LEA Name : Ringgold SD | Class : 3 | AUN Number : 101637002 | County : Washington

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

[redacted]

Preside — Date: June 18, 2025

Secreta — Date: 6.18.2025

Chief S — Date: 6.18.2025

Kimberley Moore
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Ringgold SD	Washington	101637002

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	$58988763
Ending Unassigned Fund Balance	$4472627
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.58%

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

Yes [x]

No [ ]

[redacted]ate and complete.

SI[redacted]7.2.2025

DUE DATE: AUGUST 15, 2025

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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 :
Ringgold SD	Washington	101637002

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.

SIGNATUR PRESIDEN [redacted]	DATE 5/15/25

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

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $55,958.42 C x 2%: $42,497.22	The District has 355 properties below the Assessed Value Exclusion per Homestead amount that will not receive the maximum real estate tax reduction amount.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The adopted 2025-2026 Final General Fund Budget included a budgetary reserve amount to provide for operating contingencies.
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.	In accordance with the recommendation from PDE, the Ringgold School District maintains an unassigned fund balance just under 8%.
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 Ringgold School District has an assigned fund balance for PSERS expenditures and Athletics.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	491,896	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,635,873	
0850 Unassigned Fund Balance	4,472,627	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,108,500**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,944,959	
7000 Revenue from State Sources	29,960,013	
8000 Revenue from Federal Sources	983,791	
9000 Other Financing Sources	100,000	
Total Estimated Revenues And Other Financing Sources		**$58,988,763**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$65,097,263**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	23,038,358
6112	Interim Real Estate Taxes	87,250
6113	Public Utility Realty Taxes	20,000
6114	Payments in Lieu of Current Taxes - State / Local	50,000
6120	Current Per Capita Taxes, Section 679	70,000
6140	Current Act 511 Taxes - Flat Rate Assessments	100,000
6150	Current Act 511 Taxes - Proportional Assessments	2,960,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	815,000
6500	Earnings on Investments	74,999
6700	Revenues from LEA Activities	55,352
6800	Revenues from Intermediary Sources / Pass-Through Funds	468,000
6910	Rentals	135,000
6920	Contributions and Donations from Private Sources	1,000
6990	Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES		**$27,944,959**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	15,000,000
7160	Tuition for Orphans Subsidy	10,000
7240	Driver Education - Student	1,500
7271	Special Education funds for School-Aged Pupils	2,686,402
7311	Pupil Transportation Subsidy	1,600,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	850,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340	State Property Tax Reduction Allocation	2,124,861
7531	Ready to Learn-Foundation	1,939,297
7532	Ready to Learn-Adequacy Supplement	531,644
7810	State Share of Social Security and Medicare Taxes	942,789
7820	State Share of Retirement Contributions	4,170,520
REVENUE FROM STATE SOURCES		**$29,960,013**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	767,080
8517	Title IV - 21st Century Schools	58,511
8749	Other CARES Act Funding	147,200

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,000
REVENUE FROM FEDERAL SOURCES	**$983,791**
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	100,000
OTHER FINANCING SOURCES	**$100,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**58,988,763**

Act 1 Index (current): 5.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$23,038,358**
Amount of Tax Relief for Homestead Exclusions	**$2,124,861**
Total Approx. Tax Revenue:	**$25,163,219**
Approx. Tax Levy for Tax Rate Calculation:	**$27,005,377**

		Washington	**Total**
	2024-25 Data		
	a. Assessed Value	$1,515,143,532	$1,515,143,532
	b. Real Estate Mills	16.6705	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,360,110,904	$1,360,110,904
	d. Assessed Value	$1,545,770,132	$1,545,770,132
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$25,258,200	$25,258,200
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$25,258,200	$25,258,200
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.6705	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.59598%	92.59598%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$27,005,377	$27,005,377
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**17.4705**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$27,005,377	$27,005,377
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$24,880,516
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$23,038,358

Act 1 Index (current): 5.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$23,038,358**
Amount of Tax Relief for Homestead Exclusions	**$2,124,861**
Total Approx. Tax Revenue:	**$25,163,219**
Approx. Tax Levy for Tax Rate Calculation:	**$27,005,377**

