LEA Name : Mifflinburg Area SD | Class : 3 | AUN Number : 116605003 | County : Union

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

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

Thomas L Slotter
President of the Board - Original Signature Required — Date: 6/19/2025

Secretary of the Board - Original Signature Required — Date: 6.10.2025

Chief School Administrator - Original Signature Required — Date: 6-24-25

Renee M Jilinski
Contact Person

(570)966-8207 Extn :
Telephone Extension

rjilinski@mifflinburg.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Mifflinburg Area SD	Union	116605003

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 [x]

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

Total Budgeted Expenditures	$40653183
Ending Unassigned Fund Balance	$1373306
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.37%

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
Dr. Kurt J. Daly Jr	6-10-25

DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Mifflinburg Area SD	Union	116605003

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
Thomas L Gearhart	6/19/2025

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

Val Number	Description	Justification
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 10.00 6141 Current Year Rate:	Per Capita Tax was eliminated.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $507,053.00 Function 2200, Object 200: $658,414.00	Tuition Reimbursement (Object 240) budgeted according to the Collective Bargaining Agreement. The maximum credit payout in the fiscal year is 300 credits at 75% Penn State Graduate rate.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: $252,349.00 Function 2500, Object 200: $255,591.00	Support Staff pays approximately 1% of medical insurance premiums.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District is currently engaged in negotiations with the teachers' union. Reserves have been established for contract negotiations, extra curricular and athletics for post season competition
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.	Estimation only in the event of emergent unplanned expenses arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future pension costs, OPEB, capital projects, construction and improvements, and future funding stabilization.
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 for larger purchases for a specific year that is allocated to a particular project/item.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	85,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,700,001	
0840 Assigned Fund Balance	450,000	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,150,001**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,423,012	
7000 Revenue from State Sources	17,876,632	
8000 Revenue from Federal Sources	726,845	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$40,026,489**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$53,176,490**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	13,705,023
6113	Public Utility Realty Taxes	17,500
6114	Payments in Lieu of Current Taxes - State / Local	114,650
6150	Current Act 511 Taxes - Proportional Assessments	6,300,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500	Earnings on Investments	262,500
6700	Revenues from LEA Activities	94,515
6800	Revenues from Intermediary Sources / Pass-Through Funds	366,909
6910	Rentals	17,290
6920	Contributions and Donations from Private Sources	17,100
6940	Tuition from Patrons	36,000
6990	Refunds and Other Miscellaneous Revenue	36,525
REVENUE FROM LOCAL SOURCES		**$21,423,012**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	9,921,120
7160	Tuition for Orphans Subsidy	38,000
7220	Vocational Education	94,000
7271	Special Education funds for School-Aged Pupils	1,607,563
7311	Pupil Transportation Subsidy	800,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,143
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340	State Property Tax Reduction Allocation	990,651
7360	Safe Schools	55,000
7531	Ready to Learn-Foundation	354,755
7532	Ready to Learn-Adequacy Supplement	266,900
7810	State Share of Social Security and Medicare Taxes	600,000
7820	State Share of Retirement Contributions	2,800,000
REVENUE FROM STATE SOURCES		**$17,876,632**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	505,710
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	76,597
8517	Title IV - 21st Century Schools	38,164
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	5,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,374
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	**$726,845**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**40,026,489**

Act 1 Index (current): 5.1%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$13,705,023**
Amount of Tax Relief for Homestead Exclusions	**$990,651**
Total Approx. Tax Revenue:	**$14,695,674**
Approx. Tax Levy for Tax Rate Calculation:	**$15,119,541**

		Union	Total
	2024-25 Data		
	a. Assessed Value	$960,730,520	$960,730,520
	b. Real Estate Mills	15.0790	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,259,380,005	$1,259,380,005
	d. Assessed Value	$971,131,170	$971,131,170
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$14,486,856	$14,486,856
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$14,486,856	$14,486,856
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.0790	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$15,119,541	$15,119,541
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**15.5690**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$15,119,541	$15,119,541
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$14,128,890
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$13,705,023

