

# 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
MICHELLE GOGOLSKI

(570)785-2406

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
mgogolski@fcrsd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Forest City Regional SD	COUNTY : Susquehanna	AUN : 119583003
--	-------------------------	--------------------

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	\$19341974
Ending Unassigned Fund Balance	\$3814416
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.72%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Forest City Regional SD	County : Susquehanna	AUN Number : 119583003
---	-------------------------	---------------------------

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 5/19/25
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	These funds are to manage the future budget.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	339,163
0840 Assigned Fund Balance	3,373,000
0850 Unassigned Fund Balance	539,851
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,252,014</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,671,317
7000 Revenue from State Sources	9,929,059
8000 Revenue from Federal Sources	304,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,904,376</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$23,156,390</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,858,023
6113 Public Utility Realty Taxes	7,195
6114 Payments in Lieu of Current Taxes - State / Local	16,500
6120 Current Per Capita Taxes, Section 679	8,675
6140 Current Act 511 Taxes - Flat Rate Assessments	8,675
6150 Current Act 511 Taxes - Proportional Assessments	836,950
6400 Delinquencies on Taxes Levied / Assessed by the LEA	508,710
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	12,589

**REVENUE FROM LOCAL SOURCES \$8,671,317**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,402,265
7144 Reimbursement of CS Expenditures Subsidy	90,000
7160 Tuition for Orphans Subsidy	19,000
7271 Special Education funds for School-Aged Pupils	734,896
7292 Pre-K Counts	336,000
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	314,417
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	650,542
7360 Safe Schools	110,970
7531 Ready to Learn-Foundation	201,949
7532 Ready to Learn-Adequacy Supplement	80,658
7810 State Share of Social Security and Medicare Taxes	288,067
7820 State Share of Retirement Contributions	1,280,295

**REVENUE FROM STATE SOURCES \$9,929,059**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	221,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,000
8517 Title IV - 21st Century Schools	16,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000

**REVENUE FROM FEDERAL SOURCES \$304,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,904,376**

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,858,612

Amount of Tax Relief for Homestead Exclusions

\$650,542

Total Approx. Tax Revenue:

\$7,509,154

Approx. Tax Levy for Tax Rate Calculation:

\$8,065,258

Lackawanna                      Susquehanna                      Wayne                      Total

**2024-25 Data**

a. Assessed Value                      \$4,604,492                      \$66,286,300                      \$311,588,500                      \$382,479,292

b. Real Estate Mills                      114.9500                      52.0100                      12.0200

**I. 2025-26 Data**

c. 2023 STEB Market Value                      \$33,909,773                      \$221,197,887                      \$239,544,734                      \$494,652,394

d. Assessed Value                      \$4,566,742                      \$66,365,100                      \$310,946,800                      \$381,878,642

e. Assessed Value of New Constr/ Renov                      \$0                      \$0                      \$0                      \$0

**2024-25 Calculations**

f. 2024-25 Tax Levy                      \$529,286                      \$3,447,550                      \$3,745,294                      \$7,722,130

(a \* b)

**2025-26 Calculations**

g. Percent of Total Market Value                      6.85527%                      44.71784%                      48.42688%                      100.00000%

h. Rebalanced 2024-25 Tax Levy                      \$529,373                      \$3,453,170                      \$3,739,587                      \$7,722,130

(f Total \* g)

i. Base Mills Subject to Index                      114.9688                      52.0947                      12.0200

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage                      92.50000%                      92.50000%                      92.50000%                      92.49999%

k. Tax Levy Needed                      \$552,895                      \$3,606,609                      \$3,905,753                      \$8,065,257

(Approx. Tax Levy \* g)

**I. 2025-26 Real Estate Tax Rate**                      **121.0600**                      **54.3400**                      **12.5600**

(k / d \* 1000)

l. Tax Levy Generated by Mills                      \$552,850                      \$3,606,280                      \$3,905,492                      \$8,064,622

