# FINAL GENERAL FUND BUDGET

**Fiscal Year 2025-2026**

**General Fund Budget Approval**

**Date of Adoption of the General Fund Budget:** 06/10/2025

President of the Board - Original Signature Required — Date: 6/10/25

Secretary of the Board - Original Signature Required — Date: 6/10/25

Chief School Administrator - Original Signature Required — Date: 6-10-25

Faith M Swanson — Contact Person

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

24 PS 6-688

(10/2010)

| SCHOOL DISTRICT : | COUNTY : | AUN : |
|---|---|---|
| Tyrone Area SD | Blair | 108078003 |

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 [x]

No [ ]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

| | |
|---|---|
| Total Budgeted Expenditures | $30992646 |
| Ending Unassigned Fund Balance | $1769811 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 5.71% |

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

Yes [x]

No [ ]

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

| SIGNATURE OF SUPERINTENDENT | DATE |
|---|---|
| Leslie A[illegible] | 6-10-25 |

DUE DATE: AUGUST 15, 2025

Printed 6/10/2025 11:34:38 AM

# 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 : | County : | AUN Number : |
|---|---|---|
| Tyrone Area SD | Blair | 108078003 |

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 |
|---|---|
| Rosella Black | 5/13/25 |

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

| Val Number | Description | Justification |
|---|---|---|
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | Budgeted Funds for contingency of unexpected 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. | Funds that remain from the current fiscal year will carry over unless the fund balance used due to expenses being greater than revenues. |
| 8160 | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. | Funds have been assigned by the board to prepare for Projected State and Federal Funding Shortfall, Capital Project Needs and Future Technology Needs |

| ITEM | AMOUNTS | |
|---|---|---|
| **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 | 9,204,445 | |
| 0850 Unassigned Fund Balance | 628,082 | |
| **Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** | | **$9,832,527** |
| **Estimated Revenues And Other Financing Sources** | | |
| 6000 Revenue from Local Sources | 9,649,134 | |
| 7000 Revenue from State Sources | 18,996,208 | |
| 8000 Revenue from Federal Sources | 759,750 | |
| 9000 Other Financing Sources | | |
| **Total Estimated Revenues And Other Financing Sources** | | **$29,405,092** |
| **Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** | | **$39,237,619** |

| | | Amount |
|---|---|---|
| **REVENUE FROM LOCAL SOURCES** | | |
| 6111 | Current Real Estate Taxes | 6,426,649 |
| 6112 | Interim Real Estate Taxes | 25,000 |
| 6113 | Public Utility Realty Taxes | 6,892 |
| 6114 | Payments in Lieu of Current Taxes - State / Local | 21,068 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 2,000,000 |
| 6400 | Delinquencies on Taxes Levied / Assessed by the LEA | 420,000 |
| 6500 | Earnings on Investments | 175,000 |
| 6700 | Revenues from LEA Activities | 90,000 |
| 6800 | Revenues from Intermediary Sources / Pass-Through Funds | 404,000 |
| 6910 | Rentals | 5,525 |
| 6940 | Tuition from Patrons | 15,000 |
| 6990 | Refunds and Other Miscellaneous Revenue | 60,000 |
| **REVENUE FROM LOCAL SOURCES** | | **$9,649,134** |
| **REVENUE FROM STATE SOURCES** | | |
| 7111 | Basic Education Funding-Formula | 10,443,808 |
| 7160 | Tuition for Orphans Subsidy | 12,500 |
| 7220 | Vocational Education | 100,000 |
| 7240 | Driver Education - Student | 1,000 |
| 7271 | Special Education funds for School-Aged Pupils | 1,689,808 |
| 7272 | Early Intervention | 150,000 |
| 7292 | Pre-K Counts | 609,000 |
| 7311 | Pupil Transportation Subsidy | 900,000 |
| 7312 | Nonpublic and Charter School Pupil Transportation Subsidy | 33,000 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 32,000 |
| 7340 | State Property Tax Reduction Allocation | 853,768 |
| 7360 | Safe Schools | 110,000 |
| 7531 | Ready to Learn-Foundation | 402,104 |
| 7532 | Ready to Learn-Adequacy Supplement | 93,728 |
| 7810 | State Share of Social Security and Medicare Taxes | 666,129 |
| 7820 | State Share of Retirement Contributions | 2,899,363 |
| **REVENUE FROM STATE SOURCES** | | **$18,996,208** |
| **REVENUE FROM FEDERAL SOURCES** | | |
| 8514 | Title I - Improving the Academic Achievement of the Disadvantaged | 530,000 |
| 8515 | Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 72,500 |

