FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2025

Sarah L Krumthanes
President of the Board - Original Signature Required — Date: 5/15/25

Karl A Fink
Secretary of the Board - Original Signature Required — Date: 5/15/2025

Dr. Karen Haberberger
Chief School Administrator - Original Signature Required — Date: 5/16/2025

Linda M Benson
Contact Person — Telephone: (814)965-2536 Extension: Extn :3403

lbenson@johnsonburgasd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Johnsonburg Area SD	Elk	109243503

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	$13661654
Ending Unassigned Fund Balance	$1256891
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.20%

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. Karen Habarberger	05/16/2025

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 :
Johnsonburg Area SD	Elk	109243503

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
Sarah L. Gruntharer	5/15/25

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

Val Number	Description	Justification
1540	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: $495,018.00 C x 2%: $9,900.36	12,106.76 x 1258 x .0325 = 494,984.88 494,984.88 - 495,018 = 33.12 is less than 2%
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: $10,841.00 Function 2200, Object 200: $60,192.00	2200 includes the salary and benefits for a part-time librarian. The benefits are included in object 200 along with budgeted amounts of $58,500 for tuition reimbursement and staff development.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $90,793.00 Function 2400, Object 200: $91,217.00	One of the employees in this section is a nurse aide at a lower pay than our school nurse. However, the cost of insurance and other employment benefits brings the total object 200 cost to an amount higher than the salary cost.
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.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future facilities improvement expenses and technology updates.

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	5,600,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,192,242	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,792,242**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,048,827	
7000 Revenue from State Sources	9,765,738	
8000 Revenue from Federal Sources	286,648	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$13,101,213**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$19,893,455**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	1,686,327
6113	Public Utility Realty Taxes	2,500
6114	Payments in Lieu of Current Taxes - State / Local	70,000
6115	Payments in Lieu of Current Taxes - Federal	31,000
6120	Current Per Capita Taxes, Section 679	11,900
6140	Current Act 511 Taxes - Flat Rate Assessments	18,500
6150	Current Act 511 Taxes - Proportional Assessments	698,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	159,000
6500	Earnings on Investments	200,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	117,000
6920	Contributions and Donations from Private Sources	33,000
6940	Tuition from Patrons	1,000
6990	Refunds and Other Miscellaneous Revenue	20,600
REVENUE FROM LOCAL SOURCES		**$3,048,827**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	5,884,780
7271	Special Education funds for School-Aged Pupils	618,029
7292	Pre-K Counts	157,500
7311	Pupil Transportation Subsidy	392,606
7330	Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340	State Property Tax Reduction Allocation	494,992
7350	Sewage Treatment Operations / Environmental Subsidies	314,449
7360	Safe Schools	74,773
7531	Ready to Learn-Foundation	306,109
7532	Ready to Learn-Adequacy Supplement	172,500
7810	State Share of Social Security and Medicare Taxes	240,000
7820	State Share of Retirement Contributions	1,100,000
REVENUE FROM STATE SOURCES		**$9,765,738**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	170,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,000
8517	Title IV - 21st Century Schools	11,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,648
REVENUE FROM FEDERAL SOURCES	**$286,648**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**13,101,213**

Act 1 Index (current): 5.8%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	**$1,679,727**	**$6,600**	
Amount of Tax Relief for Homestead Exclusions	**$495.018**		
Total Approx. Tax Revenue:	**$2,174,745**		
Approx. Tax Levy for Tax Rate Calculation:	**$2,238,895**	**$9,307**	

