

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2025



President of the Board - Original Signature Required

6-18-2025

Date



Secretary of the Board - Original Signature Required

6-23-2025

Date



Chief School Administrator - Original Signature Required

6-18-25

Date

Brian Cheese

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Erie City SD	COUNTY : Erie	AUN : 105252602
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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	\$293290177
Ending Unassigned Fund Balance	\$35194822
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.00%

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 6-19-25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Erle City SD	County : Erle	AUN Number : 105252602
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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 June 18, 2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency for unforeseen expenses
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.	Contingency for unforeseen expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance not in spendable form
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects

<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	109,734
0840 Assigned Fund Balance	16,178,348
0850 Unassigned Fund Balance	46,505,970
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$62,794,052</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	70,306,042
7000 Revenue from State Sources	204,668,183
8000 Revenue from Federal Sources	18,315,952
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$293,290,177</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$356,084,229</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,100,403
6114 Payments in Lieu of Current Taxes - State / Local	1,665,722
6140 Current Act 511 Taxes - Flat Rate Assessments	247,000
6150 Current Act 511 Taxes - Proportional Assessments	10,300,869
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,166,700
6500 Earnings on Investments	2,200,000
6700 Revenues from LEA Activities	31,515
6800 Revenues from Intermediary Sources / Pass-Through Funds	296,749
6920 Contributions and Donations from Private Sources	45,900
6990 Refunds and Other Miscellaneous Revenue	1,251,184
REVENUE FROM LOCAL SOURCES	\$70,306,042
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	124,576,910
7220 Vocational Education	1,377,108
7271 Special Education funds for School-Aged Pupils	15,526,055
7272 Early Intervention	2,793,277
7292 Pre-K Counts	2,400,000
7311 Pupil Transportation Subsidy	2,070,375
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,407,533
7340 State Property Tax Reduction Allocation	9,606,981
7360 Safe Schools	85,841
7531 Ready to Learn-Foundation	2,602,655
7532 Ready to Learn-Adequacy Supplement	11,124,027
7810 State Share of Social Security and Medicare Taxes	5,293,690
7820 State Share of Retirement Contributions	25,554,201
7900 Revenue for Technology	249,530
REVENUE FROM STATE SOURCES	\$204,668,183
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	3,207,392
8513 IDEA, Section 619	189,388
8514 Title I - Improving the Academic Achievement of the Disadvantaged	10,611,786
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	794,524
8516 Title III - Language Instruction for English Learners and Immigrant Students	227,548

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	809,437
8521 Vocational Education - Operating Expenditures	439,240
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	905,398
8732 ARRA - Qualified School Construction Bonds (QSCB)	646,239
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	485,000
REVENUE FROM FEDERAL SOURCES	\$18,315,952
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	293,290,177

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,100,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,606,981</u>	
Total Approx. Tax Revenue:	\$59,707,384	
Approx. Tax Levy for Tax Rate Calculation:	\$62,330,872	
	Erie	Total
2024-25 Data		
a. Assessed Value	\$3,179,566,417	\$3,179,566,417
b. Real Estate Mills	19.8085	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,199,089,410	\$3,199,089,410
d. Assessed Value	\$3,146,672,969	\$3,146,672,969
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$62,982,441	\$62,982,441
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$62,982,441	\$62,982,441
(f Total * g)		
i. Base Mills Subject to Index	19.8085	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.02410%	95.02410%
k. Tax Levy Needed	\$62,330,872	\$62,330,872
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.8085	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,330,872	\$62,330,872
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,723,891
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,100,403
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,100,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,606,981</u>	
Total Approx. Tax Revenue:	\$59,707,384	
Approx. Tax Levy for Tax Rate Calculation:	\$62,330,872	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.0168	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$66,132,996	\$66,132,996
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	\$28,481.00	
Number of Homestead/Farmstead Properties	17062	17062
Median Assessed Value of Homestead Properties		\$77,865