| | Amount |
|---|---|
| **REVENUE FROM FEDERAL SOURCES** | |
| 8517 Title IV - 21st Century Schools | 39,250 |
| 8521 Vocational Education - Operating Expenditures | 18,000 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 75,000 |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 5,000 |
| 8830 Medical Assistance Reimbursements (Access) - Early Intervention | 20,000 |
| **REVENUE FROM FEDERAL SOURCES** | **$759,750** |
| **TOTAL ESTIMATED REVENUES AND OTHER SOURCES** | **29,405,092** |

**Act 1 Index (current): 5.6%**

**Calculation Method:** **Revenue** **Section 672.1 Method Choice: (a)(1)**

**Number of Decimals For Tax Rate Calculation:** **2**

**Approx. Tax Revenue from RE Taxes:** **$6,428,600**

**Amount of Tax Relief for Homestead Exclusions** **$853,768**

**Total Approx. Tax Revenue:** **$7,282,368**

**Approx. Tax Levy for Tax Rate Calculation:** **$7,841,376**

| | | Blair | Centre | Huntingdon | Total |
|---|---|---|---|---|---|
| | **2024-25 Data** | | | | |
| | a. Assessed Value | $599,901,258 | $20,006,770 | $43,157,360 | $663,065,388 |
| | b. Real Estate Mills | 7.7500 | 29.0200 | 51.6100 | |
| **I.** | **2025-26 Data** | | | | |
| | c. 2023 STEB Market Value | $501,377,205 | $63,591,687 | $238,080,380 | $803,049,272 |
| | d. Assessed Value | $598,280,808 | $19,921,165 | $42,739,000 | $660,940,973 |
| | e. Assessed Value of New Constr/ Renov | $0 | $0 | $0 | $0 |
| | **2024-25 Calculations** | | | | |
| | f. 2024-25 Tax Levy<br>(a * b) | $4,649,235 | $580,596 | $2,227,351 | $7,457,182 |
| | **2025-26 Calculations** | | | | |
| **II.** | g. Percent of Total Market Value | 62.43418% | 7.91878% | 29.64705% | 100.00000% |
| | h. Rebalanced 2024-25 Tax Levy<br>(f Total * g) | $4,655,830 | $590,518 | $2,210,834 | $7,457,182 |
| | i. Base Mills Subject to Index<br>(h / a * 1000) if no reassessment<br>(h / (d-e) * 1000) if reassessment | 7.7609 | 29.5159 | 51.6100 | |
| | **Calculation of Tax Rates and Levies Generated** | | | | |
| | j. Weighted Avg. Collection Percentage | 92.00000% | 92.00000% | 92.00000% | 92.00001% |
| | k. Tax Levy Needed<br>(Approx. Tax Levy * g) | $4,895,699 | $620,941 | $2,324,737 | $7,841,377 |
| | **l. 2025-26 Real Estate Tax Rate**<br>(k / d * 1000) | **8.1800** | **31.1600** | **54.3900** | |
| **III.** | m. Tax Levy Generated by Mills<br>(l / 1000 * d) | $4,893,937 | $620,744 | $2,324,574 | $7,839,255 |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions<br>(m - Amount of Tax Relief for Homestead Exclusions) | | | | $6,985,487 |
| | o. Net Tax Revenue Generated By Mills<br>(n * Est. Pct. Collection) | | | | $6,426,649 |

