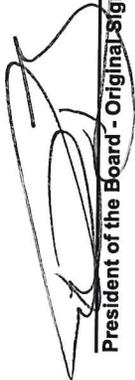


# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2025



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

6/10/25

Date

6/10/25

Date

6/10/25

Date

Brandy N Smith

Contact Person

(570)368-3500

Telephone

Extn :6210

Extension

bsmith@montoursville.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 : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
--	----------------------	--------------------

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	\$35794852
Ending Unassigned Fund Balance	\$3064000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.55%

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 6/10/25
---	-----------------

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)

<b>School District Name :</b> Montoursville Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117415103
--	-----------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 8/13/2025
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>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.</p> <p>(A x B x TR) - C: \$19,872.61 C x 2%: \$17,900.98</p>	<p>We have 156 parcels that have not reached the exclusion amount of \$13750 so \$1,115,523 was then re-allocated to the remaining 3,653 parcels. The large reallocation amount creates a variance larger than 2%.</p>
8080	<p>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.</p>	<p>The District is trying to maintain a small fund balance to help with future increases in costs.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The District established a committed fund balance to mitigate increases in the Public School Employees' Retirement System employer contribution rate.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,262,391
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,621,941</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,939,465
7000 Revenue from State Sources	16,294,545
8000 Revenue from Federal Sources	362,451
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,596,461</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$39,218,402</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,735,760
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	15,400
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6150 Current Act 511 Taxes - Proportional Assessments	4,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,305
6910 Rentals	3,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,939,465</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,525,838
7112 Basic Education Funding-Social Security	532,261
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,569,962
7311 Pupil Transportation Subsidy	656,967
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,981
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	893,240
7505 Ready to Learn Block Grant	1,432,646
7820 State Share of Retirement Contributions	2,311,650
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,294,545</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	294,468
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,787
8517 Title IV - 21st Century Schools	23,196
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$362,451</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,596,461</b>

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,735,760

Amount of Tax Relief for Homestead Exclusions \$895,049

Total Approx. Tax Revenue: \$13,630,809

Approx. Tax Levy for Tax Rate Calculation: \$14,301,112

Lycoming

Total

2024-25 Data		
a. Assessed Value	\$834,848,780	\$834,848,780
b. Real Estate Mills	17.0900	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$1,157,468,740	\$1,157,468,740
d. Assessed Value	\$836,811,700	\$836,811,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$14,267,566	\$14,267,566
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$14,267,566	\$14,267,566
(f Total * g)		
i. Base Mills Subject to Index	17.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,301,112	\$14,301,112
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>17.0900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,301,112	\$14,301,112
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,406,063
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,735,760
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,735,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$895,049</u>	
Total Approx. Tax Revenue:	\$13,630,809	
Approx. Tax Levy for Tax Rate Calculation:	\$14,301,112	

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.9445	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,016,168	\$15,016,168
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	\$14,055.00	
Number of Homestead/Farmstead Properties	3809	3809
Median Assessed Value of Homestead Properties		\$121,000

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,735,760</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$895,049</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,630,809</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,301,112</b>

<b>Lycoming</b>	<b>Total</b>
-----------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$893,240	Lowering RE Tax Rate	\$0	\$893,240
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,809			\$1,809
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$895,049</b>

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>
Lycoming	836,811,700	17.0900	14,301,112			95.00000%	
<b>Totals:</b>	<b>836,811,700</b>		<b>14,301,112</b>	895,049 =	13,406,063 X	95.00000% =	12,735,760

	<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	1.150%	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%	260,000	260,000
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 4,760,000 4,760,000**

