

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

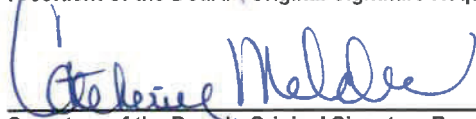
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/9/25

Date



Secretary of the Board - Original Signature Required

6-9-25

Date



Chief School Administrator - Original Signature Required

6/9/25

Date

Heather Bonzo

Contact Person

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Extn :

Telephone

Extension

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Email Address

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

24 PS 6-698

(10/2010)

SCHOOL DISTRICT : Butler Area SD	COUNTY : Butler	AUN : 104101252
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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	\$117738668
Ending Unassigned Fund Balance	\$9390163
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 6-9-25
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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 : Butler Area SD	County : Butler	AUN Number : 104101252
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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 5-12-25
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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>
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.	To maintain fund balance percentage limit as recommended by PDE.
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 is to cover HRA/VERI costs related to retirements, future capital projects, technology, equipment, and curriculum costs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	352,501
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,596,349
0850 Unassigned Fund Balance	9,255,706
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,852,055</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,422,407
7000 Revenue from State Sources	56,413,019
8000 Revenue from Federal Sources	2,903,242
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$117,738,668</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$138,590,723</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,005,146
6112 Interim Real Estate Taxes	190,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	107,261
6120 Current Per Capita Taxes, Section 679	140,000
6140 Current Act 511 Taxes - Flat Rate Assessments	277,000
6150 Current Act 511 Taxes - Proportional Assessments	8,235,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,393,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	255,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,370,000
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	335,000
6990 Refunds and Other Miscellaneous Revenue	300,000

REVENUE FROM LOCAL SOURCES \$58,422,407

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	29,638,626
7112 Basic Education Funding-Social Security	1,763,623
7144 Reimbursement of CS Expenditures Subsidy	386,071
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	5,654,313
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,609,023
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	3,409,383
7531 Ready to Learn-Foundation	2,027,677
7532 Ready to Learn-Adequacy Supplement	1,445,977
7820 State Share of Retirement Contributions	7,838,326

REVENUE FROM STATE SOURCES \$56,413,019

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,936,686
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	243,831
8517 Title IV - 21st Century Schools	147,725

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000

REVENUE FROM FEDERAL SOURCES	\$2,903,242
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	117,738,668
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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,005,146
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,383</u>
Total Approx. Tax Revenue:	\$47,414,529
Approx. Tax Levy for Tax Rate Calculation:	\$49,386,775

Butler

Total

2024-25 Data		
a. Assessed Value	\$447,437,397	\$447,437,397
b. Real Estate Mills	109.6400	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,848,983,178	\$3,848,983,178
d. Assessed Value	\$450,444,862	\$450,444,862
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$49,057,036	\$49,057,036
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$49,057,036	\$49,057,036
(f Total * g)		
i. Base Mills Subject to Index	109.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.71040%	95.71040%
k. Tax Levy Needed	\$49,386,775	\$49,386,775
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	109.6400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,386,775	\$49,386,775
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,977,392
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,005,146
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,005,146	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,383</u>	
Total Approx. Tax Revenue:	\$47,414,529	
Approx. Tax Levy for Tax Rate Calculation:	\$49,386,775	

Butler

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	115.2316	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,905,482	\$51,905,482
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,461.00	
Number of Homestead/Farmstead Properties	12635	12635
Median Assessed Value of Homestead Properties		\$17,160

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,005,146
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,383</u>
Total Approx. Tax Revenue:	\$47,414,529
Approx. Tax Levy for Tax Rate Calculation:	\$49,386,775

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,409,383	Lowering RE Tax Rate	\$0	\$3,409,383
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,409,383

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>
Butler	450,444,862	109.6400	49,386,775			95.71040%	
Totals:	450,444,862		49,386,775	3,409,383	45,977,392	95.71040%	44,005,146

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		140,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	140,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	137,000
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			277,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,235,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			8,235,000
Total Act 511, Current Taxes			8,512,000
Act 511 Tax Limit -->		3,848,983,178	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index		2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Butler	109.6400	109.6400	0.00%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6144	Current Act 511 Trailer Taxes					5.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6152	Current Act 511 Occupation Taxes					5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6154	Current Act 511 Amusement Taxes					5.1%				
6155	Current Act 511 Business Privilege Taxes					5.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.1%				
6157	Current Act 511 Mercantile Taxes					5.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,200,197
1200 Special Programs - Elementary / Secondary	8,544,270
1300 Vocational Education	2,152,023
1400 Other Instructional Programs - Elementary / Secondary	774,584
1500 Nonpublic School Programs	197,631
1700 Higher Education Programs for Secondary Students	60,000
Total Instruction	\$72,928,705
2000 Support Services	
2100 Support Services - Students	3,886,275
2200 Support Services - Instructional Staff	3,341,288
2300 Support Services - Administration	6,441,862
2400 Support Services - Pupil Health	1,692,587
2500 Support Services - Business	1,198,139
2600 Operation and Maintenance of Plant Services	8,293,705
2700 Student Transportation Services	8,017,843
2800 Support Services - Central	1,919,922
2900 Other Support Services	84,933
Total Support Services	\$34,876,554
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,947,582
Total Operation of Non-Instructional Services	\$1,947,582
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	7,985,827
Total Other Expenditures and Financing Uses	\$7,985,827
Total Estimated Expenditures and Other Financing Uses	\$117,738,668

