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**

Matt Lentz
Contact Person

(610)377-4490 Extn :
Telephone **Extension**

mlentz@lehighton.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 :
Lehighton Area SD	Carbon	121135503

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 [x]

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

Total Budgeted Expenditures	$50110818
Ending Unassigned Fund Balance	$9381089
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.72%

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 :
Lehighton Area SD	Carbon	121135503

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.	
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 1.000% 6151 Current Year Rate: 0.500%	Incorrectly entered for prior year 1% is the full amount which is split 50/50 between the District and Municipality.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	Incorrectly entered for prior year 1% is the full amount which is split 50/50 between the District and Municipality.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: $2,526,987.00 Function 1200, Object 200: $2,575,609.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $351,767.00 Function 2200, Object 200: $471,412.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $211,468.00 Function 2400, Object 200: $256,802.00	District makes HSA contributions above salaries and deferred compensation payments on leave.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures. Reduced from prior year amount.
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.	Bond Rating and cash flow needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for pension liabilities, technology, medical insurance, capital expenditures and curriculum purchases.

Estimated Revenues and Other Financing Sources: Budget Summary

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	73,668	
0820 Restricted Fund Balance	849,546	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,977,189	
0850 Unassigned Fund Balance	9,381,089	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$14,358,278**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,515,032	
7000 Revenue from State Sources	23,752,786	
8000 Revenue from Federal Sources	843,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$50,110,818**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$64,469,096**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	18,623,669
6113	Public Utility Realty Taxes	21,700
6114	Payments in Lieu of Current Taxes - State / Local	5,665
6120	Current Per Capita Taxes, Section 679	46,325
6140	Current Act 511 Taxes - Flat Rate Assessments	46,370
6150	Current Act 511 Taxes - Proportional Assessments	3,405,800
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,132,853
6500	Earnings on Investments	1,000,000
6700	Revenues from LEA Activities	58,550
6800	Revenues from Intermediary Sources / Pass-Through Funds	479,000
6910	Rentals	9,100
6920	Contributions and Donations from Private Sources	105,000
6940	Tuition from Patrons	15,000
6960	Services Provided Other Local Governmental Units / LEAs	21,000
6990	Refunds and Other Miscellaneous Revenue	545,000
REVENUE FROM LOCAL SOURCES		**$25,515,032**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	11,547,410
7160	Tuition for Orphans Subsidy	109,016
7271	Special Education funds for School-Aged Pupils	2,347,140
7292	Pre-K Counts	210,000
7311	Pupil Transportation Subsidy	540,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	950,334
7330	Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340	State Property Tax Reduction Allocation	2,065,031
7360	Safe Schools	150,000
7505	Ready to Learn Block Grant	1,700,000
7810	State Share of Social Security and Medicare Taxes	645,451
7820	State Share of Retirement Contributions	3,442,404
REVENUE FROM STATE SOURCES		**$23,752,786**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	700,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	52,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	**$843,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**50,110,818**

AUN: 121135503 **Lehighton Area SD**

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/6/2025 8:46:47 AM

Act 1 Index (current): 5.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,623,669**
Amount of Tax Relief for Homestead Exclusions	**$2,065,031**
Total Approx. Tax Revenue:	**$20,688,700**
Approx. Tax Levy for Tax Rate Calculation:	**$21,078,014**

		Carbon	**Total**
I.	**2024-25 Data**		
	a. Assessed Value	$396,820,434	$396,820,434
	b. Real Estate Mills	52.7664	
	2025-26 Data		
	c. 2023 STEB Market Value	$1,127,988,141	$1,127,988,141
	d. Assessed Value	$399,459,008	$399,459,008
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2024-25 Calculations**		
	f. 2024-25 Tax Levy	$20,938,786	$20,938,786
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy	$20,938,786	$20,938,786
	(f Total * g)		
	i. Base Mills Subject to Index	52.7664	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	97.95238%	97.95238%
	k. Tax Levy Needed	$21,078,014	$21,078,014
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**52.7664**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$21,078,014	$21,078,014
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$19,012,983
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$18,623,669
	(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,623,669**
Amount of Tax Relief for Homestead Exclusions	**$2,065,031**
Total Approx. Tax Revenue:	**$20,688,700**
Approx. Tax Levy for Tax Rate Calculation:	**$21,078,014**

