

2.2

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

6-9-2025
Date


Secretary of the Board - Original Signature Required

6-9-2025
Date


Chief School Administrator - Original Signature Required

6-9-2025
Date

Tom Witiak
Contact Person

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Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mountain View SD	COUNTY : Susquehanna	AUN : 119584603
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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	\$23547680
Ending Unassigned Fund Balance	\$1401250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.95%

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 6-9-25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mountain View SD	County : Susquehanna	AUN Number : 119584603
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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 6-9-2025
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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>
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.	Ending Fund Balance is within allowable levels.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,707,002
7000 Revenue from State Sources	11,450,441
8000 Revenue from Federal Sources	391,487
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,548,930</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,948,930</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,088,145
6113 Public Utility Realty Taxes	9,250
6114 Payments in Lieu of Current Taxes - State / Local	1,780
6120 Current Per Capita Taxes, Section 679	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	13,900
6150 Current Act 511 Taxes - Proportional Assessments	1,290,526
6400 Delinquencies on Taxes Levied / Assessed by the LEA	586,500
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	216,501
6910 Rentals	312,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	26,000

REVENUE FROM LOCAL SOURCES \$11,707,002

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,016,930
7112 Basic Education Funding-Social Security	388,233
7144 Reimbursement of CS Expenditures Subsidy	118,000
7160 Tuition for Orphans Subsidy	1,000
7271 Special Education funds for School-Aged Pupils	927,746
7311 Pupil Transportation Subsidy	1,063,947
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,775
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,000
7340 State Property Tax Reduction Allocation	911,627
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	191,469
7820 State Share of Retirement Contributions	1,708,714

REVENUE FROM STATE SOURCES \$11,450,441

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	252,145
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,131
8517 Title IV - 21st Century Schools	19,211
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$391,487
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,548,930
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Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,088,145
Amount of Tax Relief for Homestead Exclusions	<u>\$911,627</u>
Total Approx. Tax Revenue:	\$9,999,772
Approx. Tax Levy for Tax Rate Calculation:	\$10,683,826

Susquehanna	Total
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2024-25 Data		
a. Assessed Value	\$205,567,017	\$205,567,017
b. Real Estate Mills	50.4404	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$727,257,291	\$727,257,291
d. Assessed Value	\$206,644,817	\$206,644,817
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations		
f. 2024-25 Tax Levy	\$10,368,883	\$10,368,883
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$10,368,883	\$10,368,883
(f Total * g)		
i. Base Mills Subject to Index	50.4404	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$10,683,826	\$10,683,826
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	51.7014	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,683,826	\$10,683,826
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,772,199
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,088,145
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,088,145	
Amount of Tax Relief for Homestead Exclusions	<u>\$911,627</u>	
Total Approx. Tax Revenue:	\$9,999,772	
Approx. Tax Levy for Tax Rate Calculation:	\$10,683,826	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.4580	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,840,174	\$10,840,174
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	\$8,044.08	
Number of Homestead/Farmstead Properties	2192	2192
Median Assessed Value of Homestead Properties		\$42,700

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,088,145
Amount of Tax Relief for Homestead Exclusions	<u>\$911,627</u>
Total Approx. Tax Revenue:	\$9,999,772
Approx. Tax Levy for Tax Rate Calculation:	\$10,683,826
	Susquehanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$911,627	Lowering RE Tax Rate	\$0	\$911,627
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$911,627

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>
Susquehanna	206,644,817	51.7014	10,683,826			93.00000%	
Totals:	206,644,817		10,683,826	911,627 =	9,772,199 X	93.00000% =	9,088,145

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,900
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	\$5.00	\$0.00	15,445
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 15,445 13,900

	<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%	1,030,000	1,030,000
6152 Current Act 511 Occupation Taxes	100.00000	0.000	81,140	73,026
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	187,500	187,500
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 1,298,640 1,290,526

Total Act 511, Current Taxes 1,304,426

Act 511 Tax Limit -->	727,257,291 X	12	8,727,087
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Susquehanna	50.4404	51.7014	2.50%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes	100.00000	100.00000	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,928,982
1200 Special Programs - Elementary / Secondary	4,108,774
1300 Vocational Education	544,591
1400 Other Instructional Programs - Elementary / Secondary	6,949
1700 Higher Education Programs for Secondary Students	63,000
1800 Pre-Kindergarten	373,040
Total Instruction	\$14,025,336
2000 Support Services	
2100 Support Services - Students	1,152,116
2200 Support Services - Instructional Staff	778,120
2300 Support Services - Administration	1,062,568
2400 Support Services - Pupil Health	283,766
2500 Support Services - Business	550,497
2600 Operation and Maintenance of Plant Services	2,008,697
2700 Student Transportation Services	1,609,402
2800 Support Services - Central	636,181
Total Support Services	\$8,081,347
3000 Operation of Non-Instructional Services	
3200 Student Activities	653,365
Total Operation of Non-Instructional Services	\$653,365
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	787,632
Total Other Expenditures and Financing Uses	\$787,632
Total Estimated Expenditures and Other Financing Uses	\$23,547,680

