

FINAL GENERAL FUND BUDGET**Fiscal Year 2025-2026****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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Telephone

Extension

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Email Address

<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	555,727
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	17,000,000
0850 Unassigned Fund Balance	15,236,567
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,236,567</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	107,974,130
7000 Revenue from State Sources	31,072,267
8000 Revenue from Federal Sources	1,184,963
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$140,231,360</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$172,467,927</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	96,377,689
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	6,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	1,750,000
6700 Revenues from LEA Activities	41,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	912,395
6910 Rentals	85,000
6990 Refunds and Other Miscellaneous Revenue	82,546
REVENUE FROM LOCAL SOURCES	\$107,974,130
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,275,136
7112 Basic Education Funding-Social Security	2,171,834
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	3,245,596
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	5,070,983
7360 Safe Schools	150,000
7505 Ready to Learn Block Grant	340,388
7533 Ready to Learn-Tax Equity Supplement	1,122,189
7820 State Share of Retirement Contributions	9,619,141
REVENUE FROM STATE SOURCES	\$31,072,267
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	759,373
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	124,747
8516 Title III - Language Instruction for English Learners and Immigrant Students	8,631
8517 Title IV - 21st Century Schools	42,212

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,184,963
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	140,231,360

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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$96,377,689	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,070,983</u>	
Total Approx. Tax Revenue:	\$101,448,672	
Approx. Tax Levy for Tax Rate Calculation:	\$105,359,941	
	Montgomery	Total

2024-25 Data		
a. Assessed Value	\$1,928,715,777	\$1,928,715,777
b. Real Estate Mills	53.1700	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,333,368,733	\$3,333,368,733
d. Assessed Value	\$1,923,679,767	\$1,923,679,767
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$102,549,818	\$102,549,818
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$102,549,818	\$102,549,818
(f Total * g)		
i. Base Mills Subject to Index	53.1700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.10000%	96.10000%
k. Tax Levy Needed	\$105,359,941	\$105,359,941
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	54.7700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$105,359,941	\$105,359,941
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$100,288,958
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$96,377,689
(n * Est. Pct. Collection)		

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Approx. Tax Levy for Tax Rate Calculation:	\$105,359,941	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.6689	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$107,089,137	\$107,089,137
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	\$11,829.00	
Number of Homestead/Farmstead Properties	7827	7827
Median Assessed Value of Homestead Properties		\$143,170

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Amount of Tax Relief for Homestead Exclusions	<u>\$5,070,983</u>
Total Approx. Tax Revenue:	\$101,448,672
Approx. Tax Levy for Tax Rate Calculation:	\$105,359,941
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,070,983	Lowering RE Tax Rate	\$0	\$5,070,983
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,070,983

2025-2026 Final General Fund Budget				2025-2026 PROPOSED FINAL BUDGET				Local Education Agency Tax Data			
LEA : 123461302 Cheltenham SD				TO BE APPROVED 6-10-2025				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/8/2025 2:27:35 PM				Page - 1 of 1							
CODE											
6111 <u>Current Real Estate Taxes</u>											
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills	
Montgomery	1,923,679,767	54.7700	105,359,941					96.10000%			
Totals:	1,923,679,767		105,359,941	-	5,070,983	=	100,288,958	X	96.10000%	=	96,377,689
				Rate						Estimated Revenue	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00						0	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)		Tax Levy		Estimated Revenue		
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			\$5.00	\$0.00		60,000		60,000		
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							60,000		60,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)		Tax Levy		Estimated Revenue		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		4,800,000		4,800,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,000,000		1,000,000		
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			0.15000	0.000		575,000		575,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0		
Total Current Act 511 Taxes – Proportional Assessments							6,375,000		6,375,000		
Total Act 511, Current Taxes											6,435,000
Act 511 Tax Limit -->					3,333,368,733	X	12		40,000,425		
					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> Montgomery <u>Current Act 511 Taxes – Flat Rate Assessments</u>	53.1700	54.7700	3.01%	Yes	4.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	0.15000	0.15000	0.00%	Yes	4.7%				

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		56,006,579
1200 Special Programs - Elementary / Secondary		24,858,337
1300 Vocational Education		2,359,494
1400 Other Instructional Programs - Elementary / Secondary		465,063
1500 Nonpublic School Programs		27,437
Total Instruction		\$83,716,910
2000 Support Services		
2100 Support Services - Students		5,229,954
2200 Support Services - Instructional Staff		4,372,062
2300 Support Services - Administration		7,934,851
2400 Support Services - Pupil Health		1,252,342
2500 Support Services - Business		1,583,795
2600 Operation and Maintenance of Plant Services		11,291,834
2700 Student Transportation Services		9,132,854
2800 Support Services - Central		2,897,072
2900 Other Support Services		51,250
Total Support Services		\$43,746,014
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,128,576
3300 Community Services		7,506
Total Operation of Non-Instructional Services		\$2,136,082
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		10,632,354
Total Other Expenditures and Financing Uses		\$10,632,354
Total Estimated Expenditures and Other Financing Uses		\$140,231,360