Act 1 Index (current): 5.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$13,705,023**
Amount of Tax Relief for Homestead Exclusions	**$990,651**
Total Approx. Tax Revenue:	**$14,695,674**
Approx. Tax Levy for Tax Rate Calculation:	**$15,119,541**

		Union	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	15.8480	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$15,390,487	$15,390,487
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$24,094.00	
	Number of Homestead/Farmstead Properties	2683	2683
	Median Assessed Value of Homestead Properties		$117,700

Act 1 Index (current): 5.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$13,705,023**
Amount of Tax Relief for Homestead Exclusions	**$990,651**
Total Approx. Tax Revenue:	**$14,695,674**
Approx. Tax Levy for Tax Rate Calculation:	**$15,119,541**

	Union			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$990,651	Lowering RE Tax Rate	$0	$990,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$990,651**

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
Union	971,131,170	15.5690	15,119,541						97.00000%		
Totals:	**971,131,170**		**15,119,541**	-	990,651	=	14,128,890	X	97.00000%	=	13,705,023

		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	1.550%	0.000%	5,975,000	5,975,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	325,000	325,000
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			**6,300,000**	**6,300,000**
	Total Act 511, Current Taxes				**6,300,000**
		Act 511 Tax Limit -->	**1,259,380,005 X**	**12**	**15,112,560**
			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									
	Union	15.0790	15.5690	3.25%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$0.00	-100.00%	Yes	5.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$0.00	-100.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,476,254
1200 Special Programs - Elementary / Secondary	5,541,085
1300 Vocational Education	1,491,495
1400 Other Instructional Programs - Elementary / Secondary	177,952
1600 Adult Education Programs	3,220
Total Instruction	**$22,690,006**
2000 Support Services	
2100 Support Services - Students	1,417,262
2200 Support Services - Instructional Staff	1,269,796
2300 Support Services - Administration	2,263,600
2400 Support Services - Pupil Health	416,578
2500 Support Services - Business	570,814
2600 Operation and Maintenance of Plant Services	3,470,387
2700 Student Transportation Services	2,092,428
2800 Support Services - Central	1,740,367
Total Support Services	**$13,241,232**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,150,023
3300 Community Services	6,000
Total Operation of Non-Instructional Services	**$1,156,023**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	188,000
Total Facilities Acquisition, Construction and Improvement Services	**$188,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,470,662
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	607,260
Total Other Expenditures and Financing Uses	**$3,377,922**
Total Estimated Expenditures and Other Financing Uses	**$40,653,183**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,953,984
200 Personnel Services - Employee Benefits	6,212,569
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	22,760
500 Other Purchased Services	915,182
600 Supplies	275,354
800 Other Objects	3,405
Total Regular Programs - Elementary / Secondary	**$15,476,254**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,286,443
200 Personnel Services - Employee Benefits	1,516,897
300 Purchased Professional and Technical Services	799,000
400 Purchased Property Services	1,200
500 Other Purchased Services	878,509
600 Supplies	55,596
800 Other Objects	3,440
Total Special Programs - Elementary / Secondary	**$5,541,085**
1300 Vocational Education	
100 Personnel Services - Salaries	137,627
200 Personnel Services - Employee Benefits	96,767
500 Other Purchased Services	1,248,051
600 Supplies	9,050
Total Vocational Education	**$1,491,495**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	101,029
200 Personnel Services - Employee Benefits	41,058
500 Other Purchased Services	5,000
600 Supplies	30,865
Total Other Instructional Programs - Elementary / Secondary	**$177,952**
1600 Adult Education Programs	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	220
Total Adult Education Programs	**$3,220**
Total Instruction	**$22,690,006**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	680,115
200 Personnel Services - Employee Benefits	557,782
300 Purchased Professional and Technical Services	136,000
500 Other Purchased Services	575
600 Supplies	32,730
800 Other Objects	10,060

