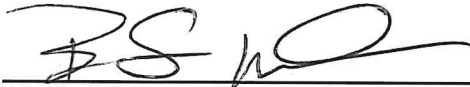


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

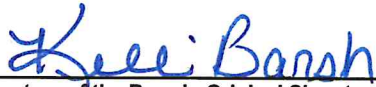
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5-23-25

Date



Secretary of the Board - Original Signature Required

5.23.25

Date



Chief School Administrator - Original Signature Required

5.23.25

Date

JEFFREY FIRMSTONE

Contact Person

(570)253-4661

Extn :1512

Telephone

Extension

jfirmstone@whsdk12.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wayne Highlands SD	COUNTY : Wayne	AUN : 119648703
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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	\$69712929
Ending Unassigned Fund Balance	\$4380921
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.28%

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 5.23.25
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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 : Wayne Highlands SD	County : Wayne	AUN Number : 119648703
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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 5-23-25
---	------------------------

**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.	
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: \$1,762,216.00 Function 2600, Object 200: \$2,003,800.00	large increase in Health Plan Costs and Expensive mandated PSERS retirement contributions cause the gross benefits cost to exceed total salaries in this function
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.	Unassigned fund balance is used for unexpected expenditures, increasing cyber charter school tuition, and to provide operating funds in case of a protracted state budget negotiations, and to preserve programs from cuts by the federal government
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 has been primarily committed for state mandated PSERS contributions, also commitments have been made for future health plan costs.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,707,909
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,380,921
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,088,830</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,903,133
7000 Revenue from State Sources	24,233,690
8000 Revenue from Federal Sources	1,334,931
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$69,471,754</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,560,584</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,963,993
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	69,000
6120 Current Per Capita Taxes, Section 679	56,254
6140 Current Act 511 Taxes - Flat Rate Assessments	56,254
6150 Current Act 511 Taxes - Proportional Assessments	939,339
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,929,062
6500 Earnings on Investments	1,300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	611,231
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	875,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$43,903,133
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,450,000
7144 Reimbursement of CS Expenditures Subsidy	303,508
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	52,500
7240 Driver Education - Student	3,000
7271 Special Education funds for School-Aged Pupils	2,030,971
7311 Pupil Transportation Subsidy	2,030,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	2,010,452
7360 Safe Schools	125,000
7505 Ready to Learn Block Grant	340,935
7810 State Share of Social Security and Medicare Taxes	1,018,659
7820 State Share of Retirement Contributions	4,786,665
REVENUE FROM STATE SOURCES	\$24,233,690
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	725,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,000
8517 Title IV - 21st Century Schools	57,431
8521 Vocational Education - Operating Expenditures	47,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	425,000
REVENUE FROM FEDERAL SOURCES	\$1,334,931
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,471,754

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,963,993
Amount of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>
Total Approx. Tax Revenue:	\$39,974,445
Approx. Tax Levy for Tax Rate Calculation:	\$42,868,036

	Wayne	Total
2024-25 Data		
a. Assessed Value	\$3,266,094,110	\$3,266,094,110
b. Real Estate Mills	12.6243	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,489,894,090	\$2,489,894,090
d. Assessed Value	\$3,280,859,357	\$3,280,859,357
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$41,232,152	\$41,232,152
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$41,232,152	\$41,232,152
(f Total * g)		
i. Base Mills Subject to Index	12.6243	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.91786%	92.91786%
k. Tax Levy Needed	\$42,868,036	\$42,868,036
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	13.0661	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,868,036	\$42,868,036
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,857,584
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,963,993
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,963,993
Amount of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>
Total Approx. Tax Revenue:	\$39,974,445
Approx. Tax Levy for Tax Rate Calculation:	\$42,868,036

	Wayne	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.1292	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,075,059	\$43,075,059
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$30,337.00	
Number of Homestead/Farmstead Properties	5072	5072
Median Assessed Value of Homestead Properties		\$220,100

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,963,993
Amount of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>
Total Approx. Tax Revenue:	\$39,974,445
Approx. Tax Levy for Tax Rate Calculation:	\$42,868,036
	Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,010,452	Lowering RE Tax Rate	\$0	\$2,010,452
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,010,452

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>
Wayne	3,280,859,357	13.0661	42,868,036			92.91786%	
Totals:	3,280,859,357		42,868,036	- 2,010,452 =	40,857,584 X	92.91786% =	37,963,993

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		56,254
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	\$5.00	\$0.00	72,120
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
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
Total Current Act 511 Taxes – Flat Rate Assessments			72,120
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	300.00000	0.000	570,570
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
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
Total Current Act 511 Taxes – Proportional Assessments			1,070,570
Total Act 511, Current Taxes			939,339
	Act 511 Tax Limit -->	2,489,894,090 X	12
		Market Value	Mills
			29,878,729
			(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> Wayne	12.6243	13.0661	3.50%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes	300.00000	300.00000	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,160,891
1200 Special Programs - Elementary / Secondary	13,296,295
1300 Vocational Education	621,931
1400 Other Instructional Programs - Elementary / Secondary	1,151,802
Total Instruction	\$44,230,919
2000 Support Services	
2100 Support Services - Students	1,950,023
2200 Support Services - Instructional Staff	2,827,475
2300 Support Services - Administration	4,988,131
2400 Support Services - Pupil Health	910,102
2500 Support Services - Business	940,790
2600 Operation and Maintenance of Plant Services	5,315,916
2700 Student Transportation Services	3,915,345
2800 Support Services - Central	3,000
2900 Other Support Services	65,691
Total Support Services	\$20,916,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,398,095
Total Operation of Non-Instructional Services	\$1,398,095
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,117,442
5200 Interfund Transfers - Out	50,000
Total Other Expenditures and Financing Uses	\$3,167,442
Total Estimated Expenditures and Other Financing Uses	\$69,712,929

