FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2025

Judy Sourbeer
President of the Board - Original Signature Required

Date: 6/12/2025

Secretary of the Board - Original Signature Required

Date: 6/12/2025

Dr. [illegible]
Chief School Administrator - Original Signature Required

Date: 6/12/2025

Mark Jannone
Contact Person

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Telephone 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 :	COUNTY :	AUN :
Canton Area SD	Bradford	117081003

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	$19595048
Ending Unassigned Fund Balance	$1743152
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.89%

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. Ar[illegible]	6-12-2025

DUE DATE: AUGUST 15, 2025

Printed 6/12/2025 9:42:20 AM

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 :
Canton Area SD	Bradford	117081003

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
Judy Sourbeer	6/12/2025

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

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		
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	1,875,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,875,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,763,707	
7000 Revenue from State Sources	14,283,607	
8000 Revenue from Federal Sources	415,886	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$19,463,200**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$27,338,200**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,087,955
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	10,691
6140 Current Act 511 Taxes - Flat Rate Assessments	10,691
6150 Current Act 511 Taxes - Proportional Assessments	762,839
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	215,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	219,615
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	92,416
REVENUE FROM LOCAL SOURCES	**$4,763,707**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,536,450
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	919,747
7311 Pupil Transportation Subsidy	658,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	177,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	487,356
7360 Safe Schools	225,000
7501 PA Accountability Grants	486,810
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	550,000
7810 State Share of Social Security and Medicare Taxes	404,794
7820 State Share of Retirement Contributions	1,763,538
REVENUE FROM STATE SOURCES	**$14,283,607**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	350,442
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,744
8516 Title III - Language Instruction for English Learners and Immigrant Students	26,700

	Amount
REVENUE FROM FEDERAL SOURCES	**$415,886**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**19,463,200**

Act 1 Index (current): 5.7%

Calculation Method:	**Revenue**			**Section 672.1 Method Choice:**	(a)(1)
Number of Decimals For Tax Rate Calculation:	4				
Approx. Tax Revenue from RE Taxes:	$3,087,963				
Amount of Tax Relief for Homestead Exclusions	$487,356				
Total Approx. Tax Revenue:	$3,575,319				
Approx. Tax Levy for Tax Rate Calculation:	$3,791,734				

		Bradford	Lycoming	Tioga	Total
	2024-25 Data				
	a. Assessed Value	$66,791,544	$33,384,470	$98,926,290	$199,102,304
	b. Real Estate Mills	37.5543	15.1236	7.8697	
I.	**2025-26 Data**				
	c. 2023 STEB Market Value	$226,366,664	$44,815,340	$70,467,280	$341,649,284
	d. Assessed Value	$66,907,394	$33,446,340	$98,353,130	$198,706,864
	e. Assessed Value of New Constr/ Renov	$0	$0	$0	$0
	2024-25 Calculations				
	f. 2024-25 Tax Levy (a * b)	$2,508,310	$504,893	$778,520	$3,791,723
	2025-26 Calculations				
	g. Percent of Total Market Value	66.25703%	13.11735%	20.62562%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$2,512,283	$497,374	$782,066	$3,791,723
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	37.6137	15.1236	7.9055	
	Calculation of Tax Rates and Levies Generated				
	j. Weighted Avg. Collection Percentage	93.83800%	90.63200%	93.99900%	93.45067%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,512,290	$497,375	$782,069	$3,791,734
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**37.5487**	**14.8708**	**7.9516**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,512,286	$497,374	$782,065	$3,791,725
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				$3,304,369
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				$3,087,955

Act 1 Index (current): 5.7%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$3,087,963**
Amount of Tax Relief for Homestead Exclusions	**$487,356**
Total Approx. Tax Revenue:	**$3,575,319**
Approx. Tax Levy for Tax Rate Calculation:	**$3,791,734**

Section 672.1 Method Choice: (a)(1)

		Bradford	Lycoming	Tioga	Total
	Index Maximums				
	p. Maximum Mills Based On Index	39.7576	15.9856	8.3561	
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.0000	0.0000	0.0000	
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	$2,660,077	$534,660	$821,849	$4,016,586
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	Yes	Yes	Yes	
	(If l > p Then No)				
	t. Tax Levy In Excess of Index	$0	$0	$0	$0
	(if (m > r), (m - r))				
	u.Tax Revenue In Excess of Index	$0	$0	$0	$0
	(t * Est. Pct. Collection)				

		Bradford	Lycoming	Tioga	Total
	Information Related to Property Tax Relief				
	Assessed Value Exclusion per Homestead	$9,460.00	$23,886.00	$44,670.00	
V.	Number of Homestead/Farmstead Properties	944	157	296	1397
	Median Assessed Value of Homestead Properties				$152,750

Act 1 Index (current): 5.7%

Section 672.1 Method Choice: (a)(1)

	Revenue
Calculation Method:	
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	$3,087,963
Amount of Tax Relief for Homestead Exclusions	$487,356
Total Approx. Tax Revenue:	$3,575,319
Approx. Tax Levy for Tax Rate Calculation:	$3,791,734

	Bradford	Lycoming	Tioga		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$487,356	Lowering RE Tax Rate	$0	$487,356
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$487,356**

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
Bradford	66,907,394	37.5487	2,512,286						93.83800%		
Lycoming	33,446,340	14.8708	497,374						90.63200%		
Tioga	98,353,130	7.9516	782,065						93.99900%		
Totals:	**198,706,864**		**3,791,725**	-	487,356	=	3,304,369	X	93.45067%	=	3,087,955

