

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

6-20-2025


Date



Secretary of the Board - Original Signature Required

6-20-2025

Date



Chief School Administrator - Original Signature Required

6-20-2025

Date

Robert K Kachurak

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Valley West SD	COUNTY : Luzerne	AUN : 118409302
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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	\$100171080
Ending Unassigned Fund Balance	\$7978802
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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 6/20/2025
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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 : Wyoming Valley West SD	County : Luzerne	AUN Number : 118409302
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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 5-14-2025
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency
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.	Contingency
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future Capital Projects

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,609,519
0850 Unassigned Fund Balance	8,436,575
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$18,046,094
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,600,276
7000 Revenue from State Sources	55,026,854
8000 Revenue from Federal Sources	5,621,308
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$100,248,438
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$118,294,532

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,517,678
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	74,000
6120 Current Per Capita Taxes, Section 679	44,000
6140 Current Act 511 Taxes - Flat Rate Assessments	88,000
6150 Current Act 511 Taxes - Proportional Assessments	5,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,570,000
6500 Earnings on Investments	1,355,731
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	832,867
6910 Rentals	26,000
6940 Tuition from Patrons	25,000
6970 Services Provided Other Funds	150,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$39,600,276
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,163,150
7144 Reimbursement of CS Expenditures Subsidy	352,087
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	5,683,927
7311 Pupil Transportation Subsidy	1,533,219
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,125
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	339,918
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	2,727,525
7531 Ready to Learn-Foundation	893,171
7532 Ready to Learn-Adequacy Supplement	4,623,732
7810 State Share of Social Security and Medicare Taxes	1,730,000
7820 State Share of Retirement Contributions	7,700,000
REVENUE FROM STATE SOURCES	\$55,026,854
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,269,319
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	304,014

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	947,975
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	900,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$5,621,308
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,248,438

Act 1 Index (current): 5.8%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$29,517,678	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,727,525</u>	
Total Approx. Tax Revenue:		\$32,245,203	
Approx. Tax Levy for Tax Rate Calculation:		\$35,524,945	
		Luzerne	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$1,924,558,300	\$1,924,558,300
b. Real Estate Mills		18.4807	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$1,852,898,087	\$1,852,898,087
d. Assessed Value		\$1,922,272,700	\$1,922,272,700
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$35,567,185	\$35,567,185
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$35,567,185	\$35,567,185
(f Total * g)			
i. Base Mills Subject to Index		18.4807	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		90.00000%	90.00000%
k. Tax Levy Needed		\$35,524,945	\$35,524,945
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		18.4807	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$35,524,945	\$35,524,945
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$32,797,420
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$29,517,678
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,517,678	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,727,525</u>	
Total Approx. Tax Revenue:	\$32,245,203	
Approx. Tax Levy for Tax Rate Calculation:	\$35,524,945	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5525	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,585,237	\$37,585,237
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	\$16,976.00	
Number of Homestead/Farmstead Properties	8694	8694
Median Assessed Value of Homestead Properties		\$94,000

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,517,678
Amount of Tax Relief for Homestead Exclusions	<u>\$2,727,525</u>
Total Approx. Tax Revenue:	\$32,245,203
Approx. Tax Levy for Tax Rate Calculation:	\$35,524,945
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,727,525	Lowering RE Tax Rate	\$0	\$2,727,525
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,727,525

2025-2026 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Luzerne	1,922,272,700	18.4807	35,524,945			90.00000%	
Totals:	1,922,272,700		35,524,945	- 2,727,525	= 32,797,420	X 90.00000%	= 29,517,678

	Rate		Estimated Revenue				
6120	Current Per Capita Taxes, Section 679			\$5.00		44,000	
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	44,000	44,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	44,000	44,000
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						88,000	88,000
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%	4,500,000	4,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.03000	0.000	500,000	500,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.09000	0.000	100,000	100,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						5,750,000	5,750,000
Total Act 511, Current Taxes							5,838,000

Act 511 Tax Limit -->	1,852,898,087	X	12	22,234,777
	Market Value		Mills	(511 Limit)

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> Luzerne	18.4807	18.4807	0.00%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6155	Current Act 511 Business Privilege Taxes	0.03000	0.03000	0.00%	Yes	5.8%				
6157	Current Act 511 Mercantile Taxes	0.09000	0.09000	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,532,652
1200 Special Programs - Elementary / Secondary	20,818,397
1300 Vocational Education	4,477,160
1400 Other Instructional Programs - Elementary / Secondary	350,009
Total Instruction	\$68,178,218
2000 Support Services	
2100 Support Services - Students	3,159,581
2200 Support Services - Instructional Staff	3,063,972
2300 Support Services - Administration	3,598,224
2400 Support Services - Pupil Health	877,064
2500 Support Services - Business	631,465
2600 Operation and Maintenance of Plant Services	7,129,840
2700 Student Transportation Services	4,158,714
2800 Support Services - Central	458,241
2900 Other Support Services	65,000
Total Support Services	\$23,142,101
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,291,648
3300 Community Services	342,618
Total Operation of Non-Instructional Services	\$1,634,266
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,785,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,785,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	300,000
5200 Interfund Transfers - Out	4,381,495
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	\$5,431,495
Total Estimated Expenditures and Other Financing Uses	\$100,171,080

