ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,176,068	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,176,068**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,349,835	
7000 Revenue from State Sources	24,595,787	
8000 Revenue from Federal Sources	1,137,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$53,083,122**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$57,259,190**

Proposed Final Budget

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,302,835
6113	Public Utility Realty Taxes	24,000
6114	Payments in Lieu of Current Taxes - State / Local	37,000
6120	Current Per Capita Taxes, Section 679	46,000
6140	Current Act 511 Taxes - Flat Rate Assessments	78,000
6150	Current Act 511 Taxes - Proportional Assessments	3,725,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,090,000
6500	Earnings on Investments	250,000
6700	Revenues from LEA Activities	25,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910	Rentals	37,000
6940	Tuition from Patrons	60,000
6990	Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES		**$27,349,[illegible]35**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	13,17[illegible]855
7160	Tuition for Orphans Subsidy	60,000
7271	Special Education funds for School-Aged Pupils	[illegible]544,085
7311	Pupil Transportation Subsidy	500,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340	State Property Tax Reduction Allocation	1,444,182
7531	Ready to Learn-Foundation	1,384,485
7532	Ready to Learn-Adequacy Supplement	957,295
7810	State Share of Social Security and Medicare Taxes	808,765
7820	State Share of Retirement Contributions	3,574,120
REVENUE FROM STATE SOURCES		**$24,595,787**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	950,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	120,000
8517	Title IV - 21st Century Schools	60,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES		**$1,137,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**53,083,122**

Proposed Final Budget

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$21,302,835**
Amount of Tax Relief for Homestead Exclusions	**$1,444,182**
Total Approx. Tax Revenue:	**$22,747,017**
Approx. Tax Levy for Tax Rate Calculation:	**$24,227,963**

		Westmoreland	Total
	2024-25 Data		
	a. Assessed Value	$251,270,320	$251,270,320
	b. Real Estate Mills	92.2200	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,498,945,097	$1,498,945,097
	d. Assessed Value	$249,733,170	$249,733,170
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$23,172,149	$23,172,149
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$23,172,149	$23,172,149
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	92.2200	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$24,227,963	$24,227,963
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**97.0154**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$24,227,963	$24,227,963
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$22,783,781
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$21,302,835

Proposed Final Budget

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$21,302,835**
Amount of Tax Relief for Homestead Exclusions	**$1,444,182**
Total Approx. Tax Revenue:	**$22,747,017**
Approx. Tax Levy for Tax Rate Calculation:	**$24,227,963**

		Westmoreland	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	97.0154	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$24,227,963	$24,227,963
	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

Proposed Final Budget

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$254.80	
	Number of Homestead/Farmstead Properties	5682	5682
	Median Assessed Value of Homestead Properties		$17,410

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$21,302,835**
Amount of Tax Relief for Homestead Exclusions	**$1,444,182**
Total Approx. Tax Revenue:	**$22,747,017**
Approx. Tax Levy for Tax Rate Calculation:	**$24,227,963**

	Westmoreland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,444,182	Lowering RE Tax Rate	$0	$1,444,182
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,444,182**

Proposed Final Budget

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Westmoreland	249,733,170	97.0154	24,227,963						93.50000%		
Totals:	**249,733,170**		**24,227,963**	-	1,444,182	=	22,783,781	X	93.50000%	=	21,302,835

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			46,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	46,000	46,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$5.00	$0.00	32,000	32,000
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**78,000**	**78,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,275,000	3,275,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**3,725,000**	**3,725,000**
	Total Act 511, Current Taxes				**3,803,000**
		Act 511 Tax Limit -->	**1,498,945,097 X**	**12**	**17,987,341**
			Market Value	**Mills**	**(511 Limit)**

Proposed Final Budget

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Westmoreland	92.2200	97.0154	5.20%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

Proposed Final Budget

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,247,240
1200 Special Programs - Elementary / Secondary	6,892,901
1300 Vocational Education	877,570
1500 Nonpublic School Programs	22,000
Total Instruction	**$35,039,711**
2000 Support Services	
2100 Support Services - Students	1,271,295
2200 Support Services - Instructional Staff	1,152,615
2300 Support Services - Administration	3,043,390
2400 Support Services - Pupil Health	589,275
2500 Support Services - Business	460,030
2600 Operation and Maintenance of Plant Services	4,491,080
2700 Student Transportation Services	2,775,840
2800 Support Services - Central	739,020
2900 Other Support Services	17,135
Total Support Services	**$14,539,680**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,220,200
3300 Community Services	5,400
Total Operation of Non-Instructional Services	**$1,225,600**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	**$10,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,711,000
5200 Interfund Transfers - Out	381,585
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$3,192,585**
Total Estimated Expenditures and Other Financing Uses	**$54,007,576**