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,915,122
200 Personnel Services - Employee Benefits	3,361,165
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	50,380
500 Other Purchased Services	440,400
600 Supplies	124,915
700 Property	19,500
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$8,928,982
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,834,526
200 Personnel Services - Employee Benefits	1,515,193
300 Purchased Professional and Technical Services	316,500
500 Other Purchased Services	425,360
600 Supplies	9,945
700 Property	5,750
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$4,108,774
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	89,964
200 Personnel Services - Employee Benefits	66,827
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	385,000
600 Supplies	1,800
Total Vocational Education	\$544,591
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,249
500 Other Purchased Services	2,700
Total Other Instructional Programs - Elementary / Secondary	\$6,949
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	63,000
Total Higher Education Programs for Secondary Students	\$63,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	195,704
200 Personnel Services - Employee Benefits	173,386
600 Supplies	3,950
Total Pre-Kindergarten	\$373,040
Total Instruction	\$14,025,336
2000 Support Services	
2100 <u>Support Services - Students</u>	

2025-2026 Final General Fund Budget

LEA : 119584603 Mountain View SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	649,402
200 Personnel Services - Employee Benefits	494,684
500 Other Purchased Services	1,800
600 Supplies	4,230
800 Other Objects	2,000
Total Support Services - Students	\$1,152,116
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	363,869
200 Personnel Services - Employee Benefits	293,858
300 Purchased Professional and Technical Services	105,443
400 Purchased Property Services	1,000
500 Other Purchased Services	1,800
600 Supplies	9,900
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$778,120
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	544,561
200 Personnel Services - Employee Benefits	328,357
300 Purchased Professional and Technical Services	147,000
500 Other Purchased Services	18,750
600 Supplies	20,250
700 Property	450
800 Other Objects	3,200
Total Support Services - Administration	\$1,062,568
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	166,228
200 Personnel Services - Employee Benefits	110,888
300 Purchased Professional and Technical Services	2,000
600 Supplies	1,800
700 Property	1,350
800 Other Objects	1,500
Total Support Services - Pupil Health	\$283,766
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	181,675
200 Personnel Services - Employee Benefits	145,997
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	9,600
500 Other Purchased Services	163,725
600 Supplies	8,100
700 Property	450
800 Other Objects	950
Total Support Services - Business	\$550,497
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	580,631
200 Personnel Services - Employee Benefits	561,416

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,800
400 Purchased Property Services	220,100
600 Supplies	592,900
700 Property	29,850
800 Other Objects	12,000
Total Operation and Maintenance of Plant Services	\$2,008,697
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,608,952
700 Property	450
Total Student Transportation Services	\$1,609,402
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	148,943
200 Personnel Services - Employee Benefits	131,397
300 Purchased Professional and Technical Services	25,173
500 Other Purchased Services	11,025
600 Supplies	204,781
700 Property	114,862
Total Support Services - Central	\$636,181
Total Support Services	\$8,081,347
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	333,520
200 Personnel Services - Employee Benefits	179,745
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	900
500 Other Purchased Services	65,050
600 Supplies	14,850
700 Property	19,800
800 Other Objects	37,000
Total Student Activities	\$653,365
Total Operation of Non-Instructional Services	\$653,365
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	787,632
Total Debt Service / Other Expenditures and Financing Uses	\$787,632
Total Other Expenditures and Financing Uses	\$787,632
TOTAL EXPENDITURES	\$23,547,680

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	1,400,000	1,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	100,000	101,500
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	388,000	392,500
Debt Service Fund	300	300
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		
Total Cash and Short-Term Investments	\$1,938,300	\$1,944,300

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	\$1,938,300	\$1,944,300
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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	19,733,721	18,961,821
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 General Fund	\$19,733,721	\$18,961,821
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

\$19,733,721

\$18,961,821

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	\$19,733,721	\$18,961,821
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,401,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,401,250

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,401,250
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