

# FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
---	---------------------	---------------------------

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 <i>Kelley Tewilliger</i>	DATE <i>5-12-2025</i>
--	--------------------------

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

*Copy*

ITEM	AMOUNTS
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	
810 Nonspendable Fund Balance	200,000
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	1,400,000
850 Unassigned Fund Balance	1,600,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	
	<b><u>\$3,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 Revenue from Local Sources	6,419,645
7000 Revenue from State Sources	13,107,973
3000 Revenue from Federal Sources	523,742
3000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	
	<b><u>\$20,051,360</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	
	<b><u>\$23,051,360</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,721,264
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	100
6120 Current Per Capita Taxes, Section 679	14,060
6140 Current Act 511 Taxes - Flat Rate Assessments	14,060
6150 Current Act 511 Taxes - Proportional Assessments	580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	257,200
6500 Earnings on Investments	30,150
6700 Revenues from LEA Activities	10,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	208,811
6920 Contributions and Donations from Private Sources	200
6940 Tuition from Patrons	1,560,000
6960 Services Provided Other Local Governmental Units / LEAs	13,500
6990 Refunds and Other Miscellaneous Revenue	5,800

**REVENUE FROM LOCAL SOURCES \$6,419,645****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,346,255
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	817,207
7299 Program Revenues Not Listed Previously in the 7200 Series	2,353,086
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,400
7340 State Property Tax Reduction Allocation	456,561
7360 Safe Schools	111,520
7505 Ready to Learn Block Grant	151,489
7506 PAsmart Grants	400,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	139,692
7810 State Share of Social Security and Medicare Taxes	290,000
7820 State Share of Retirement Contributions	1,240,763

**REVENUE FROM STATE SOURCES \$13,107,973****REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	31,305
8514 Title I - Improving the Academic Achievement of the Disadvantaged	386,244

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	23,758
8517 Title IV - 21st Century Schools	14,935
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$523,742
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,051,360



ct 1 Index (current): 5.4%	Section 672.1 Method Choice: (a)(1)				
alculation Method:	Revenue				
umber of Decimals For Tax Rate Calculation:	2				
pprox. Tax Revenue from RE Taxes:	\$3,722,635				
mount of Tax Relief for Homestead Exclusions	\$456,561				
otal Approx. Tax Revenue:	\$4,179,196				
pprox. Tax Levy for Tax Rate Calculation:	\$4,686,828				
	Armstrong	Butler	Clarion	Venango	Total
2024-25 Data					
a. Assessed Value	\$10,024,332	\$7,716,379	\$19,909,457	\$143,748,500	\$181,398,668
b. Real Estate Mills	34.3200	92.2500	51.6700	16.4000	
I. 2025-26 Data					
c. 2023 STEB Market Value	\$25,499,199	\$54,735,563	\$77,304,260	\$176,573,520	\$334,112,542
d. Assessed Value	\$9,999,532	\$7,853,889	\$19,909,457	\$144,345,320	\$182,108,198
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
2024-25 Calculations					
f. 2024-25 Tax Levy	\$344,035	\$711,836	\$1,028,722	\$2,357,475	\$4,442,068
(a * b)					
2025-26 Calculations					
g. Percent of Total Market Value	7.63192%	16.38237%	23.13719%	52.84852%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$339,015	\$727,716	\$1,027,770	\$2,347,567	\$4,442,068
(f Total * g)					
i. Base Mills Subject to Index	34.3200	94.3079	51.6700	16.4000	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$357,695	\$767,814	\$1,084,400	\$2,476,919	\$4,686,828
(Approx. Tax Levy * g)					
I. 2025-26 Real Estate Tax Rate	35.7700	97.7600	54.4600	17.1500	
(k / d * 1000)					
III. m. Tax Levy Generated by Mills	\$357,683	\$767,796	\$1,084,269	\$2,475,522	\$4,685,270
(I / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$4,228,709
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,721,264
(n * Est. Pct. Collection)					

ct 1 Index (current):	5.4%				
alculation Method:		Revenue			Section 672.1 Method Choice: (a)(1)
umber of Decimals For Tax Rate Calculation:		2			
pprox. Tax Revenue from RE Taxes:		\$3,722,635			
mount of Tax Relief for Homestead Exclusions		\$456,561			
otal Approx. Tax Revenue:		\$4,179,196			
pprox. Tax Levy for Tax Rate Calculation:		\$4,686,828			
		Armstrong	Butler	Clarion	Venango
					Total

Index Maximums					
p. Maximum Mills Based On Index (i * (1 + Index))	36.1732	99.4005	54.4601	17.2856	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$361,715	\$780,680	\$1,084,271	\$2,495,095	\$4,721,761
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief					
V. Assessed Value Exclusion per Homestead	\$8,927.00	\$3,201.00	\$5,847.00	\$18,487.00	
Number of Homestead/Farmstead Properties	165	150	513	599	1427
Median Assessed Value of Homestead Properties					\$130,218