Proposed Final Budget

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,444,685
200 Personnel Services - Employee Benefits	8,416,655
300 Purchased Professional and Technical Services	955,000
500 Other Purchased Services	4,421,500
600 Supplies	1,009,400
Total Regular Programs - Elementary / Secondary	**$27,247,240**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,082,336
200 Personnel Services - Employee Benefits	2,055,565
500 Other Purchased Services	1,755,000
Total Special Programs - Elementary / Secondary	**$6,892,901**
1300 Vocational Education	
500 Other Purchased Services	877,570
Total Vocational Education	**$877,570**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	22,000
Total Nonpublic School Programs	**$22,000**
Total Instruction	**$35,039,711**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	771,330
200 Personnel Services - Employee Benefits	499,965
Total Support Services - Students	**$1,271,295**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	401,285
200 Personnel Services - Employee Benefits	251,330
600 Supplies	500,000
Total Support Services - Instructional Staff	**$1,152,615**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,617,925
200 Personnel Services - Employee Benefits	1,043,415
300 Purchased Professional and Technical Services	251,000
500 Other Purchased Services	33,750
600 Supplies	62,300
800 Other Objects	35,000
Total Support Services - Administration	**$3,043,390**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	374,045
200 Personnel Services - Employee Benefits	215,230
Total Support Services - Pupil Health	**$589,275**

Proposed Final Budget

Description	Amount
2500 Support Services - Business	
100 Personnel Services - Salaries	217,560
200 Personnel Services - Employee Benefits	172,870
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	7,600
500 Other Purchased Services	3,500
600 Supplies	55,500
800 Other Objects	1,000
Total Support Services - Business	**$460,030**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,638,345
200 Personnel Services - Employee Benefits	1,158,135
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,000
500 Other Purchased Services	171,000
600 Supplies	15,500
800 Other Objects	1,505,100
Total Operation and Maintenance of Plant Services	**$4,491,080**
2700 Student Transportation Services	
100 Personnel Services - Salaries	64,800
200 Personnel Services - Employee Benefits	25,790
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	2,665,000
600 Supplies	8,250
Total Student Transportation Services	**$2,775,840**
2800 Support Services - Central	
100 Personnel Services - Salaries	76,000
200 Personnel Services - Employee Benefits	41,420
300 Purchased Professional and Technical Services	315,000
400 Purchased Property Services	150,000
500 Other Purchased Services	5,000
600 Supplies	1,500
700 Property	150,000
800 Other Objects	100
Total Support Services - Central	**$739,020**
2900 Other Support Services	
500 Other Purchased Services	17,135
Total Other Support Services	**$17,135**
Total Support Services	**$14,539,680**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	577,350
200 Personnel Services - Employee Benefits	314,830
300 Purchased Professional and Technical Services	92,050

Proposed Final Budget

Description	Amount
400 Purchased Property Services	35,500
500 Other Purchased Services	90,400
600 Supplies	96,650
800 Other Objects	13,420
Total Student Activities	**$1,220,200**
3300 Community Services	
600 Supplies	5,400
Total Community Services	**$5,400**
Total Operation of Non-Instructional Services	**$1,225,600**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	**$10,000**
Total Facilities Acquisition, Construction and Improvement Services	**$10,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	166,000
900 Other Uses of Funds	2,545,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,711,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	381,585
Total Interfund Transfers - Out	**$381,585**
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$3,192,585**
TOTAL EXPENDITURES	**$54,007,576**

Proposed Final Budget

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	6,000,000	6,000,000
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	3,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,500,000**	**$7,000,000**

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

Proposed Final Budget

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$9,500,000**	**$7,000,000**

Proposed Final Budget

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General 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 General Fund		
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		

Proposed Final Budget

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		

Proposed Final Budget

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		

Proposed Final Budget

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		

Proposed Final Budget

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		

Proposed Final Budget

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	1,019,200	
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	**$1,019,200**	

TOTAL INDEBTEDNESS	**$1,019,200**	

Proposed Final Budget

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	3,251,614
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$3,251,614**
5900	**Budgetary Reserve**	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$3,351,614**

Proposed Final Budget