**Act 1 Index (current): 5.6%**

**Calculation Method:** **Revenue** **Section 672.1 Method Choice: (a)(1)**

**Number of Decimals For Tax Rate Calculation:** **2**

**Approx. Tax Revenue from RE Taxes:** **$6,428,600**

**Amount of Tax Relief for Homestead Exclusions** **$853,768**

**Total Approx. Tax Revenue:** **$7,282,368**

**Approx. Tax Levy for Tax Rate Calculation:** **$7,841,376**

| | | Blair | Centre | Huntingdon | Total |
|---|---|---|---|---|---|
| | **Index Maximums** | | | | |
| | p. Maximum Mills Based On Index (i * (1 + Index)) | 8.1955 | 31.1687 | 54.5001 | |
| | q. Mills In Excess of Index (if (l > p), (l - p)) | 0.0000 | 0.0000 | 0.0000 | |
| **IV.** | r. Maximum Tax Levy Based On Index (p / 1000 * d) | $4,903,210 | $620,917 | $2,329,280 | $7,853,407 |
| | s. Millage Rate within Index? (If l > p Then No) | Yes | Yes | Yes | |
| | t. Tax Levy In Excess of Index (if (m > r), (m - r)) | $0 | $0 | $0 | $0 |
| | u.Tax Revenue In Excess of Index (t * Est. Pct. Collection) | $0 | $0 | $0 | $0 |

| | | | | | |
|---|---|---|---|---|---|
| | **Information Related to Property Tax Relief** | | | | |
| | Assessed Value Exclusion per Homestead | $33,970.69 | $8,922.89 | $5,107.88 | |
| **V.** | Number of Homestead/Farmstead Properties | 2218 | 255 | 639 | 3112 |
| | Median Assessed Value of Homestead Properties | | | | $95,150 |

**Act 1 Index (current): 5.6%**

| | |
|---|---|
| **Calculation Method:** | **Revenue** |
| **Number of Decimals For Tax Rate Calculation:** | **2** |
| **Approx. Tax Revenue from RE Taxes:** | **$6,428,600** |
| **Amount of Tax Relief for Homestead Exclusions** | **$853,768** |
| **Total Approx. Tax Revenue:** | **$7,282,368** |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$7,841,376** |

**Section 672.1 Method Choice: (a)(1)**

| | **Blair** | **Centre** | **Huntingdon** | | **Total** |
|---|---|---|---|---|---|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | | $853,768 | Lowering RE Tax Rate | $0 | $853,768 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | | $0 | | | $0 |
| **Amount of Tax Relief from State/Local Sources** | | | | | **$853,768** |

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 |
|---|---|---|---|---|---|---|---|---|---|---|
| Blair | 598,280,808 | 8.1800 | 4,893,937 | | | | | 92.00000% | | |
| Centre | 19,921,165 | 31.1600 | 620,744 | | | | | 92.00000% | | |
| Huntingdon | 42,739,000 | 54.3900 | 2,324,574 | | | | | 92.00000% | | |
| **Totals:** | **660,940,973** | | **7,839,255** | - | 853,768 | = | 6,985,487 | X 92.00001% | = | 6,426,649 |

| | | Rate | | | Estimated Revenue |
|---|---|---|---|---|---|
| 6120 | Current Per Capita Taxes, Section 679 | $0.00 | | | 0 |
| 6140 | Current Act 511 Taxes – Flat Rate Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6141 | Current Act 511 Per Capita Taxes | $0.00 | $0.00 | 0 | 0 |
| 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** | | | **0** | **0** |
| 6150 | Current Act 511 Taxes – Proportional Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 0.650% | 0.000% | 2,000,000 | 2,000,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.000% | 0.000% | 0 | 0 |
| 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** | | | **2,000,000** | **2,000,000** |
| | **Total Act 511, Current Taxes** | | | | **2,000,000** |
| | | **Act 511 Tax Limit -->** | **803,049,272 X** | **12** | **9,636,591** |
| | | | **Market Value** | **Mills** | **(511 Limit)** |

