

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025

Deane Hancock
President of the Board - Original Signature Required

6-16-2025
Date

[Signature]
Secretary of the Board - Original Signature Required

6/16/2025
Date

[Signature]
Chief School Administrator - Original Signature Required

06/16/25
Date

Oslwen C Anderson, Jr. -

(717)657-5100 Extn :50140

Contact Person

Telephone Extension

oanderson@hannasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Susquehanna Township SD	COUNTY : Dauphin	AUN : 115228303
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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	\$73325199
Ending Unassigned Fund Balance	\$5847518
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 06-16-25
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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 : Susquehanna Township SD	County : Dauphin	AUN Number : 115228303
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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 
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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.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, underfunded cyber and charter school tuition costs, and increased debts service cost.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, underfunded cyber and charter school tuition costs, and increased debts service cost.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
3810 Nonspendable Fund Balance	
3820 Restricted Fund Balance	
3830 Committed Fund Balance	10,067,927
3840 Assigned Fund Balance	7,513,759
3850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$17,581,686
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,815,578
7000 Revenue from State Sources	17,895,235
8000 Revenue from Federal Sources	1,190,292
9000 Other Financing Sources	577,930
Total Estimated Revenues And Other Financing Sources	\$70,479,035
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$88,060,721

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,808,846
6112 Interim Real Estate Taxes	176,304
6113 Public Utility Realty Taxes	35,569
6120 Current Per Capita Taxes, Section 679	61,315
6140 Current Act 511 Taxes - Flat Rate Assessments	169,738
6150 Current Act 511 Taxes - Proportional Assessments	8,351,493
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,404,972
6500 Earnings on Investments	855,408
6700 Revenues from LEA Activities	29,113
6800 Revenues from Intermediary Sources / Pass-Through Funds	613,409
6910 Rentals	10,578
6920 Contributions and Donations from Private Sources	2,112
6940 Tuition from Patrons	67,572
6960 Services Provided Other Local Governmental Units / LEAs	3,546
6980 Revenue from Community Services Activities	500
6990 Refunds and Other Miscellaneous Revenue	225,103
REVENUE FROM LOCAL SOURCES	\$50,815,578
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,585,557
7112 Basic Education Funding-Social Security	866,949
7160 Tuition for Orphans Subsidy	65,266
7271 Special Education funds for School-Aged Pupils	2,088,586
7311 Pupil Transportation Subsidy	849,404
7312 Nonpublic and Charter School Pupil Transportation Subsidy	198,518
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,443
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,590
7340 State Property Tax Reduction Allocation	793,341
7360 Safe Schools	333,251
7505 Ready to Learn Block Grant	1,549,346
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	65,360
7820 State Share of Retirement Contributions	4,366,624
REVENUE FROM STATE SOURCES	\$17,895,235
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	868,570

		Amount
REVENUE FROM FEDERAL SOURCES		
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals		130,366
8517 Title IV - 21st Century Schools		52,624
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		120,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program		18,732
REVENUE FROM FEDERAL SOURCES		\$1,190,292
OTHER FINANCING SOURCES		
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series		577,930
OTHER FINANCING SOURCES		\$577,930
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		70,479,035

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$37,808,846

Amount of Tax Relief for Homestead Exclusions

\$793,341

Total Approx. Tax Revenue:

\$38,602,187

Approx. Tax Levy for Tax Rate Calculation:

\$39,384,086

Dauphin

Total

2024-25 Data

a. Assessed Value

\$1,701,280,475

\$1,701,280,475

b. Real Estate Mills

22.0326

I. 2025-26 Data

c. 2023 STEB Market Value

\$2,423,902,834

\$2,423,902,834

d. Assessed Value

\$1,727,091,941

\$1,727,091,941

e. Assessed Value of New Constr/ Renov

\$0

\$0

2024-25 Calculations

f. 2024-25 Tax Levy

\$37,483,632

\$37,483,632

(a * b)

