

# 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

6/9/25

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/9/25

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/9/25

\_\_\_\_\_  
Date

MARK F DIGIAN

\_\_\_\_\_  
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)

<b>School District Name :</b> Colonial SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123461602
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> APRIL 10, 2025
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	THESE FUNDS ARE FOR EMERGENCY USE SITUATIONS AND ARE NOT SPECIFIC TO ANY ONE LINE ITEM IN THE BUDGET AT THIS TIME.
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.	THE UNASSIGNED FUND BALANCE AMOUNT IS USED TO BALANCE THE BUDGET IN FUTURE YEARS.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	THESE FUNDS HAVE BEEN COMMITTED THROUGH BOARD RESOLUTION FOR INCREASING FUTURE COSTS RELATED TO PSERS, HEALTHCARE, OPEB, AND ASSESSMENT APPEALS.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	THE AMOUNT IS ASSIGNED FOR FUTURE CAPITAL PROJECTS, NON-RECURRING EXPENDITURES AND TO BALANCE THE BUDGET IN FUTURE YEARS.

<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	500,000
0820 Restricted Fund Balance	25,000
0830 Committed Fund Balance	10,412,233
0840 Assigned Fund Balance	3,926,250
0850 Unassigned Fund Balance	12,653,950
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,992,433</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	132,370,572
7000 Revenue from State Sources	28,461,210
8000 Revenue from Federal Sources	1,165,000
9000 Other Financing Sources	1,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$161,997,782</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$188,990,215</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	107,738,731
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	51,849
6150 Current Act 511 Taxes - Proportional Assessments	15,990,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,000,000
6500 Earnings on Investments	1,500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,075,000
6910 Rentals	500,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	2,050,000
6990 Refunds and Other Miscellaneous Revenue	314,992

**REVENUE FROM LOCAL SOURCES \$132,370,572**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,244,903
7112 Basic Education Funding-Social Security	2,632,270
7144 Reimbursement of CS Expenditures Subsidy	150,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,357,669
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	4,756,707
7505 Ready to Learn Block Grant	169,916
7820 State Share of Retirement Contributions	11,854,745

**REVENUE FROM STATE SOURCES \$28,461,210**

**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	125,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,000
8517 Title IV - 21st Century Schools	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	285,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,165,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>161,997,782</b>

AUN: 123461602 Colonial SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$107,738,731

Amount of Tax Relief for Homestead Exclusions \$4,756,707

Total Approx. Tax Revenue: \$112,495,438

Approx. Tax Levy for Tax Rate Calculation: \$117,073,329

Montgomery

Total

2024-25 Data		
a. Assessed Value	\$4,395,676,827	\$4,395,676,827
b. Real Estate Mills	25.6780	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$8,852,093,527	\$8,852,093,527
d. Assessed Value	\$4,418,695,192	\$4,418,695,192
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$112,872,190	\$112,872,190
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2024-25 Tax Levy	\$112,872,190	\$112,872,190
(f Total * g)		
i. Base Mills Subject to Index	25.6780	
(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	95.92412%	95.92412%
k. Tax Levy Needed	\$117,073,329	\$117,073,329
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>26.4950</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$117,073,329	\$117,073,329
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$112,316,622
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$107,738,731
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$107,738,731</b>	
Amount of Tax Relief for Homestead Exclusions	<b><u>\$4,756,707</u></b>	
Total Approx. Tax Revenue:	<b>\$112,495,438</b>	
Approx. Tax Levy for Tax Rate Calculation:	<b>\$117,073,329</b>	

Montgomery

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.7051	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$118,001,697	\$118,001,697
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$17,703.00	
Number of Homestead/Farmstead Properties	10144	10144
Median Assessed Value of Homestead Properties		\$155,115

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$107,738,731</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,756,707</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$112,495,438</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$117,073,329</b>
	<b>Montgomery</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,756,707	Lowering RE Tax Rate	\$0	\$4,756,707
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,756,707</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>
Montgomery	4,418,695,192	26.4950	117,073,329			95.92412%	
<b>Totals:</b>	<b>4,418,695,192</b>		<b>117,073,329</b>	<b>4,756,707</b>	<b>112,316,622</b>	<b>95.92412%</b>	<b>107,738,731</b>

	<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 0**

	<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%	12,500,000	12,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,000,000	3,000,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	490,000	490,000
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 15,990,000 15,990,000**