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,731,010
200 Personnel Services - Employee Benefits	15,784,982
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	7,025
500 Other Purchased Services	4,226,125
600 Supplies	774,010
800 Other Objects	8,500
Total Regular Programs - Elementary / Secondary	\$42,532,652
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,131,578
200 Personnel Services - Employee Benefits	4,535,046
300 Purchased Professional and Technical Services	3,740,691
500 Other Purchased Services	5,264,274
600 Supplies	146,808
Total Special Programs - Elementary / Secondary	\$20,818,397
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	581,332
200 Personnel Services - Employee Benefits	410,391
400 Purchased Property Services	5,000
500 Other Purchased Services	3,435,922
600 Supplies	44,515
Total Vocational Education	\$4,477,160
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	221,151
200 Personnel Services - Employee Benefits	93,858
500 Other Purchased Services	35,000
Total Other Instructional Programs - Elementary / Secondary	\$350,009
Total Instruction	\$68,178,218
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,866,814
200 Personnel Services - Employee Benefits	1,278,312
500 Other Purchased Services	4,750
600 Supplies	9,705
Total Support Services - Students	\$3,159,581
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,005,008
200 Personnel Services - Employee Benefits	629,700
300 Purchased Professional and Technical Services	97,600
500 Other Purchased Services	21,400
600 Supplies	1,309,164
800 Other Objects	1,100

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Description	Amount
Total Support Services - Instructional Staff	\$3,063,972
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,489,556
200 Personnel Services - Employee Benefits	873,545
300 Purchased Professional and Technical Services	209,500
400 Purchased Property Services	272,756
500 Other Purchased Services	46,035
600 Supplies	280,652
700 Property	6,600
800 Other Objects	419,580
Total Support Services - Administration	\$3,598,224
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	505,735
200 Personnel Services - Employee Benefits	314,329
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	4,000
600 Supplies	39,000
Total Support Services - Pupil Health	\$877,064
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	356,943
200 Personnel Services - Employee Benefits	261,572
400 Purchased Property Services	1,000
500 Other Purchased Services	3,250
600 Supplies	8,200
800 Other Objects	500
Total Support Services - Business	\$631,465
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,981,393
200 Personnel Services - Employee Benefits	1,501,697
300 Purchased Professional and Technical Services	770,586
400 Purchased Property Services	663,500
500 Other Purchased Services	532,164
600 Supplies	1,325,000
700 Property	355,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$7,129,840
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	152,307
200 Personnel Services - Employee Benefits	142,207
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	103
500 Other Purchased Services	3,801,257
600 Supplies	55,634
800 Other Objects	206
Total Student Transportation Services	\$4,158,714

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	297,548
200 Personnel Services - Employee Benefits	155,043
500 Other Purchased Services	5,650
Total Support Services - Central	\$458,241
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$23,142,101
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	405,218
200 Personnel Services - Employee Benefits	184,317
300 Purchased Professional and Technical Services	123,210
400 Purchased Property Services	49,186
500 Other Purchased Services	225,360
600 Supplies	204,466
700 Property	76,570
800 Other Objects	23,321
Total Student Activities	\$1,291,648
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	43,453
200 Personnel Services - Employee Benefits	25,165
500 Other Purchased Services	119,000
800 Other Objects	155,000
Total Community Services	\$342,618
Total Operation of Non-Instructional Services	\$1,634,266
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
500 Other Purchased Services	1,785,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,785,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,785,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	150,000
900 Other Uses of Funds	150,000
Total Debt Service / Other Expenditures and Financing Uses	\$300,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,381,495
Total Interfund Transfers - Out	\$4,381,495
5900 <u>Budgetary Reserve</u>	
800 Other Objects	750,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$750,000
Total Other Expenditures and Financing Uses	\$5,431,495
TOTAL EXPENDITURES	\$100,171,080

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	40,720,000	42,500,000
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	4,680,000	5,700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,600,000	3,800,000
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	\$49,000,000	\$52,000,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$49,000,000	\$52,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	27,784,538	24,403,044
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	200,000	160,000
0540 Accumulated Compensated Absences	1,750,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,134,538	\$27,913,044
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$31,134,538	\$27,913,044

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$31,134,538	\$27,913,044

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,144,650
0850 Unassigned Fund Balance	7,978,802
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,123,452
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,873,452