2025-26 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

h. Rebalanced 2024-25 Tax Levy

\$37,483,632

\$37,483,632

(f Total * g)

i. Base Mills Subject to Index

22.0326

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.97387%

97.97387%

k. Tax Levy Needed

\$39,384,086

\$39,384,086

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate

22.8037

(k / d * 1000)

m. Tax Levy Generated by Mills

\$39,384,086

\$39,384,086

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$38,590,745

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$37,808,846

(n * Est. Pct. Collection)

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$37,808,846

Amount of Tax Relief for Homestead Exclusions

\$793,341

Total Approx. Tax Revenue:

\$38,602,187

Approx. Tax Levy for Tax Rate Calculation:

\$39,384,086

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index

23.1121

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$39,916,722

\$39,916,722

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

\$5,106.39

V. Number of Homestead/Farmstead Properties

6722

6722

Median Assessed Value of Homestead Properties

\$115,400

CODE

3111 Current Real Estate Taxes			Amount of Tax Relief for		Tax Levy Minus Homestead		Net Tax Revenue	
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions	Exclusions	Percent Collected	Generated By Mills	
lauphin	1,727,091,941	22.8037	39,384,086			97.97387%		
totals:	1,727,091,941		39,384,086	-	793,341 =	38,590,745 X	97.97387% =	37,808,846

		<u>Rate</u>		<u>Estimated Revenue</u>
6120	Current Per Capita Taxes, Section 679	\$5.00		61,315
6140	Current Act 511 Taxes – Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6142	Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	61,315
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$5.00	\$0.00	108,423
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

6150	Total Current Act 511 Taxes – Flat Rate Assessments			169,738	169,738
6151	Current Act 511 Taxes – Proportional Assessments				
6152	Current Act 511 Earned Income Taxes	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	5,244,726	5,244,726
6153	Current Act 511 Real Estate Transfer Taxes	108.00000	0.000	2,016,683	2,016,683
6154	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,090,084	1,090,084
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			8,351,493	8,351,493
	Total Act 511, Current Taxes			8,521,231	

	Act 511 Tax Limit -->	2,423,902,834 X	12	29,086,834
		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									
	Dauphin	22.0326	22.8037	3.50%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	108.00000	108.00000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

Description	Amount
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000 Instruction	
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1100 Regular Programs - Elementary / Secondary	27,826,982
1200 Special Programs - Elementary / Secondary	11,880,428
1300 Vocational Education	2,585,274
1400 Other Instructional Programs - Elementary / Secondary	1,684,698
1500 Nonpublic School Programs	61,235
1700 Higher Education Programs for Secondary Students	298,390

total Instruction	\$44,337,007
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000 Support Services	
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2100 Support Services - Students	2,270,586
2200 Support Services - Instructional Staff	1,002,056
2300 Support Services - Administration	4,462,226
2400 Support Services - Pupil Health	967,464
2500 Support Services - Business	1,639,090
2600 Operation and Maintenance of Plant Services	5,863,711
2700 Student Transportation Services	3,172,419
2800 Support Services - Central	2,469,594
2900 Other Support Services	48,907

total Support Services	\$21,896,053
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000 Operation of Non-Instructional Services	
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3200 Student Activities	1,186,408
3300 Community Services	15,030

total Operation of Non-Instructional Services	\$1,201,438
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000 Other Expenditures and Financing Uses	
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5100 Debt Service / Other Expenditures and Financing Uses	5,890,701
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total Other Expenditures and Financing Uses	\$5,890,701
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total Estimated Expenditures and Other Financing Uses	\$73,325,199
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Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	13,727,120
200 Personnel Services - Employee Benefits	9,125,212
300 Purchased Professional and Technical Services	1,012,708
400 Purchased Property Services	101,600
500 Other Purchased Services	3,402,779
600 Supplies	388,022
800 Other Objects	69,541
Total Regular Programs - Elementary / Secondary	\$27,826,982

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	4,472,184
200 Personnel Services - Employee Benefits	3,001,533
300 Purchased Professional and Technical Services	1,828,900
500 Other Purchased Services	2,499,197
600 Supplies	70,883
800 Other Objects	7,731
Total Special Programs - Elementary / Secondary	\$11,880,428

