

<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.	Amount for unforeseen expenditures.
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.	Provide funds to begin the succeeding school year before tax revenues come in.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount set aside for Capital Projects, OPEB, and compensated absences.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,460,099
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,941,209
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,401,308</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,060,354
7000 Revenue from State Sources	25,980,000
8000 Revenue from Federal Sources	1,002,610
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$80,042,964</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$106,444,272</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,362,855
6112 Interim Real Estate Taxes	310,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	53,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	5,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,024,000
6500 Earnings on Investments	1,450,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	952,499
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$53,060,354
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,624,307
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	2,901,662
7311 Pupil Transportation Subsidy	1,125,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	2,647,384
7360 Safe Schools	200,000
7505 Ready to Learn Block Grant	422,968
7533 Ready to Learn-Tax Equity Supplement	482,687
7810 State Share of Social Security and Medicare Taxes	1,288,071
7820 State Share of Retirement Contributions	5,992,921
REVENUE FROM STATE SOURCES	\$25,980,000
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	646,761
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,515
8517 Title IV - 21st Century Schools	49,334

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,002,610
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,042,964

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$43,362,857	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,647,384</u>	
Total Approx. Tax Revenue:	\$46,010,241	
Approx. Tax Levy for Tax Rate Calculation:	\$47,534,690	
	Montgomery	Total

2024-25 Data		
a. Assessed Value	\$1,127,889,060	\$1,127,889,060
b. Real Estate Mills	40.6962	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,733,704,685	\$1,733,704,685
d. Assessed Value	\$1,138,438,150	\$1,138,438,150
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$45,900,799	\$45,900,799
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$45,900,799	\$45,900,799
(f Total * g)		
i. Base Mills Subject to Index	40.6962	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.60383%	96.60383%
k. Tax Levy Needed	\$47,534,690	\$47,534,690
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	41.7543	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,534,688	\$47,534,688
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,887,304
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,362,855
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$43,362,857	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,647,384</u>	
Total Approx. Tax Revenue:	\$46,010,241	
Approx. Tax Levy for Tax Rate Calculation:	\$47,534,690	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.8530	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,785,490	\$48,785,490
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	\$12,219.00	
Number of Homestead/Farmstead Properties	5209	5209
Median Assessed Value of Homestead Properties		\$121,440

Act 1 Index (current): 5.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$43,362,857
Amount of Tax Relief for Homestead Exclusions	<u>\$2,647,384</u>
Total Approx. Tax Revenue:	\$46,010,241
Approx. Tax Levy for Tax Rate Calculation:	\$47,534,690
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,647,384	Lowering RE Tax Rate	\$0	\$2,647,384
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,647,384

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Montgomery	1,138,438,150	41.7543	47,534,688				96.60383%		
Totals:		1,138,438,150	47,534,688	-	2,647,384	=	44,887,304	X	96.60383% = 43,362,855
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		53,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00	53,000	53,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00	32,000	32,000	
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							85,000	85,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	4,000,000	4,000,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	800,000	800,000	
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			1.50000		0.000	550,000	550,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes – Proportional Assessments							5,350,000	5,350,000	
Total Act 511, Current Taxes								5,435,000	
Act 511 Tax Limit -->				1,733,704,685		X	12	20,804,456	
				Market Value			Mills	(511 Limit)	

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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	40.6962	41.7543	2.60%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6144	Current Act 511 Trailer Taxes					5.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes					5.3%				
6155	Current Act 511 Business Privilege Taxes					5.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.3%				
6157	Current Act 511 Mercantile Taxes	1.50000	1.50000	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,437,452
1200 Special Programs - Elementary / Secondary	17,986,943
1300 Vocational Education	2,217,303
1400 Other Instructional Programs - Elementary / Secondary	277,556
1800 Pre-Kindergarten	304,749
Total Instruction	\$51,224,003
2000 Support Services	
2100 Support Services - Students	2,435,278
2200 Support Services - Instructional Staff	1,961,222
2300 Support Services - Administration	4,227,485
2400 Support Services - Pupil Health	735,294
2500 Support Services - Business	1,157,444
2600 Operation and Maintenance of Plant Services	5,698,007
2700 Student Transportation Services	3,188,220
2800 Support Services - Central	3,055,385
2900 Other Support Services	30,175
Total Support Services	\$22,488,510
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,522,425
3300 Community Services	16,310
Total Operation of Non-Instructional Services	\$1,538,735
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,791,720
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$5,991,720
Total Estimated Expenditures and Other Financing Uses	\$81,242,968