Clarion County: The Clarion County Board of Commissioners has approved the following property tax rates for the year 2025. The rates are based on the methodology of Section 672.1 of the School Code of Pennsylvania. The rates are as follows:

County	Rate
Clarion	1.084271
Butler	0.780680
Venango	0.2495095
Armstrong	0.361715

Allegheny County: The Allegheny County Board of Commissioners has approved the following property tax rates for the year 2025. The rates are based on the methodology of Section 672.1 of the School Code of Pennsylvania. The rates are as follows:

County	Rate
Allegheny	0.361732

Clarion County: The Clarion County Board of Commissioners has approved the following property tax rates for the year 2025. The rates are based on the methodology of Section 672.1 of the School Code of Pennsylvania. The rates are as follows:

County	Rate
Clarion	1.084271
Butler	0.780680
Venango	0.2495095
Armstrong	0.361715

ct 1 Index (current): 5.4%					
alculation Method:	Revenue				Section 672.1 Method Choice: (a)(1)
umber of Decimals For Tax Rate Calculation:	2				
pprox. Tax Revenue from RE Taxes:	\$3,722,635				
mount of Tax Relief for Homestead Exclusions	<u>\$456,561</u>				
otal Approx. Tax Revenue:	\$4,179,196				
pprox. Tax Levy for Tax Rate Calculation:	\$4,686,828				
	Armstrong	Butler	Clarion	Venango	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$456,561	Lowering RE Tax Rate	\$0	\$456,561
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$456,561

CODE

0111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Armstrong	9,999,532	35.7700	357,683			88.00000%	
Butler	7,853,889	97.7600	767,796			88.00000%	
Clarion	19,909,457	54.4600	1,084,269			88.00000%	
Seneca	144,345,320	17.1500	2,475,522			88.00000%	
Totals:	182,108,198		4,685,270	456,561	= 4,228,709	X 88.00000%	= 3,721,264

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			14,060
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 Current Act 511 Taxes – Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	14,060	14,060
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			14,060	14,060
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes – Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	500,000	500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.00000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.00000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0	0
Total Current Act 511 Taxes – Proportional Assessments			580,000	580,000
Total Act 511, Current Taxes				594,060
Act 511 Tax Limit -->		334,112,542	X 12	4,009,351
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	34.3200	35.7700	4.23%	Yes	5.4%				
	Butler	94.3079	97.7600	3.67%	Yes	5.4%				
	Clarion	51.6700	54.4600	5.40%	Yes	5.4%				
	Venango	16.4000	17.1500	4.58%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.4%				
6143	Current Act 511 Local Services Taxes					5.4%				
6144	Current Act 511 Trailer Taxes					5.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6154	Current Act 511 Amusement Taxes					5.4%				
6155	Current Act 511 Business Privilege Taxes					5.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.4%				
6157	Current Act 511 Mercantile Taxes					5.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.4%				

<u>Description</u>		<u>Amount</u>
<b>000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		7,695,847
1200 Special Programs - Elementary / Secondary		3,272,184
1300 Vocational Education		979,241
1400 Other Instructional Programs - Elementary / Secondary		750,250
<b>Total Instruction</b>		<b>\$12,697,522</b>
<b>000 Support Services</b>		
2100 Support Services - Students		862,503
2200 Support Services - Instructional Staff		967,343
2300 Support Services - Administration		1,255,071
2400 Support Services - Pupil Health		230,638
2500 Support Services - Business		239,567
2600 Operation and Maintenance of Plant Services		1,902,134
2700 Student Transportation Services		1,060,156
2800 Support Services - Central		10,200
2900 Other Support Services		11,871
<b>Total Support Services</b>		<b>\$6,539,483</b>
<b>000 Operation of Non-Instructional Services</b>		
3200 Student Activities		369,698
3300 Community Services		2,500
<b>Total Operation of Non-Instructional Services</b>		<b>\$372,198</b>
<b>000 Other Expenditures and Financing Uses</b>		
5200 Interfund Transfers - Out		522,225
<b>Total Other Expenditures and Financing Uses</b>		<b>\$522,225</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$20,131,428</b>



