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**

Aaron O'Toole — (814)835-5316 Extn :

Contact Person — **Telephone** — **Extension**

otoole@mtsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Millcreek Township SD	Erie	105257602

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 [x]

No [ ]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$124882323
Ending Unassigned Fund Balance	$9950586
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Millcreek Township SD	Erie	105257602

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Our Board Policy states we must maintain an 8% Unassigned Fund Balance. This is a reserve for unforeseen expenditures or loss of revenue.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance relates to maintaining extracurricular facilities. The funds are committed through extracurricular participation fees, gate receipts, a portion of investment income, and advertising revenue by a prior Board motion.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are assigned to balance future budgets or cover unexpected shortfalls.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	323,029	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,859,389	
0840 Assigned Fund Balance	6,500,641	
0850 Unassigned Fund Balance	9,721,920	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$21,081,950**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	81,353,783	
7000 Revenue from State Sources	39,753,951	
8000 Revenue from Federal Sources	2,565,908	
9000 Other Financing Sources	90,000	
Total Estimated Revenues And Other Financing Sources		**$123,763,642**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$144,845,592**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	62,825,575
6112	Interim Real Estate Taxes	40,000
6113	Public Utility Realty Taxes	66,989
6114	Payments in Lieu of Current Taxes - State / Local	577,549
6140	Current Act 511 Taxes - Flat Rate Assessments	144,931
6150	Current Act 511 Taxes - Proportional Assessments	10,696,890
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500	Earnings on Investments	1,612,819
6700	Revenues from LEA Activities	480,714
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,523,700
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	70,000
6940	Tuition from Patrons	1,586,061
6970	Services Provided Other Funds	145,000
6990	Refunds and Other Miscellaneous Revenue	183,555
REVENUE FROM LOCAL SOURCES		**$81,353,783**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	18,067,442
7160	Tuition for Orphans Subsidy	150,000
7271	Special Education funds for School-Aged Pupils	4,587,166
7311	Pupil Transportation Subsidy	2,050,602
7312	Nonpublic and Charter School Pupil Transportation Subsidy	158,620
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	31,123
7330	Health Services (Medical, Dental, Nurse, Act 25)	137,361
7340	State Property Tax Reduction Allocation	1,632,069
7360	Safe Schools	278,000
7506	PAsmart Grants	50,000
7531	Ready to Learn-Foundation	1,053,736
7532	Ready to Learn-Adequacy Supplement	887,350
7810	State Share of Social Security and Medicare Taxes	1,965,282
7820	State Share of Retirement Contributions	8,705,200
REVENUE FROM STATE SOURCES		**$39,753,951**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,411,812

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	188,929
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,310
8517 Title IV - 21st Century Schools	114,857
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	**$2,565,908**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	90,000
OTHER FINANCING SOURCES	**$90,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**123,763,642**

Act 1 Index (current): 4.9%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$62,825,575**
Amount of Tax Relief for Homestead Exclusions	**$1,632,069**
Total Approx. Tax Revenue:	**$64,457,644**
Approx. Tax Levy for Tax Rate Calculation:	**$66,759,954**

		Erie	Total
	2024-25 Data		
	a. Assessed Value	$3,987,917,087	$3,987,917,087
	b. Real Estate Mills	16.2694	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$4,076,133,593	$4,076,133,593
	d. Assessed Value	$3,987,763,937	$3,987,763,937
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$64,881,018	$64,881,018
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$64,881,018	$64,881,018
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.2694	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.46494%	96.46494%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$66,759,954	$66,759,954
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**16.7412**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$66,759,954	$66,759,954
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$65,127,885
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$62,825,575

Act 1 Index (current): 4.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$62,825,575**
Amount of Tax Relief for Homestead Exclusions	**$1,632,069**
Total Approx. Tax Revenue:	**$64,457,644**
Approx. Tax Levy for Tax Rate Calculation:	**$66,759,954**

		Erie	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	17.0666	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$68,057,572	$68,057,572
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,171.93	
	Number of Homestead/Farmstead Properties	13593	13593
	Median Assessed Value of Homestead Properties		$144,030

