

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

**General Fund Budget Approval****Date of Adoption of the General Fund Budget: 05/07/2025**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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Shannon Brant

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**Contact Person**

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**Telephone**

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**Extension**

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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 : Meyersdale Area SD	COUNTY : Somerset	AUN : 108565203
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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	\$17674766
Ending Unassigned Fund Balance	\$1690826
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.56%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Meyersdale Area SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108565203
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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> 5/7/2025
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$1,405,000 is the budgetary reserve for 2025-2026. \$925,000 is earmarked for a new construction fieldhouse project that is currently out to bid. However, it may not be realized in fiscal year 25-26. \$480,000 is for possible cyber/charter expenses.
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.	The unassigned fund balance will be used to balance the budget or be set aside to fund future unfunded mandates.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed fund balances for equipment, band uniforms, PSERS, declining revenue, health insurance, Special Education and cyber/charter costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district has an assigned fund balance for PSERS

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	31,922	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,583,880	
0840 Assigned Fund Balance	100,000	
0850 Unassigned Fund Balance	2,057,728	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,741,608</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,960,406	
7000 Revenue from State Sources	12,079,021	
8000 Revenue from Federal Sources	614,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,653,427</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,395,035</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,338,201
6112 Interim Real Estate Taxes	7,500
6113 Public Utility Realty Taxes	2,800
6114 Payments in Lieu of Current Taxes - State / Local	11,255
6120 Current Per Capita Taxes, Section 679	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	780,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	246,250
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	33,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	161,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	21,000
6960 Services Provided Other Local Governmental Units / LEAs	8,100
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,960,406</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,066,588
7144 Reimbursement of CS Expenditures Subsidy	68,550
7220 Vocational Education	21,000
7271 Special Education funds for School-Aged Pupils	781,272
7311 Pupil Transportation Subsidy	645,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,200
7340 State Property Tax Reduction Allocation	350,627
7360 Safe Schools	75,000
7531 Ready to Learn-Foundation	198,784
7810 State Share of Social Security and Medicare Taxes	334,000
7820 State Share of Retirement Contributions	1,515,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,079,021</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,000
8517 Title IV - 21st Century Schools	36,000

LEA : 108565203     Meyersdale Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8519 Title V - Flexibility and Accountability	29,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$614,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,653,427</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,338,201	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,627</u>	
Total Approx. Tax Revenue:	\$2,688,828	
Approx. Tax Levy for Tax Rate Calculation:	\$2,905,615	
	Somerset	Total

2024-25 Data		
a. Assessed Value	\$106,076,450	\$106,076,450
b. Real Estate Mills	27.1000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$326,175,655	\$326,175,655
d. Assessed Value	\$107,218,260	\$107,218,260
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$2,874,672	\$2,874,672
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,874,672	\$2,874,672
(f Total * g)		
i. Base Mills Subject to Index	27.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.51515%	91.51515%
k. Tax Levy Needed	\$2,905,615	\$2,905,615
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	27.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,905,615	\$2,905,615
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,554,988
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,338,201
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,338,201	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,627</u>	
Total Approx. Tax Revenue:	\$2,688,828	
Approx. Tax Levy for Tax Rate Calculation:	\$2,905,615	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.6447	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,071,235	\$3,071,235
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	\$7,544.00	
Number of Homestead/Farmstead Properties	1744	1744
Median Assessed Value of Homestead Properties		\$22,550

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,338,201
Amount of Tax Relief for Homestead Exclusions	<u>\$350,627</u>
Total Approx. Tax Revenue:	\$2,688,828
Approx. Tax Levy for Tax Rate Calculation:	\$2,905,615
	Somerset
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,627	Lowering RE Tax Rate	\$0	\$350,627
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,627

