

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	807,893
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,105,582
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,058,152
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,163,734</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,721,026
7000 Revenue from State Sources	12,917,111
8000 Revenue from Federal Sources	399,989
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$55,038,126</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$70,201,860</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	34,349,419
6112 Interim Real Estate Taxes	161,999
6113 Public Utility Realty Taxes	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	4,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	81,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	299,185
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	4,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	39,173
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$41,721,026</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,635,108
7144 Reimbursement of CS Expenditures Subsidy	156,482
7299 Program Revenues Not Listed Previously in the 7200 Series	1,138,900
7311 Pupil Transportation Subsidy	285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,557,282
7505 Ready to Learn Block Grant	142,538
7810 State Share of Social Security and Medicare Taxes	887,923
7820 State Share of Retirement Contributions	3,960,878
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,917,111</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	297,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,271
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,420
8517 Title IV - 21st Century Schools	22,676

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	15,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$399,989</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>55,038,126</b>
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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,349,419
Amount of Tax Relief for Homestead Exclusions	\$1,571,403
Total Approx. Tax Revenue:	\$35,920,822
Approx. Tax Levy for Tax Rate Calculation:	\$36,983,175

Northampton

Total

2024-25 Data		
a. Assessed Value	\$643,133,000	\$643,133,000
b. Real Estate Mills	55.2055	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$2,052,247,027	\$2,052,247,027
d. Assessed Value	\$669,918,300	\$669,918,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$35,504,479	\$35,504,479
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$35,504,479	\$35,504,479
(f Total * g)		
i. Base Mills Subject to Index	55.2055	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$36,983,175	\$36,983,175
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>55.2055</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,983,175	\$36,983,175
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,411,772
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,349,419
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,349,419</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,571,403</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$35,920,822</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,983,175</b>

	Northampton	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	57.4137	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,462,488	\$38,462,488
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,261.00	
Number of Homestead/Farmstead Properties	4550	4550
Median Assessed Value of Homestead Properties		\$65,000

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$34,349,419</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,571,403</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$35,920,822</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,983,175</b>

<b>Northampton</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,557,282	Lowering RE Tax Rate	\$0	\$1,557,282
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14,121			\$14,121
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,571,403</b>

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>
Northampton	669,918,300	55.2055	36,983,175			97.00000%	
<b>Totals:</b>	<b>669,918,300</b>		<b>36,983,175</b>	1,571,403 =	35,411,772 X	97.00000% =	34,349,419

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	42,000
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 42,000 42,000**

	<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%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 4,800,000 4,800,000**

**Total Act 511, Current Taxes 4,842,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,052,247,027 X</b>	<b>12</b>	<b>24,626,964</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Northampton	55.2055	55.2055	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,171,607
1200 Special Programs - Elementary / Secondary	9,976,733
1300 Vocational Education	1,149,456
1400 Other Instructional Programs - Elementary / Secondary	36,121
1600 Adult Education Programs	281,970
<b>Total Instruction</b>	<b>\$34,615,887</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,783,560
2200 Support Services - Instructional Staff	2,647,523
2300 Support Services - Administration	3,113,765
2400 Support Services - Pupil Health	453,767
2500 Support Services - Business	977,022
2600 Operation and Maintenance of Plant Services	5,713,710
2700 Student Transportation Services	3,635,220
2800 Support Services - Central	500
2900 Other Support Services	23,306
<b>Total Support Services</b>	<b>\$18,348,373</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,570,981
3300 Community Services	81,188
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,652,169</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	577,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$577,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,020,455
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,020,455</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$59,213,884</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,803,833
200 Personnel Services - Employee Benefits	7,463,686
300 Purchased Professional and Technical Services	60,929
400 Purchased Property Services	22,705
500 Other Purchased Services	2,479,190
600 Supplies	1,280,034
700 Property	27,436
800 Other Objects	33,794
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,171,607</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,990,523
200 Personnel Services - Employee Benefits	2,236,517
300 Purchased Professional and Technical Services	1,887,786
500 Other Purchased Services	2,833,807
600 Supplies	27,550
800 Other Objects	550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,976,733</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,149,456
<b>Total Vocational Education</b>	<b>\$1,149,456</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,500
200 Personnel Services - Employee Benefits	10,621
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$36,121</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	281,970
<b>Total Adult Education Programs</b>	<b>\$281,970</b>
<b>Total Instruction</b>	<b>\$34,615,887</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,021,464
200 Personnel Services - Employee Benefits	703,320
300 Purchased Professional and Technical Services	26,176
500 Other Purchased Services	1,250
600 Supplies	26,700
800 Other Objects	4,650
<b>Total Support Services - Students</b>	<b>\$1,783,560</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,305,740
200 Personnel Services - Employee Benefits	878,773
300 Purchased Professional and Technical Services	157,831

