

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

6/26/25
Date

6/26/25
Date

6/26/25
Date

Cherie L Routzahn

Contact Person

(724)628-3300

Telephone

Extn :1311

Extension

crouzahn@casdfalcons.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
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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.

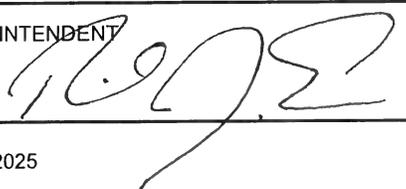
Total Budgeted Expenditures	\$88805046
Ending Unassigned Fund Balance	\$6608173
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.44%

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 6/26/25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

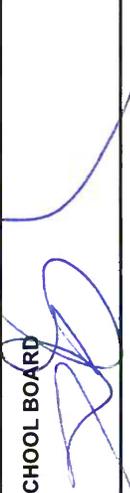
24 PS 6-687(a)(1)

(03/2006)

School District Name : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/27/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve has a balance due to several unknown factors of the state budget as well a local decisions. These are for the difference of Cyber tuition if the tuition reform does not pass and the Board is possibly going to approve a renovation.
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.	Fund Balance to be used for future long range financial obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned funds for future PSERS costs, Healthcare cost increases, OPEB liabilities, as well as Capital Improvements.

<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	1,135,764
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,153,892
0850 Unassigned Fund Balance	6,679,378
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,833,270</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,275,991
7000 Revenue from State Sources	61,465,065
8000 Revenue from Federal Sources	2,624,785
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$88,365,841</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$110,199,111</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,771,804
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6150 Current Act 511 Taxes - Proportional Assessments	4,018,315
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,216,372
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	279,000
6990 Refunds and Other Miscellaneous Revenue	170,000

REVENUE FROM LOCAL SOURCES \$24,275,991

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	35,115,164
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	5,804,176
7311 Pupil Transportation Subsidy	4,751,046
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,347,455
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,500
7340 State Property Tax Reduction Allocation	2,405,551
7531 Ready to Learn-Foundation	1,226,162
7532 Ready to Learn-Adequacy Supplement	1,265,049
7810 State Share of Social Security and Medicare Taxes	1,718,075
7820 State Share of Retirement Contributions	7,635,887

REVENUE FROM STATE SOURCES \$61,465,065

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	25,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,738,565
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	183,761
8517 Title IV - 21st Century Schools	132,459
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
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REVENUE FROM FEDERAL SOURCES	\$2,624,785
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,365,841
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Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,771,804
Amount of Tax Relief for Homestead Exclusions	<u>\$2,405,551</u>
Total Approx. Tax Revenue:	\$18,177,355
Approx. Tax Levy for Tax Rate Calculation:	\$19,689,720

Fayette

Total

2024-25 Data		
a. Assessed Value	\$1,212,021,400	\$1,212,021,400
b. Real Estate Mills	16.2354	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,673,245,411	\$1,673,245,411
d. Assessed Value	\$1,212,764,690	\$1,212,764,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$19,677,652	\$19,677,652
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$19,677,652	\$19,677,652
(f Total * g)		
i. Base Mills Subject to Index	16.2354	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.25000%	91.25000%
k. Tax Levy Needed	\$19,689,720	\$19,689,720
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	16.2354	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,689,720	\$19,689,720
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,284,169
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,771,804
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,771,804	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,405,551</u>	
Total Approx. Tax Revenue:	\$18,177,355	
Approx. Tax Levy for Tax Rate Calculation:	\$19,689,720	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.1608	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,812,012	\$20,812,012
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	\$16,517.00	
Number of Homestead/Farmstead Properties	9136	9136
Median Assessed Value of Homestead Properties		\$64,580

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,771,804
Amount of Tax Relief for Homestead Exclusions	<u>\$2,405,551</u>
Total Approx. Tax Revenue:	\$18,177,355
Approx. Tax Levy for Tax Rate Calculation:	\$19,689,720

Fayette	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,405,551	Lowering RE Tax Rate	\$0	\$2,405,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,405,551

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>
Fayette	1,212,764,690	16.2354	19,689,720			91.25000%	
Totals:	1,212,764,690		19,689,720	- 2,405,551	= 17,284,169	X 91.25000%	= 15,771,804

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<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%	3,709,150	3,709,150
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	309,165	309,165
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 4,018,315 4,018,315

