

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

Joshua Sweigard

(215)886-9076

Extn :

Contact Person

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Extension

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Email Address

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 : Cheltenham SD	County : Montgomery	AUN Number : 123461302
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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  <u>Pamela Henry (May 21, 2025 18:43 EDT)</u>	DATE 5/21/2025
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,184,963
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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
(l / 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)		

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

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

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

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

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>
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

	<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	60,000
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 60,000 60,000

	<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%	4,800,000	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	53.1700	54.7700	3.01%	Yes	4.7%				
	<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	4.7%				
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%				

LEA : 123461302 Cheltenham SD

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<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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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 <u>Operation of Non-Instructional Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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

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		
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TOTAL CASH AND INVESTMENTS	\$54,880,000	\$39,525,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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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

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

TOTAL INDEBTEDNESS	\$139,000,000	\$132,230,000
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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
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