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	299,829
800 Other Objects	350
<b>Total Support Services - Instructional Staff</b>	<b>\$2,647,523</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,437,365
200 Personnel Services - Employee Benefits	1,057,046
300 Purchased Professional and Technical Services	318,432
500 Other Purchased Services	55,850
600 Supplies	110,060
700 Property	2,500
800 Other Objects	132,512
<b>Total Support Services - Administration</b>	<b>\$3,113,765</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	226,156
200 Personnel Services - Employee Benefits	215,961
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	550
600 Supplies	6,500
<b>Total Support Services - Pupil Health</b>	<b>\$453,767</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	506,025
200 Personnel Services - Employee Benefits	379,522
300 Purchased Professional and Technical Services	17,995
400 Purchased Property Services	4,632
500 Other Purchased Services	5,150
600 Supplies	59,189
800 Other Objects	4,509
<b>Total Support Services - Business</b>	<b>\$977,022</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,844,149
200 Personnel Services - Employee Benefits	1,401,015
300 Purchased Professional and Technical Services	137,520
400 Purchased Property Services	593,000
500 Other Purchased Services	743,670
600 Supplies	983,356
700 Property	10,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,713,710</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,421,566
200 Personnel Services - Employee Benefits	1,084,334
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	46,200
500 Other Purchased Services	379,217

<u>Description</u>	<u>Amount</u>
600 Supplies	401,403
700 Property	290,000
800 Other Objects	2,500
<b>Total Student Transportation Services</b>	<b>\$3,635,220</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	500
<b>Total Support Services - Central</b>	<b>\$500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,306
<b>Total Other Support Services</b>	<b>\$23,306</b>
<b>Total Support Services</b>	<b>\$18,348,373</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	678,959
200 Personnel Services - Employee Benefits	308,154
300 Purchased Professional and Technical Services	87,608
400 Purchased Property Services	48,800
500 Other Purchased Services	182,195
600 Supplies	238,885
800 Other Objects	26,380
<b>Total Student Activities</b>	<b>\$1,570,981</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	20,188
300 Purchased Professional and Technical Services	6,000
<b>Total Community Services</b>	<b>\$81,188</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,652,169</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	577,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$577,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$577,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	57,400
900 Other Uses of Funds	3,963,055
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,020,455</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,020,455</b>
<b>TOTAL EXPENDITURES</b>	<b>\$59,213,884</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	7,500,000	8,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	400,000	450,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$7,950,000</b>	<b>\$8,500,000</b>
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**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** **\$7,950,000** **\$8,500,000**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

<b>General Fund</b>		
0510 Bonds Payable	3,430,000	2,310,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	650,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,700,000	9,600,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$13,780,000</b>	<b>\$12,530,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

<b>Total Long-Term Indebtedness</b>	<b>\$13,780,000</b>	<b>\$12,530,000</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,780,000</b>	<b>\$12,530,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	807,893
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,237,169
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,750,807
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,987,976</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,795,869</b>
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