

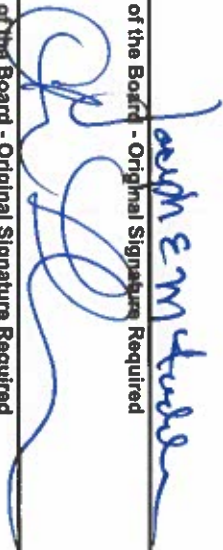
FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2025

President of the Board - Original Signature Required



Date

6/24/2025

Secretary of the Board - Original Signature Required



Date

6/24/2025

Chief School Administrator - Original Signature Required

Susan L Fisher

Date

6/24/2025

Contact Person

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Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oil City Area SD	COUNTY : Venango	AUN : 106616203
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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	\$41018838
Ending Unassigned Fund Balance	\$3158813
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.70%

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 6-24-2025
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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 : Oil City Area SD	County : Venango	AUN Number : 106616203
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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 05-19-2025
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$111,076.05 C x 2%: \$28,942.70</p>	<p>The median AV of homesteads is \$51,400 and the exclusion cannot exceed 50% (or \$25,700). The millage rate must be lowered from 17.97 to 17.27 (or .70) mills. There were 530 properties below the threshold and 19 fewer H/F properties than last year.</p>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$232,213.00 Function 2400, Object 200: \$254,385.00</p>	<p>The cost of the benefits for nurse technicians exceeds the cost of the salaries.</p>
5300	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2600, Object 100: \$42,800.00 Function 2600, Object 200: \$44,796.00</p>	<p>The cost of benefits for the School Police Officer exceeds the cost of the salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>An amount of \$100,000 has been budgeted in Budgetary Reserve for unanticipated expenditures.</p>
8080	<p>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.</p>	<p>It is necessary to maintain an unassigned fund balance for cash flow purposes and to help avoid the need to borrow money in the event of delayed funding.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>A portion of the fund balance has been assigned for future construction projects and/or debt payments as well as future increases in retirement and health insurance.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,829,064
0850 Unassigned Fund Balance	5,829,272
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,658,336</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,216,817
7000 Revenue from State Sources	28,613,819
8000 Revenue from Federal Sources	2,517,743
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,348,379</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,006,715</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,690,653
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	9,000
6120 Current Per Capita Taxes, Section 679	27,150
6140 Current Act 511 Taxes - Flat Rate Assessments	45,150
6150 Current Act 511 Taxes - Proportional Assessments	1,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	361,200
6500 Earnings on Investments	100,010
6700 Revenues from LEA Activities	25,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	647,154
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$7,216,817
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	17,104,462
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	2,106,257
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	324,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,718,391
7360 Safe Schools	164,568
7505 Ready to Learn Block Grant	1,720,141
7810 State Share of Social Security and Medicare Taxes	750,000
7820 State Share of Retirement Contributions	3,500,000
REVENUE FROM STATE SOURCES	\$28,613,819
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,704,555
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	109,827
8517 Title IV - 21st Century Schools	86,537
8519 Title V - Flexibility and Accountability	64,197

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	552,627
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,517,743
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,348,379

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,690,653
Amount of Tax Relief for Homestead Exclusions	<u>\$1,447,135</u>
Total Approx. Tax Revenue:	\$6,137,788
Approx. Tax Levy for Tax Rate Calculation:	\$6,950,087

Venango

Total

2024-25 Data		
a. Assessed Value	\$377,755,310	\$377,755,310
b. Real Estate Mills	17.9700	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$409,176,124	\$409,176,124
d. Assessed Value	\$386,760,540	\$386,760,540
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,788,263	\$6,788,263
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,788,263	\$6,788,263
(f Total * g)		
i. Base Mills Subject to Index	17.9700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.23885%	85.23885%
k. Tax Levy Needed	\$6,950,087	\$6,950,087
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.9700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,950,087	\$6,950,087
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,502,952
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,690,653
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,690,653	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,447,135</u>	
Total Approx. Tax Revenue:	\$6,137,788	
Approx. Tax Levy for Tax Rate Calculation:	\$6,950,087	
	Venango	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.0841	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,380,977	\$7,380,977
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	\$25,700.00	
Number of Homestead/Farmstead Properties	3374	3374
Median Assessed Value of Homestead Properties		\$51,400

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,690,653
Amount of Tax Relief for Homestead Exclusions	<u>\$1,447,135</u>
Total Approx. Tax Revenue:	\$6,137,788
Approx. Tax Levy for Tax Rate Calculation:	\$6,950,087
	Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,447,135	Lowering RE Tax Rate	\$271,256		\$1,718,391
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,718,391

CODE

6111 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>
Venango	386,760,540	17.9700	6,950,087			85.23885%	
Totals:	386,760,540		6,950,087	- 1,447,135	= 5,502,952	X 85.23885%	= 4,690,653

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,150
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	\$5.00	\$0.00	27,150
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	18,000
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 45,150 45,150

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000	1,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
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 1,275,000 1,275,000