		Washington	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	17.5707	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$27,160,263	$27,160,263
	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		
	Assessed Value Exclusion per Homestead	$20,098.00	
V.	Number of Homestead/Farmstead Properties	6211	6211
	Median Assessed Value of Homestead Properties		$115,000

Act 1 Index (current): 5.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$23,038,358**
Amount of Tax Relief for Homestead Exclusions	**$2,124,861**
Total Approx. Tax Revenue:	**$25,163,219**
Approx. Tax Levy for Tax Rate Calculation:	**$27,005,377**

	Washington			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,124,861	Lowering RE Tax Rate	$0	$2,124,861
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,124,861**

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
Washington	1,545,770,132	17.4705	27,005,377						92.59598%		
Totals:	**1,545,770,132**		**27,005,377**	-	2,124,861	=	24,880,516	X	92.59598%	=	23,038,358

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			70,000
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	$5.00	$0.00	70,000	70,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	30,000	30,000
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			**100,000**	**100,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,595,000	2,595,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	270,000	270,000
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	5.00000	0.000	95,000	95,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,960,000**	**2,960,000**
	Total Act 511, Current Taxes				**3,060,000**
		Act 511 Tax Limit -->	**1,360,110,904 X**	**12**	**16,321,331**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Washington	16.6705	17.4705	4.80%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	5.00000	5.00000	0.00%	Yes	5.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,462,524
1200 Special Programs - Elementary / Secondary	8,037,048
1300 Vocational Education	1,632,676
1400 Other Instructional Programs - Elementary / Secondary	354,304
1500 Nonpublic School Programs	43,430
1800 Pre-Kindergarten	25,000
Total Instruction	**$31,554,982**
2000 Support Services	
2100 Support Services - Students	2,183,748
2200 Support Services - Instructional Staff	956,689
2300 Support Services - Administration	3,632,145
2400 Support Services - Pupil Health	597,012
2500 Support Services - Business	618,299
2600 Operation and Maintenance of Plant Services	6,349,435
2700 Student Transportation Services	4,640,814
2800 Support Services - Central	1,038,733
2900 Other Support Services	30,000
Total Support Services	**$20,046,875**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,214,203
3300 Community Services	16,961
Total Operation of Non-Instructional Services	**$1,231,164**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,545,742
5900 Budgetary Reserve	610,000
Total Other Expenditures and Financing Uses	**$6,155,742**
Total Estimated Expenditures and Other Financing Uses	**$58,988,763**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,625,347
200 Personnel Services - Employee Benefits	7,672,198
300 Purchased Professional and Technical Services	490,750
400 Purchased Property Services	133,500
500 Other Purchased Services	1,661,179
600 Supplies	705,600
700 Property	170,300
800 Other Objects	3,650
Total Regular Programs - Elementary / Secondary	**$21,462,524**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,867,688
200 Personnel Services - Employee Benefits	2,040,188
300 Purchased Professional and Technical Services	823,500
400 Purchased Property Services	200
500 Other Purchased Services	2,214,672
600 Supplies	51,000
700 Property	37,000
800 Other Objects	2,800
Total Special Programs - Elementary / Secondary	**$8,037,048**
1300 Vocational Education	
100 Personnel Services - Salaries	459,850
200 Personnel Services - Employee Benefits	340,470
400 Purchased Property Services	3,750
500 Other Purchased Services	768,156
600 Supplies	48,950
700 Property	11,500
Total Vocational Education	**$1,632,676**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	93,807
200 Personnel Services - Employee Benefits	54,547
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	400
500 Other Purchased Services	200,300
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	**$354,304**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	41,502
600 Supplies	1,928
Total Nonpublic School Programs	**$43,430**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	14,587
200 Personnel Services - Employee Benefits	10,413

