FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2025

President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date

Leslie A Stott	(814)345-5615	Extn :4850
Contact Person	Telephone	Extension

lstott@westbranch.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
West Branch Area SD	Clearfield	110179003

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 [x]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$22952524
Ending Unassigned Fund Balance	$10207970
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	44.47%

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

DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
West Branch Area SD	Clearfield	110179003

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

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

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $241,547.07 C x 2%: $9,324.16	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $5,138.00 Approved Referendum Exception Amt: $0.00	
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: $168,377.00 Function 2500, Object 200: $172,585.00	Our district suffered a large increase to our medical insurance. In some instances, between PSERS and the health insurance, we are seeing benefits more than the wages
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.	

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	51,024	
0830 Committed Fund Balance	9,055,963	
0840 Assigned Fund Balance	818,303	
0850 Unassigned Fund Balance	680,944	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$10,555,210**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,780,842	
7000 Revenue from State Sources	15,439,493	
8000 Revenue from Federal Sources	384,949	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$22,605,284**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$33,160,494**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,711,589
6113 Public Utility Realty Taxes	4,600
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	15,700
6140 Current Act 511 Taxes - Flat Rate Assessments	35,359
6150 Current Act 511 Taxes - Proportional Assessments	771,792
6400 Delinquencies on Taxes Levied / Assessed by the LEA	356,412
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	31,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	442,890
6920 Contributions and Donations from Private Sources	13,000
6990 Refunds and Other Miscellaneous Revenue	58,500
REVENUE FROM LOCAL SOURCES	**$6,780,842**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,739,329
7112 Basic Education Funding-Social Security	368,850
7240 Driver Education - Student	560
7271 Special Education funds for School-Aged Pupils	1,185,229
7311 Pupil Transportation Subsidy	743,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	466,208
7350 Sewage Treatment Operations / Environmental Subsidies	856,173
7360 Safe Schools	79,016
7505 Ready to Learn Block Grant	1,023,128
7820 State Share of Retirement Contributions	1,685,000
REVENUE FROM STATE SOURCES	**$15,439,493**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	288,208
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,207
8517 Title IV - 21st Century Schools	25,534
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	39,000

	Amount
REVENUE FROM FEDERAL SOURCES	$384,949
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,605,284

Act 1 Index (current): 5.8%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$4,712,344**	
Amount of Tax Relief for Homestead Exclusions	**$466,208**	
Total Approx. Tax Revenue:	**$5,178,552**	
Approx. Tax Levy for Tax Rate Calculation:	**$5,702,146**	

		Clearfield	Clinton	Total
	2024-25 Data			
	a. Assessed Value	$44,863,231	$8,626,600	$53,489,831
	b. Real Estate Mills	118.2500	14.3300	
I.	**2025-26 Data**			
	c. 2023 STEB Market Value	$328,623,450	$7,725,674	$336,349,124
	d. Assessed Value	$89,917,505	$8,187,500	$98,105,005
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2024-25 Calculations			
	f. 2024-25 Tax Levy	$5,305,077	$123,619	$5,428,696
	(a * b)			
	2025-26 Calculations			
	g. Percent of Total Market Value	97.70308%	2.29692%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	$5,304,003	$124,693	$5,428,696
	(f Total * g)			
	i. Base Mills Subject to Index	118.2500	14.4544	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%
	k. Tax Levy Needed	$5,571,172	$130,974	$5,702,146
	(Approx. Tax Levy * g)			
	l. 2025-26 Real Estate Tax Rate	**61.9500**	**15.9900**	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	$5,570,389	$130,918	$5,701,307
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			$5,235,099
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			$4,711,589
	(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	**Section 672.1 Method Choice:** (a)(1)
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	$4,712,344	
Amount of Tax Relief for Homestead Exclusions	$466,208	
Total Approx. Tax Revenue:	$5,178,552	
Approx. Tax Levy for Tax Rate Calculation:	$5,702,146	

		Clearfield	Clinton	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	125.1085	15.2927	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.6973	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$11,249,444	$125,209	$11,374,653
IV.	s. Millage Rate within Index? (If l > p Then No)	Yes	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$5,709	$5,709
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$5,138	$5,138

		Clearfield	Clinton	Total
	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$1,740.00	$10,775.00	
V.	Number of Homestead/Farmstead Properties	2073	7	2080
	Median Assessed Value of Homestead Properties			$21,550

Act 1 Index (current): 5.8%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$4,712,344**
Amount of Tax Relief for Homestead Exclusions	**$466,208**
Total Approx. Tax Revenue:	**$5,178,552**
Approx. Tax Levy for Tax Rate Calculation:	**$5,702,146**

	Clearfield	Clinton			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$466,208	Lowering RE Tax Rate	$0	$466,208
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$466,208**

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
Clearfield	89,917,505	61.9500	5,570,389						90.00000%		
Clinton	8,187,500	15.9900	130,918						90.00000%		
Totals:	**98,105,005**		**5,701,307**	-	**466,208**	=	**5,235,099**	X	**90.00000%**	=	**4,711,589**

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			15,700
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	24,500	15,700
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	32,540	14,000
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	5,659	5,659
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			**62,699**	**35,359**
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%	725,792	725,792
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	46,000	46,000
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			**771,792**	**771,792**
	Total Act 511, Current Taxes				**807,151**
		Act 511 Tax Limit -->	**336,349,124 X**	**12**	**4,036,189**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Clearfield	118.2500	61.9500	-47.60%	Yes	5.8%				
	Clinton	14.4544	15.9900	10.63%	No	5.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.8%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

