

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025

President of the Board - Original Signature Required


Date 25 June 2025

Secretary of the Board - Original Signature Required


Date 25 June 2025

Chief School Administrator - Original Signature Required


Date 6/30/25

Christine Krankota

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Contact Person

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 : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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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.

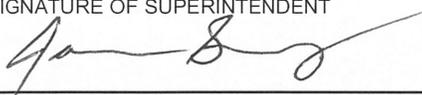
Total Budgeted Expenditures	\$44407445
Ending Unassigned Fund Balance	\$1331440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.99%

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 6/30/25
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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 : Conneaut SD	County : Crawford	AUN Number : 105201033
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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 14 May 2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$413,571.00 Function 2600, Object 200: \$438,838.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserve for unanticipated expenditures.
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 District maintains an unassigned fund balance.
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 maintains a committed fund balance.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	144,227
0820 Restricted Fund Balance	156,018
0830 Committed Fund Balance	8,163,605
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,182,787

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

\$10,346,392

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	18,487,869
7000 Revenue from State Sources	24,315,329
8000 Revenue from Federal Sources	1,139,729
9000 Other Financing Sources	3,500

Total Estimated Revenues And Other Financing Sources

\$43,946,427

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$54,292,819

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,850,304
6113 Public Utility/Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	145,000
6120 Current Per Capita Taxes, Section 679	39,500
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,895,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,468,700
6500 Earnings on Investments	463,250
6700 Revenues from LEA Activities	21,325
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,475
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	4,750
6940 Tuition from Patrons	29,965
6960 Services Provided Other Local Governmental Units / LEAs	4,000
6990 Refunds and Other Miscellaneous Revenue	22,600
REVENUE FROM LOCAL SOURCES	\$18,487,869

REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,841,691
7112 Basic Education Funding-Social Security	558,499
7144 Reimbursement of CS Expenditures Subsidy	135,498
7220 Vocational Education	202,056
7271 Special Education funds for School-Aged Pupils	2,083,561
7311 Pupil Transportation Subsidy	2,525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	773,471
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,690,330
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	426,026
7820 State Share of Retirement Contributions	2,904,197
REVENUE FROM STATE SOURCES	\$24,315,329

REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	950,103
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	97,099

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	72,527
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,139,729
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	3,500
OTHER FINANCING SOURCES	\$3,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,946,427

Act 1 Index (current): 5.3%

Calculation Method: Rate

Approx: Tax Revenue from RE Taxes: \$13,850,304

Amount of Tax Relief for Homestead Exclusions \$1,690,468

Total Approx. Tax Revenue: \$15,540,772

Approx: Tax Levy for Tax Rate Calculation: \$16,503,490

Crawford Total

2024-25 Data

a. Assessed Value \$306,777,735 \$306,777,735

b. Real Estate Mills 53.5500

I. 2025-26 Data

c. 2023 STEB Market Value \$1,087,165,990 \$1,087,165,990

d. Assessed Value \$308,188,408 \$308,188,408

e. Assessed Value of New Constr/ Renov \$0 \$0

2024-25 Calculations

f. 2024-25 Tax Levy \$16,427,948 \$16,427,948

(a * b)

2025-26 Calculations

g. Percent of Total Market Value 100.000000% 100.000000%

h. Rebalanced 2024-25 Tax Levy \$16,427,948 \$16,427,948

II.

(f Total * g)

i. Base Mills Subject to Index 53.5500

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.50087% 93.50087%

k. Tax Levy Needed \$16,503,490 \$16,503,490

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate 53.5500

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$16,503,489 \$16,503,489

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,813,021

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$13,850,304

(n * Est. Pct. Collection)

Rate

Approx. Tax Revenue from RE Taxes:

\$13,850,304

Amount of Tax Relief for Homestead Exclusions

\$1,690,468

Total Approx. Tax Revenue:

\$15,540,772

Approx. Tax Levy for Tax Rate Calculation:

\$16,503,490

Crawford

Total

Index Maximums

p. Maximum Mills Based On Index

56.3881

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$17,378,159

(p / 1000 * d)

\$17,378,159

IV. s. Millage Rate within Index?

Yes

(if I > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,891.00

V. Number of Homestead/Farmstead Properties

4534

Median Assessed Value of Homestead Properties

\$26,650

Act 1 Index (current): 5.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$13,850,304

Amount of Tax Relief for Homestead Exclusions \$1,690,468

Total Approx. Tax Revenue: \$15,540,772

Approx. Tax Levy for Tax Rate Calculation: \$16,503,490

Crawford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,690,330	Lowering RE Tax Rate	\$0	\$1,690,330
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$138			\$138
Amount of Tax Relief from State/Local Sources				\$1,690,468

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills			
Crawford			308,188,408	53.55500	16,503,489			93.50087%				
Totals:			308,188,408		16,503,489	1,690,468	=	14,813,021	X	93.50087%	=	13,850,304

	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00	39,500
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Current Act 511 Per Capita Taxes	\$5.00	39,500
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
	Total Current Act 511 Taxes - Flat Rate Assessments		39,500

	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	295,000	295,000
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			1,895,000	1,895,000

	Total Act 511, Current Taxes	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
			1,087,165,990	12	13,045,992
					1,934,500