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,783,648
200 Personnel Services - Employee Benefits	24,818,708
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	14,800
500 Other Purchased Services	3,777,500
600 Supplies	723,541
800 Other Objects	32,500
Total Regular Programs - Elementary / Secondary	\$61,200,197
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,062,394
200 Personnel Services - Employee Benefits	1,420,688
300 Purchased Professional and Technical Services	492,106
500 Other Purchased Services	4,433,911
600 Supplies	127,871
800 Other Objects	7,300
Total Special Programs - Elementary / Secondary	\$8,544,270
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,152,023
Total Vocational Education	\$2,152,023
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	20,856
300 Purchased Professional and Technical Services	111,360
400 Purchased Property Services	18,000
500 Other Purchased Services	594,368
Total Other Instructional Programs - Elementary / Secondary	\$774,584
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	188,989
600 Supplies	8,642
Total Nonpublic School Programs	\$197,631
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	60,000
Total Higher Education Programs for Secondary Students	\$60,000
Total Instruction	\$72,928,705
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,230,986
200 Personnel Services - Employee Benefits	1,550,389
300 Purchased Professional and Technical Services	100,000
600 Supplies	4,900
Total Support Services - Students	\$3,886,275

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	916,827
200 Personnel Services - Employee Benefits	498,850
300 Purchased Professional and Technical Services	967,339
400 Purchased Property Services	39,933
500 Other Purchased Services	19,000
600 Supplies	567,714
700 Property	330,125
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$3,341,288
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,486,211
200 Personnel Services - Employee Benefits	2,408,626
300 Purchased Professional and Technical Services	311,750
500 Other Purchased Services	74,415
600 Supplies	44,950
800 Other Objects	115,910
Total Support Services - Administration	\$6,441,862
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	777,014
200 Personnel Services - Employee Benefits	540,103
300 Purchased Professional and Technical Services	368,408
400 Purchased Property Services	1,700
500 Other Purchased Services	1,000
600 Supplies	4,362
Total Support Services - Pupil Health	\$1,692,587
2500 Support Services - Business	
100 Personnel Services - Salaries	478,154
200 Personnel Services - Employee Benefits	332,363
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	231,433
500 Other Purchased Services	4,500
600 Supplies	138,939
800 Other Objects	9,250
Total Support Services - Business	\$1,198,139
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,302,824
200 Personnel Services - Employee Benefits	2,139,966
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	415,168
500 Other Purchased Services	415,550
600 Supplies	1,884,397
700 Property	5,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$8,293,705

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	108,193
200 Personnel Services - Employee Benefits	75,205
500 Other Purchased Services	7,833,310
600 Supplies	1,000
800 Other Objects	135
Total Student Transportation Services	\$8,017,843
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	590,733
200 Personnel Services - Employee Benefits	410,534
300 Purchased Professional and Technical Services	905,600
500 Other Purchased Services	2,500
600 Supplies	8,150
800 Other Objects	2,405
Total Support Services - Central	\$1,919,922
2900 <u>Other Support Services</u>	
500 Other Purchased Services	84,933
Total Other Support Services	\$84,933
Total Support Services	\$34,876,554
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	882,290
200 Personnel Services - Employee Benefits	481,911
300 Purchased Professional and Technical Services	155,415
400 Purchased Property Services	27,300
500 Other Purchased Services	198,670
600 Supplies	118,900
700 Property	53,596
800 Other Objects	29,500
Total Student Activities	\$1,947,582
Total Operation of Non-Instructional Services	\$1,947,582
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	7,985,827
Total Interfund Transfers - Out	\$7,985,827
Total Other Expenditures and Financing Uses	\$7,985,827
TOTAL EXPENDITURES	\$117,738,668

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	18,000,000	18,000,000
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		
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	\$18,000,000	\$18,000,000

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 **\$18,000,000** **\$18,000,000**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	56,259,482	50,924,482
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,455,464	1,455,464
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,690,192	26,690,192
0599 Other Noncurrent Liabilities	362,470	170,602
Total General Fund	\$84,767,608	\$79,240,740

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	\$84,767,608	\$79,240,740
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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	\$84,767,608	\$79,240,740
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Account Description	Amounts
0810 Nonspendable Fund Balance	352,501
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,461,892
0850 Unassigned Fund Balance	9,390,163
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,852,055

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,204,556
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