

| <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 | | |
| 0840 Assigned Fund Balance | | |
| 0850 Unassigned Fund Balance | 1,400,000 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | <u>\$1,400,000</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 11,539,365 | |
| 7000 Revenue from State Sources | 11,335,523 | |
| 8000 Revenue from Federal Sources | 391,487 | |
| 9000 Other Financing Sources | | |
| Total Estimated Revenues And Other Financing Sources | | <u>\$23,266,375</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | | <u>\$24,666,375</u> |

| | <u>Amount</u> |
|--|---------------------|
| REVENUE FROM LOCAL SOURCES | |
| 6111 Current Real Estate Taxes | 9,126,909 |
| 6113 Public Utility Realty Taxes | 9,250 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 1,780 |
| 6120 Current Per Capita Taxes, Section 679 | 13,900 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 13,900 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 1,153,026 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 566,500 |
| 6500 Earnings on Investments | 100,000 |
| 6700 Revenues from LEA Activities | 12,500 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 215,600 |
| 6910 Rentals | 264,000 |
| 6920 Contributions and Donations from Private Sources | 35,000 |
| 6940 Tuition from Patrons | 1,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 26,000 |
| REVENUE FROM LOCAL SOURCES | \$11,539,365 |
| REVENUE FROM STATE SOURCES | |
| 7111 Basic Education Funding-Formula | 6,016,930 |
| 7112 Basic Education Funding-Social Security | 388,877 |
| 7160 Tuition for Orphans Subsidy | 1,000 |
| 7271 Special Education funds for School-Aged Pupils | 927,746 |
| 7311 Pupil Transportation Subsidy | 1,063,947 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 5,775 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 17,000 |
| 7340 State Property Tax Reduction Allocation | 911,626 |
| 7360 Safe Schools | 100,000 |
| 7505 Ready to Learn Block Grant | 191,469 |
| 7820 State Share of Retirement Contributions | 1,711,153 |
| REVENUE FROM STATE SOURCES | \$11,335,523 |
| REVENUE FROM FEDERAL SOURCES | |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged | 252,145 |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 35,131 |
| 8517 Title IV - 21st Century Schools | 19,211 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 80,000 |

| | <u>Amount</u> |
|--|-------------------|
| REVENUE FROM FEDERAL SOURCES | |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 5,000 |
| REVENUE FROM FEDERAL SOURCES | \$391,487 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 23,266,375 |

Act 1 Index (current): 4.0%

| | | |
|---|------------------|-------|
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$9,126,909 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$911,626</u> | |
| Total Approx. Tax Revenue: | \$10,038,535 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$10,725,507 | |
| | Susquehanna | Total |

| | | |
|---|---------------|---------------|
| 2024-25 Data | | |
| a. Assessed Value | \$205,567,017 | \$205,567,017 |
| b. Real Estate Mills | 50.4404 | |
| I. 2025-26 Data | | |
| c. 2023 STEB Market Value | \$727,257,291 | \$727,257,291 |
| d. Assessed Value | \$206,644,817 | \$206,644,817 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| 2024-25 Calculations | | |
| f. 2024-25 Tax Levy | \$10,368,883 | \$10,368,883 |
| (a * b) | | |
| 2025-26 Calculations | | |
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2024-25 Tax Levy | \$10,368,883 | \$10,368,883 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 50.4404 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 93.00000% | 93.00000% |
| k. Tax Levy Needed | \$10,725,507 | \$10,725,507 |
| (Approx. Tax Levy * g) | | |
| I. 2025-26 Real Estate Tax Rate | 51.9031 | |
| (k / d * 1000) | | |
| III. m. Tax Levy Generated by Mills | \$10,725,507 | \$10,725,507 |
| (I / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$9,813,881 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$9,126,909 |
| (n * Est. Pct. Collection) | | |