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,100,403
Amount of Tax Relief for Homestead Exclusions	<u>\$9,606,981</u>
Total Approx. Tax Revenue:	\$59,707,384
Approx. Tax Levy for Tax Rate Calculation:	\$62,330,872
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,606,981	Lowering RE Tax Rate	\$0	\$9,606,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$9,606,981

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Erie	3,146,672,969	19.8085	62,330,872				95.02410%	
Totals:	3,146,672,969		62,330,872	-	9,606,981	=	52,723,891	X 95.02410% = 50,100,403
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
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			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$1.00	\$0.00	247,000	247,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						247,000	247,000	
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%	9,186,169	9,186,169	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,114,700	1,114,700	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						10,300,869	10,300,869	
Total Act 511, Current Taxes							10,547,869	
Act 511 Tax Limit -->					3,199,089,410	X	12	38,389,073
					Market Value		Mills	(511 Limit)

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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> Erie <u>Current Act 511 Taxes – Flat Rate Assessments</u>	19.8085	19.8085	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.00	\$1.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		114,665,651
1200 Special Programs - Elementary / Secondary		46,278,495
1300 Vocational Education		4,649,398
1400 Other Instructional Programs - Elementary / Secondary		1,977,457
1500 Nonpublic School Programs		966,293
1800 Pre-Kindergarten		3,697,125
Total Instruction		\$172,234,419
2000 Support Services		
2100 Support Services - Students		13,758,892
2200 Support Services - Instructional Staff		12,695,568
2300 Support Services - Administration		13,511,837
2400 Support Services - Pupil Health		2,679,017
2500 Support Services - Business		3,335,531
2600 Operation and Maintenance of Plant Services		18,514,055
2700 Student Transportation Services		8,961,190
2800 Support Services - Central		1,459,367
2900 Other Support Services		736,007
Total Support Services		\$75,651,464
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,964,258
3300 Community Services		1,846,928
Total Operation of Non-Instructional Services		\$3,811,186
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		13,964,208
5200 Interfund Transfers - Out		24,628,900
5900 Budgetary Reserve		3,000,000
Total Other Expenditures and Financing Uses		\$41,593,108
Total Estimated Expenditures and Other Financing Uses		\$293,290,177

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,654,804
200 Personnel Services - Employee Benefits	34,455,661
300 Purchased Professional and Technical Services	4,376,608
500 Other Purchased Services	25,292,950
600 Supplies	1,756,118
700 Property	124,510
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$114,665,651
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,170,805
200 Personnel Services - Employee Benefits	10,403,690
300 Purchased Professional and Technical Services	1,105,000
500 Other Purchased Services	19,339,000
600 Supplies	260,000
Total Special Programs - Elementary / Secondary	\$46,278,495
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,262,004
200 Personnel Services - Employee Benefits	1,467,538
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	15,000
600 Supplies	477,500
700 Property	372,356
Total Vocational Education	\$4,649,398
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	246,746
200 Personnel Services - Employee Benefits	169,547
300 Purchased Professional and Technical Services	1,376,560
500 Other Purchased Services	65,000
600 Supplies	119,604
Total Other Instructional Programs - Elementary / Secondary	\$1,977,457
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	421,297
200 Personnel Services - Employee Benefits	259,996
300 Purchased Professional and Technical Services	215,000
600 Supplies	70,000
Total Nonpublic School Programs	\$966,293
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	2,340,079
200 Personnel Services - Employee Benefits	829,583
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	33,000
500 Other Purchased Services	1,501

