

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	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,262,391
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,621,941</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,046,465
7000 Revenue from State Sources	16,295,695
8000 Revenue from Federal Sources	362,451
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,704,611</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,326,552</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,842,760
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
REVENUE FROM LOCAL SOURCES	\$19,046,465
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,525,838
7112 Basic Education Funding-Social Security	532,461
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	2,312,600
REVENUE FROM STATE SOURCES	\$16,295,695
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$362,451
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,704,611

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,842,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$895,049</u>	
Total Approx. Tax Revenue:	\$13,737,809	
Approx. Tax Levy for Tax Rate Calculation:	\$14,413,744	
	Lycoming	Total

2024-25 Data		
a. Assessed Value	\$834,848,780	\$834,848,780
b. Real Estate Mills	17.0900	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,157,468,740	\$1,157,468,740
d. Assessed Value	\$834,611,700	\$834,611,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$14,267,566	\$14,267,566
(a * b)		
2025-26 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,413,744	\$14,413,744
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,413,744	\$14,413,744
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,518,695
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,842,760
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,842,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$895,049</u>	
Total Approx. Tax Revenue:	\$13,737,809	
Approx. Tax Levy for Tax Rate Calculation:	\$14,413,744	
	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)	\$14,976,690	\$14,976,690
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	\$13,975.00	
Number of Homestead/Farmstead Properties	3809	3809
Median Assessed Value of Homestead Properties		\$121,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,842,760
Amount of Tax Relief for Homestead Exclusions	<u>\$895,049</u>
Total Approx. Tax Revenue:	\$13,737,809
Approx. Tax Levy for Tax Rate Calculation:	\$14,413,744
	Lycoming
	Total

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
Amount of Tax Relief from State/Local Sources				\$895,049

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lycoming	834,611,700	17.2700	14,413,744				95.00000%		
Totals:				834,611,700	14,413,744	-	895,049	=	13,518,695 X 95.00000% = 12,842,760
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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							0		0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</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
Act 511 Tax Limit -->				1,157,468,740	X		12		13,889,625
				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>									
	Lycoming	17.0900	17.2700	1.06%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,287,812
1200 Special Programs - Elementary / Secondary	5,113,674
1300 Vocational Education	314,755
1400 Other Instructional Programs - Elementary / Secondary	411,990
Total Instruction	\$20,128,231
2000 Support Services	
2100 Support Services - Students	987,011
2200 Support Services - Instructional Staff	1,962,964
2300 Support Services - Administration	2,171,274
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
Total Support Services	\$11,289,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	831,399
Total Operation of Non-Instructional Services	\$831,399
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,587,851
Total Other Expenditures and Financing Uses	\$3,587,851
Total Estimated Expenditures and Other Financing Uses	\$35,837,014

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,772,249
200 Personnel Services - Employee Benefits	5,514,013
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
Total Regular Programs - Elementary / Secondary	\$14,287,812
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,879,277
200 Personnel Services - Employee Benefits	1,210,517
300 Purchased Professional and Technical Services	1,313,880
500 Other Purchased Services	694,000
600 Supplies	14,750
700 Property	1,250
Total Special Programs - Elementary / Secondary	\$5,113,674
1300 <u>Vocational Education</u>	
500 Other Purchased Services	314,755
Total Vocational Education	\$314,755
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$411,990
Total Instruction	\$20,128,231
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$987,011
2200 <u>Support Services - Instructional Staff</u>	
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

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<u>Description</u>	<u>Amount</u>
700 Property	214,790
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$1,962,964
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,040,119
200 Personnel Services - Employee Benefits	752,829
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
Total Support Services - Administration	\$2,171,274
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$469,396
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$578,591
2600 <u>Operation and Maintenance of Plant Services</u>	
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
Total Operation and Maintenance of Plant Services	\$3,491,527
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900

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<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
Total Student Transportation Services		\$1,628,770
Total Support Services		\$11,289,533
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
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
Total Student Activities		\$831,399
Total Operation of Non-Instructional Services		\$831,399
5000 Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	3,587,851
Total Interfund Transfers - Out		\$3,587,851
Total Other Expenditures and Financing Uses		\$3,587,851
TOTAL EXPENDITURES		\$35,837,014

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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		
Total Cash and Short-Term Investments	\$11,559,391	\$6,964,976

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	\$11,559,391	\$6,964,976

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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	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		
Total General Fund	\$31,040,000	\$43,565,000
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	\$31,040,000	\$43,565,000

<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	\$31,040,000	\$43,565,000

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	3,129,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,489,538
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,489,538