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,664,598
200 Personnel Services - Employee Benefits	10,016,516
300 Purchased Professional and Technical Services	1,123,100
400 Purchased Property Services	4,570
500 Other Purchased Services	1,994,125
600 Supplies	560,923
700 Property	69,240
800 Other Objects	4,380
Total Regular Programs - Elementary / Secondary	\$30,437,452
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,325,116
200 Personnel Services - Employee Benefits	4,495,759
300 Purchased Professional and Technical Services	2,639,826
500 Other Purchased Services	4,314,393
600 Supplies	145,344
700 Property	40,000
800 Other Objects	26,505
Total Special Programs - Elementary / Secondary	\$17,986,943
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,217,303
Total Vocational Education	\$2,217,303
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	188,532
200 Personnel Services - Employee Benefits	78,424
600 Supplies	10,600
Total Other Instructional Programs - Elementary / Secondary	\$277,556
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	105,459
200 Personnel Services - Employee Benefits	53,790
300 Purchased Professional and Technical Services	54,000
600 Supplies	53,500
700 Property	38,000
Total Pre-Kindergarten	\$304,749
Total Instruction	\$51,224,003
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,406,019
200 Personnel Services - Employee Benefits	861,739
300 Purchased Professional and Technical Services	111,000
500 Other Purchased Services	4,205
600 Supplies	51,175
800 Other Objects	1,140

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,435,278
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,135,316
200 Personnel Services - Employee Benefits	737,996
300 Purchased Professional and Technical Services	21,800
500 Other Purchased Services	13,525
600 Supplies	50,630
800 Other Objects	1,955
Total Support Services - Instructional Staff	\$1,961,222
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,320,005
200 Personnel Services - Employee Benefits	1,422,542
300 Purchased Professional and Technical Services	297,365
400 Purchased Property Services	4,800
500 Other Purchased Services	66,800
600 Supplies	78,353
700 Property	6,000
800 Other Objects	31,620
Total Support Services - Administration	\$4,227,485
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	394,010
200 Personnel Services - Employee Benefits	252,049
300 Purchased Professional and Technical Services	35,665
600 Supplies	53,570
Total Support Services - Pupil Health	\$735,294
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	558,708
200 Personnel Services - Employee Benefits	393,306
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	122,000
500 Other Purchased Services	1,500
600 Supplies	64,980
800 Other Objects	3,750
Total Support Services - Business	\$1,157,444
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,989,469
200 Personnel Services - Employee Benefits	1,268,978
300 Purchased Professional and Technical Services	209,000
400 Purchased Property Services	669,300
500 Other Purchased Services	377,260
600 Supplies	1,054,000
700 Property	125,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,698,007

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,795,000
400 Purchased Property Services	448,000
500 Other Purchased Services	417,970
600 Supplies	267,000
700 Property	250,000
800 Other Objects	10,250
Total Student Transportation Services	\$3,188,220
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	602,333
200 Personnel Services - Employee Benefits	516,952
300 Purchased Professional and Technical Services	106,400
400 Purchased Property Services	864,000
500 Other Purchased Services	17,300
600 Supplies	787,100
700 Property	160,000
800 Other Objects	1,300
Total Support Services - Central	\$3,055,385
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,175
Total Other Support Services	\$30,175
Total Support Services	\$22,488,510
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	844,165
200 Personnel Services - Employee Benefits	376,576
300 Purchased Professional and Technical Services	72,250
400 Purchased Property Services	20,750
500 Other Purchased Services	11,533
600 Supplies	141,476
700 Property	18,000
800 Other Objects	37,675
Total Student Activities	\$1,522,425
3300 <u>Community Services</u>	
800 Other Objects	16,310
Total Community Services	\$16,310
Total Operation of Non-Instructional Services	\$1,538,735
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	518,720
900 Other Uses of Funds	4,273,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,791,720
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$5,991,720
TOTAL EXPENDITURES	\$81,242,968

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	23,000,000	22,500,000
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	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	3,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,500,000	\$30,450,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$31,500,000	\$30,450,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	24,098,000	19,825,000
0520 Extended-Term Financing Agreements Payable	316,033	
0530 Lease and Other Right-To-Use Obligations	74,962	150,000
0540 Accumulated Compensated Absences	300,782	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,400,000	6,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,189,777	\$26,725,000
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		

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

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

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

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<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	\$31,189,777	\$26,725,000

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$31,189,777	\$26,725,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,460,099
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,741,205
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,201,304
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,401,304