

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Rose E Emmett

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Extn :5

Contact Person

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Extension

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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 : Western Wayne SD	COUNTY : Wayne	AUN : 119648903
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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	\$56262282
Ending Unassigned Fund Balance	\$2037619
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.62%

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 : Western Wayne SD	County : Wayne	AUN Number : 119648903
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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>
1780	Tax Data: Amount for 2025-26 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$1,327,725.00 Pre-loaded amount for 7340: \$1,527,761.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,327,725.00 7340 PDE Amount: \$1,527,761.00	
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 manage future budgets
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to future costs related to retirement incentives, healthcare incentives, 24-25 Fund Balance usage and a construction project closeout
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future retirement and healthcare expenses along with future construction projects

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,137,922
0840 Assigned Fund Balance	4,916,089
0850 Unassigned Fund Balance	2,820,852
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,874,863</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,853,705
7000 Revenue from State Sources	20,713,444
8000 Revenue from Federal Sources	911,900
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$55,479,049</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,353,912</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,340,036
6113 Public Utility Realty Taxes	27,500
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6150 Current Act 511 Taxes - Proportional Assessments	600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,200,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	551,669
6910 Rentals	1,000
6940 Tuition from Patrons	400,500
6960 Services Provided Other Local Governmental Units / LEAs	56,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$33,853,705
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,250,119
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,485,800
7272 Early Intervention	2,028,000
7311 Pupil Transportation Subsidy	3,700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	1,327,725
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	841,800
7820 State Share of Retirement Contributions	3,729,000
REVENUE FROM STATE SOURCES	\$20,713,444
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	539,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	72,000
8517 Title IV - 21st Century Schools	41,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000

Amount

REVENUE FROM FEDERAL SOURCES

8830 Medical Assistance Reimbursements (Access) - Early Intervention 69,000

REVENUE FROM FEDERAL SOURCES \$911,900

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 55,479,049

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,340,036
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>
Total Approx. Tax Revenue:	\$30,667,761
Approx. Tax Levy for Tax Rate Calculation:	\$33,927,765

Wayne

Total

2024-25 Data		
a. Assessed Value	\$2,638,889,138	\$2,638,889,138
b. Real Estate Mills	12.2811	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,928,733,503	\$1,928,733,503
d. Assessed Value	\$2,656,355,146	\$2,656,355,146
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$32,408,461	\$32,408,461
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$32,408,461	\$32,408,461
(f Total * g)		
i. Base Mills Subject to Index	12.2811	
(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%
k. Tax Levy Needed	\$33,927,765	\$33,927,765
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	12.7723	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,927,765	\$33,927,765
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,600,040
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,340,036
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$29,340,036
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>
Total Approx. Tax Revenue:	\$30,667,761
Approx. Tax Levy for Tax Rate Calculation:	\$33,927,765

	Wayne	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.7723	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,927,765	\$33,927,765
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	\$27,023.00	
Number of Homestead/Farmstead Properties	3848	3848
Median Assessed Value of Homestead Properties		\$217,400

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,340,036
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>
Total Approx. Tax Revenue:	\$30,667,761
Approx. Tax Levy for Tax Rate Calculation:	\$33,927,765

Wayne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,327,725	Lowering RE Tax Rate	\$0	\$1,327,725
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,327,725

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>
Wayne	2,656,355,146	12.7723	33,927,765			90.00000%	
Totals:	2,656,355,146		33,927,765	1,327,725	32,600,040	90.00000%	29,340,036

	<u>Rate</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>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
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 600,000 600,000

Total Act 511, Current Taxes 600,000

Act 511 Tax Limit -->	1,928,733,503	12	23,144,802
	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> Wayne	12.2811	12.7723	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,533,381
1200 Special Programs - Elementary / Secondary	12,176,600
1300 Vocational Education	561,482
1400 Other Instructional Programs - Elementary / Secondary	27,856
Total Instruction	\$33,299,319
2000 Support Services	
2100 Support Services - Students	2,520,205
2200 Support Services - Instructional Staff	1,227,654
2300 Support Services - Administration	3,485,347
2400 Support Services - Pupil Health	885,441
2500 Support Services - Business	511,701
2600 Operation and Maintenance of Plant Services	3,753,734
2700 Student Transportation Services	4,968,557
2800 Support Services - Central	853,874
2900 Other Support Services	48,217
Total Support Services	\$18,254,730
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,164,301
Total Operation of Non-Instructional Services	\$1,164,301
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,543,932
Total Other Expenditures and Financing Uses	\$3,543,932
Total Estimated Expenditures and Other Financing Uses	\$56,262,282

