FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date: 6/18/25

Secretary of the Board - Original Signature Required — Date: 6/18/25

Chief School Administrator - Original Signature Required — Date: 6/18/25

Contact Person: Gary Ceccarelli

Telephone: (724)843-3420 Extension: Extn :1203

Email Address: ceccarellig@tigerweb.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Beaver Falls Area SD	Beaver	127041503

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	$39345808
Ending Unassigned Fund Balance	$2411776
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.12%

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
	6/18/2025

DUE DATE: AUGUST 15, 2025

Printed 6/3/2025 9:42:36 AM

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 :
Big Beaver Falls Area SD	Beaver	127041503

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
Cynthia Cook	5-8-2025

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

Val Number	Description	Justification
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.	The unassigned fund balance will be utilized for unexpected costs and unforeseen costs, including cyber/charter schools and other out of District placements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance will be used to offset future retirement contributions and increased health care costs.

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	10,630,994	
0850 Unassigned Fund Balance	2,913,263	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,544,257**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,681,355	
7000 Revenue from State Sources	27,651,492	
8000 Revenue from Federal Sources	2,511,474	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$38,844,321**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$52,388,578**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	5,680,569
6113	Public Utility Realty Taxes	7,742
6114	Payments in Lieu of Current Taxes - State / Local	64,729
6140	Current Act 511 Taxes - Flat Rate Assessments	25,600
6150	Current Act 511 Taxes - Proportional Assessments	1,190,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500	Earnings on Investments	550,000
6700	Revenues from LEA Activities	35,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	375,540
6940	Tuition from Patrons	2,175
REVENUE FROM LOCAL SOURCES		**$8,681,355**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	15,954,721
7160	Tuition for Orphans Subsidy	12,000
7240	Driver Education - Student	350
7271	Special Education funds for School-Aged Pupils	2,264,626
7292	Pre-K Counts	420,000
7311	Pupil Transportation Subsidy	950,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	392,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340	State Property Tax Reduction Allocation	1,637,938
7360	Safe Schools	150,000
7531	Ready to Learn-Foundation	1,664,856
7810	State Share of Social Security and Medicare Taxes	650,001
7820	State Share of Retirement Contributions	3,500,000
REVENUE FROM STATE SOURCES		**$27,651,492**
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas	10,000
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,194,847
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,199
8517	Title IV - 21st Century Schools	1,091,428
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	**$2,511,474**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**38,844,321**

Act 1 Index (current): 6.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,680,569**
Amount of Tax Relief for Homestead Exclusions	**$1,375,567**
Total Approx. Tax Revenue:	**$7,056,136**
Approx. Tax Levy for Tax Rate Calculation:	**$8,789,630**

		Beaver	**Total**
	2024-25 Data		
	a. Assessed Value	$735,026,920	$735,026,920
	b. Real Estate Mills	11.6600	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$395,971,574	$395,971,574
	d. Assessed Value	$741,115,540	$741,115,540
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy	$8,570,414	$8,570,414
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	$8,570,414	$8,570,414
	(f Total * g)		
	i. Base Mills Subject to Index	11.6600	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	76.61884%	76.61884%
	k. Tax Levy Needed	$8,789,630	$8,789,630
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**11.8600**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$8,789,630	$8,789,630
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$7,414,063
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$5,680,569
	(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,680,569**
Amount of Tax Relief for Homestead Exclusions	**$1,375,567**
Total Approx. Tax Revenue:	**$7,056,136**
Approx. Tax Levy for Tax Rate Calculation:	**$8,789,630**

		Beaver	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	12.3829	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$9,177,160	$9,177,160
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	$50,250.00	
V.	Number of Homestead/Farmstead Properties	2342	2342
	Median Assessed Value of Homestead Properties		$100,500

Act 1 Index (current): 6.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,680,569**
Amount of Tax Relief for Homestead Exclusions	**$1,375,567**
Total Approx. Tax Revenue:	**$7,056,136**
Approx. Tax Levy for Tax Rate Calculation:	**$8,789,630**

	Beaver		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,375,567	Lowering RE Tax Rate $262,371	$1,637,938
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$1,637,938**

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
Beaver	741,115,540	11.8600	8,789,630						76.61884%		
Totals:	**741,115,540**		**8,789,630**	-	1,375,567	=	7,414,063	X	76.61884%	=	5,680,569