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108565203      Meyersdale Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/13/2025 9:57:42 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	107,218,260	27.1000	2,905,615			91.51515%	
Totals:	107,218,260		2,905,615	- 350,627	= 2,554,988	X 91.51515%	= 2,338,201
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	15,000		
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	15,000	15,000
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						15,000	15,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	710,800	710,800
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						780,800	780,800
Total Act 511, Current Taxes							795,800
				Act 511 Tax Limit    -->	326,175,655	X 12	3,914,108
					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> Somerset	27.1000	27.1000	0.00%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,270,753
1200 Special Programs - Elementary / Secondary	1,893,518
1300 Vocational Education	797,380
1400 Other Instructional Programs - Elementary / Secondary	51,689
<b>Total Instruction</b>	<b>\$10,013,340</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	838,408
2200 Support Services - Instructional Staff	316,715
2300 Support Services - Administration	1,181,118
2400 Support Services - Pupil Health	290,916
2500 Support Services - Business	258,546
2600 Operation and Maintenance of Plant Services	1,437,365
2700 Student Transportation Services	849,869
2800 Support Services - Central	555,975
2900 Other Support Services	2,700
<b>Total Support Services</b>	<b>\$5,731,612</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	523,914
3300 Community Services	900
<b>Total Operation of Non-Instructional Services</b>	<b>\$524,814</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5900 Budgetary Reserve	1,405,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,405,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,674,766</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	4,001,551
200 Personnel Services - Employee Benefits	2,714,744
300 Purchased Professional and Technical Services	198,500
400 Purchased Property Services	26,220
500 Other Purchased Services	186,500
600 Supplies	142,753
800 Other Objects	485
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,270,753</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	869,170
200 Personnel Services - Employee Benefits	647,942
300 Purchased Professional and Technical Services	29,100
500 Other Purchased Services	317,936
600 Supplies	29,370
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,893,518</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	63,997
200 Personnel Services - Employee Benefits	28,961
500 Other Purchased Services	702,422
600 Supplies	2,000
<b>Total Vocational Education</b>	<b>\$797,380</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,808
200 Personnel Services - Employee Benefits	15,181
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	7,400
600 Supplies	1,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$51,689</b>
<b>Total Instruction</b>	<b>\$10,013,340</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	491,562
200 Personnel Services - Employee Benefits	321,849
300 Purchased Professional and Technical Services	6,300
500 Other Purchased Services	2,000
600 Supplies	15,897
800 Other Objects	800
<b>Total Support Services - Students</b>	<b>\$838,408</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	180,909
200 Personnel Services - Employee Benefits	117,426
300 Purchased Professional and Technical Services	7,080

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,900
600 Supplies	9,400
<b>Total Support Services - Instructional Staff</b>	<b>\$316,715</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	573,097
200 Personnel Services - Employee Benefits	528,037
300 Purchased Professional and Technical Services	36,100
400 Purchased Property Services	9,547
500 Other Purchased Services	8,150
600 Supplies	21,200
800 Other Objects	4,987
<b>Total Support Services - Administration</b>	<b>\$1,181,118</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	127,821
200 Personnel Services - Employee Benefits	105,042
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	100
600 Supplies	7,953
<b>Total Support Services - Pupil Health</b>	<b>\$290,916</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	156,639
200 Personnel Services - Employee Benefits	87,792
400 Purchased Property Services	4,550
500 Other Purchased Services	3,340
600 Supplies	5,400
800 Other Objects	825
<b>Total Support Services - Business</b>	<b>\$258,546</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	484,836
200 Personnel Services - Employee Benefits	266,729
400 Purchased Property Services	245,000
500 Other Purchased Services	155,300
600 Supplies	187,300
700 Property	98,000
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,437,365</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	849,869
<b>Total Student Transportation Services</b>	<b>\$849,869</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	165,800
200 Personnel Services - Employee Benefits	148,519
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	79,978

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,537
600 Supplies	145,141
<b>Total Support Services - Central</b>	<b>\$555,975</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	2,700
<b>Total Other Support Services</b>	<b>\$2,700</b>
<b>Total Support Services</b>	<b>\$5,731,612</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	236,878
200 Personnel Services - Employee Benefits	116,546
300 Purchased Professional and Technical Services	45,421
400 Purchased Property Services	7,000
500 Other Purchased Services	50,054
600 Supplies	53,015
800 Other Objects	15,000
<b>Total Student Activities</b>	<b>\$523,914</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	300
800 Other Objects	600
<b>Total Community Services</b>	<b>\$900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$524,814</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,405,000
<b>Total Budgetary Reserve</b>	<b>\$1,405,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,405,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,674,766</b>



LEA : 108565203     Meyersdale Area SD

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	6,214,000	5,214,000
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	432,000	335,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	195,000	180,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	31,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,871,000	\$5,760,000

Long-Term Investments

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

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,871,000	\$5,760,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	22,500	22,500
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,704,000	2,820,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,726,500</b>	<b>\$2,842,500</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>		

<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>		

<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>		

<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>\$2,726,500</b>	<b>\$2,842,500</b>

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$2,726,500	\$2,842,500



Account Description	Amounts
0810   Nonspendable Fund Balance	31,922
0820   Restricted Fund Balance	
0830   Committed Fund Balance	3,929,443
0840   Assigned Fund Balance	100,000
0850   Unassigned Fund Balance	1,690,826
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,720,269</b>
<b>5900   Budgetary Reserve</b>	<b>1,405,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,157,191</b>