FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	6-23-25 **Date**
Secretary of the Board - Original Signature Required	06/23/25 **Date**
Chief School Administrator - Original Signature Required	6/23/25 **Date**
David J Marsiglio **Contact Person**	(570)784-5000 Extn : **Telephone** **Extension**
dmarsiglio@bloomsd.k12.pa.us **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 :	COUNTY :	AUN :
Bloomsburg Area SD	Columbia	116191203

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	$34940675
Ending Unassigned Fund Balance	$2000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.72%

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
	6/23/25

DUE DATE: AUGUST 15, 2025

Printed 6/17/2025 12:25:12 PM

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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 :
Bloomsburg Area SD	Columbia	116191203

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
John Khan	5-19-25

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

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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.	Budgetary reserve is maintained for unforeseen 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 a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
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 School Board of Directors have approved the following committed funds for PSERS retirement $3,000,000, compensated absences $1,000,000, OPEB liabilities $1,000,000.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is for future solar capital project.

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	4,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$10,000,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,279,790	
7000 Revenue from State Sources	14,972,868	
8000 Revenue from Federal Sources	683,017	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		**$34,940,675**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$44,940,675**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,995,228
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	130,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	4,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	304,562
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	62,000
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	**$19,279,790**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,139,649
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,178,073
7311 Pupil Transportation Subsidy	655,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	145,744
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	855,536
7360 Safe Schools	185,000
7505 Ready to Learn Block Grant	942,475
7810 State Share of Social Security and Medicare Taxes	511,247
7820 State Share of Retirement Contributions	2,301,644
REVENUE FROM STATE SOURCES	**$14,972,868**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	513,996
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,556
8517 Title IV - 21st Century Schools	38,577
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	59,888

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	**$683,017**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	**$5,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**34,940,675**

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,995,228**
Amount of Tax Relief for Homestead Exclusions	**$855,536**
Total Approx. Tax Revenue:	**$13,850,764**
Approx. Tax Levy for Tax Rate Calculation:	**$14,673,676**

		Columbia	**Total**
I.	**2024-25 Data**		
	a. Assessed Value	$266,690,900	$266,690,900
	b. Real Estate Mills	53.2800	
	2025-26 Data		
	c. 2023 STEB Market Value	$1,103,607,633	$1,103,607,633
	d. Assessed Value	$267,865,572	$267,865,572
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2024-25 Calculations**		
	f. 2024-25 Tax Levy	$14,209,291	$14,209,291
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy	$14,209,291	$14,209,291
	(f Total * g)		
	i. Base Mills Subject to Index	53.2800	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	94.04470%	94.04470%
	k. Tax Levy Needed	$14,673,676	$14,673,676
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**54.7800**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$14,673,676	$14,673,676
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$13,818,140
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$12,995,228
	(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,995,228**
Amount of Tax Relief for Homestead Exclusions	**$855,536**
Total Approx. Tax Revenue:	**$13,850,764**
Approx. Tax Levy for Tax Rate Calculation:	**$14,673,676**

		Columbia	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	55.9972	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$14,999,722	$14,999,722
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$5,761.03	
V.	Number of Homestead/Farmstead Properties	2689	2689
	Median Assessed Value of Homestead Properties		$34,570

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,995,228**
Amount of Tax Relief for Homestead Exclusions	**$855,536**
Total Approx. Tax Revenue:	**$13,850,764**
Approx. Tax Levy for Tax Rate Calculation:	**$14,673,676**

	Columbia		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$855,536	Lowering RE Tax Rate $0	$855,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$855,536**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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
Columbia	267,865,572	54.7800	14,673,676						94.04470%		
Totals:	**267,865,572**		**14,673,676**	-	855,536	=	13,818,140	X	94.04470%	=	12,995,228

		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	$5.00	$0.00	50,000	50,000
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			**50,000**	**50,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.060%	0.000%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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			**4,400,000**	**4,400,000**
	Total Act 511, Current Taxes				**4,450,000**
		Act 511 Tax Limit	**-->**	**1,103,607,633 X**	**12**	**13,243,292**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Columbia	53.2800	54.7800	2.82%	Yes	5.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,797,463
1200 Special Programs - Elementary / Secondary	4,827,838
1300 Vocational Education	1,839,218
1400 Other Instructional Programs - Elementary / Secondary	95,510
1500 Nonpublic School Programs	10,000
1700 Higher Education Programs for Secondary Students	150,000
Total Instruction	**$20,720,029**
2000 Support Services	
2100 Support Services - Students	1,272,906
2200 Support Services - Instructional Staff	968,739
2300 Support Services - Administration	2,080,084
2400 Support Services - Pupil Health	452,393
2500 Support Services - Business	541,372
2600 Operation and Maintenance of Plant Services	2,951,982
2700 Student Transportation Services	1,310,529
2800 Support Services - Central	1,304,144
Total Support Services	**$10,882,149**
3000 Operation of Non-Instructional Services	
3200 Student Activities	838,771
3300 Community Services	15,500
Total Operation of Non-Instructional Services	**$854,271**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	300,000
5200 Interfund Transfers - Out	1,984,226
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	**$2,484,226**
Total Estimated Expenditures and Other Financing Uses	**$34,940,675**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,397,389
200 Personnel Services - Employee Benefits	5,165,992
300 Purchased Professional and Technical Services	26,145
400 Purchased Property Services	38,430
500 Other Purchased Services	782,415
600 Supplies	372,698
800 Other Objects	14,394
Total Regular Programs - Elementary / Secondary	**$13,797,463**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,778,923
200 Personnel Services - Employee Benefits	1,300,406
300 Purchased Professional and Technical Services	552,000
400 Purchased Property Services	1,176,177
600 Supplies	18,632
800 Other Objects	1,700
Total Special Programs - Elementary / Secondary	**$4,827,838**
1300 Vocational Education	
100 Personnel Services - Salaries	237,810
200 Personnel Services - Employee Benefits	128,601
300 Purchased Professional and Technical Services	1,570
500 Other Purchased Services	1,417,871
600 Supplies	41,766
800 Other Objects	11,600
Total Vocational Education	**$1,839,218**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	65,100
600 Supplies	410
Total Other Instructional Programs - Elementary / Secondary	**$95,510**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	**$10,000**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	118,000
600 Supplies	32,000
Total Higher Education Programs for Secondary Students	**$150,000**
Total Instruction	**$20,720,029**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	675,213
200 Personnel Services - Employee Benefits	427,866