		Elk	Elk Oil/Gas/Mineral	Total
	2024-25 Data			
	a. Assessed Value	$68,425,184	$116,334	$68,541,518
	b. Real Estate Mills	32.5000	80.0000	
I.	**2025-26 Data**			
	c. 2023 STEB Market Value	$182,386,152	$182,386,152	$364,772,304
	d. Assessed Value	$68,889,084	$116,334	$69,005,418
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2024-25 Calculations			
	f. 2024-25 Tax Levy (a * b)	$2,223,818	$9,307	$2,233,125
	2025-26 Calculations			
	g. Percent of Total Market Value	100.00000%	100.00000%	
II.	h. Rebalanced 2024-25 Tax Levy (f * g)	$2,223,818	$9,307	$2,233,125
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.5000	80.0000	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.32139%	70.91100%	
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,238,895	$9,307	$2,248,202
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**32.5000**	**80.0000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,238,895	$9,307	$2,248,202
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	$1,743,877	$9,307	$1,753,184
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	$1,679,727	$6,600	$1,686,327

Act 1 Index (current): 5.8%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	**$1,679,727**	**$6,600**	
Amount of Tax Relief for Homestead Exclusions	**$495,018**		
Total Approx. Tax Revenue:	**$2,174,745**		
Approx. Tax Levy for Tax Rate Calculation:	**$2,238,895**	**$9,307**	
	Elk	**Elk Oil/Gas/Mineral**	**Total**
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.3850	84.6400	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,368,751	$9,847	$2,378,598
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$12,106.76	$0.00	
Number of Homestead/Farmstead Properties	1258		1258
Median Assessed Value of Homestead Properties			$26,385

V.

Act 1 Index (current): 5.8%

Calculation Method:	**Rate**				
Approx. Tax Revenue from RE Taxes:	**$1,679,727**	**$6,600**			
Amount of Tax Relief for Homestead Exclusions	**$495,018**				
Total Approx. Tax Revenue:	**$2,174,745**				
Approx. Tax Levy for Tax Rate Calculation:	**$2,238,895**	**$9,307**			
	Elk	**Elk Oil/Gas/Mineral**			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$494,992		Lowering RE Tax Rate	$0	$494,992
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$26				$26
Amount of Tax Relief from State/Local Sources					**$495,018**

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
Elk	68,889,084	32.5000	2,238,895					96.32139%		
Elk	116,334	80.0000	9,307					70.91100%		
Totals:	**69,005,418**		**2,248,202**	-	495,018	=	1,753,184	X N/A	=	1,686,327

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			11,900

	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	11,900	11,900
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	6,600	6,600
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			**18,500**	**18,500**

	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%	492,000	492,000
6152	Current Act 511 Occupation Taxes	850.00000	0.000	146,000	146,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000	60,000
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			**698,000**	**698,000**
	Total Act 511, Current Taxes				**716,500**

	Act 511 Tax Limit	**-->**	**364,772,304 X**	**12**	**4,377,268**
			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									
	Elk	32.5000	32.5000	0.00%	Yes	5.8%				
	Oil/Gas/Mineral	80.0000	80.0000	0.00%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6152	Current Act 511 Occupation Taxes	850.00000	850.00000	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,790,674
1200 Special Programs - Elementary / Secondary	2,284,260
1300 Vocational Education	229,438
1400 Other Instructional Programs - Elementary / Secondary	317,303
1800 Pre-Kindergarten	164,619
Total Instruction	**$7,786,294**
2000 Support Services	
2100 Support Services - Students	435,728
2200 Support Services - Instructional Staff	80,033
2300 Support Services - Administration	988,672
2400 Support Services - Pupil Health	194,060
2500 Support Services - Business	523,934
2600 Operation and Maintenance of Plant Services	1,564,207
2700 Student Transportation Services	717,084
2800 Support Services - Central	185,600
2900 Other Support Services	22,932
Total Support Services	**$4,712,250**
3000 Operation of Non-Instructional Services	
3200 Student Activities	208,610
Total Operation of Non-Instructional Services	**$208,610**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	929,500
Total Facilities Acquisition, Construction and Improvement Services	**$929,500**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	**$25,000**
Total Estimated Expenditures and Other Financing Uses	**$13,661,654**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,259,515
200 Personnel Services - Employee Benefits	1,647,630
300 Purchased Professional and Technical Services	179,302
400 Purchased Property Services	6,000
500 Other Purchased Services	315,750
600 Supplies	304,037
700 Property	78,000
800 Other Objects	440
Total Regular Programs - Elementary / Secondary	**$4,790,674**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	742,473
200 Personnel Services - Employee Benefits	613,119
300 Purchased Professional and Technical Services	203,000
500 Other Purchased Services	710,500
600 Supplies	14,700
800 Other Objects	468
Total Special Programs - Elementary / Secondary	**$2,284,260**
1300 Vocational Education	
100 Personnel Services - Salaries	123,330
200 Personnel Services - Employee Benefits	102,608
600 Supplies	3,500
Total Vocational Education	**$229,438**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	163,200
200 Personnel Services - Employee Benefits	137,603
300 Purchased Professional and Technical Services	15,000
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	**$317,303**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	79,770
200 Personnel Services - Employee Benefits	70,750
500 Other Purchased Services	13,099
600 Supplies	1,000
Total Pre-Kindergarten	**$164,619**
Total Instruction	**$7,786,294**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	241,253
200 Personnel Services - Employee Benefits	187,891
400 Purchased Property Services	1,500
500 Other Purchased Services	1,760
600 Supplies	2,480

