

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Elaine Mathias

(717)866-7117

Extn :10810

Contact Person

Telephone

Extension

emathias@elcosd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$57348678
Ending Unassigned Fund Balance	\$2781924
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.85%

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

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lebanon County SD	County : Lebanon	AUN Number : 113382303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/19/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Contingency for unexpected expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Healthcare Stabilization Fund.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For use on future capital projects.

<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	75,675	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	2,000,000	
0850 Unassigned Fund Balance	3,518,435	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,518,435</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,281,302	
7000 Revenue from State Sources	16,653,087	
8000 Revenue from Federal Sources	657,778	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$56,612,167</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$63,130,602</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,016,603
6112 Interim Real Estate Taxes	124,699
6113 Public Utility Realty Taxes	38,000
6150 Current Act 511 Taxes - Proportional Assessments	4,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	82,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	550,000
6910 Rentals	10,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	480,000
6990 Refunds and Other Miscellaneous Revenue	350,000
REVENUE FROM LOCAL SOURCES	\$39,281,302
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,351,102
7144 Reimbursement of CS Expenditures Subsidy	133,082
7160 Tuition for Orphans Subsidy	131,500
7220 Vocational Education	57,191
7271 Special Education funds for School-Aged Pupils	1,635,819
7311 Pupil Transportation Subsidy	1,855,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	354,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	808,659
7360 Safe Schools	132,000
7531 Ready to Learn-Foundation	258,521
7810 State Share of Social Security and Medicare Taxes	885,513
7820 State Share of Retirement Contributions	3,935,615
REVENUE FROM STATE SOURCES	\$16,653,087
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	498,485
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,314
8517 Title IV - 21st Century Schools	37,979

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,000
REVENUE FROM FEDERAL SOURCES	\$657,778
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,612,167

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,016,603	
Amount of Tax Relief for Homestead Exclusions	<u>\$808,659</u>	
Total Approx. Tax Revenue:	\$32,825,262	
Approx. Tax Levy for Tax Rate Calculation:	\$33,312,824	
	Lebanon	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$1,770,000,000	\$1,770,000,000
b. Real Estate Mills	18.0402	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,678,507,984	\$1,678,507,984
d. Assessed Value	\$1,767,071,105	\$1,767,071,105
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$31,931,154	\$31,931,154
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$31,931,154	\$31,931,154
(f Total * g)		
i. Base Mills Subject to Index	18.0402	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$33,312,824	\$33,312,824
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	18.8520	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,312,824	\$33,312,824
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,504,165
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,016,603
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 4.8%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$32,016,603		
Amount of Tax Relief for Homestead Exclusions	<u>\$808,659</u>		
Total Approx. Tax Revenue:	\$32,825,262		
Approx. Tax Levy for Tax Rate Calculation:	\$33,312,824		
	Lebanon	Total	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.9061		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,408,423	\$33,408,423	
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	\$7,793.00		
Number of Homestead/Farmstead Properties	5512	5512	
Median Assessed Value of Homestead Properties		\$169,850	

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,016,603
Amount of Tax Relief for Homestead Exclusions	<u>\$808,659</u>
Total Approx. Tax Revenue:	\$32,825,262
Approx. Tax Levy for Tax Rate Calculation:	\$33,312,824
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$808,659	Lowering RE Tax Rate	\$0	\$808,659
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$808,659

CODE6111 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>
Lebanon	1,767,071,105	18.8520	33,312,824			98.50000%	
Totals:	1,767,071,105		33,312,824	- 808,659 =	32,504,165 X	98.50000% =	32,016,603

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,100,000
Total Act 511, Current Taxes			4,100,000
Act 511 Tax Limit -->	1,678,507,984 X	12	20,142,096
	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	Current Real Estate Taxes									
	Lebanon	18.0402	18.8520	4.50%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,200,336
1200 Special Programs - Elementary / Secondary	8,090,567
1300 Vocational Education	1,066,937
1400 Other Instructional Programs - Elementary / Secondary	365,442
Total Instruction	\$31,723,282
2000 Support Services	
2100 Support Services - Students	2,271,334
2200 Support Services - Instructional Staff	2,814,617
2300 Support Services - Administration	2,872,484
2400 Support Services - Pupil Health	673,516
2500 Support Services - Business	953,364
2600 Operation and Maintenance of Plant Services	4,392,893
2700 Student Transportation Services	3,068,600
2800 Support Services - Central	891,047
2900 Other Support Services	20,200
Total Support Services	\$17,958,055
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,461,669
Total Operation of Non-Instructional Services	\$1,461,669
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	61,632
5200 Interfund Transfers - Out	6,044,040
Total Other Expenditures and Financing Uses	\$6,105,672
Total Estimated Expenditures and Other Financing Uses	\$57,348,678