Description	Amount
300 Purchased Professional and Technical Services	125,173
500 Other Purchased Services	1,934
600 Supplies	41,997
800 Other Objects	723
Total Support Services - Students	**$1,272,906**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	509,665
200 Personnel Services - Employee Benefits	408,709
300 Purchased Professional and Technical Services	4,030
500 Other Purchased Services	3,704
600 Supplies	41,864
800 Other Objects	767
Total Support Services - Instructional Staff	**$968,739**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,016,647
200 Personnel Services - Employee Benefits	758,792
300 Purchased Professional and Technical Services	121,220
400 Purchased Property Services	16,850
500 Other Purchased Services	79,970
600 Supplies	68,154
800 Other Objects	18,451
Total Support Services - Administration	**$2,080,084**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	233,038
200 Personnel Services - Employee Benefits	206,091
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	715
500 Other Purchased Services	710
600 Supplies	11,239
Total Support Services - Pupil Health	**$452,393**
2500 Support Services - Business	
100 Personnel Services - Salaries	288,014
200 Personnel Services - Employee Benefits	184,255
300 Purchased Professional and Technical Services	11,173
400 Purchased Property Services	4,000
500 Other Purchased Services	3,160
600 Supplies	46,860
800 Other Objects	3,910
Total Support Services - Business	**$541,372**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	767,007
200 Personnel Services - Employee Benefits	540,916
300 Purchased Professional and Technical Services	123,000
400 Purchased Property Services	398,820
500 Other Purchased Services	156,200

Description	Amount
600 Supplies	887,349
700 Property	70,000
800 Other Objects	8,690
Total Operation and Maintenance of Plant Services	**$2,951,982**
2700 Student Transportation Services	
100 Personnel Services - Salaries	20,700
200 Personnel Services - Employee Benefits	14,729
500 Other Purchased Services	1,275,100
Total Student Transportation Services	**$1,310,529**
2800 Support Services - Central	
100 Personnel Services - Salaries	236,200
200 Personnel Services - Employee Benefits	183,533
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	20,000
500 Other Purchased Services	82,257
600 Supplies	744,904
700 Property	32,000
Total Support Services - Central	**$1,304,144**
Total Support Services	**$10,882,149**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	311,000
200 Personnel Services - Employee Benefits	120,222
300 Purchased Professional and Technical Services	117,754
400 Purchased Property Services	26,700
500 Other Purchased Services	99,000
600 Supplies	135,590
700 Property	13,000
800 Other Objects	15,505
Total Student Activities	**$838,771**
3300 Community Services	
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	9,500
Total Community Services	**$15,500**
Total Operation of Non-Instructional Services	**$854,271**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	300,000
Total Debt Service / Other Expenditures and Financing Uses	**$300,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,984,226
Total Interfund Transfers - Out	**$1,984,226**
5900 Budgetary Reserve	

Description	Amount
800 Other Objects	200,000
Total Budgetary Reserve	**$200,000**
Total Other Expenditures and Financing Uses	**$2,484,226**
TOTAL EXPENDITURES	**$34,940,675**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	13,300,000	13,500,000
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	1,800,000	1,840,000
Other Capital Projects Fund	1,470	1,530
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 Cash and Short-Term Investments	**$15,101,470**	**$15,341,530**

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	**$15,101,470**	**$15,341,530**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	28,114,986	26,135,306
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,800,000	3,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$32,914,986**	**$31,235,306**
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	**$32,914,986**	**$31,235,306**

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	1,976,964	1,981,226
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	**$1,976,964**	**$1,981,226**
TOTAL INDEBTEDNESS	**$34,891,950**	**$33,216,532**

Juveniles Incarcerated Expenditures: Budget Summary

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	5,600	1,400
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$5,600**	**$1,400**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$5,600**	**$1,400**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	4,000	1,000
200 Personnel Services - Employee Benefits	1,600	400
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	**$5,600**	**$1,400**
1200 Special Programs - Elementary / Secondary		
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		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
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		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
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		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
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		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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		
Total Pre-Kindergarten		
Total Instruction	**$5,600**	**$1,400**
TOTAL EXPENDITURES	**$5,600**	**$1,400**

Juveniles Incarcerated Revenues: Budget Summary

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	**$500**	**$200**
TOTAL REVENUES	**$500**	**$200**

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	500	200
Total Revenue from Local Sources	**$500**	**$200**
TOTAL REVENUES	**$500**	**$200**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	2,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$10,000,000**
5900 Budgetary Reserve	**200,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$10,200,000**