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: 6/23/2025

Secretary of the Board - Original Signature Required — Date: 6/23/2025

Chief School Administrator - Original Signature Required — Date: 6/22/2025

Cristy Lentz
Contact Person

(717)776-2404 Extn :
Telephone Extension

clentz@bigspring.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:
Big Spring SD	Cumberland	115210503

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	$66156931
Ending Unassigned Fund Balance	$2944169
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.45%

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]	6/23/2025

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 :
Big Spring SD	Cumberland	115210503

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
John R. Smith	6/23/2025

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $631,250.00 Function 2200, Object 200: $645,109.00	The benefits are higher than salaries due to professional development tuition reimbursement being charged to Function 2200, Object 200.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $82,678.00 Function 2800, Object 200: $92,210.00	The benefits are higher than salaries due to professional development tuition reimbursement being charged to Function 2800, Object 200.
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 for unanticipated expenses during the 2025-2026 school year.
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.	Unassigned Fund Balance is for unanticipated expenditures in the future.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS - $554,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS - $650,000, Health Care - $1,392,137, Techn - $2,300,000, Special Educ -$1,000,000, Student Info Sy/Financial Software - $200,000, Safety/Security/SRO - $500,000, Student Svcs & Mental Health - $500,000, Capital Projects - $5,500,000 & Budget Deficit

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	4,059,916	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	12,549,027	
0850 Unassigned Fund Balance	4,499,964	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$17,602,991**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,793,732	
7000 Revenue from State Sources	23,885,571	
8000 Revenue from Federal Sources	771,833	
9000 Other Financing Sources	150,000	
Total Estimated Revenues And Other Financing Sources		**$64,601,136**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$82,204,127**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	30,653,803
6112	Interim Real Estate Taxes	65,000
6113	Public Utility Realty Taxes	31,950
6114	Payments in Lieu of Current Taxes - State / Local	38,460
6140	Current Act 511 Taxes - Flat Rate Assessments	56,700
6150	Current Act 511 Taxes - Proportional Assessments	6,853,029
6400	Delinquencies on Taxes Levied / Assessed by the LEA	705,000
6500	Earnings on Investments	683,305
6700	Revenues from LEA Activities	77,785
6800	Revenues from Intermediary Sources / Pass-Through Funds	627,200
6990	Refunds and Other Miscellaneous Revenue	1,500
REVENUE FROM LOCAL SOURCES		**$39,793,732**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	12,573,406
7160	Tuition for Orphans Subsidy	21,000
7220	Vocational Education	79,000
7271	Special Education funds for School-Aged Pupils	2,684,183
7311	Pupil Transportation Subsidy	1,539,748
7312	Nonpublic and Charter School Pupil Transportation Subsidy	31,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	45,500
7340	State Property Tax Reduction Allocation	1,344,793
7505	Ready to Learn Block Grant	672,793
7532	Ready to Learn-Adequacy Supplement	189,664
7810	State Share of Social Security and Medicare Taxes	867,600
7820	State Share of Retirement Contributions	3,836,884
REVENUE FROM STATE SOURCES		**$23,885,571**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	622,107
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,274
8517	Title IV - 21st Century Schools	47,452
REVENUE FROM FEDERAL SOURCES		**$771,833**

	Amount
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	150,000
OTHER FINANCING SOURCES	**$150,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**64,601,136**

Act 1 Index (current): 5.0%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$30,653,803**
Amount of Tax Relief for Homestead Exclusions	**$1,359,812**
Total Approx. Tax Revenue:	**$32,013,615**
Approx. Tax Levy for Tax Rate Calculation:	**$33,290,857**

		Cumberland	Total
	2024-25 Data		
	a. Assessed Value	$2,039,375,100	$2,039,375,100
	b. Real Estate Mills	16.1260	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,870,342,211	$1,870,342,211
	d. Assessed Value	$2,043,976,400	$2,043,976,400
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$32,886,963	$32,886,963
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$32,886,963	$32,886,963
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.1260	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$33,290,857	$33,290,857
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**16.2873**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$33,290,857	$33,290,857
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$31,931,045
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$30,653,803

Act 1 Index (current): 5.0%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$30,653,803**
Amount of Tax Relief for Homestead Exclusions	**$1,359,812**
Total Approx. Tax Revenue:	**$32,013,615**
Approx. Tax Levy for Tax Rate Calculation:	**$33,290,857**

		Cumberland	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	16.9323	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$34,609,222	$34,609,222
	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	$14,793.69	
V.	Number of Homestead/Farmstead Properties	5726	5726
	Median Assessed Value of Homestead Properties		$181,450

Act 1 Index (current): 5.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$30,653,803**
Amount of Tax Relief for Homestead Exclusions	**$1,359,812**
Total Approx. Tax Revenue:	**$32,013,615**
Approx. Tax Levy for Tax Rate Calculation:	**$33,290,857**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,344,793	Lowering RE Tax Rate	$0	$1,344,793
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$15,019			$15,019
Amount of Tax Relief from State/Local Sources				**$1,359,812**

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
Cumberland	2,043,976,400	16.2873	33,290,857						96.00000%		
Totals:	**2,043,976,400**		**33,290,857**	-	1,359,812	=	31,931,045	X	96.00000%	=	30,653,803

