

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 5/22/2025

Secretary of the Board - Original Signature Required

Date 5/22/2025

Chief School Administrator - Original Signature Required

Date 5/22/2025

Joni Mansmann

Contact Person

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Telephone

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 : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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	\$121172473
Ending Unassigned Fund Balance	\$9645378
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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 5/22/2025
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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)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/22/2025
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As per the Board Policy regarding fund balance & future capital improvements timeline & schedule published on the district's website, discussed at multiple public meetings. Bond issuance expected 7/1/25, expected 2025-2025 bond payment increase
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.	These monies allocated for unexpected expenditures that could occur during the 2024-25 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	94,672	
0820 Restricted Fund Balance	1,004,042	
0830 Committed Fund Balance	1,500,000	
0840 Assigned Fund Balance	260,682	
0850 Unassigned Fund Balance	7,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,560,682</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	88,554,245	
7000 Revenue from State Sources	31,883,070	
8000 Revenue from Federal Sources	809,854	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$121,257,169</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$130,817,851</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	70,133,245
6112 Interim Real Estate Taxes	700,000
6113 Public Utility Realty Taxes	69,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	140,000
6150 Current Act 511 Taxes - Proportional Assessments	12,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,250,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	990,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	1,642,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$88,554,245
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,912,922
7271 Special Education funds for School-Aged Pupils	2,696,406
7311 Pupil Transportation Subsidy	979,385
7312 Nonpublic and Charter School Pupil Transportation Subsidy	123,585
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,548
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	1,615,447
7505 Ready to Learn Block Grant	719,897
7810 State Share of Social Security and Medicare Taxes	1,793,291
7820 State Share of Retirement Contributions	7,907,589
REVENUE FROM STATE SOURCES	\$31,883,070
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	507,038
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	161,874
8517 Title IV - 21st Century Schools	30,942
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
REVENUE FROM FEDERAL SOURCES	\$809,854

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	121,257,169

AUN: 101631703 Canon-McMillan SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$70,133,245
Amount of Tax Relief for Homestead Exclusions	<u>\$1,615,447</u>
Total Approx. Tax Revenue:	\$71,748,692
Approx. Tax Levy for Tax Rate Calculation:	\$72,457,109

Washington

Total

2024-25 Data		
a. Assessed Value	\$5,358,395,447	\$5,358,395,447
b. Real Estate Mills	12.9097	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$4,744,007,790	\$4,744,007,790
d. Assessed Value	\$5,396,775,567	\$5,396,775,567
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$69,175,278	\$69,175,278
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$69,175,278	\$69,175,278
(f Total * g)		
i. Base Mills Subject to Index	12.9097	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$72,457,109	\$72,457,109
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	13.4260	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,457,109	\$72,457,109
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,841,662
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,133,245
(n * Est. Pct. Collection)		

AUN: 101631703 Canon-McMillan SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$70,133,245

Amount of Tax Relief for Homestead Exclusions \$1,615,447

Total Approx. Tax Revenue: \$71,748,692

Approx. Tax Levy for Tax Rate Calculation: \$72,457,109

Washington

Total

Index Maximums

p. Maximum Mills Based On Index	13.4260	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$72,457,109	\$72,457,109
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$13,053.79	
V. Number of Homestead/Farmstead Properties	9230	9230
Median Assessed Value of Homestead Properties		\$215,250

AUN: 101631703 Canon-McMillan SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$70,133,245
Amount of Tax Relief for Homestead Exclusions	<u>\$1,615,447</u>
Total Approx. Tax Revenue:	\$71,748,692
Approx. Tax Levy for Tax Rate Calculation:	\$72,457,109
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,615,447	Lowering RE Tax Rate	\$0	\$1,615,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,615,447

CODE6111 Current Real Estate Taxes

<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>
Washington	5,396,775,567	13.4260	72,457,109			99.000000%	
Totals:	5,396,775,567		72,457,109	-	1,615,447 =	70,841,662 X	99.000000% = 70,133,245

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	140,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			140,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			12,400,000
Total Act 511, Current Taxes			12,540,000
Act 511 Tax Limit -->	4,744,007,790 X	12	56,928,093
	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>									
	Washington	12.9097	13.4260	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,282,212
1200 Special Programs - Elementary / Secondary	17,179,831
1300 Vocational Education	3,872,080
1400 Other Instructional Programs - Elementary / Secondary	997,059
Total Instruction	\$64,331,182
2000 Support Services	
2100 Support Services - Students	3,577,876
2200 Support Services - Instructional Staff	1,811,785
2300 Support Services - Administration	6,153,440
2400 Support Services - Pupil Health	2,187,192
2500 Support Services - Business	1,307,166
2600 Operation and Maintenance of Plant Services	9,979,884
2700 Student Transportation Services	11,412,931
2800 Support Services - Central	2,649,273
2900 Other Support Services	1,710,900
Total Support Services	\$40,790,447
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,311,511
3300 Community Services	176,407
Total Operation of Non-Instructional Services	\$2,487,918
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,054,556
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	808,370
Total Other Expenditures and Financing Uses	\$13,012,926
Total Estimated Expenditures and Other Financing Uses	\$121,172,473