LEA : 110179003 West Branch Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,426,461
1200 Special Programs - Elementary / Secondary	3,496,813
1300 Vocational Education	672,432
1400 Other Instructional Programs - Elementary / Secondary	68,563
1500 Nonpublic School Programs	6,500
1700 Higher Education Programs for Secondary Students	7,000
1800 Pre-Kindergarten	272,708
Total Instruction	**$12,950,477**
2000 Support Services	
2100 Support Services - Students	819,187
2200 Support Services - Instructional Staff	846,261
2300 Support Services - Administration	1,251,959
2400 Support Services - Pupil Health	366,061
2500 Support Services - Business	382,941
2600 Operation and Maintenance of Plant Services	2,142,769
2700 Student Transportation Services	1,330,932
Total Support Services	**$7,140,110**
3000 Operation of Non-Instructional Services	
3200 Student Activities	704,306
3300 Community Services	14,101
Total Operation of Non-Instructional Services	**$718,407**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,143,530
Total Other Expenditures and Financing Uses	**$2,143,530**
Total Estimated Expenditures and Other Financing Uses	**$22,952,524**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,203,507
200 Personnel Services - Employee Benefits	3,310,544
300 Purchased Professional and Technical Services	103,528
400 Purchased Property Services	6,850
500 Other Purchased Services	416,200
600 Supplies	258,081
700 Property	115,881
800 Other Objects	11,870
Total Regular Programs - Elementary / Secondary	**$8,426,461**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,461,023
200 Personnel Services - Employee Benefits	830,409
300 Purchased Professional and Technical Services	166,833
500 Other Purchased Services	1,020,298
600 Supplies	17,250
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	**$3,496,813**
1300 Vocational Education	
500 Other Purchased Services	672,432
Total Vocational Education	**$672,432**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,750
200 Personnel Services - Employee Benefits	363
400 Purchased Property Services	200
500 Other Purchased Services	35,150
600 Supplies	28,100
Total Other Instructional Programs - Elementary / Secondary	**$68,563**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,500
Total Nonpublic School Programs	**$6,500**
1700 Higher Education Programs for Secondary Students	
600 Supplies	7,000
Total Higher Education Programs for Secondary Students	**$7,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	153,621
200 Personnel Services - Employee Benefits	95,963
300 Purchased Professional and Technical Services	6,084
600 Supplies	9,497
700 Property	7,543
Total Pre-Kindergarten	**$272,708**
Total Instruction	**$12,950,477**

Description	Amount
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	417,525
200 Personnel Services - Employee Benefits	386,402
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	5,435
600 Supplies	3,200
800 Other Objects	2,625
Total Support Services - Students	**$819,187**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	387,264
200 Personnel Services - Employee Benefits	247,250
300 Purchased Professional and Technical Services	28,140
500 Other Purchased Services	57,234
600 Supplies	107,625
700 Property	7,000
800 Other Objects	11,748
Total Support Services - Instructional Staff	**$846,261**
2300 Support Services - Administration	
100 Personnel Services - Salaries	589,183
200 Personnel Services - Employee Benefits	471,705
300 Purchased Professional and Technical Services	86,300
500 Other Purchased Services	28,055
600 Supplies	33,349
700 Property	4,850
800 Other Objects	38,517
Total Support Services - Administration	**$1,251,959**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	173,432
200 Personnel Services - Employee Benefits	84,519
300 Purchased Professional and Technical Services	104,460
500 Other Purchased Services	50
600 Supplies	3,200
800 Other Objects	400
Total Support Services - Pupil Health	**$366,061**
2500 Support Services - Business	
100 Personnel Services - Salaries	168,377
200 Personnel Services - Employee Benefits	172,585
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	16,404
600 Supplies	22,000
800 Other Objects	3,375
Total Support Services - Business	**$382,941**
2600 Operation and Maintenance of Plant Services	

Description	Amount
100 Personnel Services - Salaries	711,629
200 Personnel Services - Employee Benefits	640,300
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	299,703
500 Other Purchased Services	68,737
600 Supplies	366,100
700 Property	11,500
800 Other Objects	13,300
Total Operation and Maintenance of Plant Services	**$2,142,769**
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,515
200 Personnel Services - Employee Benefits	2,714
500 Other Purchased Services	1,318,653
600 Supplies	3,050
Total Student Transportation Services	**$1,330,932**
Total Support Services	**$7,140,110**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	329,605
200 Personnel Services - Employee Benefits	176,797
300 Purchased Professional and Technical Services	45,915
400 Purchased Property Services	18,950
500 Other Purchased Services	61,400
600 Supplies	46,619
800 Other Objects	25,020
Total Student Activities	**$704,306**
3300 Community Services	
600 Supplies	14,101
Total Community Services	**$14,101**
Total Operation of Non-Instructional Services	**$718,407**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,065,530
900 Other Uses of Funds	1,078,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,143,530**
Total Other Expenditures and Financing Uses	**$2,143,530**
TOTAL EXPENDITURES	**$22,952,524**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,327,948	3,000,000
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	77,719	75,000
Other Capital Projects Fund		
Debt Service Fund	14,181,288	
Food Service / Cafeteria Operations Fund	459,855	359,855
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	46,337	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$18,093,147**	**$3,479,855**

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	2,226,108	2,400,000
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	3,448	3,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments	**$2,229,556**	**$2,403,500**
TOTAL CASH AND INVESTMENTS	**$20,322,703**	**$5,883,355**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	44,316,198	42,108,654
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	291,503	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,088,579	3,263,579
0599 Other Noncurrent Liabilities		
Total General Fund	**$47,696,280**	**$45,672,233**
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	**$47,696,280**	**$45,672,233**

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	**$47,696,280**	**$45,672,233**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	51,024
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,207,970
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$10,207,970**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$10,258,994**