Description	Amount
Total Pre-Kindergarten	**$25,000**
Total Instruction	**$31,554,982**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	865,686
200 Personnel Services - Employee Benefits	674,462
300 Purchased Professional and Technical Services	563,400
500 Other Purchased Services	5,800
600 Supplies	71,500
700 Property	1,000
800 Other Objects	1,900
Total Support Services - Students	**$2,183,748**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	488,872
200 Personnel Services - Employee Benefits	353,134
300 Purchased Professional and Technical Services	69,083
400 Purchased Property Services	1,000
500 Other Purchased Services	700
600 Supplies	15,900
700 Property	27,500
800 Other Objects	500
Total Support Services - Instructional Staff	**$956,689**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,890,847
200 Personnel Services - Employee Benefits	1,213,208
300 Purchased Professional and Technical Services	352,500
400 Purchased Property Services	5,200
500 Other Purchased Services	66,190
600 Supplies	34,400
700 Property	16,800
800 Other Objects	53,000
Total Support Services - Administration	**$3,632,145**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	330,460
200 Personnel Services - Employee Benefits	218,827
300 Purchased Professional and Technical Services	29,500
600 Supplies	13,100
700 Property	5,125
Total Support Services - Pupil Health	**$597,012**
2500 Support Services - Business	
100 Personnel Services - Salaries	266,451
200 Personnel Services - Employee Benefits	213,848
300 Purchased Professional and Technical Services	28,000

Description	Amount
400 Purchased Property Services	13,000
500 Other Purchased Services	50,500
600 Supplies	9,000
700 Property	27,500
800 Other Objects	10,000
Total Support Services - Business	**$618,299**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,538,743
200 Personnel Services - Employee Benefits	1,813,337
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	443,200
500 Other Purchased Services	283,000
600 Supplies	1,156,555
700 Property	83,500
800 Other Objects	14,600
Total Operation and Maintenance of Plant Services	**$6,349,435**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,281,680
200 Personnel Services - Employee Benefits	750,934
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	18,500
500 Other Purchased Services	1,956,500
600 Supplies	585,000
700 Property	29,000
800 Other Objects	18,200
Total Student Transportation Services	**$4,640,814**
2800 Support Services - Central	
100 Personnel Services - Salaries	180,646
200 Personnel Services - Employee Benefits	123,187
300 Purchased Professional and Technical Services	426,300
400 Purchased Property Services	500
500 Other Purchased Services	2,400
600 Supplies	77,000
700 Property	225,500
800 Other Objects	3,200
Total Support Services - Central	**$1,038,733**
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	**$30,000**
Total Support Services	**$20,046,875**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	562,892
200 Personnel Services - Employee Benefits	293,631

Description	Amount
400 Purchased Property Services	21,500
500 Other Purchased Services	178,550
600 Supplies	96,380
700 Property	36,500
800 Other Objects	24,750
Total Student Activities	**$1,214,203**
3300 Community Services	
300 Purchased Professional and Technical Services	9,273
500 Other Purchased Services	369
600 Supplies	7,319
Total Community Services	**$16,961**
Total Operation of Non-Instructional Services	**$1,231,164**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,837,810
900 Other Uses of Funds	3,707,932
Total Debt Service / Other Expenditures and Financing Uses	**$5,545,742**
5900 Budgetary Reserve	
800 Other Objects	610,000
Total Budgetary Reserve	**$610,000**
Total Other Expenditures and Financing Uses	**$6,155,742**
TOTAL EXPENDITURES	**$58,988,763**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,500,000	500,000
Other Capital Projects Fund	10,000,000	2,000,000
Debt Service Fund	13,185,168	13,185,168
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,853,125	2,853,125
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$35,558,293**	**$24,558,293**

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	**$35,558,293**	**$24,558,293**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	64,729,765	61,021,833
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	677,551	727,551
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,064,910	3,064,910
0599 Other Noncurrent Liabilities		
Total General Fund	**$68,472,226**	**$64,814,294**
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	**$68,472,226**	**$64,814,294**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	3,700,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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 Short-Term Payables	**$3,900,000**	**$3,900,000**
TOTAL INDEBTEDNESS	**$72,372,226**	**$68,714,294**

Account	Description	Amounts
0810	Nonspendable Fund Balance	491,896
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	1,635,873
0850	Unassigned Fund Balance	4,472,627
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,108,500**
5900	**Budgetary Reserve**	**610,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$7,210,396**