**Total Act 511, Current Taxes 4,760,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,157,468,740 X</b>	<b>12</b>	<b>13,889,625</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>									
	Lycoming	17.0900	17.0900	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	14,284,116
1200 Special Programs - Elementary / Secondary	5,089,684
1300 Vocational Education	314,755
1400 Other Instructional Programs - Elementary / Secondary	411,990
<b>Total Instruction</b>	<b>\$20,100,545</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	987,011
2200 Support Services - Instructional Staff	1,962,964
2300 Support Services - Administration	2,156,798
2400 Support Services - Pupil Health	469,396
2500 Support Services - Business	578,591
2600 Operation and Maintenance of Plant Services	3,491,527
2700 Student Transportation Services	1,628,770
<b>Total Support Services</b>	<b>\$11,275,057</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	831,399
<b>Total Operation of Non-Instructional Services</b>	<b>\$831,399</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,587,851
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,587,851</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,794,852</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,781,133
200 Personnel Services - Employee Benefits	5,501,433
400 Purchased Property Services	3,600
500 Other Purchased Services	728,750
600 Supplies	237,000
700 Property	26,400
800 Other Objects	5,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,284,116</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,862,287
200 Personnel Services - Employee Benefits	1,203,517
300 Purchased Professional and Technical Services	1,313,880
500 Other Purchased Services	694,000
600 Supplies	14,750
700 Property	1,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,089,684</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	314,755
<b>Total Vocational Education</b>	<b>\$314,755</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,900
200 Personnel Services - Employee Benefits	8,100
300 Purchased Professional and Technical Services	244,490
500 Other Purchased Services	140,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$411,990</b>
<b>Total Instruction</b>	<b>\$20,100,545</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	572,880
200 Personnel Services - Employee Benefits	393,467
300 Purchased Professional and Technical Services	3,039
500 Other Purchased Services	11,300
600 Supplies	5,600
800 Other Objects	725
<b>Total Support Services - Students</b>	<b>\$987,011</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	661,588
200 Personnel Services - Employee Benefits	396,407
300 Purchased Professional and Technical Services	47,319
400 Purchased Property Services	23,000
500 Other Purchased Services	70,413
600 Supplies	547,947

2025-2026 Final General Fund Budget

LEA : 117415103 Montoursville Area SD

Printed 6/16/2025 3:38:07 PM

<u>Description</u>	<u>Amount</u>
700 Property	214,790
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,962,964</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,024,743
200 Personnel Services - Employee Benefits	753,729
300 Purchased Professional and Technical Services	246,500
400 Purchased Property Services	32,500
500 Other Purchased Services	61,668
600 Supplies	10,900
700 Property	1,900
800 Other Objects	24,858
<b>Total Support Services - Administration</b>	<b>\$2,156,798</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	199,008
200 Personnel Services - Employee Benefits	152,498
300 Purchased Professional and Technical Services	106,490
400 Purchased Property Services	2,175
500 Other Purchased Services	1,000
600 Supplies	5,250
700 Property	2,975
<b>Total Support Services - Pupil Health</b>	<b>\$469,396</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	277,650
200 Personnel Services - Employee Benefits	235,416
300 Purchased Professional and Technical Services	29,575
400 Purchased Property Services	9,000
500 Other Purchased Services	18,500
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,450
<b>Total Support Services - Business</b>	<b>\$578,591</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,168,343
200 Personnel Services - Employee Benefits	730,610
300 Purchased Professional and Technical Services	114,400
400 Purchased Property Services	858,096
500 Other Purchased Services	223,013
600 Supplies	372,315
700 Property	19,250
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,491,527</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	1,521,510
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$1,628,770</b>
<b>Total Support Services</b>	<b>\$11,275,057</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	312,400
200 Personnel Services - Employee Benefits	130,500
300 Purchased Professional and Technical Services	78,540
400 Purchased Property Services	19,500
500 Other Purchased Services	175,600
600 Supplies	33,350
700 Property	55,095
800 Other Objects	26,414
<b>Total Student Activities</b>	<b>\$831,399</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$831,399</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,587,851
<b>Total Interfund Transfers - Out</b>	<b>\$3,587,851</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,587,851</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,794,852</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	3,262,391	2,964,976
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	8,297,000	4,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,559,391</b>	<b>\$6,964,976</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,559,391</b>	<b>\$6,964,976</b>
-----------------------------------	---------------------	--------------------

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	31,040,000	43,565,000
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 General Fund</b>	<b>\$31,040,000</b>	<b>\$43,565,000</b>

<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

**\$31,040,000**

**\$43,565,000**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$31,040,000</b>	<b>\$43,565,000</b>
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,064,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,423,550</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,423,550</b>
--	--------------------