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,957,443
200 Personnel Services - Employee Benefits	7,495,607
300 Purchased Professional and Technical Services	442,100
400 Purchased Property Services	7,000
500 Other Purchased Services	1,264,415
600 Supplies	360,316
700 Property	4,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$20,533,381
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,610,485
200 Personnel Services - Employee Benefits	3,790,005
300 Purchased Professional and Technical Services	2,115,500
500 Other Purchased Services	1,616,060
600 Supplies	38,700
700 Property	500
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$12,176,600
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	311,593
200 Personnel Services - Employee Benefits	222,017
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	24,780
700 Property	400
800 Other Objects	96
Total Vocational Education	\$561,482
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,456
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$27,856
Total Instruction	\$33,299,319
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,330,298
200 Personnel Services - Employee Benefits	1,019,067
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

<u>Description</u>	<u>Amount</u>
600 Supplies	26,750
700 Property	250
800 Other Objects	80
Total Support Services - Students	\$2,520,205
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	646,666
200 Personnel Services - Employee Benefits	545,678
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	160
500 Other Purchased Services	5,650
600 Supplies	22,400
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,227,654
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,751,041
200 Personnel Services - Employee Benefits	1,319,078
300 Purchased Professional and Technical Services	223,550
500 Other Purchased Services	92,150
600 Supplies	63,678
700 Property	900
800 Other Objects	34,950
Total Support Services - Administration	\$3,485,347
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	443,014
200 Personnel Services - Employee Benefits	298,447
300 Purchased Professional and Technical Services	135,500
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	6,780
700 Property	500
Total Support Services - Pupil Health	\$885,441
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	260,928
200 Personnel Services - Employee Benefits	178,393
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,200
500 Other Purchased Services	22,000
600 Supplies	42,180
700 Property	200
800 Other Objects	800
Total Support Services - Business	\$511,701
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,184,048
200 Personnel Services - Employee Benefits	919,001
300 Purchased Professional and Technical Services	38,850

2025-2026 Final General Fund Budget

LEA : 119648903 Western Wayne SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	765,880
500 Other Purchased Services	274,100
600 Supplies	480,905
700 Property	88,950
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,753,734
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	66,950
200 Personnel Services - Employee Benefits	58,907
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	4,824,000
600 Supplies	13,200
Total Student Transportation Services	\$4,968,557
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	253,224
200 Personnel Services - Employee Benefits	185,890
300 Purchased Professional and Technical Services	11,100
400 Purchased Property Services	208,000
500 Other Purchased Services	3,500
600 Supplies	183,300
800 Other Objects	8,860
Total Support Services - Central	\$853,874
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,217
Total Other Support Services	\$48,217
Total Support Services	\$18,254,730
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	490,626
200 Personnel Services - Employee Benefits	213,375
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	13,800
500 Other Purchased Services	138,500
600 Supplies	155,000
700 Property	3,000
800 Other Objects	30,000
Total Student Activities	\$1,164,301
Total Operation of Non-Instructional Services	\$1,164,301
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	113,932
900 Other Uses of Funds	3,430,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,543,932
Total Other Expenditures and Financing Uses	\$3,543,932
TOTAL EXPENDITURES	\$56,262,282

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	8,874,863	8,091,630
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	818,000	845,000
Other Capital Projects Fund	5,000,000	1,500,000
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	\$14,692,863	\$10,436,630

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	\$14,692,863	\$10,436,630
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	14,030,000	10,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,473,955	1,326,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,503,955	\$11,926,600

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

\$15,503,955

\$11,926,600

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	\$15,503,955	\$11,926,600
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,137,922
0840 Assigned Fund Balance	4,916,089
0850 Unassigned Fund Balance	2,037,619
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,091,630

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,091,630
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