		Amount
<b>1000 Instruction</b>		
<b>1100 Regular Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		3,331,800
200 Personnel Services - Employee Benefits		2,441,460
300 Purchased Professional and Technical Services		55,650
400 Purchased Property Services		37,700
500 Other Purchased Services		1,052,995
600 Supplies		647,342
700 Property		128,900
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$7,695,847</b>
<b>1200 Special Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		1,248,502
200 Personnel Services - Employee Benefits		1,045,531
300 Purchased Professional and Technical Services		601,773
500 Other Purchased Services		342,700
600 Supplies		30,078
800 Other Objects		3,600
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,272,184</b>
<b>1300 Vocational Education</b>		
100 Personnel Services - Salaries		310,638
200 Personnel Services - Employee Benefits		246,716
400 Purchased Property Services		250
500 Other Purchased Services		404,912
600 Supplies		16,725
<b>Total Vocational Education</b>		<b>\$979,241</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>		
100 Personnel Services - Salaries		328,571
200 Personnel Services - Employee Benefits		255,828
300 Purchased Professional and Technical Services		40,000
500 Other Purchased Services		21,500
600 Supplies		104,351
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$750,250</b>
<b>Total Instruction</b>		<b>\$12,697,522</b>
<b>2000 Support Services</b>		
<b>2100 Support Services - Students</b>		
100 Personnel Services - Salaries		403,957
200 Personnel Services - Employee Benefits		305,777
300 Purchased Professional and Technical Services		128,400
500 Other Purchased Services		5,320
600 Supplies		18,524
800 Other Objects		525
<b>Total Support Services - Students</b>		<b>\$862,503</b>
<b>2200 Support Services - Instructional Staff</b>		
100 Personnel Services - Salaries		

Description		Amount
200 Personnel Services - Employee Benefits		378,538
300 Purchased Professional and Technical Services		49,000
400 Purchased Property Services		3,100
500 Other Purchased Services		14,300
600 Supplies		149,872
Total Support Services - Instructional Staff		\$967,343
2300 Support Services - Administration		
100 Personnel Services - Salaries		645,411
200 Personnel Services - Employee Benefits		460,063
300 Purchased Professional and Technical Services		65,100
400 Purchased Property Services		150
500 Other Purchased Services		28,920
600 Supplies		37,427
700 Property		1,500
800 Other Objects		16,500
Total Support Services - Administration		\$1,255,071
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		105,364
200 Personnel Services - Employee Benefits		108,503
300 Purchased Professional and Technical Services		10,940
400 Purchased Property Services		70
500 Other Purchased Services		210
600 Supplies		5,301
700 Property		100
800 Other Objects		150
Total Support Services - Pupil Health		\$230,638
2500 Support Services - Business		
100 Personnel Services - Salaries		91,832
200 Personnel Services - Employee Benefits		89,609
300 Purchased Professional and Technical Services		32,900
400 Purchased Property Services		700
500 Other Purchased Services		17,726
600 Supplies		6,800
Total Support Services - Business		\$239,567
2600 Operation and Maintenance of Plant Services		
100 Personnel Services - Salaries		667,381
200 Personnel Services - Employee Benefits		620,153
300 Purchased Professional and Technical Services		8,000
400 Purchased Property Services		95,200
500 Other Purchased Services		130,150
600 Supplies		315,200
700 Property		66,050
Total Operation and Maintenance of Plant Services		\$1,902,134
2700 Student Transportation Services		
100 Personnel Services - Salaries		29,980



Amount	
200 Personnel Services - Employee Benefits	24,102
500 Other Purchased Services	1,004,074
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>\$1,060,156</b>
<b>2800 Support Services - Central</b>	<b>7,000</b>
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	500
600 Supplies	
<b>Total Support Services - Central</b>	<b>\$10,200</b>
<b>2900 Other Support Services</b>	<b>11,871</b>
500 Other Purchased Services	
<b>Total Other Support Services</b>	<b>\$11,871</b>
<b>Total Support Services</b>	<b>\$6,539,483</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	<b>89,700</b>
100 Personnel Services - Salaries	34,638
200 Personnel Services - Employee Benefits	123,425
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	67,150
500 Other Purchased Services	31,285
600 Supplies	1,500
700 Property	19,000
800 Other Objects	
<b>Total Student Activities</b>	<b>\$369,698</b>
<b>3300 Community Services</b>	<b>2,500</b>
600 Supplies	
<b>Total Community Services</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$372,198</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	<b>522,225</b>
900 Other Uses of Funds	
<b>Total Interfund Transfers - Out</b>	<b>\$522,225</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$522,225</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,131,428</b>

Printed 5/12/2025 1:37:23 PM

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**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

473,000	473,000
3,500	3,500
1,017	1,020
4,000	4,500
46,500	47,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$528,017	\$529,020
TOTAL CASH AND INVESTMENTS	\$528,017	\$529,020

	06/30/2025 Estimate	06/30/2026 Projection
<b><u>Long-Term Indebtedness</u></b>		
<b>General Fund</b>		
0510 Bonds Payable	471,225	471,225
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 General Fund</b>	<b>\$471,225</b>	<b>\$471,225</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		



Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 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**

	06/30/2025 Estimate	06/30/2026 Projection
<b>Long-Term Indebtedness</b>		
<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>\$471,225</b>	<b>\$471,225</b>



	06/30/2025 Estimate	06/30/2026 Projection
<b>Short-Term Payables</b>		
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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$471,225</b>	<b>\$471,225</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,400,000
0850 Unassigned Fund Balance	1,519,932
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,919,932

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,119,932
---	-------------