Description	Amount
Total Support Services - Students	**$1,417,262**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	507,053
200 Personnel Services - Employee Benefits	658,414
300 Purchased Professional and Technical Services	40,984
500 Other Purchased Services	1,665
600 Supplies	60,345
800 Other Objects	1,335
Total Support Services - Instructional Staff	**$1,269,796**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,080,581
200 Personnel Services - Employee Benefits	886,258
300 Purchased Professional and Technical Services	68,800
500 Other Purchased Services	117,525
600 Supplies	19,650
800 Other Objects	90,786
Total Support Services - Administration	**$2,263,600**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	206,455
200 Personnel Services - Employee Benefits	193,683
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	950
500 Other Purchased Services	40
600 Supplies	11,950
Total Support Services - Pupil Health	**$416,578**
2500 Support Services - Business	
100 Personnel Services - Salaries	252,349
200 Personnel Services - Employee Benefits	255,591
300 Purchased Professional and Technical Services	6,400
500 Other Purchased Services	1,100
600 Supplies	52,149
800 Other Objects	3,225
Total Support Services - Business	**$570,814**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,159,231
200 Personnel Services - Employee Benefits	1,044,808
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	301,173
500 Other Purchased Services	166,680
600 Supplies	793,045
800 Other Objects	950
Total Operation and Maintenance of Plant Services	**$3,470,387**
2700 Student Transportation Services	
100 Personnel Services - Salaries	137,800

Description	Amount
200 Personnel Services - Employee Benefits	75,403
500 Other Purchased Services	1,865,300
600 Supplies	13,800
800 Other Objects	125
Total Student Transportation Services	**$2,092,428**
2800 Support Services - Central	
100 Personnel Services - Salaries	191,012
200 Personnel Services - Employee Benefits	143,866
300 Purchased Professional and Technical Services	254,025
400 Purchased Property Services	97,000
500 Other Purchased Services	41,570
600 Supplies	1,012,294
800 Other Objects	600
Total Support Services - Central	**$1,740,367**
Total Support Services	**$13,241,232**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	501,829
200 Personnel Services - Employee Benefits	256,823
300 Purchased Professional and Technical Services	113,719
400 Purchased Property Services	38,577
500 Other Purchased Services	95,275
600 Supplies	119,995
800 Other Objects	23,805
Total Student Activities	**$1,150,023**
3300 Community Services	
600 Supplies	6,000
Total Community Services	**$6,000**
Total Operation of Non-Instructional Services	**$1,156,023**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	80,000
700 Property	108,000
Total Facilities Acquisition, Construction and Improvement Services	**$188,000**
Total Facilities Acquisition, Construction and Improvement Services	**$188,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	959,050
900 Other Uses of Funds	1,511,612
Total Debt Service / Other Expenditures and Financing Uses	**$2,470,662**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000

Description	Amount
Total Interfund Transfers - Out	**$300,000**
5900 Budgetary Reserve	
800 Other Objects	607,260
Total Budgetary Reserve	**$607,260**
Total Other Expenditures and Financing Uses	**$3,377,922**
TOTAL EXPENDITURES	**$40,653,183**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	15,900,000	15,000,000
Public Purpose (Expendable) Trust Fund	325,000	340,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,600,000	4,250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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	**$22,835,000**	**$19,600,000**

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	**$22,835,000**	**$19,600,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	2,404,050	2,404,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$2,404,050**	**$2,404,050**
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	**$2,404,050**	**$2,404,050**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	2,404,650	2,404,050
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	**$2,404,650**	**$2,404,050**
TOTAL INDEBTEDNESS	**$4,808,700**	**$4,808,100**

Account	Description	Amounts
0810	Nonspendable Fund Balance	85,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	10,700,001
0840	Assigned Fund Balance	450,000
0850	Unassigned Fund Balance	1,373,306
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$12,523,307**
5900	**Budgetary Reserve**	**607,260**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$13,215,567**