(l / 1000 \* d)

m. Tax Levy minus Tax Relief for Homestead Exclusions                      \$7,414,080

(m - Amount of Tax Relief for Homestead Exclusions)

n. Net Tax Revenue Generated By Mills                      \$6,858,023

(n \* Est. Pct. Collection)

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,858,612

Amount of Tax Relief for Homestead Exclusions

\$650,542

Total Approx. Tax Revenue:

\$7,509,154

Approx. Tax Levy for Tax Rate Calculation:

\$8,065,258

	Lackawanna	Susquehanna	Wayne	Total
<b>Index Maximums</b>				
p. Maximum Mills Based On Index (i * (1 + Index))	121.0621	54.8557	12.6570	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$552,859	\$3,640,504	\$3,935,654	\$8,129,017
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,816.64	\$8,502.81	\$36,786.84	
Number of Homestead/Farmstead Properties	161	601	646	1408
Median Assessed Value of Homestead Properties				\$87,800

Act 1 Index (current): 5.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$6,858,612

Amount of Tax Relief for Homestead Exclusions \$650,542

Total Approx. Tax Revenue: \$7,509,154

Approx. Tax Levy for Tax Rate Calculation: \$8,065,258

	Lackawanna	Susquehanna	Wayne	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$650,542	Lowering RE Tax Rate	\$650,542
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$650,542</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>
Lackawanna	4,566,742	121.0600	552,850			92.50000%	
Susquehanna	66,365,100	54.3400	3,606,280			92.50000%	
Wayne	310,946,800	12.5600	3,905,492			92.50000%	
<b>Totals:</b>	<b>381,878,642</b>		<b>8,064,622</b>	- 650,542 =	7,414,080 X	92.49999% =	6,858,023

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,675	8,675
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,675	8,675
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>8,675</b>	<b>8,675</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	687,450	687,450
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	149,500	149,500
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>836,950</b>	<b>836,950</b>
<b>Total Act 511, Current Taxes</b>				<b>845,625</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>494,652,394 X</b>	<b>12</b>	<b>5,935,829</b>
		<b>Market Value</b>	<b>Mills</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>									
	Lackawanna	114.9688	121.0600	5.30%	Yes	5.3%				
	Susquehanna	52.0947	54.3400	4.32%	Yes	5.3%				
	Wayne	12.0200	12.5600	4.50%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 119583003 Forest City Regional SD

Printed 5/21/2025 8:24:30 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,874,251
1200 Special Programs - Elementary / Secondary	3,520,538
1300 Vocational Education	486,174
1400 Other Instructional Programs - Elementary / Secondary	11,520
1700 Higher Education Programs for Secondary Students	12,000
1800 Pre-Kindergarten	454,460
<b>Total Instruction</b>	<b>\$12,358,943</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	768,003
2200 Support Services - Instructional Staff	334,909
2300 Support Services - Administration	976,023
2400 Support Services - Pupil Health	269,706
2500 Support Services - Business	353,467
2600 Operation and Maintenance of Plant Services	1,093,913
2700 Student Transportation Services	1,644,816
2800 Support Services - Central	434,461
2900 Other Support Services	13,000
<b>Total Support Services</b>	<b>\$5,888,298</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	289,858
<b>Total Operation of Non-Instructional Services</b>	<b>\$289,858</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	803,875
<b>Total Other Expenditures and Financing Uses</b>	<b>\$803,875</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,341,974</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,036,488
200 Personnel Services - Employee Benefits	2,686,563
300 Purchased Professional and Technical Services	266,900
400 Purchased Property Services	43,000
500 Other Purchased Services	611,000
600 Supplies	215,850
800 Other Objects	14,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,874,251</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,185,668
200 Personnel Services - Employee Benefits	711,525
300 Purchased Professional and Technical Services	824,000
400 Purchased Property Services	6,700
500 Other Purchased Services	769,150
600 Supplies	22,870
800 Other Objects	625
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,520,538</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	65,791
200 Personnel Services - Employee Benefits	55,657
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	360,726
<b>Total Vocational Education</b>	<b>\$486,174</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,520
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$11,520</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	12,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$12,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	254,898
200 Personnel Services - Employee Benefits	146,712
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,500
600 Supplies	42,350
800 Other Objects	1,000
<b>Total Pre-Kindergarten</b>	<b>\$454,460</b>
<b>Total Instruction</b>	<b>\$12,358,943</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

