LEA Name : Burrell SD | Class : 3 | AUN Number : 107650703 | County : Westmoreland

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2025

President of the Board - Original Signature Required — Date: 6/24/2025

Secretary of the Board - Original Signature Required — Date: 6/24/2025

Chief School Administrator - Original Signature Required — Date: 6/24/2025

Contact Person: Jennifer S Callahan

Telephone: (724)334-1406 Extension: Extn :2097

Email Address: callahan@burrell.k12.pa.us

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Burrell SD	Westmoreland	107650703

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 [x]

No [ ]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$37449799
Ending Unassigned Fund Balance	$1666509
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.44%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6/24/2025

DUE DATE: AUGUST 15, 2025

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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 :	County :	AUN Number :
Burrell SD	Westmoreland	107650703

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
	5/20/2025

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

Page 3

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are unpredictable or unknown during budget preparation but require expenditures such as change in costs of goods/services, enrollment, special ed, and emergencies.
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.	Estimated Ending Fund Balance is less than 5% of total expenditures. District tries to maintain 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenses. Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time. Estimated Committed Fund Balance at year end is as follows: PSERS Stabilization $200,000; Real Estate Tax Appeals $150,000; Capital Needs $200,000.

Estimated Revenues and Other Financing Sources: Budget Summary

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	550,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,485,064	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,035,064**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,289,453	
7000 Revenue from State Sources	14,894,698	
8000 Revenue from Federal Sources	447,093	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$36,631,244**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$39,666,308**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,216,903
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	42,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,495,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	493,050
6500 Earnings on Investments	260,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	20,000
6940 Tuition from Patrons	218,500
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	**$21,289,453**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,935,376
7160 Tuition for Orphans Subsidy	68,000
7271 Special Education funds for School-Aged Pupils	1,553,527
7311 Pupil Transportation Subsidy	860,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	203,348
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,222,403
7360 Safe Schools	130,000
7505 Ready to Learn Block Grant	268,508
7532 Ready to Learn-Adequacy Supplement	201,536
7810 State Share of Social Security and Medicare Taxes	625,000
7820 State Share of Retirement Contributions	2,780,000
REVENUE FROM STATE SOURCES	**$14,894,698**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,902
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,015
8517 Title IV - 21st Century Schools	19,176
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	**$447,093**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**36,631,244**

AUN: 107650703 **Burrell SD**

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$17,216,903**
Amount of Tax Relief for Homestead Exclusions	**$1,222,403**
Total Approx. Tax Revenue:	**$18,439,306**
Approx. Tax Levy for Tax Rate Calculation:	**$19,345,459**

		Westmoreland	**Total**
I.	**2024-25 Data**		
	a. Assessed Value	$159,093,360	$159,093,360
	b. Real Estate Mills	117.5000	
	2025-26 Data		
	c. 2023 STEB Market Value	$950,486,758	$950,486,758
	d. Assessed Value	$158,569,340	$158,569,340
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2024-25 Calculations**		
	f. 2024-25 Tax Levy	$18,693,470	$18,693,470
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy	$18,693,470	$18,693,470
	(f Total * g)		
	i. Base Mills Subject to Index	117.5000	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	$19,345,459	$19,345,459
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**122.0000**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$19,345,459	$19,345,459
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$18,123,056
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$17,216,903
	(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$17,216,903**
Amount of Tax Relief for Homestead Exclusions	**$1,222,403**
Total Approx. Tax Revenue:	**$18,439,306**
Approx. Tax Levy for Tax Rate Calculation:	**$19,345,459**

		Westmoreland	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	123.6100	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$19,600,756	$19,600,756
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$2,450.00	
V.	Number of Homestead/Farmstead Properties	4094	4094
	Median Assessed Value of Homestead Properties		$20,800

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$17,216,903**
Amount of Tax Relief for Homestead Exclusions	**$1,222,403**
Total Approx. Tax Revenue:	**$18,439,306**
Approx. Tax Levy for Tax Rate Calculation:	**$19,345,459**

	Westmoreland		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,222,403	Lowering RE Tax Rate $0	$1,222,403
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$1,222,403**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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	158,569,340	122.0000	19,345,459						95.00000%		
Totals:	**158,569,340**		**19,345,459**	-	1,222,403	=	18,123,056	X	95.00000%	=	17,216,903