| Tax Function | Description | Tax Rate Charged in: 2024-25 (Rebalanced) | 2025-26 | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: 2024-25 (Rebalanced) | 2025-26 | Percent Change in Rate | Less than or equal to Index |
|---|---|---|---|---|---|---|---|---|---|---|
| 6111 | Current Real Estate Taxes | | | | | | | | | |
| | Blair | 7.7609 | 8.1800 | 5.41% | Yes | 5.6% | | | | |
| | Centre | 29.5159 | 31.1600 | 5.58% | Yes | 5.6% | | | | |
| | Huntingdon | 51.6100 | 54.3900 | 5.39% | Yes | 5.6% | | | | |
| | Current Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.650% | 0.650% | 0.00% | Yes | 5.6% | | | | |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| 1100 Regular Programs - Elementary / Secondary | 11,858,465 |
| 1200 Special Programs - Elementary / Secondary | 3,961,304 |
| 1300 Vocational Education | 1,339,890 |
| 1400 Other Instructional Programs - Elementary / Secondary | 328,237 |
| 1500 Nonpublic School Programs | 6,679 |
| 1800 Pre-Kindergarten | 778,277 |
| **Total Instruction** | **$18,272,852** |
| **2000 Support Services** | |
| 2100 Support Services - Students | 1,276,492 |
| 2200 Support Services - Instructional Staff | 2,633,717 |
| 2300 Support Services - Administration | 1,963,923 |
| 2400 Support Services - Pupil Health | 434,202 |
| 2500 Support Services - Business | 671,416 |
| 2600 Operation and Maintenance of Plant Services | 2,945,817 |
| 2700 Student Transportation Services | 1,500,163 |
| 2800 Support Services - Central | 2,000 |
| 2900 Other Support Services | 6,500 |
| **Total Support Services** | **$11,434,230** |
| **3000 Operation of Non-Instructional Services** | |
| 3200 Student Activities | 768,586 |
| 3300 Community Services | 12,000 |
| **Total Operation of Non-Instructional Services** | **$780,586** |
| **5000 Other Expenditures and Financing Uses** | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 329,978 |
| 5900 Budgetary Reserve | 175,000 |
| **Total Other Expenditures and Financing Uses** | **$504,978** |
| **Total Estimated Expenditures and Other Financing Uses** | **$30,992,646** |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| **1100 Regular Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 6,246,467 |
| 200 Personnel Services - Employee Benefits | 4,201,722 |
| 300 Purchased Professional and Technical Services | 234,602 |
| 400 Purchased Property Services | 39,500 |
| 500 Other Purchased Services | 999,900 |
| 600 Supplies | 135,374 |
| 800 Other Objects | 900 |
| **Total Regular Programs - Elementary / Secondary** | **$11,858,465** |
| **1200 Special Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 1,875,670 |
| 200 Personnel Services - Employee Benefits | 1,194,660 |
| 300 Purchased Professional and Technical Services | 288,000 |
| 500 Other Purchased Services | 585,850 |
| 600 Supplies | 17,124 |
| **Total Special Programs - Elementary / Secondary** | **$3,961,304** |
| **1300 Vocational Education** | |
| 100 Personnel Services - Salaries | 404,487 |
| 200 Personnel Services - Employee Benefits | 283,603 |
| 300 Purchased Professional and Technical Services | 8,200 |
| 500 Other Purchased Services | 604,700 |
| 600 Supplies | 35,500 |
| 800 Other Objects | 3,400 |
| **Total Vocational Education** | **$1,339,890** |
| **1400 Other Instructional Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 101,399 |
| 200 Personnel Services - Employee Benefits | 52,918 |
| 300 Purchased Professional and Technical Services | 163,900 |
| 500 Other Purchased Services | 9,000 |
| 600 Supplies | 900 |
| 800 Other Objects | 120 |
| **Total Other Instructional Programs - Elementary / Secondary** | **$328,237** |
| **1500 Nonpublic School Programs** | |
| 300 Purchased Professional and Technical Services | 6,679 |
| **Total Nonpublic School Programs** | **$6,679** |
| **1800 Pre-Kindergarten** | |
| 100 Personnel Services - Salaries | 433,261 |
| 200 Personnel Services - Employee Benefits | 249,344 |
| 300 Purchased Professional and Technical Services | 16,950 |
| 500 Other Purchased Services | 13,510 |
| 600 Supplies | 65,212 |
| **Total Pre-Kindergarten** | **$778,277** |
| **Total Instruction** | **$18,272,852** |

