FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025

Carrie A Snetchko
President of the Board - Original Signature Required

6/16/2025
Date

Marai Campa
Secretary of the Board - Original Signature Required

6/16/2025
Date

Chief School Administrator - Original Signature Required

6/16/2025
Date

Jamie L ODonnell
Contact Person

(724)947-8144 Extn :3310
Telephone Extension

jodonnell@burgettstown.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 :
Burgettstown Area SD	Washington	101631203

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	$26296201
Ending Unassigned Fund Balance	$521500
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.98%

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]	6/16/2025

DUE DATE: AUGUST 15, 2025

Printed 6/16/2025 8:15:11 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 :
Burgettstown Area SD	Washington	101631203

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
Carrie A. Schick-Smith	5/12/2025

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 district estimates an ending unassigned fund balance to end fiscal year 2025-2026.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	19,090	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	21,500	
0850 Unassigned Fund Balance	500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$521,500**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,944,825	
7000 Revenue from State Sources	12,576,176	
8000 Revenue from Federal Sources	264,411	
9000 Other Financing Sources	1,510,789	
Total Estimated Revenues And Other Financing Sources		**$26,296,201**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$26,817,701**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,390,670
6113	Public Utility Realty Taxes	10,000
6114	Payments in Lieu of Current Taxes - State / Local	13,000
6120	Current Per Capita Taxes, Section 679	7,500
6140	Current Act 511 Taxes - Flat Rate Assessments	7,500
6150	Current Act 511 Taxes - Proportional Assessments	1,455,655
6400	Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500	Earnings on Investments	250,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	238,000
6910	Rentals	100,000
6920	Contributions and Donations from Private Sources	50,000
6990	Refunds and Other Miscellaneous Revenue	47,500
REVENUE FROM LOCAL SOURCES		**$11,944,825**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,063,648
7271	Special Education funds for School-Aged Pupils	1,078,575
7311	Pupil Transportation Subsidy	750,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	308,215
7330	Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340	State Property Tax Reduction Allocation	927,301
7505	Ready to Learn Block Grant	239,888
7810	State Share of Social Security and Medicare Taxes	375,000
7820	State Share of Retirement Contributions	1,813,549
REVENUE FROM STATE SOURCES		**$12,576,176**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	215,967
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,364
8517	Title IV - 21st Century Schools	16,080
REVENUE FROM FEDERAL SOURCES		**$264,411**
OTHER FINANCING SOURCES		
9340	Debt Service Fund Transfers	1,510,789
OTHER FINANCING SOURCES		**$1,510,789**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**26,296,201**

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$9,390,670**
Amount of Tax Relief for Homestead Exclusions	**$927,301**
Total Approx. Tax Revenue:	**$10,317,971**
Approx. Tax Levy for Tax Rate Calculation:	**$11,361,379**

		Washington	Total
	2024-25 Data		
	a. Assessed Value	$698,511,320	$698,511,320
	b. Real Estate Mills	15.2645	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$592,182,785	$592,182,785
	d. Assessed Value	$707,512,620	$707,512,620
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$10,662,426	$10,662,426
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$10,662,426	$10,662,426
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.2645	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$11,361,379	$11,361,379
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**16.0582**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,361,379	$11,361,379
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$10,434,078
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$9,390,670

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$9,390,670**
Amount of Tax Relief for Homestead Exclusions	**$927,301**
Total Approx. Tax Revenue:	**$10,317,971**
Approx. Tax Levy for Tax Rate Calculation:	**$11,361,379**

		Washington	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	16.0582	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$11,361,379	$11,361,379
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$23,427.00	
	Number of Homestead/Farmstead Properties	2465	2465
	Median Assessed Value of Homestead Properties		$123,450

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$9,390,670**
Amount of Tax Relief for Homestead Exclusions	**$927,301**
Total Approx. Tax Revenue:	**$10,317,971**
Approx. Tax Levy for Tax Rate Calculation:	**$11,361,379**

	Washington			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$927,301	Lowering RE Tax Rate	$0	$927,301
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$927,301**

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	707,512,620	16.0582	11,361,379						90.00000%		
Totals:	**707,512,620**		**11,361,379**	-	927,301	=	10,434,078	X	90.00000%	=	9,390,670