Total Act 511, Current Taxes 1,320,150

Act 511 Tax Limit -->	409,176,124 X	12	4,910,113
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Venango	17.9700	17.9700	0.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,944,848
1200 Special Programs - Elementary / Secondary	7,213,322
1300 Vocational Education	2,408,083
1400 Other Instructional Programs - Elementary / Secondary	40,048
1500 Nonpublic School Programs	31,370
Total Instruction	\$26,637,671
2000 Support Services	
2100 Support Services - Students	1,169,756
2200 Support Services - Instructional Staff	1,953,777
2300 Support Services - Administration	2,587,571
2400 Support Services - Pupil Health	527,126
2500 Support Services - Business	505,798
2600 Operation and Maintenance of Plant Services	3,060,205
2700 Student Transportation Services	2,040,110
2800 Support Services - Central	18,369
2900 Other Support Services	35,161
Total Support Services	\$11,897,873
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,030,196
3300 Community Services	108,030
Total Operation of Non-Instructional Services	\$1,138,226
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	86,868
Total Facilities Acquisition, Construction and Improvement Services	\$86,868
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,133,200
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,258,200
Total Estimated Expenditures and Other Financing Uses	\$41,018,838

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,030,629
200 Personnel Services - Employee Benefits	6,415,914
300 Purchased Professional and Technical Services	553,122
400 Purchased Property Services	13,450
500 Other Purchased Services	1,474,875
600 Supplies	455,858
700 Property	1,000
Total Regular Programs - Elementary / Secondary	\$16,944,848
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,441,350
200 Personnel Services - Employee Benefits	2,292,413
300 Purchased Professional and Technical Services	1,953,464
500 Other Purchased Services	416,700
600 Supplies	79,595
700 Property	29,800
Total Special Programs - Elementary / Secondary	\$7,213,322
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	525,390
200 Personnel Services - Employee Benefits	410,656
400 Purchased Property Services	2,700
500 Other Purchased Services	1,414,559
600 Supplies	50,128
700 Property	4,650
Total Vocational Education	\$2,408,083
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,548
500 Other Purchased Services	1,500
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$40,048
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	31,370
Total Nonpublic School Programs	\$31,370
Total Instruction	\$26,637,671
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	448,674
200 Personnel Services - Employee Benefits	367,879
300 Purchased Professional and Technical Services	332,410
500 Other Purchased Services	2,600
600 Supplies	17,593
800 Other Objects	600

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,169,756
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	701,828
200 Personnel Services - Employee Benefits	525,206
300 Purchased Professional and Technical Services	163,600
500 Other Purchased Services	11,550
600 Supplies	153,598
700 Property	397,995
Total Support Services - Instructional Staff	\$1,953,777
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,216,296
200 Personnel Services - Employee Benefits	1,094,585
300 Purchased Professional and Technical Services	187,000
500 Other Purchased Services	14,000
600 Supplies	38,690
700 Property	2,000
800 Other Objects	35,000
Total Support Services - Administration	\$2,587,571
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	232,213
200 Personnel Services - Employee Benefits	254,385
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,435
600 Supplies	14,125
700 Property	1,968
Total Support Services - Pupil Health	\$527,126
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	242,728
200 Personnel Services - Employee Benefits	211,670
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	2,000
600 Supplies	38,000
800 Other Objects	1,300
Total Support Services - Business	\$505,798
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	42,800
200 Personnel Services - Employee Benefits	44,796
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	2,332,409
500 Other Purchased Services	131,500
600 Supplies	385,500
700 Property	68,200
Total Operation and Maintenance of Plant Services	\$3,060,205
2700 <u>Student Transportation Services</u>	

2025-2026 Final General Fund Budget

LEA : 106616203 Oil City Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,110
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,030,000
600 Supplies	1,500
Total Student Transportation Services	\$2,040,110
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	11,458
200 Personnel Services - Employee Benefits	6,911
Total Support Services - Central	\$18,369
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,161
600 Supplies	20,000
Total Other Support Services	\$35,161
Total Support Services	\$11,897,873
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	520,187
200 Personnel Services - Employee Benefits	272,651
300 Purchased Professional and Technical Services	68,186
400 Purchased Property Services	12,200
500 Other Purchased Services	75,769
600 Supplies	24,795
700 Property	43,998
800 Other Objects	12,410
Total Student Activities	\$1,030,196
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	62,580
200 Personnel Services - Employee Benefits	26,402
600 Supplies	14,048
800 Other Objects	5,000
Total Community Services	\$108,030
Total Operation of Non-Instructional Services	\$1,138,226
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	86,868
Total Facilities Acquisition, Construction and Improvement Services	\$86,868
Total Facilities Acquisition, Construction and Improvement Services	\$86,868
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	393,200
900 Other Uses of Funds	740,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,133,200
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,258,200
TOTAL EXPENDITURES	\$41,018,838

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	12,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	282,700	307,700
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,382,700	\$13,407,700

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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,382,700	\$13,407,700
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	9,240,000	8,470,000
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	\$9,240,000	\$8,470,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$9,240,000	\$8,470,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	710,000	740,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$710,000	\$740,000
TOTAL INDEBTEDNESS	\$9,950,000	\$9,210,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,829,064
0850 Unassigned Fund Balance	3,158,813
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,987,877
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,087,877