

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/22/2025

XXXXXXXX

President of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXX

Secretary of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXX

Chief School Administrator - Original Signature Required

XXXXXX

Date

Thomas J Melone

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
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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	\$47312083
Ending Unassigned Fund Balance	\$2639169
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.57%

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
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DUE DATE: AUGUST 15, 2025

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

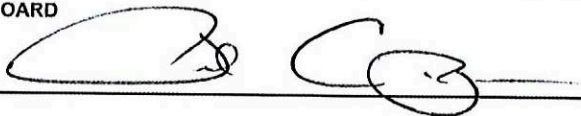
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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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 5/22/25
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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>
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: \$98,802.00 Function 2500, Object 200: \$109,846.00	Salaries and benefits as per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,007,428	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,007,428</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,345,613	
7000 Revenue from State Sources	20,135,834	
8000 Revenue from Federal Sources	1,462,377	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$46,943,824</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$49,951,252</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,737,226
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	3,007,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,599,280
6500 Earnings on Investments	325,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	503,107
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	7,000
6990 Refunds and Other Miscellaneous Revenue	10,500
REVENUE FROM LOCAL SOURCES	\$25,345,613
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,374,183
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,097,610
7311 Pupil Transportation Subsidy	2,495,185
7312 Nonpublic and Charter School Pupil Transportation Subsidy	74,690
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	160,271
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	820,496
7505 Ready to Learn Block Grant	357,527
7532 Ready to Learn-Adequacy Supplement	270,202
7810 State Share of Social Security and Medicare Taxes	819,180
7820 State Share of Retirement Contributions	3,606,490
REVENUE FROM STATE SOURCES	\$20,135,834
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	714,087
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,368
8516 Title III - Language Instruction for English Learners and Immigrant Students	9,585
8517 Title IV - 21st Century Schools	235,337

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,462,377
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,943,824

AUN: 118409203 Wyoming Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$19,737,300

Amount of Tax Relief for Homestead Exclusions

\$820,496

Total Approx. Tax Revenue:

\$20,557,796

Approx. Tax Levy for Tax Rate Calculation:

\$22,690,080

Luzerne

Wyoming

Total

2024-25 Data

a. Assessed Value	\$970,726,200	\$9,152,230	\$979,878,430
b. Real Estate Mills	21.0533	105.4852	

I. 2025-26 Data

c. 2023 STEB Market Value	\$929,228,963	\$43,924,915	\$973,153,878
d. Assessed Value	\$975,446,800	\$9,243,500	\$984,690,300
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$20,436,990	\$965,425	\$21,402,415
(a * b)			

2025-26 Calculations

g. Percent of Total Market Value	95.48633%	4.51367%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$20,436,381	\$966,034	\$21,402,415
(f Total * g)			
i. Base Mills Subject to Index	21.0533	105.5517	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$21,665,925	\$1,024,155	\$22,690,080
(Approx. Tax Levy * g)			

I. 2025-26 Real Estate Tax Rate

22.2112

110.7973

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$21,665,844	\$1,024,155	\$22,689,999
(I / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,869,503
(m - Amount of Tax Relief for Homestead Exclusions)			

o. Net Tax Revenue Generated By Mills			\$19,737,226
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$19,737,300

Amount of Tax Relief for Homestead Exclusions

\$820,496

Total Approx. Tax Revenue:

\$20,557,796

Approx. Tax Levy for Tax Rate Calculation:

\$22,690,080

Luzerne

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.2112	111.3570	
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)	\$21,665,844	\$1,029,328	\$22,695,172
IV. 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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,788.00	\$1,561.00	
Number of Homestead/Farmstead Properties	4539	204	4743
Median Assessed Value of Homestead Properties			\$111,400

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$19,737,300

Amount of Tax Relief for Homestead Exclusions

\$820,496

Total Approx. Tax Revenue:

\$20,557,796

Approx. Tax Levy for Tax Rate Calculation:

\$22,690,080

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$820,496

Lowering RE Tax Rate

\$0

\$820,496

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$820,496

CODE6111 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>
Luzerne	975,446,800	22.2112	21,665,844			90.25000%	
Wyoming	9,243,500	110.7973	1,024,155			90.25000%	
Totals:	984,690,300		22,689,999	- 820,496	= 21,869,503	X 90.25000%	= 19,737,226