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			7,500
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	7,500	7,500
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**7,500**	**7,500**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,461,310	1,230,655
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	225,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,911,310**	**1,455,655**
	Total Act 511, Current Taxes				**1,463,155**
		Act 511 Tax Limit -->	**592,182,785 X**	**12**	**7,106,193**
			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	15.2645	16.0582	5.20%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,655,469
1200 Special Programs - Elementary / Secondary	2,907,259
1300 Vocational Education	328,808
1400 Other Instructional Programs - Elementary / Secondary	19,997
Total Instruction	**$14,911,533**
2000 Support Services	
2100 Support Services - Students	486,334
2200 Support Services - Instructional Staff	676,942
2300 Support Services - Administration	1,888,498
2400 Support Services - Pupil Health	195,986
2500 Support Services - Business	437,857
2600 Operation and Maintenance of Plant Services	2,250,669
2700 Student Transportation Services	1,728,889
2900 Other Support Services	12,414
Total Support Services	**$7,677,589**
3000 Operation of Non-Instructional Services	
3200 Student Activities	505,896
3300 Community Services	2,500
Total Operation of Non-Instructional Services	**$508,396**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,198,683
Total Other Expenditures and Financing Uses	**$3,198,683**
Total Estimated Expenditures and Other Financing Uses	**$26,296,201**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,476,828
200 Personnel Services - Employee Benefits	4,397,819
300 Purchased Professional and Technical Services	73,443
500 Other Purchased Services	1,481,332
600 Supplies	226,047
Total Regular Programs - Elementary / Secondary	**$11,655,469**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,184,668
200 Personnel Services - Employee Benefits	766,791
300 Purchased Professional and Technical Services	570,800
500 Other Purchased Services	350,000
600 Supplies	35,000
Total Special Programs - Elementary / Secondary	**$2,907,259**
1300 Vocational Education	
500 Other Purchased Services	328,808
Total Vocational Education	**$328,808**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
300 Purchased Professional and Technical Services	13,000
Total Other Instructional Programs - Elementary / Secondary	**$19,997**
Total Instruction	**$14,911,533**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	294,412
200 Personnel Services - Employee Benefits	191,922
Total Support Services - Students	**$486,334**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	259,216
200 Personnel Services - Employee Benefits	199,726
300 Purchased Professional and Technical Services	98,000
600 Supplies	90,000
700 Property	30,000
Total Support Services - Instructional Staff	**$676,942**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,085,573
200 Personnel Services - Employee Benefits	634,750
300 Purchased Professional and Technical Services	7,600
500 Other Purchased Services	141,025
600 Supplies	4,550
800 Other Objects	15,000

Description	Amount
Total Support Services - Administration	**$1,888,498**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	99,728
200 Personnel Services - Employee Benefits	72,758
300 Purchased Professional and Technical Services	16,000
600 Supplies	7,500
Total Support Services - Pupil Health	**$195,986**
2500 Support Services - Business	
100 Personnel Services - Salaries	209,346
200 Personnel Services - Employee Benefits	158,211
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	500
600 Supplies	8,000
800 Other Objects	1,800
Total Support Services - Business	**$437,857**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	645,473
200 Personnel Services - Employee Benefits	428,681
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	700,500
500 Other Purchased Services	141,515
600 Supplies	232,000
Total Operation and Maintenance of Plant Services	**$2,250,669**
2700 Student Transportation Services	
100 Personnel Services - Salaries	444,104
200 Personnel Services - Employee Benefits	278,685
400 Purchased Property Services	13,100
500 Other Purchased Services	661,700
600 Supplies	181,000
700 Property	150,300
Total Student Transportation Services	**$1,728,889**
2900 Other Support Services	
500 Other Purchased Services	12,414
Total Other Support Services	**$12,414**
Total Support Services	**$7,677,589**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	208,294
200 Personnel Services - Employee Benefits	86,754
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	41,200
500 Other Purchased Services	15,250
600 Supplies	59,098
700 Property	5,300

Description	Amount
Total Student Activities	**$505,896**
3300 Community Services	
500 Other Purchased Services	2,500
Total Community Services	**$2,500**
Total Operation of Non-Instructional Services	**$508,396**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	3,198,683
Total Debt Service / Other Expenditures and Financing Uses	**$3,198,683**
Total Other Expenditures and Financing Uses	**$3,198,683**
TOTAL EXPENDITURES	**$26,296,201**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	200,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	22,000	21,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	140,112	120,112
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	15,000
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	**$512,112**	**$356,112**

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	**$512,112**	**$356,112**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General 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 General Fund		
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		

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	55,951,665	52,752,981
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	**$55,951,665**	**$52,752,981**

TOTAL INDEBTEDNESS	**$55,951,665**	**$52,752,981**

Account	Description	Amounts
0810	Nonspendable Fund Balance	19,090
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	521,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$521,500**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$540,590**