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			42,000
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	42,000	42,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	25,000	25,000
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			**67,000**	**67,000**
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%	2,270,000	2,270,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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			**2,495,000**	**2,495,000**
	Total Act 511, Current Taxes				**2,562,000**
		Act 511 Tax Limit	**-->**	**950,486,758 X**	**12**	**11,405,841**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Westmoreland	117.5000	122.0000	3.83%	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%				
6143	Current Act 511 Local Services Taxes	$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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,344,895
1200 Special Programs - Elementary / Secondary	3,957,872
1300 Vocational Education	815,452
1400 Other Instructional Programs - Elementary / Secondary	80,693
1500 Nonpublic School Programs	3,181
Total Instruction	**$21,202,093**
2000 Support Services	
2100 Support Services - Students	1,653,547
2200 Support Services - Instructional Staff	855,858
2300 Support Services - Administration	2,441,325
2400 Support Services - Pupil Health	346,833
2500 Support Services - Business	444,317
2600 Operation and Maintenance of Plant Services	3,420,061
2700 Student Transportation Services	1,830,534
2800 Support Services - Central	646,664
2900 Other Support Services	10,932
Total Support Services	**$11,650,071**
3000 Operation of Non-Instructional Services	
3200 Student Activities	817,029
3300 Community Services	30,980
Total Operation of Non-Instructional Services	**$848,009**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,299,626
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	**$3,749,626**
Total Estimated Expenditures and Other Financing Uses	**$37,449,799**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,190,582
200 Personnel Services - Employee Benefits	5,920,884
300 Purchased Professional and Technical Services	187,232
400 Purchased Property Services	43,756
500 Other Purchased Services	462,487
600 Supplies	194,648
700 Property	336,579
800 Other Objects	8,727
Total Regular Programs - Elementary / Secondary	**$16,344,895**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,073,178
200 Personnel Services - Employee Benefits	739,687
300 Purchased Professional and Technical Services	1,173,313
500 Other Purchased Services	929,759
600 Supplies	38,645
800 Other Objects	3,290
Total Special Programs - Elementary / Secondary	**$3,957,872**
1300 Vocational Education	
500 Other Purchased Services	815,452
Total Vocational Education	**$815,452**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,413
500 Other Purchased Services	45,280
Total Other Instructional Programs - Elementary / Secondary	**$80,693**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,181
Total Nonpublic School Programs	**$3,181**
Total Instruction	**$21,202,093**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	717,875
200 Personnel Services - Employee Benefits	466,491
300 Purchased Professional and Technical Services	408,456
400 Purchased Property Services	5,583
500 Other Purchased Services	4,066
600 Supplies	49,968
800 Other Objects	1,108
Total Support Services - Students	**$1,653,547**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	440,128

Description	Amount
200 Personnel Services - Employee Benefits	312,928
300 Purchased Professional and Technical Services	23,710
400 Purchased Property Services	1,970
500 Other Purchased Services	19,494
600 Supplies	34,103
800 Other Objects	23,525
Total Support Services - Instructional Staff	**$855,858**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,304,791
200 Personnel Services - Employee Benefits	831,413
300 Purchased Professional and Technical Services	180,575
400 Purchased Property Services	12,621
500 Other Purchased Services	61,350
600 Supplies	30,837
700 Property	200
800 Other Objects	19,538
Total Support Services - Administration	**$2,441,325**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	208,440
200 Personnel Services - Employee Benefits	120,853
300 Purchased Professional and Technical Services	11,150
400 Purchased Property Services	150
500 Other Purchased Services	2,750
600 Supplies	3,180
800 Other Objects	310
Total Support Services - Pupil Health	**$346,833**
2500 Support Services - Business	
100 Personnel Services - Salaries	229,896
200 Personnel Services - Employee Benefits	164,672
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	6,239
500 Other Purchased Services	9,272
600 Supplies	17,943
800 Other Objects	4,295
Total Support Services - Business	**$444,317**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,184,811
200 Personnel Services - Employee Benefits	842,512
300 Purchased Professional and Technical Services	312,770
400 Purchased Property Services	214,263
500 Other Purchased Services	187,248
600 Supplies	678,222
800 Other Objects	235
Total Operation and Maintenance of Plant Services	**$3,420,061**
2700 Student Transportation Services	

Description	Amount
500 Other Purchased Services	1,830,534
Total Student Transportation Services	**$1,830,534**
2800 Support Services - Central	
100 Personnel Services - Salaries	292,712
200 Personnel Services - Employee Benefits	168,723
300 Purchased Professional and Technical Services	96,055
400 Purchased Property Services	3,000
500 Other Purchased Services	2,060
600 Supplies	54,311
700 Property	29,803
Total Support Services - Central	**$646,664**
2900 Other Support Services	
500 Other Purchased Services	10,932
Total Other Support Services	**$10,932**
Total Support Services	**$11,650,071**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	395,807
200 Personnel Services - Employee Benefits	180,831
300 Purchased Professional and Technical Services	42,165
400 Purchased Property Services	16,500
500 Other Purchased Services	88,210
600 Supplies	77,866
800 Other Objects	15,650
Total Student Activities	**$817,029**
3300 Community Services	
300 Purchased Professional and Technical Services	29,380
600 Supplies	700
800 Other Objects	900
Total Community Services	**$30,980**
Total Operation of Non-Instructional Services	**$848,009**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,329,626
900 Other Uses of Funds	1,970,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,299,626**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	**$150,000**
5900 Budgetary Reserve	
800 Other Objects	300,000

Description	Amount
Total Budgetary Reserve	**$300,000**
Total Other Expenditures and Financing Uses	**$3,749,626**
TOTAL EXPENDITURES	**$37,449,799**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	5,118,695	4,318,695
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	835,000	645,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,973,000	4,273,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	**$14,926,695**	**$9,236,695**

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	**$14,926,695**	**$9,236,695**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	22,955,000	20,985,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	274,926	206,195
0540 Accumulated Compensated Absences	185,323	180,442
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,380,990	5,380,990
0599 Other Noncurrent Liabilities		
Total General Fund	**$28,796,239**	**$26,752,627**
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		
Total Long-Term Indebtedness	**$28,796,239**	**$26,752,627**

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		
TOTAL INDEBTEDNESS	**$28,796,239**	**$26,752,627**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,666,509
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$2,216,509**
5900 Budgetary Reserve	**300,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$2,516,509**