Act 1 Index (current): 4.0%

| | | |
|---|------------------|-------|
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$9,126,909 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$911,626</u> | |
| Total Approx. Tax Revenue: | \$10,038,535 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$10,725,507 | |
| | Susquehanna | Total |

| | | |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 52.4580 | |
| q. Mills In Excess of Index (if (l > p), (l - p)) | 0.0000 | |
| r. Maximum Tax Levy Based On Index (p / 1000 * d) | \$10,840,174 | \$10,840,174 |
| 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 | \$8,012.77 | |
| Number of Homestead/Farmstead Properties | 2192 | 2192 |
| Median Assessed Value of Homestead Properties | | \$42,700 |

Act 1 Index (current): 4.0%

| | |
|---|------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$9,126,909 |
| Amount of Tax Relief for Homestead Exclusions | <u>\$911,626</u> |
| Total Approx. Tax Revenue: | \$10,038,535 |
| Approx. Tax Levy for Tax Rate Calculation: | \$10,725,507 |
| | Susquehanna |
| | Total |

| | | | | |
|---|-----------|----------------------|-----|-----------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$911,626 | Lowering RE Tax Rate | \$0 | \$911,626 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | \$911,626 |

| 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> | | | | | | |
| Susquehanna | 206,644,817 | 51.9031 | 10,725,507 | | | | 93.00000% | | |
| Totals: | 206,644,817 | | 10,725,507 | - | 911,626 | = | 9,813,881 | X | 93.00000% = 9,126,909 |
| | | | | <u>Rate</u> | <u>Estimated Revenue</u> | | | | |
| 6120 | <u>Current Per Capita Taxes, Section 679</u> | | | \$5.00 | 13,900 | | | | |
| 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 | | | \$5.00 | \$0.00 | 15,445 | 13,900 | | |
| 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 | | | | | | 15,445 | 13,900 | | |
| 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 | | | 0.500% | 0.000% | 900,000 | 900,000 | | |
| 6152 | Current Act 511 Occupation Taxes | | | 100.00000 | 0.000 | 81,140 | 73,026 | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | | | 1.000% | 0.000% | 180,000 | 180,000 | | |
| 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 | | | | | | 1,161,140 | 1,153,026 | | |
| Total Act 511, Current Taxes | | | | | | | 1,166,926 | | |
| Act 511 Tax Limit --> | | | | | 727,257,291 | X | 12 | 8,727,087 | |
| | | | | | 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> Susquehanna | 50.4404 | 51.9031 | 2.90% | Yes | 4.0% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u> | \$5.00 | \$5.00 | 0.00% | Yes | 4.0% | | | | |
| 6141 | Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u> | \$5.00 | \$5.00 | 0.00% | Yes | 4.0% | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 4.0% | | | | |
| 6152 | Current Act 511 Occupation Taxes | 100.00000 | 100.00000 | 0.00% | Yes | 4.0% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 1.000% | 1.000% | 0.00% | Yes | 4.0% | | | | |

LEA : 119584603 Mountain View SD

Printed 5/2/2025 1:48:19 PM

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 9,017,615 |
| 1200 Special Programs - Elementary / Secondary | 4,223,790 |
| 1300 Vocational Education | 544,076 |
| 1400 Other Instructional Programs - Elementary / Secondary | 6,949 |
| 1700 Higher Education Programs for Secondary Students | 63,000 |
| 1800 Pre-Kindergarten | 371,369 |
| Total Instruction | \$14,226,799 |
| 2000 Support Services | |
| 2100 Support Services - Students | 1,148,111 |
| 2200 Support Services - Instructional Staff | 767,731 |
| 2300 Support Services - Administration | 1,060,815 |
| 2400 Support Services - Pupil Health | 283,043 |
| 2500 Support Services - Business | 549,269 |
| 2600 Operation and Maintenance of Plant Services | 1,997,728 |
| 2700 Student Transportation Services | 1,609,402 |
| 2800 Support Services - Central | 634,881 |
| Total Support Services | \$8,050,980 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 652,643 |
| Total Operation of Non-Instructional Services | \$652,643 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 787,632 |
| Total Other Expenditures and Financing Uses | \$787,632 |
| Total Estimated Expenditures and Other Financing Uses | \$23,718,054 |