| Description | Amount |
|---|---|
| **2000 Support Services** | |
| **2100 Support Services - Students** | |
| 100 Personnel Services - Salaries | 681,527 |
| 200 Personnel Services - Employee Benefits | 543,465 |
| 300 Purchased Professional and Technical Services | 30,000 |
| 500 Other Purchased Services | 3,905 |
| 600 Supplies | 17,095 |
| 800 Other Objects | 500 |
| **Total Support Services - Students** | **$1,276,492** |
| **2200 Support Services - Instructional Staff** | |
| 100 Personnel Services - Salaries | 718,153 |
| 200 Personnel Services - Employee Benefits | 476,172 |
| 300 Purchased Professional and Technical Services | 19,096 |
| 400 Purchased Property Services | 5,500 |
| 500 Other Purchased Services | 70,011 |
| 600 Supplies | 1,343,785 |
| 800 Other Objects | 1,000 |
| **Total Support Services - Instructional Staff** | **$2,633,717** |
| **2300 Support Services - Administration** | |
| 100 Personnel Services - Salaries | 1,010,346 |
| 200 Personnel Services - Employee Benefits | 674,757 |
| 300 Purchased Professional and Technical Services | 102,500 |
| 400 Purchased Property Services | 23,000 |
| 500 Other Purchased Services | 65,750 |
| 600 Supplies | 62,120 |
| 800 Other Objects | 25,450 |
| **Total Support Services - Administration** | **$1,963,923** |
| **2400 Support Services - Pupil Health** | |
| 100 Personnel Services - Salaries | 203,859 |
| 200 Personnel Services - Employee Benefits | 123,543 |
| 300 Purchased Professional and Technical Services | 99,000 |
| 400 Purchased Property Services | 600 |
| 500 Other Purchased Services | 3,000 |
| 600 Supplies | 4,200 |
| **Total Support Services - Pupil Health** | **$434,202** |
| **2500 Support Services - Business** | |
| 100 Personnel Services - Salaries | 305,670 |
| 200 Personnel Services - Employee Benefits | 267,246 |
| 300 Purchased Professional and Technical Services | 12,000 |
| 400 Purchased Property Services | 12,000 |
| 500 Other Purchased Services | 8,000 |
| 600 Supplies | 60,500 |
| 800 Other Objects | 6,000 |
| **Total Support Services - Business** | **$671,416** |