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			10,691
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	10,691	10,691
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			**10,691**	**10,691**
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%	620,000	620,000
6152	Current Act 511 Occupation Taxes	200.00000	0.00000	22,839	22,839
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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			**762,839**	**762,839**
	Total Act 511, Current Taxes				**773,530**
		Act 511 Tax Limit -->	**341,649,284 X**	**12**	**4,099,791**
			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	Current Real Estate Taxes									
	Bradford	37.6137	37.5487	-0.16%	Yes	5.7%				
	Lycoming	15.1236	14.8708	-1.66%	Yes	5.7%				
	Tioga	7.9055	7.9516	0.59%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	200.00000	200.00000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,104,356
1200 Special Programs - Elementary / Secondary	2,566,676
1300 Vocational Education	259,000
1400 Other Instructional Programs - Elementary / Secondary	148,282
Total Instruction	**$11,078,314**
2000 Support Services	
2100 Support Services - Students	624,463
2200 Support Services - Instructional Staff	560,948
2300 Support Services - Administration	1,325,339
2400 Support Services - Pupil Health	208,912
2500 Support Services - Business	475,310
2600 Operation and Maintenance of Plant Services	1,502,373
2700 Student Transportation Services	1,062,000
2800 Support Services - Central	265,618
Total Support Services	**$6,024,963**
3000 Operation of Non-Instructional Services	
3200 Student Activities	496,771
Total Operation of Non-Instructional Services	**$496,771**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	625,000
Total Facilities Acquisition, Construction and Improvement Services	**$625,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	710,000
5900 Budgetary Reserve	660,000
Total Other Expenditures and Financing Uses	**$1,370,000**
Total Estimated Expenditures and Other Financing Uses	**$19,595,048**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,574,282
200 Personnel Services - Employee Benefits	3,038,380
300 Purchased Professional and Technical Services	22,150
400 Purchased Property Services	7,500
500 Other Purchased Services	112,825
600 Supplies	347,804
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	**$8,104,356**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,209,151
200 Personnel Services - Employee Benefits	874,436
300 Purchased Professional and Technical Services	257,310
400 Purchased Property Services	2,000
500 Other Purchased Services	195,200
600 Supplies	27,000
800 Other Objects	1,579
Total Special Programs - Elementary / Secondary	**$2,566,676**
1300 Vocational Education	
500 Other Purchased Services	259,000
Total Vocational Education	**$259,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,282
300 Purchased Professional and Technical Services	144,000
Total Other Instructional Programs - Elementary / Secondary	**$148,282**
Total Instruction	**$11,078,314**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	277,815
200 Personnel Services - Employee Benefits	225,088
300 Purchased Professional and Technical Services	109,000
400 Purchased Property Services	300
500 Other Purchased Services	5,100
600 Supplies	6,050
800 Other Objects	1,110
Total Support Services - Students	**$624,463**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	247,436
200 Personnel Services - Employee Benefits	278,992
300 Purchased Professional and Technical Services	1,375
500 Other Purchased Services	15,720
600 Supplies	17,150

Description	Amount
800 Other Objects	275
Total Support Services - Instructional Staff	**$560,948**
2300 Support Services - Administration	
100 Personnel Services - Salaries	690,482
200 Personnel Services - Employee Benefits	499,457
300 Purchased Professional and Technical Services	83,575
400 Purchased Property Services	285
500 Other Purchased Services	21,125
600 Supplies	20,915
800 Other Objects	9,500
Total Support Services - Administration	**$1,325,339**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	121,416
200 Personnel Services - Employee Benefits	82,051
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	**$208,912**
2500 Support Services - Business	
100 Personnel Services - Salaries	247,722
200 Personnel Services - Employee Benefits	207,793
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	250
500 Other Purchased Services	4,200
600 Supplies	3,695
800 Other Objects	250
Total Support Services - Business	**$475,310**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	475,220
200 Personnel Services - Employee Benefits	423,604
300 Purchased Professional and Technical Services	174,500
400 Purchased Property Services	246,400
500 Other Purchased Services	56,649
600 Supplies	126,000
Total Operation and Maintenance of Plant Services	**$1,502,373**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,010,000
600 Supplies	50,000
Total Student Transportation Services	**$1,062,000**
2800 Support Services - Central	
100 Personnel Services - Salaries	89,710

Description	Amount
200 Personnel Services - Employee Benefits	84,345
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	7,000
500 Other Purchased Services	25,708
600 Supplies	31,855
Total Support Services - Central	**$265,618**
Total Support Services	**$6,024,963**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	209,160
200 Personnel Services - Employee Benefits	89,275
300 Purchased Professional and Technical Services	75,100
400 Purchased Property Services	13,000
500 Other Purchased Services	47,900
600 Supplies	60,336
800 Other Objects	2,000
Total Student Activities	**$496,771**
Total Operation of Non-Instructional Services	**$496,771**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	625,000
Total Facilities Acquisition, Construction and Improvement Services	**$625,000**
Total Facilities Acquisition, Construction and Improvement Services	**$625,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	710,000
Total Debt Service / Other Expenditures and Financing Uses	**$710,000**
5900 Budgetary Reserve	
800 Other Objects	660,000
Total Budgetary Reserve	**$660,000**
Total Other Expenditures and Financing Uses	**$1,370,000**
TOTAL EXPENDITURES	**$19,595,048**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	5,300,000	5,100,000
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	150,000	100,000
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	**$5,450,000**	**$5,200,000**

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	**$5,450,000**	**$5,200,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	766,100	56,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	215,000	215,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$981,100**	**$271,100**
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	**$981,100**	**$271,100**

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$981,100**	**$271,100**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	1,743,152
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$7,743,152**
5900 Budgetary Reserve	**660,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$8,403,152**