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	35,000
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	26,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			61,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	2,750,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	257,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,007,000
Total Act 511, Current Taxes			3,068,000
Act 511 Tax Limit -->	973,153,878	X	12
	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>									
	Luzerne	21.0533	22.2112	5.50%	Yes	5.5%				
	Wyoming	105.5517	110.7973	4.97%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,025,613
1200 Special Programs - Elementary / Secondary	8,487,272
1300 Vocational Education	1,125,708
1400 Other Instructional Programs - Elementary / Secondary	1,069,162
Total Instruction	\$30,707,755
2000 Support Services	
2100 Support Services - Students	1,372,343
2200 Support Services - Instructional Staff	349,291
2300 Support Services - Administration	2,389,732
2400 Support Services - Pupil Health	973,775
2500 Support Services - Business	401,485
2600 Operation and Maintenance of Plant Services	4,613,876
2700 Student Transportation Services	3,327,897
2800 Support Services - Central	280,429
2900 Other Support Services	31,000
Total Support Services	\$13,739,828
3000 Operation of Non-Instructional Services	
3200 Student Activities	650,589
3300 Community Services	112,352
Total Operation of Non-Instructional Services	\$762,941
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,984,059
5200 Interfund Transfers - Out	85,000
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,094,059
Total Estimated Expenditures and Other Financing Uses	\$47,312,083

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,007,252
200 Personnel Services - Employee Benefits	7,033,582
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,429,100
600 Supplies	476,479
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$20,025,613
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,492,329
200 Personnel Services - Employee Benefits	2,298,653
300 Purchased Professional and Technical Services	1,612,440
500 Other Purchased Services	1,004,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$8,487,272
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	145,894
200 Personnel Services - Employee Benefits	123,101
500 Other Purchased Services	836,913
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,125,708
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	389,608
200 Personnel Services - Employee Benefits	251,283
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,069,162
Total Instruction	\$30,707,755
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	682,898
200 Personnel Services - Employee Benefits	548,650
300 Purchased Professional and Technical Services	131,695
500 Other Purchased Services	1,900
600 Supplies	5,200

<u>Description</u>	<u>Amount</u>
700 Property	
800 Other Objects	1,000
Total Support Services - Students	1,000
2200 Support Services - Instructional Staff	\$1,372,343
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	81,148
300 Purchased Professional and Technical Services	73,679
400 Purchased Property Services	43,983
500 Other Purchased Services	22,000
600 Supplies	87,031
700 Property	38,150
800 Other Objects	750
Total Support Services - Instructional Staff	2,550
2300 Support Services - Administration	\$349,291
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,114,566
300 Purchased Professional and Technical Services	886,986
500 Other Purchased Services	235,500
600 Supplies	32,670
700 Property	15,760
800 Other Objects	1,500
Total Support Services - Administration	102,750
2400 Support Services - Pupil Health	\$2,389,732
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	443,180
300 Purchased Professional and Technical Services	314,745
400 Purchased Property Services	212,750
500 Other Purchased Services	200
600 Supplies	400
700 Property	1,500
800 Other Objects	500
Total Support Services - Pupil Health	500
2500 Support Services - Business	\$973,775
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	98,802
300 Purchased Professional and Technical Services	109,846
400 Purchased Property Services	161,237
500 Other Purchased Services	20,000
600 Supplies	2,600
700 Property	1,500
800 Other Objects	500
Total Support Services - Business	7,000
2600 Operation and Maintenance of Plant Services	\$401,485
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,692,239

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
400 Purchased Property Services	99,000
500 Other Purchased Services	544,168
600 Supplies	365,211
700 Property	592,600
800 Other Objects	44,000
	500
Total Operation and Maintenance of Plant Services	\$4,613,876
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,808
200 Personnel Services - Employee Benefits	66,524
500 Other Purchased Services	3,184,565
800 Other Objects	1,000
Total Student Transportation Services	\$3,327,897
2800 Support Services - Central	
100 Personnel Services - Salaries	98,150
200 Personnel Services - Employee Benefits	81,279
300 Purchased Professional and Technical Services	101,000
Total Support Services - Central	\$280,429
2900 Other Support Services	
500 Other Purchased Services	31,000
Total Other Support Services	\$31,000
Total Support Services	\$13,739,828
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	263,000
200 Personnel Services - Employee Benefits	110,538
400 Purchased Property Services	38,000
500 Other Purchased Services	109,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$650,589
3300 Community Services	
100 Personnel Services - Salaries	67,500
200 Personnel Services - Employee Benefits	3,152
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
Total Community Services	\$112,352
Total Operation of Non-Instructional Services	\$762,941
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	22,723
900 Other Uses of Funds	1,961,336
Total Debt Service / Other Expenditures and Financing Uses	\$1,984,059
5200 Interfund Transfers - Out	
900 Other Uses of Funds	85,000
Total Interfund Transfers - Out	\$85,000
5900 Budgetary Reserve	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,094,059
TOTAL EXPENDITURES	\$47,312,083

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	6,750,000	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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,000	52,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	146,000	144,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,960,000	\$6,246,000

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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

\$6,960,000

\$6,246,000

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

0510 Bonds Payable	18,925,000	17,630,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	22,807	7,603
0540 Accumulated Compensated Absences	620,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	11,000,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$29,567,807****\$29,267,603****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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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

\$29,567,807

\$29,267,603

Short-Term Payables

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,200,000	1,100,000
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		
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	\$1,200,000	\$1,100,000
TOTAL INDEBTEDNESS	\$30,767,807	\$30,367,603

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,639,169
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,639,169
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,679,669