FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Liz Lamp — President of the Board - Original Signature Required — Date: 6/26/25

Joni Mansmann — Secretary of the Board - Original Signature Required — Date: 6/26/25

Chief School Administrator - Original Signature Required — Date: 6/26/25

Joni Mansmann — Contact Person

(724)746-2940 — Telephone — Extn :9109 — Extension

mansmannj@cmsd.k12.pa.us — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Canon-McMillan SD	Washington	101631703

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	$121334279
Ending Unassigned Fund Balance	$9569782
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.88%

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
[signature]	6/24/25

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 :	County :	AUN Number :
Canon-McMillan SD	Washington	101631703

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
Liz Dump	6-26-25

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As per the Board Policy regarding fund balance & future capital improvements timeline & schedule published on the district's website, discussed at multiple public meetings. Bond issuance expected 7/1/25, expected 2025-2025 bond payment increase
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	These monies allocated for unexpected expenditures that could occur during the 2024-25 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	94,672	
0820 Restricted Fund Balance	1,004,042	
0830 Committed Fund Balance	1,500,000	
0840 Assigned Fund Balance	260,682	
0850 Unassigned Fund Balance	7,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$9,560,682
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	88,210,122	
7000 Revenue from State Sources	32,097,444	
8000 Revenue from Federal Sources	1,025,813	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		$121,343,379
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$130,904,061

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	69,809,122
6112	Interim Real Estate Taxes	700,000
6113	Public Utility Realty Taxes	69,000
6114	Payments in Lieu of Current Taxes - State / Local	40,000
6140	Current Act 511 Taxes - Flat Rate Assessments	140,000
6150	Current Act 511 Taxes - Proportional Assessments	12,250,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,125,000
6500	Earnings on Investments	1,250,000
6700	Revenues from LEA Activities	75,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	990,000
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	25,000
6940	Tuition from Patrons	1,647,000
6990	Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES		**$88,210,122**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	15,042,059
7271	Special Education funds for School-Aged Pupils	2,711,892
7311	Pupil Transportation Subsidy	979,385
7312	Nonpublic and Charter School Pupil Transportation Subsidy	123,585
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,548
7330	Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340	State Property Tax Reduction Allocation	1,615,447
7505	Ready to Learn Block Grant	811,061
7810	State Share of Social Security and Medicare Taxes	1,780,580
7820	State Share of Retirement Contributions	7,898,887
REVENUE FROM STATE SOURCES		**$32,097,444**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	718,260
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	166,611
8517	Title IV - 21st Century Schools	30,942
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
REVENUE FROM FEDERAL SOURCES		**$1,025,813**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	**$10,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**121,343,379**

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$69,809,122**
Amount of Tax Relief for Homestead Exclusions	**$1,615,447**
Total Approx. Tax Revenue:	**$71,424,569**
Approx. Tax Levy for Tax Rate Calculation:	**$72,129,712**

		Washington	**Total**
	2024-25 Data		
	a. Assessed Value	$5,358,395,447	$5,358,395,447
	b. Real Estate Mills	12.9097	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$4,744,007,790	$4,744,007,790
	d. Assessed Value	$5,372,390,267	$5,372,390,267
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$69,175,278	$69,175,278
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$69,175,278	$69,175,278
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.9097	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$72,129,712	$72,129,712
	I. 2025-26 Real Estate Tax Rate (k / d * 1000)	**13.4260**	
III.	m. Tax Levy Generated by Mills (I / 1000 * d)	$72,129,712	$72,129,712
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$70,514,265
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$69,809,122

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$69,809,122**
Amount of Tax Relief for Homestead Exclusions	**$1,615,447**
Total Approx. Tax Revenue:	**$71,424,569**
Approx. Tax Levy for Tax Rate Calculation:	**$72,129,712**

		Washington	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	13.4260	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$72,129,712	$72,129,712
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		
	Assessed Value Exclusion per Homestead	$13,053.79	
V.	Number of Homestead/Farmstead Properties	9230	9230
	Median Assessed Value of Homestead Properties		$215,250

