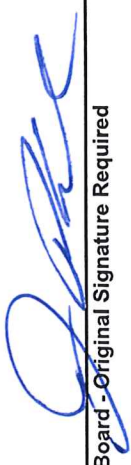


# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-12-25

Date



Secretary of the Board - Original Signature Required

6-10-25

Date



Chief School Administrator - Original Signature Required

6-16-25

Date

Rochelle Reitz

Contact Person

(814)275-2426

Telephone

Extn :403

Extension

rreizt@redbankvalley.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Redbank Valley SD	COUNTY : Clarion	AUN : 106168003
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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	\$23288289
Ending Unassigned Fund Balance	\$1309094
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.62%

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 6-18-25
--	-----------------

DUE DATE: AUGUST 15, 2025

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Redbank Valley SD	<b>County :</b> Clarion	<b>AUN Number :</b> 106168003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-6-25
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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>
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: \$128,150.00 Function 2200, Object 200: \$149,674.00	Includes Tuition Reimbursement, resulting in Benefits to be greater than salaries.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$353,196.00 Function 2600, Object 200: \$354,281.00	Medical Insurance almost as much as salary.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$102,312.00 Function 2800, Object 200: \$105,478.00	Medical Insurance almost as much as salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures during fiscal year and possible matching funds for grant applications.
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.	District fiscal stability from year to year to manage imbalances between revenues and expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is for Capital Improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance: \$1,000,000 for capital improvements, \$500,000 for future healthcare costs; \$250,000 for special education costs; \$500,000 for General Fund Fiscal Stability

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	297,967
0820 Restricted Fund Balance	15,000
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,825,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,325,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,544,294
7000 Revenue from State Sources	16,108,389
8000 Revenue from Federal Sources	369,700
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,022,383</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,347,383</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,647,394
6113 Public Utility Realty Taxes	4,500
6114 Payments in Lieu of Current Taxes - State / Local	3,750
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,800
6150 Current Act 511 Taxes - Proportional Assessments	932,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	233,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	77,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	34,500
6990 Refunds and Other Miscellaneous Revenue	46,100

**REVENUE FROM LOCAL SOURCES \$5,544,294**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,055,672
7160 Tuition for Orphans Subsidy	13,000
7271 Special Education funds for School-Aged Pupils	1,202,451
7311 Pupil Transportation Subsidy	1,464,487
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,250
7340 State Property Tax Reduction Allocation	416,821
7360 Safe Schools	42,269
7505 Ready to Learn Block Grant	554,180
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810 State Share of Social Security and Medicare Taxes	425,000
7820 State Share of Retirement Contributions	1,839,259

**REVENUE FROM STATE SOURCES \$16,108,389**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	240,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,000
8517 Title IV - 21st Century Schools	19,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	700
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$369,700</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,022,383</b>
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Act 1 Index (current): 6.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$3,647,400

Amount of Tax Relief for Homestead Exclusions

\$416,821

Total Approx. Tax Revenue:

\$4,064,221

Approx. Tax Levy for Tax Rate Calculation:

\$4,297,034

Armstrong

Clarion

Total

<b>2024-25 Data</b>			
a. Assessed Value	\$58,464,153	\$42,844,089	\$101,308,242
b. Real Estate Mills	36.9200	46.8400	
<b>I. 2025-26 Data</b>			
c. 2023 STEB Market Value	\$157,627,938	\$146,895,491	\$304,523,429
d. Assessed Value	\$59,432,243	\$42,867,489	\$102,299,732
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2024-25 Calculations</b>			
f. 2024-25 Tax Levy	\$2,158,497	\$2,006,817	\$4,165,314
(a * b)			
<b>2025-26 Calculations</b>			
g. Percent of Total Market Value	51.76217%	48.23783%	100.00000%
<b>II.</b>			
h. Rebalanced 2024-25 Tax Levy	\$2,156,057	\$2,009,257	\$4,165,314
(f Total * g)			
i. Base Mills Subject to Index	36.9200	46.8969	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$2,224,238	\$2,072,796	\$4,297,034
(Approx. Tax Levy * g)			
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>37.4247</b>	<b>48.3535</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$2,224,234	\$2,072,793	\$4,297,027
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,880,206
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,647,394
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	4		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$3,647,400		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$416,821</u>		
<b>Total Approx. Tax Revenue:</b>	\$4,064,221		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$4,297,034		

	Armstrong	Clarion	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	39.1352	49.7107	
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)	\$2,325,893	\$2,130,973	\$4,456,866
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$5,670.00	\$4,389.00	
Number of Homestead/Farmstead Properties	991	988	1979
Median Assessed Value of Homestead Properties			\$98,906

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$3,647,400			
Amount of Tax Relief for Homestead Exclusions	<u>\$416,821</u>			
Total Approx. Tax Revenue:	\$4,064,221			
Approx. Tax Levy for Tax Rate Calculation:	\$4,297,034			
	Armstrong	Clarion		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$416,821	Lowering RE Tax Rate	\$0	\$416,821
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$416,821</b>