		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	22,000	22,000
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	$75.00	$0.00	3,600	3,600
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**25,600**	**25,600**
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%	975,000	975,000
6152	Current Act 511 Occupation Taxes	0.00000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.00000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.50000	0.75000	90,000	90,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00000	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**1,190,000**	**1,190,000**
	Total Act 511, Current Taxes				**1,215,600**
		Act 511 Tax Limit	**-->**	**395,971,574 X**	**12**	**4,751,659**
				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									
	Beaver	11.6600	11.8600	1.72%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679					6.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					6.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	6.2%				
6144	Current Act 511 Trailer Taxes					6.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	$75.00	$75.00	0.00%	Yes	6.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					6.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6152	Current Act 511 Occupation Taxes					6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6154	Current Act 511 Amusement Taxes					6.2%				
6155	Current Act 511 Business Privilege Taxes					6.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.2%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	6.2%	0.75000	0.75000	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					6.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,986,921
1200 Special Programs - Elementary / Secondary	5,367,382
1300 Vocational Education	934,611
1400 Other Instructional Programs - Elementary / Secondary	272,872
1800 Pre-Kindergarten	373,336
Total Instruction	**$22,935,122**
2000 Support Services	
2100 Support Services - Students	1,863,305
2200 Support Services - Instructional Staff	117,308
2300 Support Services - Administration	2,382,695
2400 Support Services - Pupil Health	774,601
2500 Support Services - Business	559,831
2600 Operation and Maintenance of Plant Services	3,483,411
2700 Student Transportation Services	1,995,700
2800 Support Services - Central	931,459
2900 Other Support Services	7,500
Total Support Services	**$12,115,810**
3000 Operation of Non-Instructional Services	
3200 Student Activities	897,743
3300 Community Services	47,033
Total Operation of Non-Instructional Services	**$944,776**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,409,000
Total Facilities Acquisition, Construction and Improvement Services	**$1,409,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,941,100
Total Other Expenditures and Financing Uses	**$1,941,100**
Total Estimated Expenditures and Other Financing Uses	**$39,345,808**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,653,714
200 Personnel Services - Employee Benefits	5,597,151
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	2,423,444
600 Supplies	275,612
Total Regular Programs - Elementary / Secondary	**$15,986,921**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,696,605
200 Personnel Services - Employee Benefits	1,522,487
300 Purchased Professional and Technical Services	1,223,000
500 Other Purchased Services	826,250
600 Supplies	97,265
800 Other Objects	1,775
Total Special Programs - Elementary / Secondary	**$5,367,382**
1300 Vocational Education	
100 Personnel Services - Salaries	276,070
200 Personnel Services - Employee Benefits	175,941
500 Other Purchased Services	469,000
600 Supplies	13,600
Total Vocational Education	**$934,611**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	152,285
200 Personnel Services - Employee Benefits	118,587
400 Purchased Property Services	1,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	**$272,872**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	181,668
200 Personnel Services - Employee Benefits	181,654
500 Other Purchased Services	3,860
600 Supplies	6,154
Total Pre-Kindergarten	**$373,336**
Total Instruction	**$22,935,122**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,042,591
200 Personnel Services - Employee Benefits	784,912
500 Other Purchased Services	1,000
600 Supplies	34,802
Total Support Services - Students	**$1,863,305**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	57,575
200 Personnel Services - Employee Benefits	53,507
500 Other Purchased Services	2,300
600 Supplies	3,926
Total Support Services - Instructional Staff	**$117,308**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,249,894
200 Personnel Services - Employee Benefits	821,669
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	60,000
500 Other Purchased Services	25,000
600 Supplies	65,132
800 Other Objects	15,000
Total Support Services - Administration	**$2,382,695**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	272,235
200 Personnel Services - Employee Benefits	195,869
300 Purchased Professional and Technical Services	301,500
500 Other Purchased Services	200
600 Supplies	4,797
Total Support Services - Pupil Health	**$774,601**
2500 Support Services - Business	
100 Personnel Services - Salaries	264,977
200 Personnel Services - Employee Benefits	178,354
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,400
500 Other Purchased Services	43,000
600 Supplies	2,000
800 Other Objects	11,500
Total Support Services - Business	**$559,831**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,345,970
200 Personnel Services - Employee Benefits	1,035,941
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	341,000
500 Other Purchased Services	110,500
600 Supplies	638,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$3,483,411**
2700 Student Transportation Services	
500 Other Purchased Services	1,915,700
600 Supplies	80,000
Total Student Transportation Services	**$1,995,700**
2800 Support Services - Central	

Description	Amount
100 Personnel Services - Salaries	235,888
200 Personnel Services - Employee Benefits	164,977
300 Purchased Professional and Technical Services	77,685
500 Other Purchased Services	63,560
600 Supplies	388,349
800 Other Objects	1,000
Total Support Services - Central	**$931,459**
2900 Other Support Services	
500 Other Purchased Services	7,500
Total Other Support Services	**$7,500**
Total Support Services	**$12,115,810**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	338,377
200 Personnel Services - Employee Benefits	146,477
300 Purchased Professional and Technical Services	60,360
400 Purchased Property Services	79,500
500 Other Purchased Services	57,500
600 Supplies	143,129
700 Property	45,000
800 Other Objects	27,400
Total Student Activities	**$897,743**
3300 Community Services	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	2,033
600 Supplies	15,000
800 Other Objects	10,000
Total Community Services	**$47,033**
Total Operation of Non-Instructional Services	**$944,776**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,084,000
700 Property	325,000
Total Facilities Acquisition, Construction and Improvement Services	**$1,409,000**
Total Facilities Acquisition, Construction and Improvement Services	**$1,409,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	506,900
900 Other Uses of Funds	1,434,200
Total Debt Service / Other Expenditures and Financing Uses	**$1,941,100**
Total Other Expenditures and Financing Uses	**$1,941,100**
TOTAL EXPENDITURES	**$39,345,808**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	13,544,258	13,544,258
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	450,000	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	**$13,994,258**	**$14,044,258**

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	**$13,994,258**	**$14,044,258**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	7,994,896	6,528,357
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	329,575	313,312
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$8,324,471**	**$6,841,669**
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	**$8,324,471**	**$6,841,669**

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	**$8,324,471**	**$6,841,669**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,630,994
0850 Unassigned Fund Balance	2,411,776
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$13,042,770**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$13,042,770**