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,498,790
200 Personnel Services - Employee Benefits	7,662,405
300 Purchased Professional and Technical Services	143,910
400 Purchased Property Services	171,425
500 Other Purchased Services	1,258,732
600 Supplies	431,686
700 Property	10,699
800 Other Objects	22,689
Total Regular Programs - Elementary / Secondary	\$22,200,336
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,573,739
200 Personnel Services - Employee Benefits	2,131,554
300 Purchased Professional and Technical Services	1,433,037
500 Other Purchased Services	927,563
600 Supplies	19,284
800 Other Objects	5,390
Total Special Programs - Elementary / Secondary	\$8,090,567
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	57,953
200 Personnel Services - Employee Benefits	36,932
500 Other Purchased Services	951,292
600 Supplies	15,500
800 Other Objects	5,260
Total Vocational Education	\$1,066,937
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	225,009
200 Personnel Services - Employee Benefits	124,803
300 Purchased Professional and Technical Services	11,900
500 Other Purchased Services	1,000
600 Supplies	2,730
Total Other Instructional Programs - Elementary / Secondary	\$365,442
Total Instruction	\$31,723,282
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,385,492
200 Personnel Services - Employee Benefits	827,619
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	500
500 Other Purchased Services	12,353
600 Supplies	39,692
800 Other Objects	2,978
Total Support Services - Students	\$2,271,334

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	992,722
200 Personnel Services - Employee Benefits	731,585
300 Purchased Professional and Technical Services	60,945
400 Purchased Property Services	537,453
500 Other Purchased Services	16,800
600 Supplies	469,185
800 Other Objects	5,927
Total Support Services - Instructional Staff	\$2,814,617
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,594,930
200 Personnel Services - Employee Benefits	914,739
300 Purchased Professional and Technical Services	153,550
400 Purchased Property Services	1,700
500 Other Purchased Services	102,680
600 Supplies	54,280
800 Other Objects	50,605
Total Support Services - Administration	\$2,872,484
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	314,610
200 Personnel Services - Employee Benefits	187,426
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,350
500 Other Purchased Services	150
600 Supplies	19,598
800 Other Objects	382
Total Support Services - Pupil Health	\$673,516
2500 Support Services - Business	
100 Personnel Services - Salaries	481,550
200 Personnel Services - Employee Benefits	282,954
300 Purchased Professional and Technical Services	6,600
400 Purchased Property Services	15,000
500 Other Purchased Services	98,110
600 Supplies	56,000
800 Other Objects	13,150
Total Support Services - Business	\$953,364
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,428,114
200 Personnel Services - Employee Benefits	857,134
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	891,400
500 Other Purchased Services	215,145
600 Supplies	947,250
700 Property	13,000
800 Other Objects	5,850

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$4,392,893
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	2,985,700
600 Supplies	17,900
Total Student Transportation Services	\$3,068,600
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	310,071
200 Personnel Services - Employee Benefits	183,582
300 Purchased Professional and Technical Services	62,750
500 Other Purchased Services	128,200
600 Supplies	204,744
800 Other Objects	1,700
Total Support Services - Central	\$891,047
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,200
Total Other Support Services	\$20,200
Total Support Services	\$17,958,055
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	760,164
200 Personnel Services - Employee Benefits	328,235
300 Purchased Professional and Technical Services	86,635
400 Purchased Property Services	16,950
500 Other Purchased Services	139,610
600 Supplies	67,380
700 Property	12,725
800 Other Objects	49,970
Total Student Activities	\$1,461,669
Total Operation of Non-Instructional Services	\$1,461,669
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	61,632
Total Debt Service / Other Expenditures and Financing Uses	\$61,632
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,044,040

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$6,044,040
Total Other Expenditures and Financing Uses	\$6,105,672
TOTAL EXPENDITURES	\$57,348,678

Cash and Short-Term Investments

06/30/2025 Estimate	06/30/2026 Projection
6,594,110	5,900,340

- 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 Cash and Short-Term Investments	\$6,594,110	\$5,900,340
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Long-Term Investments

06/30/2025 Estimate	06/30/2026 Projection
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- 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	\$6,594,110	\$5,900,340
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	72,595,000	69,310,000
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	\$72,595,000	\$69,310,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness \$72,595,000 \$69,310,000

<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	\$72,595,000	\$69,310,000

Account Description	Amounts
0810 Nonspendable Fund Balance	75,675
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,781,924
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,781,924

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,857,599
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