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<u>Description</u>	<u>Amount</u>
600 Supplies	68,428
700 Property	334
800 Other Objects	394,200
Total Pre-Kindergarten	\$3,697,125
Total Instruction	\$172,234,419
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	8,133,345
200 Personnel Services - Employee Benefits	5,376,810
300 Purchased Professional and Technical Services	131,000
500 Other Purchased Services	18,000
600 Supplies	99,737
Total Support Services - Students	\$13,758,892
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,973,992
200 Personnel Services - Employee Benefits	1,765,010
300 Purchased Professional and Technical Services	3,521,175
500 Other Purchased Services	28,000
600 Supplies	2,607,391
700 Property	1,800,000
Total Support Services - Instructional Staff	\$12,695,568
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,227,050
200 Personnel Services - Employee Benefits	4,624,287
300 Purchased Professional and Technical Services	810,000
500 Other Purchased Services	805,000
600 Supplies	13,000
800 Other Objects	32,500
Total Support Services - Administration	\$13,511,837
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,416,940
200 Personnel Services - Employee Benefits	894,877
300 Purchased Professional and Technical Services	357,000
400 Purchased Property Services	5,700
500 Other Purchased Services	4,500
Total Support Services - Pupil Health	\$2,679,017
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,033,320
200 Personnel Services - Employee Benefits	626,051
300 Purchased Professional and Technical Services	392,000
400 Purchased Property Services	310,000
500 Other Purchased Services	213,150
600 Supplies	78,000
700 Property	683,010

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Description	Amount
Total Support Services - Business	\$3,335,531
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,616,817
200 Personnel Services - Employee Benefits	5,687,529
300 Purchased Professional and Technical Services	378,361
400 Purchased Property Services	1,287,323
500 Other Purchased Services	132,000
600 Supplies	3,412,025
Total Operation and Maintenance of Plant Services	\$18,514,055
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,817,490
200 Personnel Services - Employee Benefits	2,466,524
300 Purchased Professional and Technical Services	1,875
500 Other Purchased Services	2,857,000
600 Supplies	547,695
700 Property	270,606
Total Student Transportation Services	\$8,961,190
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	792,369
200 Personnel Services - Employee Benefits	499,498
300 Purchased Professional and Technical Services	152,500
800 Other Objects	15,000
Total Support Services - Central	\$1,459,367
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	400,000
200 Personnel Services - Employee Benefits	168,007
500 Other Purchased Services	3,000
600 Supplies	165,000
Total Other Support Services	\$736,007
Total Support Services	\$75,651,464
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	704,968
200 Personnel Services - Employee Benefits	424,449
300 Purchased Professional and Technical Services	175,000
500 Other Purchased Services	50,000
600 Supplies	279,841
700 Property	120,000
800 Other Objects	210,000
Total Student Activities	\$1,964,258
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,516,593
600 Supplies	330,335

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$1,846,928
Total Operation of Non-Instructional Services	\$3,811,186
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	13,964,208
Total Debt Service / Other Expenditures and Financing Uses	\$13,964,208
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	24,628,900
Total Interfund Transfers - Out	\$24,628,900
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,000,000
Total Budgetary Reserve	\$3,000,000
Total Other Expenditures and Financing Uses	\$41,593,108
TOTAL EXPENDITURES	\$293,290,177

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	40,000,000	40,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	30,000,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000,000	4,000,000
Child Care Operations Fund		
Other Enterprise Funds	200,000	200,000
Internal Service Fund	6,000,000	6,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$80,200,000	\$80,200,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	13,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	40,000,000	40,000,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$53,000,000	\$53,000,000
TOTAL CASH AND INVESTMENTS	\$133,200,000	\$133,200,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	93,017,092	87,534,023
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	6,063,900	6,063,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	66,705,640	66,705,640
0599 Other Noncurrent Liabilities		
Total General Fund	\$165,786,632	\$160,303,563
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		

LEA : 105252602 Erie City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 105252602 Erie City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 105252602 Erie City SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$165,786,632	\$160,303,563

LEA : 105252602 Erie City SD

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$165,786,632	\$160,303,563

LEA : 105252602 Erie City SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	109,734
0840 Assigned Fund Balance	27,489,324
0850 Unassigned Fund Balance	35,194,994
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$62,794,052
5900 Budgetary Reserve	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$65,794,052