| Description | Amount |
|---|---|
| **2600 Operation and Maintenance of Plant Services** | |
| 100 Personnel Services - Salaries | 1,106,335 |
| 200 Personnel Services - Employee Benefits | 756,297 |
| 300 Purchased Professional and Technical Services | 17,400 |
| 400 Purchased Property Services | 158,955 |
| 500 Other Purchased Services | 141,200 |
| 600 Supplies | 707,030 |
| 700 Property | 58,200 |
| 800 Other Objects | 400 |
| **Total Operation and Maintenance of Plant Services** | **$2,945,817** |
| **2700 Student Transportation Services** | |
| 100 Personnel Services - Salaries | 22,333 |
| 200 Personnel Services - Employee Benefits | 14,294 |
| 500 Other Purchased Services | 1,448,536 |
| 600 Supplies | 15,000 |
| **Total Student Transportation Services** | **$1,500,163** |
| **2800 Support Services - Central** | |
| 500 Other Purchased Services | 2,000 |
| **Total Support Services - Central** | **$2,000** |
| **2900 Other Support Services** | |
| 500 Other Purchased Services | 6,500 |
| **Total Other Support Services** | **$6,500** |
| **Total Support Services** | **$11,434,230** |
| **3000 Operation of Non-Instructional Services** | |
| **3200 Student Activities** | |
| 100 Personnel Services - Salaries | 368,023 |
| 200 Personnel Services - Employee Benefits | 96,584 |
| 300 Purchased Professional and Technical Services | 80,030 |
| 400 Purchased Property Services | 12,251 |
| 500 Other Purchased Services | 86,250 |
| 600 Supplies | 104,900 |
| 800 Other Objects | 20,548 |
| **Total Student Activities** | **$768,586** |
| **3300 Community Services** | |
| 600 Supplies | 12,000 |
| **Total Community Services** | **$12,000** |
| **Total Operation of Non-Instructional Services** | **$780,586** |
| **5000 Other Expenditures and Financing Uses** | |
| **5100 Debt Service / Other Expenditures and Financing Uses** | |
| 800 Other Objects | 125,978 |
| 900 Other Uses of Funds | 204,000 |
| **Total Debt Service / Other Expenditures and Financing Uses** | **$329,978** |

| Description | Amount |
|---|---|
| **5900 Budgetary Reserve** | |
| 800 Other Objects | 175,000 |
| **Total Budgetary Reserve** | **$175,000** |
| **Total Other Expenditures and Financing Uses** | **$504,978** |
| **TOTAL EXPENDITURES** | **$30,992,646** |

| **Cash and Short-Term Investments** | **06/30/2025 Estimate** | **06/30/2026 Projection** |
|---|---|---|
| General Fund | 9,832,527 | 8,025,163 |
| 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 | 4,096,274 | 3,464,429 |
| Other Capital Projects Fund | | |
| Debt Service Fund | | |
| Food Service / Cafeteria Operations Fund | 375,000 | 355,000 |
| Child Care Operations Fund | | |
| Other Enterprise Funds | | |
| Internal Service Fund | | |
| Private Purpose Trust Fund | 275,000 | 295,000 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 152,000 | 155,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| **Total Cash and Short-Term Investments** | **$14,730,801** | **$12,294,592** |

| **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** | **$14,730,801** | **$12,294,592** |

| Long-Term Indebtedness | 06/30/2025 Estimate | 06/30/2026 Projection |
|---|---|---|
| **General Fund** | | |
| 0510 Bonds Payable | 4,683,000 | 4,479,000 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease and Other Right-To-Use Obligations | | |
| 0540 Accumulated Compensated Absences | 675,000 | 605,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 3,500,000 | 3,400,000 |
| 0599 Other Noncurrent Liabilities | | |
| **Total General Fund** | **$8,858,000** | **$8,484,000** |
| **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** | | |

| 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** | **$8,858,000** | **$8,484,000** |

| **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** | **$8,858,000** | **$8,484,000** |

| Account | Description | Amounts |
|---|---|---|
| 0810 | Nonspendable Fund Balance | |
| 0820 | Restricted Fund Balance | |
| 0830 | Committed Fund Balance | |
| 0840 | Assigned Fund Balance | 6,475,162 |
| 0850 | Unassigned Fund Balance | 1,769,811 |
| **Total Ending Fund Balance - Committed, Assigned, and Unassigned** | | **$8,244,973** |
| **5900** | **Budgetary Reserve** | **175,000** |
| **Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** | | **$8,419,973** |