		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	$10.00	$0.00	56,700	56,700
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			**56,700**	**56,700**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	6,548,029	6,548,029
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	305,000	305,000
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			**6,853,029**	**6,853,029**
	Total Act 511, Current Taxes				**6,909,729**
		Act 511 Tax Limit -->	**1,870,342,211 X**	**12**	**22,444,107**
			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									
	Cumberland	16.1260	16.2873	1.01%	Yes	5.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,251,937
1200 Special Programs - Elementary / Secondary	14,955,189
1300 Vocational Education	926,765
1400 Other Instructional Programs - Elementary / Secondary	43,254
1500 Nonpublic School Programs	8,000
Total Instruction	**$40,185,145**
2000 Support Services	
2100 Support Services - Students	2,191,056
2200 Support Services - Instructional Staff	1,650,864
2300 Support Services - Administration	3,404,079
2400 Support Services - Pupil Health	916,050
2500 Support Services - Business	545,764
2600 Operation and Maintenance of Plant Services	5,051,694
2700 Student Transportation Services	3,743,037
2800 Support Services - Central	1,151,490
2900 Other Support Services	30,000
Total Support Services	**$18,684,034**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,687,963
3300 Community Services	67,220
Total Operation of Non-Instructional Services	**$1,755,183**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,132,569
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$5,532,569**
Total Estimated Expenditures and Other Financing Uses	**$66,156,931**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,968,795
200 Personnel Services - Employee Benefits	8,193,301
300 Purchased Professional and Technical Services	785,520
400 Purchased Property Services	6,600
500 Other Purchased Services	2,203,254
600 Supplies	688,418
700 Property	400,099
800 Other Objects	5,950
Total Regular Programs - Elementary / Secondary	**$24,251,937**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,685,222
200 Personnel Services - Employee Benefits	2,372,032
300 Purchased Professional and Technical Services	2,094,435
400 Purchased Property Services	5,000
500 Other Purchased Services	6,495,278
600 Supplies	265,594
800 Other Objects	37,628
Total Special Programs - Elementary / Secondary	**$14,955,189**
1300 Vocational Education	
500 Other Purchased Services	926,765
Total Vocational Education	**$926,765**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,354
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	16,300
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	**$43,254**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	**$8,000**
Total Instruction	**$40,185,145**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,177,745
200 Personnel Services - Employee Benefits	767,910
300 Purchased Professional and Technical Services	138,975
500 Other Purchased Services	7,650
600 Supplies	93,641
800 Other Objects	5,135
Total Support Services - Students	**$2,191,056**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	631,250
200 Personnel Services - Employee Benefits	645,109
300 Purchased Professional and Technical Services	144,159
500 Other Purchased Services	78,558
600 Supplies	150,263
800 Other Objects	1,525
Total Support Services - Instructional Staff	**$1,650,864**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,763,713
200 Personnel Services - Employee Benefits	1,239,576
300 Purchased Professional and Technical Services	189,370
500 Other Purchased Services	49,631
600 Supplies	45,669
800 Other Objects	116,120
Total Support Services - Administration	**$3,404,079**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	461,824
200 Personnel Services - Employee Benefits	369,555
300 Purchased Professional and Technical Services	42,574
500 Other Purchased Services	248
600 Supplies	13,399
700 Property	28,000
800 Other Objects	450
Total Support Services - Pupil Health	**$916,050**
2500 Support Services - Business	
100 Personnel Services - Salaries	276,363
200 Personnel Services - Employee Benefits	177,470
300 Purchased Professional and Technical Services	50,681
400 Purchased Property Services	2,500
500 Other Purchased Services	9,250
600 Supplies	23,250
800 Other Objects	6,250
Total Support Services - Business	**$545,764**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,853,482
200 Personnel Services - Employee Benefits	1,167,937
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	697,000
500 Other Purchased Services	39,193
600 Supplies	1,173,852
700 Property	103,000
800 Other Objects	6,730
Total Operation and Maintenance of Plant Services	**$5,051,694**
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	84,604
200 Personnel Services - Employee Benefits	42,327
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	3,521,381
600 Supplies	14,075
800 Other Objects	650
Total Student Transportation Services	**$3,743,037**
2800 Support Services - Central	
100 Personnel Services - Salaries	82,678
200 Personnel Services - Employee Benefits	92,210
300 Purchased Professional and Technical Services	941,702
400 Purchased Property Services	12,000
500 Other Purchased Services	900
600 Supplies	21,500
800 Other Objects	500
Total Support Services - Central	**$1,151,490**
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	**$30,000**
Total Support Services	**$18,684,034**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	859,412
200 Personnel Services - Employee Benefits	397,867
300 Purchased Professional and Technical Services	183,584
500 Other Purchased Services	128,900
600 Supplies	61,700
700 Property	33,200
800 Other Objects	23,300
Total Student Activities	**$1,687,963**
3300 Community Services	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	15,495
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	5,000
600 Supplies	8,725
800 Other Objects	500
Total Community Services	**$67,220**
Total Operation of Non-Instructional Services	**$1,755,183**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,422,569
900 Other Uses of Funds	3,710,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$5,132,569**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	**$300,000**
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$5,532,569**
TOTAL EXPENDITURES	**$66,156,931**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	10,000,000	15,000,000
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	9,200,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	245,000	245,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$20,195,000**	**$26,095,000**

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	2,500,000	2,500,000
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		
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	**$2,500,000**	**$2,500,000**
TOTAL CASH AND INVESTMENTS	**$22,695,000**	**$28,595,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	34,564,169	30,294,194
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	990,000	1,005,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,100,000	8,250,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$43,654,169**	**$39,549,194**
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	**$43,654,169**	**$39,549,194**

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	**$43,654,169**	**$39,549,194**

Account	Description	Amounts
0810	Nonspendable Fund Balance	4,059,916
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	12,549,027
0850	Unassigned Fund Balance	2,944,169
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$16,047,196**
5900	**Budgetary Reserve**	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$20,207,112**