		Carbon	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	55.7213	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$22,258,375	$22,258,375
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$9,127.00	
V.	Number of Homestead/Farmstead Properties	4290	4290
	Median Assessed Value of Homestead Properties		$46,500

Act 1 Index (current): 5.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$18,623,669**
Amount of Tax Relief for Homestead Exclusions	**$2,065,031**
Total Approx. Tax Revenue:	**$20,688,700**
Approx. Tax Levy for Tax Rate Calculation:	**$21,078,014**

	Carbon		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,065,031	Lowering RE Tax Rate $0	$2,065,031
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$2,065,031**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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
Carbon	399,459,008	52.7664	21,078,014						97.95238%		
Totals:	**399,459,008**		**21,078,014**	-	2,065,031	=	19,012,983	X	97.95238%	=	18,623,669

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			46,325
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	$10.00	$0.00	46,370	46,370
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**46,370**	**46,370**
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%	2,300,000	2,300,000
6152	Current Act 511 Occupation Taxes	25.00000	0.000	800,800	800,800
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	305,000	305,000
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			**3,405,800**	**3,405,800**
	Total Act 511, Current Taxes				**3,452,170**
		Act 511 Tax Limit	**-->**	**1,127,988,141 X**	**12**	**13,535,858**
				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									
	Carbon	52.7664	52.7664	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	5.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	0.500%	-50.00%	Yes	5.6%				
6152	Current Act 511 Occupation Taxes	25.00000	25.00000	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	5.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,436,546
1200 Special Programs - Elementary / Secondary	9,623,732
1300 Vocational Education	1,823,431
1600 Adult Education Programs	189,503
1700 Higher Education Programs for Secondary Students	45,247
1800 Pre-Kindergarten	194,527
Total Instruction	**$32,312,986**
2000 Support Services	
2100 Support Services - Students	1,310,658
2200 Support Services - Instructional Staff	1,078,458
2300 Support Services - Administration	2,342,088
2400 Support Services - Pupil Health	525,672
2500 Support Services - Business	845,591
2600 Operation and Maintenance of Plant Services	3,705,393
2700 Student Transportation Services	1,760,047
2800 Support Services - Central	1,325,827
2900 Other Support Services	25,000
Total Support Services	**$12,918,734**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,017,007
3300 Community Services	10,000
Total Operation of Non-Instructional Services	**$1,027,007**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,802,091
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	**$3,852,091**
Total Estimated Expenditures and Other Financing Uses	**$50,110,818**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,435,665
200 Personnel Services - Employee Benefits	7,852,685
300 Purchased Professional and Technical Services	580,700
400 Purchased Property Services	41,778
500 Other Purchased Services	1,211,180
600 Supplies	248,953
700 Property	57,000
800 Other Objects	8,585
Total Regular Programs - Elementary / Secondary	**$20,436,546**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,526,987
200 Personnel Services - Employee Benefits	2,575,609
300 Purchased Professional and Technical Services	2,605,649
400 Purchased Property Services	1,437
500 Other Purchased Services	1,881,901
600 Supplies	31,967
800 Other Objects	182
Total Special Programs - Elementary / Secondary	**$9,623,732**
1300 Vocational Education	
500 Other Purchased Services	1,823,431
Total Vocational Education	**$1,823,431**
1600 Adult Education Programs	
500 Other Purchased Services	189,503
Total Adult Education Programs	**$189,503**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	45,247
Total Higher Education Programs for Secondary Students	**$45,247**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	88,992
200 Personnel Services - Employee Benefits	62,759
500 Other Purchased Services	1,338
600 Supplies	41,438
Total Pre-Kindergarten	**$194,527**
Total Instruction	**$32,312,986**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	671,865
200 Personnel Services - Employee Benefits	585,533
300 Purchased Professional and Technical Services	30,400
500 Other Purchased Services	1,910
600 Supplies	14,600

