

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ronald Linke

(610)327-2277

Extn :1024

Contact Person

Telephone

Extension

ronald.linke@pgsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsgrove SD	COUNTY : Montgomery	AUN : 123466303
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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	\$80954711
Ending Unassigned Fund Balance	\$2741204
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.38%

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 : Pottsgrove SD	County : Montgomery	AUN Number : 123466303
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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>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	22,460,099
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,941,209
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,401,308</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,094,676
7000 Revenue from State Sources	25,657,420
8000 Revenue from Federal Sources	1,002,610
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,754,706</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,156,014</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	43,397,179
6112 Interim Real Estate Taxes	310,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	53,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	5,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,024,000
6500 Earnings on Investments	1,450,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	952,497
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$53,094,676

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,624,307
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	2,901,662
7311 Pupil Transportation Subsidy	1,125,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	2,305,991
7360 Safe Schools	200,000
7505 Ready to Learn Block Grant	422,968
7533 Ready to Learn-Tax Equity Supplement	482,687
7810 State Share of Social Security and Medicare Taxes	1,291,785
7820 State Share of Retirement Contributions	6,008,020

REVENUE FROM STATE SOURCES \$25,657,420

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	646,761
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,515
8517 Title IV - 21st Century Schools	49,334

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES **\$1,002,610**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **79,754,706**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,397,179
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>
Total Approx. Tax Revenue:	\$45,703,170
Approx. Tax Levy for Tax Rate Calculation:	\$47,211,850

Montgomery

Total

2024-25 Data		
a. Assessed Value	\$1,127,889,060	\$1,127,889,060
b. Real Estate Mills	40.6962	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,733,704,685	\$1,733,704,685
d. Assessed Value	\$1,137,136,250	\$1,137,136,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$45,900,799	\$45,900,799
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$45,900,799	\$45,900,799
(f Total * g)		
i. Base Mills Subject to Index	40.6962	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.64035%	96.64035%
k. Tax Levy Needed	\$47,211,850	\$47,211,850
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	41.5182	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,211,850	\$47,211,850
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,905,859
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,397,179
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,397,179	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>	
Total Approx. Tax Revenue:	\$45,703,170	
Approx. Tax Levy for Tax Rate Calculation:	\$47,211,850	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.8530	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,729,700	\$48,729,700
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$120,000

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,397,179
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>
Total Approx. Tax Revenue:	\$45,703,170
Approx. Tax Levy for Tax Rate Calculation:	\$47,211,850
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,305,991	Lowering RE Tax Rate	\$0	\$2,305,991
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,305,991

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>
Montgomery	1,137,136,250	41.5182	47,211,850			96.64035%	
Totals:	1,137,136,250		47,211,850	2,305,991	44,905,859	96.64035%	43,397,179

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		53,000
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	\$5.00	\$0.00	53,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	32,000
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 85,000 85,000

	<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	0.500%	0.000%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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	1.50000	0.000	550,000	550,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,350,000 5,350,000

Total Act 511, Current Taxes 5,435,000

Act 511 Tax Limit -->	1,733,704,685	12	20,804,456
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index		2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Montgomery	40.6962	41.5182	2.02%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes					5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,666,007
1200 Special Programs - Elementary / Secondary	17,555,361
1300 Vocational Education	2,217,303
1400 Other Instructional Programs - Elementary / Secondary	277,556
1800 Pre-Kindergarten	304,749
Total Instruction	\$51,020,976
2000 Support Services	
2100 Support Services - Students	2,395,278
2200 Support Services - Instructional Staff	1,961,222
2300 Support Services - Administration	4,227,485
2400 Support Services - Pupil Health	735,294
2500 Support Services - Business	1,157,444
2600 Operation and Maintenance of Plant Services	5,698,007
2700 Student Transportation Services	3,146,220
2800 Support Services - Central	3,052,155
2900 Other Support Services	30,175
Total Support Services	\$22,403,280
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,522,425
3300 Community Services	16,310
Total Operation of Non-Instructional Services	\$1,538,735
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,791,720
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$5,991,720
Total Estimated Expenditures and Other Financing Uses	\$80,954,711