LEA : 119584603 Mountain View SD

Printed 5/2/2025 1:48:20 PM

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 <u>Regular Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 4,915,122 |
| 200 Personnel Services - Employee Benefits | 3,339,598 |
| 300 Purchased Professional and Technical Services | 15,000 |
| 400 Purchased Property Services | 50,380 |
| 500 Other Purchased Services | 540,400 |
| 600 Supplies | 124,915 |
| 700 Property | 29,700 |
| 800 Other Objects | 2,500 |
| Total Regular Programs - Elementary / Secondary | \$9,017,615 |
| 1200 <u>Special Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 1,854,362 |
| 200 Personnel Services - Employee Benefits | 1,510,373 |
| 300 Purchased Professional and Technical Services | 316,500 |
| 500 Other Purchased Services | 525,360 |
| 600 Supplies | 9,945 |
| 700 Property | 5,750 |
| 800 Other Objects | 1,500 |
| Total Special Programs - Elementary / Secondary | \$4,223,790 |
| 1300 <u>Vocational Education</u> | |
| 100 Personnel Services - Salaries | 89,964 |
| 200 Personnel Services - Employee Benefits | 66,312 |
| 300 Purchased Professional and Technical Services | 1,000 |
| 500 Other Purchased Services | 385,000 |
| 600 Supplies | 1,800 |
| Total Vocational Education | \$544,076 |
| 1400 <u>Other Instructional Programs - Elementary / Secondary</u> | |
| 100 Personnel Services - Salaries | 3,000 |
| 200 Personnel Services - Employee Benefits | 1,249 |
| 500 Other Purchased Services | 2,700 |
| Total Other Instructional Programs - Elementary / Secondary | \$6,949 |
| 1700 <u>Higher Education Programs for Secondary Students</u> | |
| 500 Other Purchased Services | 63,000 |
| Total Higher Education Programs for Secondary Students | \$63,000 |
| 1800 <u>Pre-Kindergarten</u> | |
| 100 Personnel Services - Salaries | 195,704 |
| 200 Personnel Services - Employee Benefits | 171,715 |
| 600 Supplies | 3,950 |
| Total Pre-Kindergarten | \$371,369 |
| Total Instruction | \$14,226,799 |
| 2000 Support Services | |
| 2100 <u>Support Services - Students</u> | |

LEA : 119584603 Mountain View SD

Printed 5/2/2025 1:48:20 PM

| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| 100 Personnel Services - Salaries | 649,402 |
| 200 Personnel Services - Employee Benefits | 490,679 |
| 500 Other Purchased Services | 1,800 |
| 600 Supplies | 4,230 |
| 800 Other Objects | 2,000 |
| Total Support Services - Students | \$1,148,111 |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 358,382 |
| 200 Personnel Services - Employee Benefits | 288,956 |
| 300 Purchased Professional and Technical Services | 105,443 |
| 400 Purchased Property Services | 1,000 |
| 500 Other Purchased Services | 1,800 |
| 600 Supplies | 9,900 |
| 800 Other Objects | 2,250 |
| Total Support Services - Instructional Staff | \$767,731 |
| 2300 <u>Support Services - Administration</u> | |
| 100 Personnel Services - Salaries | 544,561 |
| 200 Personnel Services - Employee Benefits | 326,604 |
| 300 Purchased Professional and Technical Services | 147,000 |
| 500 Other Purchased Services | 18,750 |
| 600 Supplies | 20,250 |
| 700 Property | 450 |
| 800 Other Objects | 3,200 |
| Total Support Services - Administration | \$1,060,815 |
| 2400 <u>Support Services - Pupil Health</u> | |
| 100 Personnel Services - Salaries | 166,228 |
| 200 Personnel Services - Employee Benefits | 110,165 |
| 300 Purchased Professional and Technical Services | 2,000 |
| 600 Supplies | 1,800 |
| 700 Property | 1,350 |
| 800 Other Objects | 1,500 |
| Total Support Services - Pupil Health | \$283,043 |
| 2500 <u>Support Services - Business</u> | |
| 100 Personnel Services - Salaries | 181,675 |
| 200 Personnel Services - Employee Benefits | 144,769 |
| 300 Purchased Professional and Technical Services | 40,000 |
| 400 Purchased Property Services | 9,600 |
| 500 Other Purchased Services | 163,725 |
| 600 Supplies | 8,100 |
| 700 Property | 450 |
| 800 Other Objects | 950 |
| Total Support Services - Business | \$549,269 |
| 2600 <u>Operation and Maintenance of Plant Services</u> | |
| 100 Personnel Services - Salaries | 580,631 |
| 200 Personnel Services - Employee Benefits | 555,447 |