2025-2026 Final General Fund Budget

LEA : 119583003 Forest City Regional SD

Printed 5/21/2025 8:24:31 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	370,514
200 Personnel Services - Employee Benefits	279,054
300 Purchased Professional and Technical Services	98,500
500 Other Purchased Services	1,850
600 Supplies	11,650
800 Other Objects	6,435
<b>Total Support Services - Students</b>	<b>\$768,003</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	143,644
200 Personnel Services - Employee Benefits	123,300
300 Purchased Professional and Technical Services	52,950
500 Other Purchased Services	3,565
600 Supplies	11,450
<b>Total Support Services - Instructional Staff</b>	<b>\$334,909</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	517,294
200 Personnel Services - Employee Benefits	301,659
300 Purchased Professional and Technical Services	75,900
400 Purchased Property Services	2,000
500 Other Purchased Services	55,920
600 Supplies	4,050
800 Other Objects	19,200
<b>Total Support Services - Administration</b>	<b>\$976,023</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	123,116
200 Personnel Services - Employee Benefits	51,865
300 Purchased Professional and Technical Services	86,300
400 Purchased Property Services	225
500 Other Purchased Services	1,700
600 Supplies	6,500
<b>Total Support Services - Pupil Health</b>	<b>\$269,706</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	175,545
200 Personnel Services - Employee Benefits	158,397
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,850
500 Other Purchased Services	1,800
600 Supplies	1,125
800 Other Objects	2,750
<b>Total Support Services - Business</b>	<b>\$353,467</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	386,657
200 Personnel Services - Employee Benefits	258,356
300 Purchased Professional and Technical Services	35,200
400 Purchased Property Services	88,300

2025-2026 Final General Fund Budget

LEA : 119583003 Forest City Regional SD

Printed 5/21/2025 8:24:31 AM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	117,700
600 Supplies	206,500
700 Property	1,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,093,913</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	26,706
200 Personnel Services - Employee Benefits	24,205
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	1,591,775
600 Supplies	380
<b>Total Student Transportation Services</b>	<b>\$1,644,816</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	149,182
200 Personnel Services - Employee Benefits	103,304
300 Purchased Professional and Technical Services	114,425
400 Purchased Property Services	8,000
500 Other Purchased Services	5,300
600 Supplies	54,250
<b>Total Support Services - Central</b>	<b>\$434,461</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,000
<b>Total Other Support Services</b>	<b>\$13,000</b>
<b>Total Support Services</b>	<b>\$5,888,298</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	66,658
300 Purchased Professional and Technical Services	6,200
400 Purchased Property Services	950
500 Other Purchased Services	40,200
600 Supplies	12,500
800 Other Objects	6,350
<b>Total Student Activities</b>	<b>\$289,858</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$289,858</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	1,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	803,875

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$803,875</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$803,875</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,341,974</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	3,410,000	3,250,000
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	340,000	355,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	97,000	94,500
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$3,847,000</b>	<b>\$3,699,500</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**

**TOTAL CASH AND INVESTMENTS** **\$3,847,000** **\$3,699,500**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	9,245,200	8,491,325
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	60,000	60,000
0540 Accumulated Compensated Absences	330,000	325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,450,000	1,455,200
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,085,200</b>	<b>\$10,331,525</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**

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**

<b>Total Long-Term Indebtedness</b>	<b>\$11,085,200</b>	<b>\$10,331,525</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>\$11,085,200</b>	<b>\$10,331,525</b>
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,814,416
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,814,416</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,814,416</b>
--	--------------------