**Total Act 511, Current Taxes 15,990,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>8,852,093,527</b>	<b>12</b>	<b>106,225,122</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> Montgomery	25.6780	26.4950	3.19%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	69,787,632
1200 Special Programs - Elementary / Secondary	28,135,645
1300 Vocational Education	1,461,844
1400 Other Instructional Programs - Elementary / Secondary	1,112,391
1600 Adult Education Programs	105,427
<b>Total Instruction</b>	<b>\$100,602,939</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,351,118
2200 Support Services - Instructional Staff	4,983,803
2300 Support Services - Administration	9,459,140
2400 Support Services - Pupil Health	1,574,356
2500 Support Services - Business	1,189,130
2600 Operation and Maintenance of Plant Services	12,011,406
2700 Student Transportation Services	8,888,555
2800 Support Services - Central	4,718,769
2900 Other Support Services	99,000
<b>Total Support Services</b>	<b>\$48,275,277</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,274,842
3300 Community Services	79,118
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,353,960</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,025,606
5200 Interfund Transfers - Out	80,000
5900 Budgetary Reserve	660,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,765,606</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$162,997,782</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	39,342,759
200 Personnel Services - Employee Benefits	24,735,513
300 Purchased Professional and Technical Services	793,352
400 Purchased Property Services	171,000
500 Other Purchased Services	799,581
600 Supplies	3,923,827
800 Other Objects	21,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$69,787,632</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,667,836
200 Personnel Services - Employee Benefits	6,632,620
300 Purchased Professional and Technical Services	5,298,575
400 Purchased Property Services	10,000
500 Other Purchased Services	5,402,440
600 Supplies	120,029
800 Other Objects	4,145
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$28,135,645</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,461,844
<b>Total Vocational Education</b>	<b>\$1,461,844</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	175,000
200 Personnel Services - Employee Benefits	73,191
300 Purchased Professional and Technical Services	552,305
500 Other Purchased Services	264,495
600 Supplies	47,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,112,391</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	19,872
200 Personnel Services - Employee Benefits	12,255
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	23,000
600 Supplies	300
<b>Total Adult Education Programs</b>	<b>\$105,427</b>
<b>Total Instruction</b>	<b>\$100,602,939</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,898,524
200 Personnel Services - Employee Benefits	1,748,918
300 Purchased Professional and Technical Services	666,334
400 Purchased Property Services	630
500 Other Purchased Services	7,955

<u>Description</u>	<u>Amount</u>
600 Supplies	26,634
800 Other Objects	2,123
<b>Total Support Services - Students</b>	<b>\$5,351,118</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,048,989
200 Personnel Services - Employee Benefits	1,710,256
300 Purchased Professional and Technical Services	49,146
400 Purchased Property Services	11,000
500 Other Purchased Services	11,100
600 Supplies	143,712
800 Other Objects	9,600
<b>Total Support Services - Instructional Staff</b>	<b>\$4,983,803</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,861,865
200 Personnel Services - Employee Benefits	3,372,306
300 Purchased Professional and Technical Services	815,794
400 Purchased Property Services	2,250
500 Other Purchased Services	283,600
600 Supplies	77,200
800 Other Objects	46,125
<b>Total Support Services - Administration</b>	<b>\$9,459,140</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	859,053
200 Personnel Services - Employee Benefits	592,595
300 Purchased Professional and Technical Services	94,168
400 Purchased Property Services	8,568
500 Other Purchased Services	525
600 Supplies	19,187
800 Other Objects	260
<b>Total Support Services - Pupil Health</b>	<b>\$1,574,356</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	590,852
200 Personnel Services - Employee Benefits	350,013
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	120,800
500 Other Purchased Services	2,750
600 Supplies	66,000
800 Other Objects	11,715
<b>Total Support Services - Business</b>	<b>\$1,189,130</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,347,606
200 Personnel Services - Employee Benefits	3,469,571
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	720,188
500 Other Purchased Services	464,695

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,916,140
700 Property	75,750
800 Other Objects	1,456
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,011,406</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	436,437
200 Personnel Services - Employee Benefits	242,813
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	16,500
500 Other Purchased Services	8,110,500
600 Supplies	10,300
700 Property	65,000
800 Other Objects	505
<b>Total Student Transportation Services</b>	<b>\$8,888,555</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,489,897
200 Personnel Services - Employee Benefits	939,385
300 Purchased Professional and Technical Services	111,358
400 Purchased Property Services	450,072
500 Other Purchased Services	125,356
600 Supplies	1,233,490
700 Property	360,000
800 Other Objects	9,211
<b>Total Support Services - Central</b>	<b>\$4,718,769</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	99,000
<b>Total Other Support Services</b>	<b>\$99,000</b>
<b>Total Support Services</b>	<b>\$48,275,277</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	941,912
200 Personnel Services - Employee Benefits	425,917
300 Purchased Professional and Technical Services	47,255
400 Purchased Property Services	43,100
500 Other Purchased Services	437,506
600 Supplies	314,851
800 Other Objects	64,301
<b>Total Student Activities</b>	<b>\$2,274,842</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	68,118
600 Supplies	11,000
<b>Total Community Services</b>	<b>\$79,118</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,353,960</b>

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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	6,375,606
900 Other Uses of Funds	4,650,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,025,606</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	80,000
<b>Total Interfund Transfers - Out</b>	<b>\$80,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	660,000
<b>Total Budgetary Reserve</b>	<b>\$660,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,765,606</b>
<b>TOTAL EXPENDITURES</b>	<b>\$162,997,782</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	4,600,000	4,600,000
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	2,000,000	1,000,000
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	300,000	300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	400,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,300,000</b>	<b>\$8,300,000</b>

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	40,000,000	40,000,000
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	13,000,000	13,000,000
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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

<b>Total Long-Term Investments</b>	<b>\$55,000,000</b>	<b>\$55,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$64,300,000</b>	<b>\$63,300,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	234,163,718	223,505,458
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	4,800,000	4,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	8,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$247,463,718</b>	<b>\$236,805,458</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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	100,000	100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	150,000	150,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Child Care Operations 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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise 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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service 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		
<b>Total Internal Service Fund</b>		

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency 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		
<b>Total Other Agency Fund</b>		
<b>Permanent 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$247,713,718</b>	<b>\$237,055,458</b>

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	11,045,301	10,658,260
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		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$11,095,301</b>	<b>\$10,708,260</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$258,809,019</b>	<b>\$247,763,718</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	25,000
0830 Committed Fund Balance	10,412,233
0840 Assigned Fund Balance	2,926,250
0850 Unassigned Fund Balance	12,653,950
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,992,433</b>
<b>5900 Budgetary Reserve</b>	<b>660,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$27,177,433</b>