

**PROPOSED**  
**FINAL GENERAL FUND BUDGET**  
Fiscal Year 2025-2026

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
John W. Wardle, President of the Board - Original Signature Required

May 19, 2025

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Julie Boothe, Secretary of the Board - Original Signature Required

May 19, 2025

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Nicholas Guarente, Ed.D., Chief School Administrator - Original Signature Required

May 19, 2025

\_\_\_\_\_  
Date

Cristy Lentz  
\_\_\_\_\_  
Contact Person

(717)776-2404

Extn : \_\_\_\_\_

\_\_\_\_\_  
Telephone

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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 : Big Spring SD	COUNTY : Cumberland	AUN : 115210503
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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	\$66781931
Ending Unassigned Fund Balance	\$3102323
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.64%

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
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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 : Big Spring SD	County : Cumberland	AUN Number : 115210503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 - \$1,000,000, Techn - \$2,300,000, Special Educ - \$550,000, Student Info Sy/Financial Software - \$200,000, Safety/Security/SRO - \$500,000, Student Svcs & Mental Health - \$500,000, Capital Projects - \$5,500,000 & Budget Deficits

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	40,576,886
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**

\$65,384,290

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$82,987,281

Amount

REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes	30,811,957
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
6940	Tuition from Patrons	625,000
6990	Refunds and Other Miscellaneous Revenue	1,500

REVENUE FROM LOCAL SOURCES    \$40,576,886

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

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	150,000
<b>OTHER FINANCING SOURCES</b>	<b>\$150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>65,384,290</b>

Act 1 Index (current): 5.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$30,811,957

\$1,359,812

\$32,171,769

\$33,455,601

Cumberland

Total

2024-25 Data

a. Assessed Value \$2,039,375,100

b. Real Estate Mills 16.1260

I. 2025-26 Data

c. 2023 STEB Market Value \$1,870,342,211

d. Assessed Value \$2,043,976,400

e. Assessed Value of New Constr/ Renov \$0

2024-25 Calculations

f. 2024-25 Tax Levy (a \* b) \$32,886,963

2025-26 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2024-25 Tax Levy \$32,886,963

(f Total \* g)

i. Base Mills Subject to Index 16.1260

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.00000% 96.00000%

k. Tax Levy Needed \$33,455,601

(Approx. Tax Levy \* g)

I. 2025-26 Real Estate Tax Rate

(k / d \* 1000)

m. Tax Levy Generated by Mills \$33,455,601

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$30,811,957



AUN: 115210503     Big Spring SD

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 5.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$30,811,957

~~\$1,359,812~~

\$32,171,769

\$33,455,601

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

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

\$34,609,222

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

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$14,721.89

Number of Homestead/Farmstead Properties

5726

5726

Median Assessed Value of Homestead Properties

\$181,450

V.

AUN: 115210503     Big Spring SD

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$30,811,957

Amount of Tax Relief for Homestead Exclusions

~~\$1,359,812~~

Total Approx. Tax Revenue:

\$32,171,769

Approx. Tax Levy for Tax Rate Calculation:

\$33,455,601

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

<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>
Cumberland	2,043,976,400	16.3679	33,455,601			96.000000%	
<b>Totals:</b>	<b>2,043,976,400</b>		<b>33,455,601</b>	<b>1,359,812</b>	<b>= 32,095,789</b>	<b>X 96.000000%</b>	<b>= 30,811,957</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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>				
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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
<b>Total    Current Act 511 Taxes – Flat Rate Assessments</b>			<b>56,700</b>	<b>56,700</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
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

<b>Total    Current Act 511 Taxes – Proportional Assessments</b>			<b>6,853,029</b>	<b>6,853,029</b>
<b>Total Act 511, Current Taxes</b>				<b>6,909,729</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,870,342,211</b>	<b>X</b>	<b>12</b>	<b>22,444,107</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>										
	Cumberland		16.1260	16.3679	1.51%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>										
	6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>										
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%				

<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		24,251,937
1200 Special Programs - Elementary / Secondary		15,580,189
1300 Vocational Education		926,765
1400 Other Instructional Programs - Elementary / Secondary		43,254
1500 Nonpublic School Programs		8,000
<b>Total Instruction</b>		<b>\$40,810,145</b>
<b>2000 Support Services</b>		
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
<b>Total Support Services</b>		<b>\$18,684,034</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		1,687,963
3300 Community Services		67,220
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,755,183</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		5,132,569
5200 Interfund Transfers - Out		300,000
5900 Budgetary Reserve		100,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$5,532,569</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$66,781,931</b>

<u>Description</u>		<u>Amount</u>
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		7,120,278
600 Supplies		265,594
800 Other Objects		37,628
Total Special Programs - Elementary / Secondary		\$15,580,189
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		\$40,810,145
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

**2200 Support Services - Instructional Staff**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

**Total Support Services - Instructional Staff**

**2300 Support Services - Administration**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

**Total Support Services - Administration**

**2400 Support Services - Pupil Health**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Support Services - Pupil Health**

**2500 Support Services - Business**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

**Total Support Services - Business**

**2600 Operation and Maintenance of Plant Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Operation and Maintenance of Plant Services**

**2700 Student Transportation Services**

Amount

- 631,250
- 645,109
- 144,159
- 78,558
- 150,263
- 1,525

**\$1,650,864**

- 1,763,713
- 1,239,576
- 189,370
- 49,631
- 45,669
- 116,120

**\$3,404,079**

- 461,824
- 369,555
- 42,574
- 248
- 13,399
- 28,000
- 450

**\$916,050**

- 276,363
- 177,470
- 50,681
- 2,500
- 9,250
- 23,250
- 6,250

**\$545,764**

- 1,853,482
- 1,167,937
- 10,500
- 697,000
- 39,193
- 1,173,852
- 103,000
- 6,730

**\$5,051,694**

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 <u>Support Services - Central</u>	
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 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$18,684,034
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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 <u>Community Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,422,569
900 Other Uses of Funds	3,710,000



<u>Description</u>		<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses		\$5,132,569
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		300,000
Total Interfund Transfers - Out		\$300,000
5900 <u>Budgetary Reserve</u>		
800 Other Objects		100,000
Total Budgetary Reserve		\$100,000
Total Other Expenditures and Financing Uses		\$5,532,569
TOTAL EXPENDITURES		\$66,781,931

**Cash and Short-Term Investments**

	<b><u>06/30/2025 Estimate</u></b>	<b><u>06/30/2026 Projection</u></b>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,195,000</b>	<b>\$26,095,000</b>

**Long-Term Investments**

	<b><u>06/30/2025 Estimate</u></b>	<b><u>06/30/2026 Projection</u></b>
General Fund	2,500,000	2,500,000

Long-Term Investments

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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	34,564,169	30,294,194
0540 Accumulated Compensated Absences		1,005,000
0550 Authority Lease Obligations	990,000	
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**

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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

<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>\$43,654,169</b>	<b>\$39,549,194</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

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	3,102,323
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,205,350</b>
5900    Budgetary Reserve	100,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,365,266</b>