Employment Benefits (OPEB)  0580 Other Post-Employment Benefits (OPEB)  0580 Other Post-Employment Agreements Payable  0580 Authority Lease Obligations  0580 Authority Lease Obligations  0580 Other Post-Employment Benefits (OPEB)  0580 Other Post-Employment Benefits (OPEB)  0580 Other Oncurrent Liabilities  1080 Extended-Term Financing Agreements Payable  0580 Lease and Other Right-To-Use Obligations  0580 Cher Post-Employment Benefits (OPEB)  0580 Other Post-Employment Benefits (OPEB)	0599 Other Noncurrent Liabilities	1,368,051	1,500,000
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 (Expendate)e 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 Athlete/ 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 Obligation Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Other Post-Employment Benefits (OPEB) 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	Total General Fund	\$20,533,325	\$18,076,168
0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right-To-Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligation 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities 0540 Accumulated Compensated Absences 0510 Bonds Payable 0520 Extended-Term Financing Agreements 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 0510 Bonds Payable 0530 Lease and Other Right-To-Use Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	Public Purpose (Expendable) Trust Fund		
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) 0560 Other Post-Employment Benefits (OPEB)	0510 Bonds Payable		
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities  7total 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  7total 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) 0570 Dender Post-Employment Payable 0580 Lease and Other Right-To-Use Obligations	0520 Extended-Term Financing Agreements Payable		
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 0510 Bonds Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Flight-To-Use Obligations 0540 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Other Noncurrent Liabilities 0570 Bonds Payable 0580 Extended-Term Financing Agreements Payable 0590 Other Post-Employment Benefits (OPEB)	0530 Lease and Other Right-To-Use Obligations		
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 0510 Bonds Payable 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Flight-To-Use Obligations 0540 Other Post-Employment Benefits (OPEB) 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0570 Other Noncurrent Liabilities 0570 Bonds Payable 0580 Extended-Term Financing Agreements Payable 0590 Other Post-Employment Benefits (OPEB)	0540 Accumulated Compensated Absences		
0590 Other Post-Employment Benefits (OPEB) 0590 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 0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0550 Other Post-Employment Benefits (OPEB) 0550 Other Noncurrent Liabilities			
Total Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Other Spayable Other Financing Agreements Payable Other Accumulated Compensated Absences Other Post-Employment Benefits (OPEB) Other Post-Employment Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Other Spayable Other Accumulated Compensated Absences Other Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Other Approved Special Revenue Funds Other Accumulated Compensated Absences Other Accumulated Compensated Absences Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities			
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)	* * *		
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) 0569 Other Noncurrent Liabilities	Total Public Purpose (Expendable) Trust Fund		
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         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	Other Comptroller-Approved Special Revenue Funds		
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         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			
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)	0520 Extended-Term Financing Agreements Payable		
O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities  Total Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund O510 Bonds Payable O520 Extended-Term Financing Agreements Payable O530 Lease and Other Right-To-Use Obligations  O540 Accumulated Compensated Absences O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities			
O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities  Total Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund O510 Bonds Payable O520 Extended-Term Financing Agreements Payable O530 Lease and Other Right-To-Use Obligations  O540 Accumulated Compensated Absences O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities  Total Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund Other Right-To-Use Obligations  Extended-Term Financing Agreements Payable Other Right-To-Use Obligations  Accumulated Compensated Absences Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities			
O599 Other Noncurrent Liabilities  Total Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  O510 Bonds Payable  O520 Extended-Term Financing Agreements Payable  O530 Lease and Other Right-To-Use Obligations  O540 Accumulated Compensated Absences  O550 Authority Lease Obligations  O560 Other Post-Employment Benefits (OPEB)  O599 Other Noncurrent Liabilities			
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			
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 Other Comptroller-Approved Special Revenue Funds		
<ul> <li>Extended-Term Financing Agreements Payable</li> <li>Lease and Other Right-To-Use Obligations</li> <li>Accumulated Compensated Absences</li> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul>			
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	0510 Bonds Payable		
O540 Accumulated Compensated Absences O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right-To-Use Obligations		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
O560 Other Post-Employment Benefits (OPEB) O599 Other Noncurrent Liabilities	·		
0599 Other Noncurrent Liabilities			
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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# Long-Term Indebtedness

# 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**

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Long-Term Indebtedness	<u>06/30/2025 Estimate</u>	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)	91,613	75,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$91,613	\$75,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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# Long-Term Indebtedness

# 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 Pavable
- 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 Pavable
- 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**

Schedule Of Indebtedness (DEBT)

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Long-Term	Indebtedness

# 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** 

06/30/2025 Estimate

\$20,624,938

06/30/2026 Projection

\$18,151,168

Schedule Of Indebtedness (DEBT)

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Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	4,290,591	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	773,815	925,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$5,064,406	\$5,425,000
TOTAL INDEBTEDNESS	\$25,689,344	\$23,576,168

5500 Special and Extraordinary Items

Total Other Expenditures and Financing Uses

**Total Estimated Expenditures and Other Financing Uses** 

5900 Budgetary Reserve

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\$34.092

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<u>Description</u>

Nonspecial Education Special Education

# 1000 Instruction

# 1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

# Total Regular Programs - Elementary / Secondary

\$34,092

24,000

10,092

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

# Total Special Programs - Elementary / Secondary

# 1300 Vocational Education

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

# **Total Vocational Education**

# 1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

# Total Other Instructional Programs - Elementary / Secondary

# 1500 Nonpublic School Programs

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

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# Nonspecial Education Special Education

**Description** 

- 400 Purchased Property Services
  - 500 Other Purchased Services
  - 600 Supplies
  - 700 Property
  - 800 Other Objects

# **Total Nonpublic School Programs**

# 1600 Adult Education Programs

- 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 Higher Education Programs for Secondary Students

- 500 Other Purchased Services
- 600 Supplies

# **Total Higher Education Programs for Secondary Students**

# 1800 Pre-Kindergarten

- 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 EXPENDITURES** 

Total Instruction

\$34,092

\$34,092

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Juveniles Incarcerated Revenues: Budget Summary

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	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$32,150	\$0
TOTAL REVENUES	\$32,150	\$0

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Juveniles Incarcerated Revenues: Detail

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	32,150	0
Total Revenue from Local Sources	\$32,150	\$0
TOTAL REVENUES	\$32,150	\$0

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,466,734
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,380,921
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,847,655
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,847,655