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		30,541,596
200 Personnel Services - Employee Benefits		18,725,824
300 Purchased Professional and Technical Services		1,845,033
400 Purchased Property Services		58,258
500 Other Purchased Services		2,461,618
600 Supplies		1,617,429
700 Property		755,539
800 Other Objects		1,282
Total Regular Programs - Elementary / Secondary		\$56,006,579
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,172,340
200 Personnel Services - Employee Benefits		6,030,849
300 Purchased Professional and Technical Services		3,003,837
400 Purchased Property Services		3,075
500 Other Purchased Services		4,787,646
600 Supplies		655,165
800 Other Objects		205,425
Total Special Programs - Elementary / Secondary		\$24,858,337
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		602,946
200 Personnel Services - Employee Benefits		313,908
400 Purchased Property Services		2,050
500 Other Purchased Services		1,400,775
600 Supplies		34,965
700 Property		4,850
Total Vocational Education		\$2,359,494
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		171,201
200 Personnel Services - Employee Benefits		37,053
300 Purchased Professional and Technical Services		181,859
500 Other Purchased Services		70,250
600 Supplies		4,700
Total Other Instructional Programs - Elementary / Secondary		\$465,063
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		27,437
Total Nonpublic School Programs		\$27,437
Total Instruction		\$83,716,910
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,952,427
200 Personnel Services - Employee Benefits		1,567,169
300 Purchased Professional and Technical Services		552,175

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,013
600 Supplies	147,770
800 Other Objects	5,400
Total Support Services - Students	\$5,229,954
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,298,391
200 Personnel Services - Employee Benefits	1,629,243
300 Purchased Professional and Technical Services	217,408
400 Purchased Property Services	5,125
500 Other Purchased Services	10,869
600 Supplies	181,947
700 Property	25,625
800 Other Objects	3,454
Total Support Services - Instructional Staff	\$4,372,062
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,001,038
200 Personnel Services - Employee Benefits	2,217,132
300 Purchased Professional and Technical Services	962,723
500 Other Purchased Services	138,181
600 Supplies	189,279
700 Property	6,400
800 Other Objects	420,098
Total Support Services - Administration	\$7,934,851
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	746,271
200 Personnel Services - Employee Benefits	451,861
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,000
600 Supplies	47,210
Total Support Services - Pupil Health	\$1,252,342
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	724,801
200 Personnel Services - Employee Benefits	450,205
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	158,773
500 Other Purchased Services	28,000
600 Supplies	157,016
800 Other Objects	15,000
Total Support Services - Business	\$1,583,795
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,544,307
200 Personnel Services - Employee Benefits	2,783,740
300 Purchased Professional and Technical Services	559,506
400 Purchased Property Services	1,019,034
500 Other Purchased Services	430,400

<u>Description</u>	<u>Amount</u>
600 Supplies	1,834,555
700 Property	116,690
800 Other Objects	3,602
Total Operation and Maintenance of Plant Services	\$11,291,834
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	159,343
200 Personnel Services - Employee Benefits	97,215
500 Other Purchased Services	8,433,371
600 Supplies	442,925
Total Student Transportation Services	\$9,132,854
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,166,251
200 Personnel Services - Employee Benefits	654,357
300 Purchased Professional and Technical Services	172,670
400 Purchased Property Services	20,000
500 Other Purchased Services	219,094
600 Supplies	438,000
700 Property	225,000
800 Other Objects	1,700
Total Support Services - Central	\$2,897,072
2900 <u>Other Support Services</u>	
500 Other Purchased Services	51,250
Total Other Support Services	\$51,250
Total Support Services	\$43,746,014
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,016,349
200 Personnel Services - Employee Benefits	287,517
300 Purchased Professional and Technical Services	239,899
400 Purchased Property Services	39,005
500 Other Purchased Services	201,167
600 Supplies	302,285
700 Property	3,000
800 Other Objects	39,354
Total Student Activities	\$2,128,576
3300 <u>Community Services</u>	
600 Supplies	7,506
Total Community Services	\$7,506
Total Operation of Non-Instructional Services	\$2,136,082
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,177,354
900 Other Uses of Funds	6,455,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$10,632,354
Total Other Expenditures and Financing Uses	\$10,632,354
TOTAL EXPENDITURES	\$140,231,360

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	42,750,000	34,950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,400,000	1,000,000
Capital Reserve Fund - § 1431	2,300,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	1,250,000	1,150,000
Activity Fund	180,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$54,880,000	\$39,525,000

<u>Long-Term Investments</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		

2025-2026 Final General Fund Budget		2025-2026 PROPOSED FINAL BUDGET		Schedule Of Cash And Investments (CAIN)	
LEA : 123461302 Cheltenham SD		TO BE APPROVED 6-10-2025			
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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		\$54,880,000		\$39,525,000	

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	138,000,000	131,230,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$139,000,000	\$132,230,000
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	\$139,000,000	\$132,230,000

<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	\$139,000,000	\$132,230,000

Account Description	Amounts
0810 Nonspendable Fund Balance	555,727
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	17,000,000
0850 Unassigned Fund Balance	15,236,567
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,236,567
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,792,294