LEA : 119584603 Mountain View SD

Printed 5/2/2025 1:48:20 PM

| Description | Amount |
|--|--------------|
| 300 Purchased Professional and Technical Services | 11,800 |
| 400 Purchased Property Services | 220,100 |
| 600 Supplies | 592,900 |
| 700 Property | 29,850 |
| 800 Other Objects | 7,000 |
| Total Operation and Maintenance of Plant Services | \$1,997,728 |
| 2700 <u>Student Transportation Services</u> | |
| 500 Other Purchased Services | 1,608,952 |
| 700 Property | 450 |
| Total Student Transportation Services | \$1,609,402 |
| 2800 <u>Support Services - Central</u> | |
| 100 Personnel Services - Salaries | 148,943 |
| 200 Personnel Services - Employee Benefits | 130,097 |
| 300 Purchased Professional and Technical Services | 25,173 |
| 500 Other Purchased Services | 11,025 |
| 600 Supplies | 204,781 |
| 700 Property | 114,862 |
| Total Support Services - Central | \$634,881 |
| Total Support Services | \$8,050,980 |
| 3000 Operation of Non-Instructional Services | |
| 3200 <u>Student Activities</u> | |
| 100 Personnel Services - Salaries | 333,520 |
| 200 Personnel Services - Employee Benefits | 179,023 |
| 300 Purchased Professional and Technical Services | 2,500 |
| 400 Purchased Property Services | 900 |
| 500 Other Purchased Services | 65,050 |
| 600 Supplies | 14,850 |
| 700 Property | 19,800 |
| 800 Other Objects | 37,000 |
| Total Student Activities | \$652,643 |
| Total Operation of Non-Instructional Services | \$652,643 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 <u>Debt Service / Other Expenditures and Financing Uses</u> | |
| 900 Other Uses of Funds | 787,632 |
| Total Debt Service / Other Expenditures and Financing Uses | \$787,632 |
| Total Other Expenditures and Financing Uses | \$787,632 |
| TOTAL EXPENDITURES | \$23,718,054 |

Cash and Short-Term Investments

| | 06/30/2025 Estimate | 06/30/2026 Projection |
|--|---------------------|-----------------------|
| General Fund | 1,400,000 | 1,400,000 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - § 690, §1850 | 100,000 | 101,500 |
| Capital Reserve Fund - § 1431 | | |
| Other Capital Projects Fund | 385,000 | 388,000 |
| Debt Service Fund | 300 | 300 |
| 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 | \$1,885,300 | \$1,889,800 |

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 | | |

LEA : 119584603 Mountain View SD

| <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 | \$1,885,300 | \$1,889,800 |

LEA : 119584603 Mountain View SD

| <u>Long-Term Indebtedness</u> | <u>06/30/2025 Estimate</u> | <u>06/30/2026 Projection</u> |
|---|----------------------------|------------------------------|
| General Fund | | |
| 0510 Bonds Payable | 19,733,721 | 18,961,821 |
| 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 | \$19,733,721 | \$18,961,821 |
| 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 | \$19,733,721 | \$18,961,821 |

| <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 | \$19,733,721 | \$18,961,821 |

| Account Description | Amounts |
|---|-----------|
| 0810 Nonspendable Fund Balance | |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 948,321 |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$948,321 |
| 5900 Budgetary Reserve | |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$948,321 |