

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025



President of the Board - Original Signature Required

6/11/25

Date



Secretary of the Board - Original Signature Required

6-11-2025

Date



Chief School Administrator - Original Signature Required

6/11/25

Date

Mark R Cherpak

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes

No

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

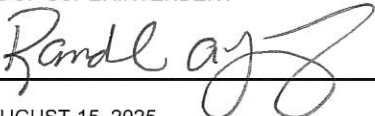
Total Budgeted Expenditures	\$90912458
Ending Unassigned Fund Balance	\$2558977
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.81%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/25
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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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-7-2025
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5090	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00 . Provide a justification.	All worker's comp insurance expenses are included in this line item.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00	All worker's comp insurance expenses are included in this line item.
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.	Fund balance carried forward from last year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance carried forward from last year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance carried forward from last year.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	750,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	22,000,000
0850 Unassigned Fund Balance	2,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	53,097,904
7000 Revenue from State Sources	36,088,780
8000 Revenue from Federal Sources	1,488,830
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$90,675,514</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$116,675,514</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,167,904
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	6,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	156,500
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	128,500

**REVENUE FROM LOCAL SOURCES \$53,097,904**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,887,286
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,678,413
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	316,680
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,896,340
7360 Safe Schools	75,000
7531 Ready to Learn-Foundation	3,747,923
7532 Ready to Learn-Adequacy Supplement	2,632,138
7810 State Share of Social Security and Medicare Taxes	1,400,000
7820 State Share of Retirement Contributions	6,000,000

**REVENUE FROM STATE SOURCES \$36,088,780**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	951,885
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	135,079
8516 Title III - Language Instruction for English Learners and Immigrant Students	79,247
8517 Title IV - 21st Century Schools	72,619

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,488,830</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>90,675,514</b>
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Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$43,167,904</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,896,340</u></b>
Total Approx. Tax Revenue:	<b>\$46,064,244</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$49,468,195</b>

Allegheny

Total

<b>2024-25 Data</b>		
a. Assessed Value	\$1,993,215,088	\$1,993,215,088
b. Real Estate Mills	25.0000	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$2,118,334,983	\$2,118,334,983
d. Assessed Value	\$1,978,727,808	\$1,978,727,808
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$49,830,377	\$49,830,377
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$49,830,377	\$49,830,377
(f Total * g)		
i. Base Mills Subject to Index	25.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.69097%	92.69097%
k. Tax Levy Needed	\$49,468,195	\$49,468,195
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>25.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,468,195	\$49,468,195
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,571,855
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,167,904
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,167,904	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,896,340</u>	
Total Approx. Tax Revenue:	\$46,064,244	
Approx. Tax Levy for Tax Rate Calculation:	\$49,468,195	

Allegheny

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3500	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,139,478	\$52,139,478
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,582.00	
Number of Homestead/Farmstead Properties	10948	10948
Median Assessed Value of Homestead Properties		\$119,800

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,167,904</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,896,340</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$46,064,244</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,468,195</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,896,340	Lowering RE Tax Rate	\$0	\$2,896,340
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,896,340</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,978,727,808	25.0000	49,468,195			92.69097%	
<b>Totals:</b>	<b>1,978,727,808</b>		<b>49,468,195</b>	<b>2,896,340</b>	<b>46,571,855</b>	<b>92.69097%</b>	<b>43,167,904</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,000,000	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 6,500,000 6,500,000**

**Total Act 511, Current Taxes 6,530,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,118,334,983</b>	<b>12</b>	<b>25,420,020</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.0000	25.0000	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,047,309
1200 Special Programs - Elementary / Secondary	12,074,176
1300 Vocational Education	2,289,137
<b>Total Instruction</b>	<b>\$51,410,622</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,306,376
2200 Support Services - Instructional Staff	452,993
2300 Support Services - Administration	8,925,049
2400 Support Services - Pupil Health	21,000
2500 Support Services - Business	474,000
2600 Operation and Maintenance of Plant Services	6,622,567
2700 Student Transportation Services	4,881,089
2900 Other Support Services	60,000
<b>Total Support Services</b>	<b>\$23,743,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,203,762
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,208,762</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,750,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,750,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,800,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$90,912,458</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,899,486
200 Personnel Services - Employee Benefits	13,219,961
300 Purchased Professional and Technical Services	2,732,982
400 Purchased Property Services	83,700
500 Other Purchased Services	1,630,840
600 Supplies	477,164
800 Other Objects	3,176
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,047,309</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,052,814
200 Personnel Services - Employee Benefits	4,802,612
300 Purchased Professional and Technical Services	747,500
500 Other Purchased Services	1,226,000
600 Supplies	157,750
700 Property	10,000
800 Other Objects	77,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,074,176</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	851,567
200 Personnel Services - Employee Benefits	562,815
500 Other Purchased Services	800,000
600 Supplies	74,755
<b>Total Vocational Education</b>	<b>\$2,289,137</b>
<b>Total Instruction</b>	<b>\$51,410,622</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,313,592
200 Personnel Services - Employee Benefits	973,995
500 Other Purchased Services	250
600 Supplies	18,539
<b>Total Support Services - Students</b>	<b>\$2,306,376</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	342,000
500 Other Purchased Services	8,000
600 Supplies	60,993
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$452,993</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,887,587
200 Personnel Services - Employee Benefits	3,352,952

2025-2026 Final General Fund Budget

LEA : 103021102 Baldwin-Whitehall SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	352,000
500 Other Purchased Services	111,700
600 Supplies	161,825
800 Other Objects	58,985
<b>Total Support Services - Administration</b>	<b>\$8,925,049</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
600 Supplies	20,000
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$21,000</b>
<b>2500 <u>Support Services - Business</u></b>	
200 Personnel Services - Employee Benefits	270,000
500 Other Purchased Services	109,000
600 Supplies	85,000
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$474,000</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,479,143
200 Personnel Services - Employee Benefits	1,329,175
300 Purchased Professional and Technical Services	590,661
400 Purchased Property Services	2,146,588
500 Other Purchased Services	132,000
600 Supplies	815,000
700 Property	120,000
800 Other Objects	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,622,567</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,688,512
200 Personnel Services - Employee Benefits	832,377
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	1,643,100
600 Supplies	435,600
700 Property	150,000
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$4,881,089</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	60,000
<b>Total Other Support Services</b>	<b>\$60,000</b>
<b>Total Support Services</b>	<b>\$23,743,074</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	610,739
200 Personnel Services - Employee Benefits	254,373
300 Purchased Professional and Technical Services	121,450
400 Purchased Property Services	4,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,000
600 Supplies	192,300
800 Other Objects	16,900
<b>Total Student Activities</b>	<b>\$1,203,762</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,208,762</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	4,550,000
700 Property	1,200,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,750,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,750,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,421,864
900 Other Uses of Funds	5,378,136
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,800,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$90,912,458</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	40,000,000	35,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,665,070	5,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$44,965,070</b>	<b>\$40,200,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$44,965,070</b>	<b>\$40,200,000</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	86,740,000	91,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	410,258	280,537
0560 Other Post-Employment Benefits (OPEB)	6,683,231	6,468,563
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$93,833,489</b>	<b>\$98,294,100</b>

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$93,833,489</b>	<b>\$98,294,100</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$93,833,489</b>	<b>\$98,294,100</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	750,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	21,500,000
0850 Unassigned Fund Balance	1,763,056
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,763,056</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,513,056</b>
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