1300 Vocational Education

100 Personnel Services - Salaries	80,868
200 Personnel Services - Employee Benefits	64,361
500 Other Purchased Services	2,431,297
600 Supplies	8,748
Total Vocational Education	\$2,585,274

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	127,605
200 Personnel Services - Employee Benefits	59,814
500 Other Purchased Services	1,485,479
600 Supplies	8,300
800 Other Objects	3,500
Total Other Instructional Programs - Elementary / Secondary	\$1,684,698

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	61,235
Total Nonpublic School Programs	\$61,235

1700 Higher Education Programs for Secondary Students

500 Other Purchased Services	298,390
Total Higher Education Programs for Secondary Students	\$298,390

Total Instruction	\$44,337,007
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2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	1,189,732
200 Personnel Services - Employee Benefits	750,292
300 Purchased Professional and Technical Services	309,575

Description

Amount

500 Other Purchased Services
600 Supplies
800 Other Objects

9,426
9,998
1,563

Total Support Services - Students

\$2,270,586

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

320,705
284,288
90,350
9,800
296,913

Total Support Services - Instructional Staff

\$1,002,056

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
800 Other Objects

2,276,108
1,384,018
523,945
243,550
13,872
20,733

Total Support Services - Administration

\$4,462,226

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
800 Other Objects

429,581
332,813
164,600
10,756
29,206
508

Total Support Services - Pupil Health

\$967,464

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

853,465
551,855
193,127
2,350
15,615
17,378
5,300

Total Support Services - Business

\$1,639,090

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

1,881,046
1,259,209
263,723
956,468
287,213
1,119,290
63,262
33,500

Description	Amount
Total Operation and Maintenance of Plant Services	\$5,863,711
2700 Student Transportation Services	
500 Other Purchased Services	3,147,844
600 Supplies	24,575
Total Student Transportation Services	\$3,172,419
2800 Support Services - Central	
100 Personnel Services - Salaries	674,578
200 Personnel Services - Employee Benefits	460,226
300 Purchased Professional and Technical Services	57,545
400 Purchased Property Services	14,500
500 Other Purchased Services	75,500
600 Supplies	524,269
700 Property	637,930
800 Other Objects	25,046
Total Support Services - Central	\$2,469,594
2900 Other Support Services	
100 Personnel Services - Salaries	5,462
200 Personnel Services - Employee Benefits	417
500 Other Purchased Services	43,028
Total Other Support Services	\$48,907
Total Support Services	\$21,896,053
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	500,982
200 Personnel Services - Employee Benefits	284,959
300 Purchased Professional and Technical Services	153,571
400 Purchased Property Services	54,150
500 Other Purchased Services	65,200
600 Supplies	45,333
700 Property	11,920
800 Other Objects	70,293
Total Student Activities	\$1,186,408
3300 Community Services	
100 Personnel Services - Salaries	4,979
200 Personnel Services - Employee Benefits	1,195
500 Other Purchased Services	2,804
600 Supplies	4,017
700 Property	2,035
Total Community Services	\$15,030
Total Operation of Non-Instructional Services	\$1,201,438
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,778,290

Description

Amount

900 Other Uses of Funds

4,112,411

Total Debt Service / Other Expenditures and Financing Uses

\$5,890,701

Total Other Expenditures and Financing Uses

\$5,890,701

TOTAL EXPENDITURES

\$73,325,199

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund 17,912,978

17,892,447

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

\$17,912,978

\$17,892,447

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

EA : 115228303 Susquehanna Township SD

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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$17,912,978

\$17,892,447

Long-Term Indebtedness

General Fund

	06/30/2025 Estimate	06/30/2026 Projection
0510 Bonds Payable	38,730,000	35,990,000
0520 Extended-Term Financing Agreements Payable	975,849	740,260
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	\$39,705,849	\$36,730,260
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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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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

Private Purpose Trust Fund

06/30/2025 Estimate

06/30/2026 Projection

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

\$39,705,849

\$36,730,260

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

\$39,705,849

\$36,730,260

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,888,004
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,847,518
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,735,522
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,735,522