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,302,389
200 Personnel Services - Employee Benefits	15,046,349
300 Purchased Professional and Technical Services	98,220
400 Purchased Property Services	24,080
500 Other Purchased Services	1,700,070
600 Supplies	1,837,854
700 Property	268,250
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$42,282,212
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,731,386
200 Personnel Services - Employee Benefits	5,038,161
300 Purchased Professional and Technical Services	927,315
400 Purchased Property Services	2,000
500 Other Purchased Services	4,334,919
600 Supplies	100,850
700 Property	34,700
800 Other Objects	10,500
Total Special Programs - Elementary / Secondary	\$17,179,831
1300 Vocational Education	
100 Personnel Services - Salaries	1,340,968
200 Personnel Services - Employee Benefits	833,401
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,587,761
600 Supplies	72,450
700 Property	10,500
Total Vocational Education	\$3,872,080
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	51,770
200 Personnel Services - Employee Benefits	21,864
300 Purchased Professional and Technical Services	770,000
500 Other Purchased Services	125,250
600 Supplies	2,925
700 Property	25,250
Total Other Instructional Programs - Elementary / Secondary	\$997,059
Total Instruction	\$64,331,182
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,577,987
200 Personnel Services - Employee Benefits	1,063,651
300 Purchased Professional and Technical Services	837,113

LEA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	53,485
600 Supplies	31,640
700 Property	8,500
800 Other Objects	500
Total Support Services - Students	\$3,577,876
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	853,858
200 Personnel Services - Employee Benefits	647,622
300 Purchased Professional and Technical Services	77,600
400 Purchased Property Services	2,200
500 Other Purchased Services	31,800
600 Supplies	168,755
700 Property	22,570
800 Other Objects	7,380
Total Support Services - Instructional Staff	\$1,811,785
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,986,801
200 Personnel Services - Employee Benefits	2,081,117
300 Purchased Professional and Technical Services	436,975
400 Purchased Property Services	12,300
500 Other Purchased Services	395,482
600 Supplies	65,365
700 Property	55,000
800 Other Objects	120,400
Total Support Services - Administration	\$6,153,440
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	351,672
200 Personnel Services - Employee Benefits	251,911
300 Purchased Professional and Technical Services	1,559,159
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	17,450
700 Property	5,000
Total Support Services - Pupil Health	\$2,187,192
2500 Support Services - Business	
100 Personnel Services - Salaries	591,627
200 Personnel Services - Employee Benefits	419,956
300 Purchased Professional and Technical Services	120,383
400 Purchased Property Services	22,500
500 Other Purchased Services	67,200
600 Supplies	71,500
700 Property	9,000
800 Other Objects	5,000
Total Support Services - Business	\$1,307,166

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<u>Description</u>	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,765,832
200 Personnel Services - Employee Benefits	2,439,801
300 Purchased Professional and Technical Services	1,040,911
400 Purchased Property Services	708,585
500 Other Purchased Services	325,566
600 Supplies	1,612,689
700 Property	77,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$9,979,884
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,492,397
200 Personnel Services - Employee Benefits	2,355,364
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	405,000
500 Other Purchased Services	4,174,170
600 Supplies	446,000
700 Property	519,000
800 Other Objects	9,000
Total Student Transportation Services	\$11,412,931
2800 Support Services - Central	
100 Personnel Services - Salaries	730,382
200 Personnel Services - Employee Benefits	595,025
300 Purchased Professional and Technical Services	358,066
400 Purchased Property Services	275,000
500 Other Purchased Services	167,800
600 Supplies	180,000
700 Property	337,500
800 Other Objects	5,500
Total Support Services - Central	\$2,649,273
2900 Other Support Services	
500 Other Purchased Services	98,900
800 Other Objects	1,612,000
Total Other Support Services	\$1,710,900
Total Support Services	\$40,790,447
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,157,792
200 Personnel Services - Employee Benefits	560,259
300 Purchased Professional and Technical Services	152,750
400 Purchased Property Services	39,000
500 Other Purchased Services	69,560
600 Supplies	178,250
700 Property	74,800
800 Other Objects	79,100

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$2,311,511
3300 Community Services	
800 Other Objects	176,407
Total Community Services	\$176,407
Total Operation of Non-Instructional Services	\$2,487,918
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	260,000
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,990,725
900 Other Uses of Funds	2,063,831
Total Debt Service / Other Expenditures and Financing Uses	\$12,054,556
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	808,370
Total Budgetary Reserve	\$808,370
Total Other Expenditures and Financing Uses	\$13,012,926
TOTAL EXPENDITURES	\$121,172,473

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	17,899,480	
Public Purpose (Expendable) Trust Fund		3,136,032
Other Comptroller-Approved Special Revenue Funds	90,084	
Athletic / School-Sponsored Extra Curricular Activities Fund	275,950	
Capital Reserve Fund - \$ 690, \$1850	1,000,000	
Capital Reserve Fund - \$ 1431	16,070,112	17,701,555
Other Capital Projects Fund		23,496,519
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,806,697	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		1,893,512
Activity Fund	420,293	
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,562,616	\$46,227,618

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	2,896,467	3,136,032
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	16,916,849	17,701,555
Other Capital Projects Fund	4,658,706	23,496,519
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	1,838,512	1,893,512
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments	\$26,310,534	\$46,227,618
TOTAL CASH AND INVESTMENTS	\$64,873,150	\$92,455,236

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable

165,403,391

158,159,560

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total General Fund**\$165,403,391****\$158,159,560****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****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****\$165,403,391****\$158,159,560**

Short-Term Payables**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 Short-Term Payables**TOTAL INDEBTEDNESS****\$165,403,391****\$158,159,560**

Account Description	Amounts
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	1,004,042
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,645,378
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,645,378
5900 Budgetary Reserve	808,370
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,552,462