Description	Amount
800 Other Objects	6,350
Total Support Services - Students	**$1,310,658**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	351,767
200 Personnel Services - Employee Benefits	471,412
300 Purchased Professional and Technical Services	94,128
500 Other Purchased Services	2,622
600 Supplies	158,329
800 Other Objects	200
Total Support Services - Instructional Staff	**$1,078,458**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,060,793
200 Personnel Services - Employee Benefits	834,708
300 Purchased Professional and Technical Services	287,500
400 Purchased Property Services	5,000
500 Other Purchased Services	85,990
600 Supplies	30,097
800 Other Objects	38,000
Total Support Services - Administration	**$2,342,088**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	211,468
200 Personnel Services - Employee Benefits	256,802
300 Purchased Professional and Technical Services	50,000
600 Supplies	6,952
800 Other Objects	450
Total Support Services - Pupil Health	**$525,672**
2500 Support Services - Business	
100 Personnel Services - Salaries	382,880
200 Personnel Services - Employee Benefits	345,166
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	8,000
500 Other Purchased Services	7,300
600 Supplies	11,700
800 Other Objects	4,045
Total Support Services - Business	**$845,591**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,095,384
200 Personnel Services - Employee Benefits	947,655
300 Purchased Professional and Technical Services	104,822
400 Purchased Property Services	330,674
500 Other Purchased Services	217,775
600 Supplies	872,147
700 Property	136,186
800 Other Objects	750
Total Operation and Maintenance of Plant Services	**$3,705,393**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	1,751,947
600 Supplies	8,100
Total Student Transportation Services	**$1,760,047**
2800 Support Services - Central	
100 Personnel Services - Salaries	190,704
200 Personnel Services - Employee Benefits	176,485
300 Purchased Professional and Technical Services	199,814
400 Purchased Property Services	5,700
500 Other Purchased Services	31,643
600 Supplies	334,319
700 Property	385,962
800 Other Objects	1,200
Total Support Services - Central	**$1,325,827**
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	**$25,000**
Total Support Services	**$12,918,734**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	525,523
200 Personnel Services - Employee Benefits	174,575
300 Purchased Professional and Technical Services	55,551
400 Purchased Property Services	18,200
500 Other Purchased Services	148,781
600 Supplies	56,003
700 Property	7,500
800 Other Objects	30,874
Total Student Activities	**$1,017,007**
3300 Community Services	
800 Other Objects	10,000
Total Community Services	**$10,000**
Total Operation of Non-Instructional Services	**$1,027,007**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,618,091
900 Other Uses of Funds	2,184,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,802,091**
5900 Budgetary Reserve	
800 Other Objects	50,000

Description	Amount
Total Budgetary Reserve	**$50,000**
Total Other Expenditures and Financing Uses	**$3,852,091**
TOTAL EXPENDITURES	**$50,110,818**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	18,246,698	18,246,698
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	255,152	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	238,782	238,782
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	676,757	676,757
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	77,723	77,723
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$19,495,112**	**$19,989,960**

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	**$19,495,112**	**$19,989,960**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	91,514,961	88,570,961
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,776,346	1,776,346
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,954,056	2,954,056
0599 Other Noncurrent Liabilities		
Total General Fund	**$96,245,363**	**$93,301,363**
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	**$96,245,363**	**$93,301,363**

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	**$96,245,363**	**$93,301,363**

Account Description	Amounts
0810 Nonspendable Fund Balance	73,668
0820 Restricted Fund Balance	849,546
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,977,189
0850 Unassigned Fund Balance	9,381,089
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$14,358,278**
5900 Budgetary Reserve	**50,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$15,331,492**