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,541,578
200 Personnel Services - Employee Benefits	11,439,415
300 Purchased Professional and Technical Services	564,222
400 Purchased Property Services	155,200
500 Other Purchased Services	2,054,223
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	\$29,160,891
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,535,461
200 Personnel Services - Employee Benefits	4,532,483
300 Purchased Professional and Technical Services	473,760
500 Other Purchased Services	3,722,520
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	\$13,296,295
1300 Vocational Education	
100 Personnel Services - Salaries	166,694
200 Personnel Services - Employee Benefits	137,635
300 Purchased Professional and Technical Services	9,445
500 Other Purchased Services	290,960
600 Supplies	15,250
700 Property	1,947
Total Vocational Education	\$621,931
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	662,656
200 Personnel Services - Employee Benefits	471,168
300 Purchased Professional and Technical Services	5,600
500 Other Purchased Services	4,700
600 Supplies	7,678
Total Other Instructional Programs - Elementary / Secondary	\$1,151,802
Total Instruction	\$44,230,919
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,021,402
200 Personnel Services - Employee Benefits	761,107
300 Purchased Professional and Technical Services	158,264
500 Other Purchased Services	2,750
600 Supplies	6,500
Total Support Services - Students	\$1,950,023
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,398,260
200 Personnel Services - Employee Benefits	1,184,527
300 Purchased Professional and Technical Services	66,724
500 Other Purchased Services	41,437
600 Supplies	41,000
700 Property	95,027
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,827,475
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,493,337
200 Personnel Services - Employee Benefits	1,960,370
300 Purchased Professional and Technical Services	258,500
400 Purchased Property Services	31,514
500 Other Purchased Services	167,997
600 Supplies	32,311
700 Property	9,010
800 Other Objects	35,092
Total Support Services - Administration	\$4,988,131
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	485,665
200 Personnel Services - Employee Benefits	409,587
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	4,000
Total Support Services - Pupil Health	\$910,102
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	507,365
200 Personnel Services - Employee Benefits	433,425
Total Support Services - Business	\$940,790
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,762,216
200 Personnel Services - Employee Benefits	2,003,800
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	755,000
500 Other Purchased Services	183,250
600 Supplies	512,650
700 Property	75,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,315,916
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	32,600
500 Other Purchased Services	3,842,745
Total Student Transportation Services	\$3,915,345

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	3,000
Total Support Services - Central	\$3,000
2900 Other Support Services	
500 Other Purchased Services	65,691
Total Other Support Services	\$65,691
Total Support Services	\$20,916,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	674,184
200 Personnel Services - Employee Benefits	283,495
300 Purchased Professional and Technical Services	56,750
400 Purchased Property Services	18,000
500 Other Purchased Services	195,609
600 Supplies	110,130
700 Property	20,684
800 Other Objects	39,243
Total Student Activities	\$1,398,095
Total Operation of Non-Instructional Services	\$1,398,095
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,117,442
Total Debt Service / Other Expenditures and Financing Uses	\$3,117,442
5200 Interfund Transfers - Out	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
Total Other Expenditures and Financing Uses	\$3,167,442
TOTAL EXPENDITURES	\$69,712,929

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	15,136,074	14,894,899
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	35,000	25,000
Child Care Operations Fund		
Other Enterprise Funds	1,575,000	1,500,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	350,000	325,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,096,074	\$16,744,899

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

\$17,096,074

\$16,744,899

Long-Term Indebtedness

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	11,320,000	8,630,000
0520 Extended-Term Financing Agreements Payable	287,652	276,168
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	957,504	970,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,600,118	6,700,000
0599 Other Noncurrent Liabilities	1,368,051	1,500,000
Total General Fund	\$20,533,325	\$18,076,168
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)

91,613

75,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$91,613

\$75,000

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 **\$20,624,938** **\$18,151,168**

Short-Term Payables

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	4,290,591	4,500,000
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	773,815	925,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$5,064,406	\$5,425,000
TOTAL INDEBTEDNESS	\$25,689,344	\$23,576,168

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	34,092	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$34,092	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$34,092	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	24,000	
200 Personnel Services - Employee Benefits	10,092	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$34,092	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction		\$34,092
TOTAL EXPENDITURES		\$34,092

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$32,150	\$0
TOTAL REVENUES	\$32,150	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	32,150	0
Total Revenue from Local Sources	\$32,150	\$0
TOTAL REVENUES	\$32,150	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,466,734
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,380,921
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,847,655

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,847,655
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