Act 1 Index (current): 4.9%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$62,825,575**
Amount of Tax Relief for Homestead Exclusions	**$1,632,069**
Total Approx. Tax Revenue:	**$64,457,644**
Approx. Tax Levy for Tax Rate Calculation:	**$66,759,954**

	Erie			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,632,069	Lowering RE Tax Rate	$0	$1,632,069
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,632,069**

CODE

6111 Current Real Estate Taxes

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
Erie	3,987,763,937	16.7412	66,759,954						96.46494%		
Totals:	**3,987,763,937**		**66,759,954**	-	1,632,069	=	65,127,885	X	96.46494%	=	62,825,575

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	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	140,000	140,000
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	$125.00	$0.00	4,931	4,931
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**144,931**	**144,931**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	9,600,000	9,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,096,890	1,096,890
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			**10,696,890**	**10,696,890**
	Total Act 511, Current Taxes				**10,841,821**

Act 511 Tax Limit	**-->**	**4,076,133,593 X**	**12**	**48,913,603**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Erie	16.2694	16.7412	2.90%	Yes	4.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	$125.00	$125.00	0.00%	Yes	4.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	47,597,187
1200 Special Programs - Elementary / Secondary	17,949,755
1300 Vocational Education	3,896,879
1400 Other Instructional Programs - Elementary / Secondary	1,210,105
1500 Nonpublic School Programs	111,943
Total Instruction	**$70,765,869**
2000 Support Services	
2100 Support Services - Students	4,904,216
2200 Support Services - Instructional Staff	2,500,443
2300 Support Services - Administration	7,229,603
2400 Support Services - Pupil Health	1,724,110
2500 Support Services - Business	1,422,566
2600 Operation and Maintenance of Plant Services	12,415,157
2700 Student Transportation Services	5,943,566
2800 Support Services - Central	4,537,164
2900 Other Support Services	206,000
Total Support Services	**$40,882,825**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,890,456
3300 Community Services	13,473
Total Operation of Non-Instructional Services	**$2,903,929**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,829,700
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	**$10,329,700**
Total Estimated Expenditures and Other Financing Uses	**$124,882,323**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,669,116
200 Personnel Services - Employee Benefits	16,680,215
300 Purchased Professional and Technical Services	1,575,104
400 Purchased Property Services	36,160
500 Other Purchased Services	3,092,272
600 Supplies	1,328,037
700 Property	189,845
800 Other Objects	26,438
Total Regular Programs - Elementary / Secondary	**$47,597,187**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,058,517
200 Personnel Services - Employee Benefits	6,036,138
300 Purchased Professional and Technical Services	1,769,343
400 Purchased Property Services	1,258
500 Other Purchased Services	1,933,420
600 Supplies	117,375
800 Other Objects	33,704
Total Special Programs - Elementary / Secondary	**$17,949,755**
1300 Vocational Education	
100 Personnel Services - Salaries	1,626,051
200 Personnel Services - Employee Benefits	1,210,744
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	15,500
500 Other Purchased Services	819,188
600 Supplies	199,396
700 Property	1,000
800 Other Objects	500
Total Vocational Education	**$3,896,879**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	592,479
200 Personnel Services - Employee Benefits	397,353
500 Other Purchased Services	211,520
600 Supplies	8,753
Total Other Instructional Programs - Elementary / Secondary	**$1,210,105**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	74,970
600 Supplies	36,973
Total Nonpublic School Programs	**$111,943**
Total Instruction	**$70,765,869**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,801,288