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$69,809,122**
Amount of Tax Relief for Homestead Exclusions	**$1,615,447**
Total Approx. Tax Revenue:	**$71,424,569**
Approx. Tax Levy for Tax Rate Calculation:	**$72,129,712**

	Washington			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,615,447	Lowering RE Tax Rate	$0	$1,615,447
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,615,447**

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
Washington	5,372,390,267	13.4260	72,129,712						99.00000%		
Totals:	**5,372,390,267**		**72,129,712**	-	1,615,447	=	70,514,265	X	99.00000%	=	69,809,122

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$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	$5.00	$0.00	140,000	140,000
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			**140,000**	**140,000**
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%	9,900,000	9,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,350,000	2,350,000
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			**12,250,000**	**12,250,000**
	Total Act 511, Current Taxes				**12,390,000**
		Act 511 Tax Limit	**-->**	**4,744,007,790 X**	**12**	**56,928,093**
				Market Value	**Mills**	**(511 Limit)**

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									
	Washington	12.9097	13.4260	4.00%	Yes	4.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,468,312
1200 Special Programs - Elementary / Secondary	16,864,195
1300 Vocational Education	3,872,080
1400 Other Instructional Programs - Elementary / Secondary	997,059
Total Instruction	**$64,201,646**
2000 Support Services	
2100 Support Services - Students	3,567,455
2200 Support Services - Instructional Staff	1,811,785
2300 Support Services - Administration	6,135,929
2400 Support Services - Pupil Health	2,187,192
2500 Support Services - Business	1,307,166
2600 Operation and Maintenance of Plant Services	10,289,054
2700 Student Transportation Services	11,412,955
2800 Support Services - Central	2,649,273
2900 Other Support Services	1,710,900
Total Support Services	**$41,071,709**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,321,591
3300 Community Services	176,407
Total Operation of Non-Instructional Services	**$2,497,998**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
Total Facilities Acquisition, Construction and Improvement Services	**$550,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,054,556
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	808,370
Total Other Expenditures and Financing Uses	**$13,012,926**
Total Estimated Expenditures and Other Financing Uses	**$121,334,279**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,217,866
200 Personnel Services - Employee Benefits	15,106,175
300 Purchased Professional and Technical Services	98,220
400 Purchased Property Services	24,080
500 Other Purchased Services	1,700,070
600 Supplies	2,044,181
700 Property	272,720
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	**$42,468,312**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,507,554
200 Personnel Services - Employee Benefits	4,946,357
300 Purchased Professional and Technical Services	927,315
400 Purchased Property Services	2,000
500 Other Purchased Services	4,334,919
600 Supplies	100,850
700 Property	34,700
800 Other Objects	10,500
Total Special Programs - Elementary / Secondary	**$16,864,195**
1300 Vocational Education	
100 Personnel Services - Salaries	1,340,968
200 Personnel Services - Employee Benefits	833,401
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,587,761
600 Supplies	72,450
700 Property	10,500
Total Vocational Education	**$3,872,080**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	51,770
200 Personnel Services - Employee Benefits	21,864
300 Purchased Professional and Technical Services	770,000
500 Other Purchased Services	125,250
600 Supplies	2,925
700 Property	25,250
Total Other Instructional Programs - Elementary / Secondary	**$997,059**
Total Instruction	**$64,201,646**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,567,402
200 Personnel Services - Employee Benefits	1,063,815
300 Purchased Professional and Technical Services	837,113