Description	Amount
800 Other Objects	844
Total Support Services - Students	**$435,728**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	10,841
200 Personnel Services - Employee Benefits	60,192
300 Purchased Professional and Technical Services	8,000
600 Supplies	1,000
Total Support Services - Instructional Staff	**$80,033**
2300 Support Services - Administration	
100 Personnel Services - Salaries	532,520
200 Personnel Services - Employee Benefits	323,912
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	5,610
500 Other Purchased Services	83,030
600 Supplies	10,580
800 Other Objects	12,020
Total Support Services - Administration	**$988,672**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	90,793
200 Personnel Services - Employee Benefits	91,217
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	100
600 Supplies	4,800
700 Property	5,550
800 Other Objects	200
Total Support Services - Pupil Health	**$194,060**
2500 Support Services - Business	
100 Personnel Services - Salaries	241,546
200 Personnel Services - Employee Benefits	191,298
300 Purchased Professional and Technical Services	61,975
400 Purchased Property Services	3,000
500 Other Purchased Services	8,590
600 Supplies	14,000
800 Other Objects	3,525
Total Support Services - Business	**$523,934**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	519,732
200 Personnel Services - Employee Benefits	415,195
300 Purchased Professional and Technical Services	81,500
400 Purchased Property Services	78,800
500 Other Purchased Services	87,760
600 Supplies	336,500
700 Property	40,000
800 Other Objects	4,720
Total Operation and Maintenance of Plant Services	**$1,564,207**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	717,084
Total Student Transportation Services	**$717,084**
2800 Support Services - Central	
300 Purchased Professional and Technical Services	185,600
Total Support Services - Central	**$185,600**
2900 Other Support Services	
500 Other Purchased Services	22,932
Total Other Support Services	**$22,932**
Total Support Services	**$4,712,250**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	118,500
200 Personnel Services - Employee Benefits	32,006
500 Other Purchased Services	42,104
600 Supplies	16,000
Total Student Activities	**$208,610**
Total Operation of Non-Instructional Services	**$208,610**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	829,500
700 Property	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$929,500**
Total Facilities Acquisition, Construction and Improvement Services	**$929,500**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	**$25,000**
Total Other Expenditures and Financing Uses	**$25,000**
TOTAL EXPENDITURES	**$13,661,654**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	6,800,746	6,240,306
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 Cash and Short-Term Investments	**$6,800,746**	**$6,240,306**

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	**$6,800,746**	**$6,240,306**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General 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 General Fund		
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		

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	1	1
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	**$1**	**$1**

TOTAL INDEBTEDNESS	**$1**	**$1**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	4,974,910
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	1,256,891
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,231,801**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,231,801**