Description	Amount
200 Personnel Services - Employee Benefits	1,837,583
300 Purchased Professional and Technical Services	9,200
500 Other Purchased Services	3,227
600 Supplies	250,428
800 Other Objects	2,490
Total Support Services - Students	**$4,904,216**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,168,060
200 Personnel Services - Employee Benefits	995,986
300 Purchased Professional and Technical Services	71,866
500 Other Purchased Services	102,769
600 Supplies	159,393
800 Other Objects	2,369
Total Support Services - Instructional Staff	**$2,500,443**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,918,861
200 Personnel Services - Employee Benefits	2,488,980
300 Purchased Professional and Technical Services	573,000
400 Purchased Property Services	20,850
500 Other Purchased Services	74,669
600 Supplies	100,267
700 Property	13,200
800 Other Objects	39,776
Total Support Services - Administration	**$7,229,603**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	955,924
200 Personnel Services - Employee Benefits	729,306
300 Purchased Professional and Technical Services	14,800
400 Purchased Property Services	700
500 Other Purchased Services	2,250
600 Supplies	20,770
800 Other Objects	360
Total Support Services - Pupil Health	**$1,724,110**
2500 Support Services - Business	
100 Personnel Services - Salaries	715,074
200 Personnel Services - Employee Benefits	428,911
300 Purchased Professional and Technical Services	93,000
500 Other Purchased Services	16,500
600 Supplies	144,081
800 Other Objects	25,000
Total Support Services - Business	**$1,422,566**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,717,672
200 Personnel Services - Employee Benefits	3,030,974
300 Purchased Professional and Technical Services	207,690

Description	Amount
400 Purchased Property Services	632,122
500 Other Purchased Services	424,871
600 Supplies	2,341,135
700 Property	1,046,898
800 Other Objects	13,795
Total Operation and Maintenance of Plant Services	**$12,415,157**
2700 Student Transportation Services	
100 Personnel Services - Salaries	43,876
200 Personnel Services - Employee Benefits	26,175
500 Other Purchased Services	5,810,515
600 Supplies	63,000
Total Student Transportation Services	**$5,943,566**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,204,275
200 Personnel Services - Employee Benefits	673,381
300 Purchased Professional and Technical Services	124,802
400 Purchased Property Services	151,490
500 Other Purchased Services	193,045
600 Supplies	574,611
700 Property	1,606,365
800 Other Objects	9,195
Total Support Services - Central	**$4,537,164**
2900 Other Support Services	
500 Other Purchased Services	206,000
Total Other Support Services	**$206,000**
Total Support Services	**$40,882,825**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,131,527
200 Personnel Services - Employee Benefits	538,079
300 Purchased Professional and Technical Services	76,300
400 Purchased Property Services	186,763
500 Other Purchased Services	278,637
600 Supplies	265,969
700 Property	311,190
800 Other Objects	101,991
Total Student Activities	**$2,890,456**
3300 Community Services	
600 Supplies	13,473
Total Community Services	**$13,473**
Total Operation of Non-Instructional Services	**$2,903,929**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	5,039,700
900 Other Uses of Funds	4,790,000
Total Debt Service / Other Expenditures and Financing Uses	**$9,829,700**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	**$500,000**
Total Other Expenditures and Financing Uses	**$10,329,700**
TOTAL EXPENDITURES	**$124,882,323**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	33,829,158	31,829,158
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	29,919,171	11,213,937
Capital Reserve Fund - § 1431	5,310,324	4,410,324
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,925,798	2,175,798
Child Care Operations Fund	91,963	91,963
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	241,118	241,118
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$71,317,532**	**$49,962,298**

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	**$71,317,532**	**$49,962,298**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	139,305,000	134,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	170,000	320,000
0540 Accumulated Compensated Absences	3,100,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,263,144	15,663,144
0599 Other Noncurrent Liabilities	134,000,000	133,500,000
Total General Fund	**$291,838,144**	**$287,108,144**
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)	20,000	25,000
0599 Other Noncurrent Liabilities	500,000	480,000
Total Food Service / Cafeteria Operations Fund	**$520,000**	**$505,000**
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)	100,000	130,000
0599 Other Noncurrent Liabilities	2,000,000	1,900,000
Total Child Care Operations Fund	**$2,100,000**	**$2,030,000**
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	**$294,458,144**	**$289,643,144**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	21,000,000	21,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	8,000,000	6,000,000
Capital Reserve Fund - § 1431	500,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	182,000	182,000
Child Care Operations Fund	115,000	115,000
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	**$29,797,000**	**$27,597,000**
TOTAL INDEBTEDNESS	**$324,255,144**	**$317,240,144**

Account	Description	Amounts
0810	Nonspendable Fund Balance	323,029
0820	Restricted Fund Balance	
0830	Committed Fund Balance	4,689,389
0840	Assigned Fund Balance	5,323,294
0850	Unassigned Fund Balance	9,950,586
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$19,963,269**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$20,286,298**