CODE

6111 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>
Armstrong	59,432,243	37.4247	2,224,234			94.00000%	
Clarion	42,867,489	48.3535	2,072,793			94.00000%	
<b>Totals:</b>	<b>102,299,732</b>		<b>4,297,027</b>	- 416,821 =	3,880,206 X	94.00000% =	3,647,394

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,000
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 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	40,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	25,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>65,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	57,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>932,500</b>
<b>Total Act 511, Current Taxes</b>			<b>992,300</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>304,523,429 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,654,281</b>
			<b>(511 Limit)</b>

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>									
	Armstrong	36.9200	37.4247	1.37%	Yes	6.0%				
	Clarion	46.8969	48.3535	3.11%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.0%				
6144	Current Act 511 Trailer Taxes					6.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,555,221
1200 Special Programs - Elementary / Secondary	3,826,268
1300 Vocational Education	632,533
1400 Other Instructional Programs - Elementary / Secondary	5,940
<b>Total Instruction</b>	<b>\$15,019,962</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	520,908
2200 Support Services - Instructional Staff	367,475
2300 Support Services - Administration	1,058,688
2400 Support Services - Pupil Health	298,128
2500 Support Services - Business	426,886
2600 Operation and Maintenance of Plant Services	1,905,559
2700 Student Transportation Services	1,849,900
2800 Support Services - Central	337,950
2900 Other Support Services	12,000
<b>Total Support Services</b>	<b>\$6,777,494</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	541,683
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$542,683</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	693,150
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$943,150</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,288,289</b>

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,795,490
200 Personnel Services - Employee Benefits	3,478,542
300 Purchased Professional and Technical Services	340,000
400 Purchased Property Services	25,345
500 Other Purchased Services	1,499,869
600 Supplies	331,676
700 Property	76,560
800 Other Objects	7,739
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,555,221</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,478,570
200 Personnel Services - Employee Benefits	1,216,938
300 Purchased Professional and Technical Services	637,531
500 Other Purchased Services	445,995
600 Supplies	39,754
700 Property	6,480
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,826,268</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	632,533
<b>Total Vocational Education</b>	<b>\$632,533</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,690
500 Other Purchased Services	250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,940</b>
<b>Total Instruction</b>	<b>\$15,019,962</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	288,559
200 Personnel Services - Employee Benefits	221,139
500 Other Purchased Services	1,450
600 Supplies	7,581
700 Property	2,000
800 Other Objects	179
<b>Total Support Services - Students</b>	<b>\$520,908</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	128,150
200 Personnel Services - Employee Benefits	149,674
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	340
500 Other Purchased Services	5,730

<u>Description</u>	<u>Amount</u>
600 Supplies	12,081
<b>Total Support Services - Instructional Staff</b>	<b>\$367,475</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	505,400
200 Personnel Services - Employee Benefits	355,754
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	2,500
500 Other Purchased Services	40,144
600 Supplies	29,365
800 Other Objects	14,525
<b>Total Support Services - Administration</b>	<b>\$1,058,688</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	124,370
200 Personnel Services - Employee Benefits	108,372
300 Purchased Professional and Technical Services	57,939
400 Purchased Property Services	415
500 Other Purchased Services	410
600 Supplies	6,622
<b>Total Support Services - Pupil Health</b>	<b>\$298,128</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	221,451
200 Personnel Services - Employee Benefits	164,285
400 Purchased Property Services	250
500 Other Purchased Services	2,900
600 Supplies	20,000
800 Other Objects	18,000
<b>Total Support Services - Business</b>	<b>\$426,886</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	353,196
200 Personnel Services - Employee Benefits	354,281
300 Purchased Professional and Technical Services	295,020
400 Purchased Property Services	230,924
500 Other Purchased Services	270,749
600 Supplies	382,000
700 Property	19,139
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,905,559</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,843,900
600 Supplies	6,000
<b>Total Student Transportation Services</b>	<b>\$1,849,900</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	102,312
200 Personnel Services - Employee Benefits	105,478

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	12,500
500 Other Purchased Services	20,160
600 Supplies	92,500
700 Property	5,000
<b>Total Support Services - Central</b>	<b>\$337,950</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,000
<b>Total Other Support Services</b>	<b>\$12,000</b>
<b>Total Support Services</b>	<b>\$6,777,494</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	231,580
200 Personnel Services - Employee Benefits	97,878
300 Purchased Professional and Technical Services	37,650
400 Purchased Property Services	3,200
500 Other Purchased Services	93,850
600 Supplies	27,500
700 Property	42,000
800 Other Objects	8,025
<b>Total Student Activities</b>	<b>\$541,683</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$542,683</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	83,150
900 Other Uses of Funds	610,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$693,150</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$943,150</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,288,289</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	5,250,000	4,000,000
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	250,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,700,000</b>	<b>\$4,450,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,700,000</b>	<b>\$4,450,000</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	3,645,000	3,035,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,300,000	2,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,145,000</b>	<b>\$5,535,000</b>

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,145,000</b>	<b>\$5,535,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,145,000</b>	<b>\$5,535,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	297,967
0820 Restricted Fund Balance	15,000
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,250,000
0850 Unassigned Fund Balance	1,309,094
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,059,094</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,622,061</b>