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>									
	Crawford	53.5500	53.5500	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,079,294
1200 Special Programs - Elementary / Secondary	6,488,551
1300 Vocational Education	2,878,817
1400 Other Instructional Programs - Elementary / Secondary	169,348
Total Instruction	\$24,616,010
2000 Support Services	
2100 Support Services - Students	1,354,835
2200 Support Services - Instructional Staff	1,397,552
2300 Support Services - Administration	2,689,806
2400 Support Services - Pupil Health	559,138
2500 Support Services - Business	476,387
2600 Operation and Maintenance of Plant Services	3,386,970
2700 Student Transportation Services	3,899,850
2800 Support Services - Central	1,160,216
2900 Other Support Services	53,418
Total Support Services	\$14,978,172
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,109,313
3300 Community Services	2,275
Total Operation of Non-Instructional Services	\$1,111,588
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,651,675
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$3,701,675
Total Estimated Expenditures and Other Financing Uses	\$44,407,445

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,168,682
200 Personnel Services - Employee Benefits	6,177,101
300 Purchased Professional and Technical Services	233,430
400 Purchased Property Services	15,872
500 Other Purchased Services	798,383
600 Supplies	666,863
700 Property	16,900
800 Other Objects	2,063
Total Regular Programs - Elementary / Secondary	\$15,079,294
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,227,291
200 Personnel Services - Employee Benefits	1,804,643
300 Purchased Professional and Technical Services	1,555,153
500 Other Purchased Services	834,578
600 Supplies	65,726
800 Other Objects	1,160
Total Special Programs - Elementary / Secondary	\$6,488,551
1300 Vocational Education	
100 Personnel Services - Salaries	706,643
200 Personnel Services - Employee Benefits	577,619
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	8,810
500 Other Purchased Services	1,498,786
600 Supplies	64,523
700 Property	4,436
Total Vocational Education	\$2,878,817
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,750
200 Personnel Services - Employee Benefits	4,376
500 Other Purchased Services	153,727
800 Other Objects	495
Total Other Instructional Programs - Elementary / Secondary	\$169,348
Total Instruction	\$24,616,010
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	665,098
200 Personnel Services - Employee Benefits	560,887
300 Purchased Professional and Technical Services	13,400
500 Other Purchased Services	40,184
600 Supplies	69,441
700 Property	4,000
800 Other Objects	1,825

Description

Amount

Total Support Services - Students

\$1,354,835

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	611,117
200 Personnel Services - Employee Benefits	576,475
300 Purchased Professional and Technical Services	118,208
400 Purchased Property Services	400
500 Other Purchased Services	40,560
600 Supplies	47,592
700 Property	2,700
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,397,552

2300 Support Services - Administration

100 Personnel Services - Salaries	1,268,404
200 Personnel Services - Employee Benefits	949,821
300 Purchased Professional and Technical Services	330,075
400 Purchased Property Services	2,550
500 Other Purchased Services	44,100
600 Supplies	70,686
800 Other Objects	24,170
Total Support Services - Administration	\$2,689,806

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	281,852
200 Personnel Services - Employee Benefits	228,146
300 Purchased Professional and Technical Services	28,800
400 Purchased Property Services	1,610
500 Other Purchased Services	3,480
600 Supplies	15,250
Total Support Services - Pupil Health	\$559,138

2500 Support Services - Business

100 Personnel Services - Salaries	211,055
200 Personnel Services - Employee Benefits	183,692
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	8,265
600 Supplies	30,625
800 Other Objects	16,750
Total Support Services - Business	\$476,387

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	413,571
200 Personnel Services - Employee Benefits	438,838
300 Purchased Professional and Technical Services	175,123
400 Purchased Property Services	1,469,113
500 Other Purchased Services	208,460
600 Supplies	674,570
700 Property	5,750
800 Other Objects	1,545

Description

Amount

Total Operation and Maintenance of Plant Services

\$3,386,970

2700 Student Transportation Services

500 Other Purchased Services

3,899,850

Total Student Transportation Services

\$3,899,850

2800 Support Services - Central

- 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

323,298
263,301
57,895
10,000
147,322
212,100
145,000
1,300

Total Support Services - Central

\$1,160,216

2900 Other Support Services

500 Other Purchased Services

53,418

Total Other Support Services

\$53,418

Total Support Services

\$14,978,172

3000 Operation of Non-Instructional Services

3200 Student Activities

- 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

422,586
193,599
100,774
74,913
129,252
138,279
44,200
5,710

Total Student Activities

\$1,109,313

3300 Community Services

800 Other Objects

2,275

Total Community Services

\$2,275

Total Operation of Non-Instructional Services

\$1,111,588

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

- 800 Other Objects
- 900 Other Uses of Funds

451,675
3,200,000

Total Debt Service / Other Expenditures and Financing Uses

\$3,651,675

5900 Budgetary Reserve

800 Other Objects

50,000

Description

Amount

Total Budgetary Reserve

\$50,000

Total Other Expenditures and Financing Uses

\$3,701,675

TOTAL EXPENDITURES

\$44,407,445

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	10,346,392	9,884,373
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	351,178	5,178
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	83,000	83,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,980,570	\$10,197,551

Long-Term Investments

	<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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,980,570

\$10,197,551

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General 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 General Fund

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 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

Food Service / Cafeteria Operations Fund

06/30/2025 Estimate

06/30/2026 Projection

- 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

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

Short-Term Payables

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

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
	3,651,675	3,654,525
	\$3,651,675	\$3,654,525
	\$3,651,675	\$3,654,525

Account Description	Amounts
0810 Nonspendable Fund Balance	144,227
0820 Restricted Fund Balance	156,018
0830 Committed Fund Balance	8,553,934
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,331,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,885,374
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,235,619