Description	Amount
400 Purchased Property Services	5,000
500 Other Purchased Services	53,485
600 Supplies	31,640
700 Property	8,500
800 Other Objects	500
Total Support Services - Students	**$3,567,455**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	853,858
200 Personnel Services - Employee Benefits	647,622
300 Purchased Professional and Technical Services	77,600
400 Purchased Property Services	2,200
500 Other Purchased Services	31,800
600 Supplies	168,755
700 Property	22,570
800 Other Objects	7,380
Total Support Services - Instructional Staff	**$1,811,785**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,979,866
200 Personnel Services - Employee Benefits	2,082,823
300 Purchased Professional and Technical Services	436,975
400 Purchased Property Services	12,300
500 Other Purchased Services	383,200
600 Supplies	65,365
700 Property	55,000
800 Other Objects	120,400
Total Support Services - Administration	**$6,135,929**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	351,672
200 Personnel Services - Employee Benefits	251,911
300 Purchased Professional and Technical Services	1,559,159
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	17,450
700 Property	5,000
Total Support Services - Pupil Health	**$2,187,192**
2500 Support Services - Business	
100 Personnel Services - Salaries	591,627
200 Personnel Services - Employee Benefits	419,956
300 Purchased Professional and Technical Services	120,383
400 Purchased Property Services	22,500
500 Other Purchased Services	67,200
600 Supplies	71,500
700 Property	9,000
800 Other Objects	5,000
Total Support Services - Business	**$1,307,166**

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,763,906
200 Personnel Services - Employee Benefits	2,433,292
300 Purchased Professional and Technical Services	1,040,911
400 Purchased Property Services	708,585
500 Other Purchased Services	308,171
600 Supplies	1,897,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	**$10,289,054**
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,480,827
200 Personnel Services - Employee Benefits	2,350,478
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	405,000
500 Other Purchased Services	4,190,650
600 Supplies	446,000
700 Property	519,000
800 Other Objects	9,000
Total Student Transportation Services	**$11,412,955**
2800 Support Services - Central	
100 Personnel Services - Salaries	730,382
200 Personnel Services - Employee Benefits	595,025
300 Purchased Professional and Technical Services	358,066
400 Purchased Property Services	275,000
500 Other Purchased Services	167,800
600 Supplies	180,000
700 Property	337,500
800 Other Objects	5,500
Total Support Services - Central	**$2,649,273**
2900 Other Support Services	
500 Other Purchased Services	98,900
800 Other Objects	1,612,000
Total Other Support Services	**$1,710,900**
Total Support Services	**$41,071,709**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,164,865
200 Personnel Services - Employee Benefits	563,266
300 Purchased Professional and Technical Services	152,750
400 Purchased Property Services	39,000
500 Other Purchased Services	69,560
600 Supplies	178,250
700 Property	74,800
800 Other Objects	79,100

Description	Amount
Total Student Activities	**$2,321,591**
3300 Community Services	
800 Other Objects	176,407
Total Community Services	**$176,407**
Total Operation of Non-Instructional Services	**$2,497,998**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	260,000
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	**$550,000**
Total Facilities Acquisition, Construction and Improvement Services	**$550,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,990,725
900 Other Uses of Funds	2,063,831
Total Debt Service / Other Expenditures and Financing Uses	**$12,054,556**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	**$150,000**
5900 Budgetary Reserve	
800 Other Objects	808,370
Total Budgetary Reserve	**$808,370**
Total Other Expenditures and Financing Uses	**$13,012,926**
TOTAL EXPENDITURES	**$121,334,279**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,899,480	
Public Purpose (Expendable) Trust Fund		3,136,032
Other Comptroller-Approved Special Revenue Funds	90,084	
Athletic / School-Sponsored Extra Curricular Activities Fund	275,950	
Capital Reserve Fund - § 690, §1850	1,000,000	
Capital Reserve Fund - § 1431	16,070,112	17,701,555
Other Capital Projects Fund		23,496,519
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,806,697	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		1,893,512
Activity Fund	420,293	
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$38,562,616**	**$46,227,618**

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund	2,896,467	3,136,032
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	16,916,849	17,701,555
Other Capital Projects Fund	4,658,706	23,496,519
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	1,838,512	1,893,512
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments	**$26,310,534**	**$46,227,618**
TOTAL CASH AND INVESTMENTS	**$64,873,150**	**$92,455,236**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	165,403,391	158,159,560
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	**$165,403,391**	**$158,159,560**
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	**$165,403,391**	**$158,159,560**

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	**$165,403,391**	**$158,159,560**

Account	Description	Amounts
0810	Nonspendable Fund Balance	94,672
0820	Restricted Fund Balance	1,004,042
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	9,569,782
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,569,782**
5900	**Budgetary Reserve**	**808,370**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$11,476,866**