Total Act 511, Current Taxes 4,018,315

Act 511 Tax Limit -->	1,673,245,411 X	12	20,078,945
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Fayette	16.2354	16.2354	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,455,596
1200 Special Programs - Elementary / Secondary	17,154,388
1300 Vocational Education	2,963,359
1400 Other Instructional Programs - Elementary / Secondary	1,153,715
1500 Nonpublic School Programs	69,000
Total Instruction	\$52,796,058
2000 Support Services	
2100 Support Services - Students	2,543,896
2200 Support Services - Instructional Staff	2,608,556
2300 Support Services - Administration	3,449,409
2400 Support Services - Pupil Health	877,430
2500 Support Services - Business	733,408
2600 Operation and Maintenance of Plant Services	7,063,841
2700 Student Transportation Services	7,216,080
2800 Support Services - Central	1,725,945
2900 Other Support Services	38,000
Total Support Services	\$26,256,565
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,443,303
3300 Community Services	20,700
Total Operation of Non-Instructional Services	\$1,464,003
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,455,420
5900 Budgetary Reserve	833,000
Total Other Expenditures and Financing Uses	\$8,288,420
Total Estimated Expenditures and Other Financing Uses	\$88,805,046

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,638,334
200 Personnel Services - Employee Benefits	11,894,062
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	29,500
500 Other Purchased Services	1,324,450
600 Supplies	420,850
700 Property	123,000
800 Other Objects	14,000
Total Regular Programs - Elementary / Secondary	\$31,455,596
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,758,555
200 Personnel Services - Employee Benefits	4,181,433
300 Purchased Professional and Technical Services	1,749,100
500 Other Purchased Services	4,426,700
600 Supplies	29,700
700 Property	8,500
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$17,154,388
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,963,359
Total Vocational Education	\$2,963,359
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	309,889
200 Personnel Services - Employee Benefits	152,826
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	2,000
500 Other Purchased Services	575,000
600 Supplies	9,000
Total Other Instructional Programs - Elementary / Secondary	\$1,153,715
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	69,000
Total Nonpublic School Programs	\$69,000
Total Instruction	\$52,796,058
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,301,289
200 Personnel Services - Employee Benefits	882,807
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	14,300
600 Supplies	45,250
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,543,896
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,144,390
200 Personnel Services - Employee Benefits	834,616
300 Purchased Professional and Technical Services	21,200
500 Other Purchased Services	12,000
600 Supplies	592,200
700 Property	3,500
800 Other Objects	650
Total Support Services - Instructional Staff	\$2,608,556
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,863,623
200 Personnel Services - Employee Benefits	1,134,179
300 Purchased Professional and Technical Services	320,100
400 Purchased Property Services	1,400
500 Other Purchased Services	58,707
600 Supplies	24,900
700 Property	1,500
800 Other Objects	45,000
Total Support Services - Administration	\$3,449,409
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	440,054
200 Personnel Services - Employee Benefits	269,598
300 Purchased Professional and Technical Services	145,665
400 Purchased Property Services	1,000
600 Supplies	21,113
Total Support Services - Pupil Health	\$877,430
2500 Support Services - Business	
100 Personnel Services - Salaries	296,370
200 Personnel Services - Employee Benefits	233,538
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	3,000
500 Other Purchased Services	26,500
600 Supplies	62,000
800 Other Objects	98,000
Total Support Services - Business	\$733,408
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,658,400
200 Personnel Services - Employee Benefits	1,922,170
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	549,200
500 Other Purchased Services	346,043
600 Supplies	1,385,528
700 Property	75,000
800 Other Objects	13,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$7,063,841
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,264
200 Personnel Services - Employee Benefits	56,741
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	6,400
500 Other Purchased Services	7,045,275
600 Supplies	8,100
800 Other Objects	300
Total Student Transportation Services	\$7,216,080
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	441,473
200 Personnel Services - Employee Benefits	312,622
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	112,000
500 Other Purchased Services	115,500
600 Supplies	271,250
700 Property	400,000
800 Other Objects	2,100
Total Support Services - Central	\$1,725,945
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$26,256,565
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	630,498
200 Personnel Services - Employee Benefits	311,955
300 Purchased Professional and Technical Services	142,000
400 Purchased Property Services	48,000
500 Other Purchased Services	123,600
600 Supplies	119,750
700 Property	45,000
800 Other Objects	22,500
Total Student Activities	\$1,443,303
3300 <u>Community Services</u>	
600 Supplies	11,700
800 Other Objects	9,000
Total Community Services	\$20,700
Total Operation of Non-Instructional Services	\$1,464,003
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,200,064

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,255,356
Total Debt Service / Other Expenditures and Financing Uses	\$7,455,420
5900 Budgetary Reserve	
800 Other Objects	833,000
Total Budgetary Reserve	\$833,000
Total Other Expenditures and Financing Uses	\$8,288,420
TOTAL EXPENDITURES	\$88,805,046

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	26,812,120	26,372,915
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	4,996,405	4,250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,458,154	985,154
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	\$33,266,679	\$31,608,069

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	\$33,266,679	\$31,608,069
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	86,296,101	80,235,462
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,641,123	3,641,123
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,671,481	14,671,481
0599 Other Noncurrent Liabilities		
Total General Fund	\$104,608,705	\$98,548,066

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	\$104,608,705	\$98,548,066

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	\$104,608,705	\$98,548,066
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,135,764
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,785,892
0850 Unassigned Fund Balance	6,608,173
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,394,065
5900 Budgetary Reserve	833,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,362,829