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,825,948
200 Personnel Services - Employee Benefits	10,083,721
300 Purchased Professional and Technical Services	1,123,100
400 Purchased Property Services	4,570
500 Other Purchased Services	1,994,125
600 Supplies	560,923
700 Property	69,240
800 Other Objects	4,380
Total Regular Programs - Elementary / Secondary	\$30,666,007
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,188,052
200 Personnel Services - Employee Benefits	4,385,741
300 Purchased Professional and Technical Services	2,455,326
500 Other Purchased Services	4,314,393
600 Supplies	145,344
700 Property	40,000
800 Other Objects	26,505
Total Special Programs - Elementary / Secondary	\$17,555,361
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,217,303
Total Vocational Education	\$2,217,303
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	188,532
200 Personnel Services - Employee Benefits	78,424
600 Supplies	10,600
Total Other Instructional Programs - Elementary / Secondary	\$277,556
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	105,459
200 Personnel Services - Employee Benefits	53,790
300 Purchased Professional and Technical Services	54,000
600 Supplies	53,500
700 Property	38,000
Total Pre-Kindergarten	\$304,749
Total Instruction	\$51,020,976
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,406,019
200 Personnel Services - Employee Benefits	861,739
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	4,205
600 Supplies	51,175
800 Other Objects	1,140

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,395,278
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,135,316
200 Personnel Services - Employee Benefits	737,996
300 Purchased Professional and Technical Services	21,800
500 Other Purchased Services	13,525
600 Supplies	50,630
800 Other Objects	1,955
Total Support Services - Instructional Staff	\$1,961,222
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,320,005
200 Personnel Services - Employee Benefits	1,422,542
300 Purchased Professional and Technical Services	297,365
400 Purchased Property Services	4,800
500 Other Purchased Services	66,800
600 Supplies	78,353
700 Property	6,000
800 Other Objects	31,620
Total Support Services - Administration	\$4,227,485
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	394,010
200 Personnel Services - Employee Benefits	252,049
300 Purchased Professional and Technical Services	35,665
600 Supplies	53,570
Total Support Services - Pupil Health	\$735,294
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	558,708
200 Personnel Services - Employee Benefits	393,306
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	122,000
500 Other Purchased Services	1,500
600 Supplies	64,980
800 Other Objects	3,750
Total Support Services - Business	\$1,157,444
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,989,469
200 Personnel Services - Employee Benefits	1,268,978
300 Purchased Professional and Technical Services	209,000
400 Purchased Property Services	669,300
500 Other Purchased Services	377,260
600 Supplies	1,054,000
700 Property	125,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,698,007

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,753,000
400 Purchased Property Services	448,000
500 Other Purchased Services	417,970
600 Supplies	267,000
700 Property	250,000
800 Other Objects	10,250
Total Student Transportation Services	\$3,146,220
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	599,333
200 Personnel Services - Employee Benefits	516,722
300 Purchased Professional and Technical Services	106,400
400 Purchased Property Services	864,000
500 Other Purchased Services	17,300
600 Supplies	787,100
700 Property	160,000
800 Other Objects	1,300
Total Support Services - Central	\$3,052,155
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,175
Total Other Support Services	\$30,175
Total Support Services	\$22,403,280
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	844,165
200 Personnel Services - Employee Benefits	376,576
300 Purchased Professional and Technical Services	72,250
400 Purchased Property Services	20,750
500 Other Purchased Services	11,533
600 Supplies	141,476
700 Property	18,000
800 Other Objects	37,675
Total Student Activities	\$1,522,425
3300 <u>Community Services</u>	
800 Other Objects	16,310
Total Community Services	\$16,310
Total Operation of Non-Instructional Services	\$1,538,735
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	518,720
900 Other Uses of Funds	4,273,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,791,720
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$5,991,720
TOTAL EXPENDITURES	\$80,954,711

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	23,000,000	22,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,500,000	\$30,450,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$31,500,000	\$30,450,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0510 Bonds Payable	24,098,000	19,825,000
0520 Extended-Term Financing Agreements Payable	316,033	
0530 Lease and Other Right-To-Use Obligations	74,962	150,000
0540 Accumulated Compensated Absences	300,782	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,400,000	6,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,189,777	\$26,725,000

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

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	\$31,189,777	\$26,725,000
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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	\$31,189,777	\$26,725,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,460,099
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,741,204
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,201,303
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,401,303