

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

Scenario 2 - 2% Tax Increase

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

JUN 16 2025

Date



Secretary of the Board - Original Signature Required

JUN 16 2025

Date



Chief School Administrator - Original Signature Required

JUN 16 2025

Date

Contact Person

(570)424-8500

Extn :10120

Telephone

Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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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

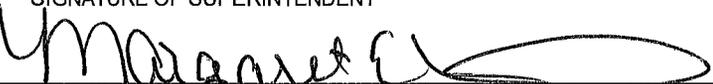
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$214028619
Ending Unassigned Fund Balance	\$1921705
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.89%

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 JUN 16 2025
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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 : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 JUN 16 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.	Budgetary reserve is in for expenses not anticipated in this budget.
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 is in the budget for any expenses that may incur for special education, or for any other expenses that are not foreseen by district personnel.
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 is for future planning to offset future expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is for future planning to offset future expenses.

<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	15,000,000
0840 Assigned Fund Balance	17,432,441
0850 Unassigned Fund Balance	3,981,217
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$36,413,658</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	106,081,436
7000 Revenue from State Sources	76,469,666
8000 Revenue from Federal Sources	4,985,564
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$187,536,666</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$223,950,324</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,838,302
6112 Interim Real Estate Taxes	74,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	6,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	7,000,000
6500 Earnings on Investments	2,750,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,287,634
6910 Rentals	35,000
6940 Tuition from Patrons	17,500
6980 Revenue from Community Services Activities	129,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$106,081,436
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,614,324
7112 Basic Education Funding-Social Security	4,076,683
7160 Tuition for Orphans Subsidy	9,994
7271 Special Education funds for School-Aged Pupils	6,624,072
7311 Pupil Transportation Subsidy	3,265,340
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,462,055
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	7,570,975
7531 Ready to Learn-Foundation	1,498,758
7533 Ready to Learn-Tax Equity Supplement	5,551,460
7820 State Share of Retirement Contributions	19,546,005
REVENUE FROM STATE SOURCES	\$76,469,666
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	625,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,130,929
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	260,957

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	38,637
8517 Title IV - 21st Century Schools	162,541
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	12,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,562,500
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	137,500
REVENUE FROM FEDERAL SOURCES	\$4,985,564
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	187,536,666

Act 1 Index (current): 5.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$87,843,691

Amount of Tax Relief for Homestead Exclusions

\$7,570,975

Total Approx. Tax Revenue:

\$95,414,666

Approx. Tax Levy for Tax Rate Calculation:

\$105,175,076

Monroe

Pike

Total

2024-25 Data

a. Assessed Value	\$2,564,605,970	\$194,489,560	\$2,759,095,530
b. Real Estate Mills	31.0500	126.0500	

I. 2025-26 Data

c. 2023 STEB Market Value	\$2,545,485,628	\$797,384,877	\$3,342,870,505
d. Assessed Value	\$2,528,665,530	\$194,905,220	\$2,723,570,750
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$79,631,015	\$24,515,409	\$104,146,424
(a * b)			

2025-26 Calculations

g. Percent of Total Market Value	76.14670%	23.85330%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$79,304,065	\$24,842,359	\$104,146,424
(f Total * g)			
i. Base Mills Subject to Index	31.0500	127.7310	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed	\$80,087,350	\$25,087,726	\$105,175,076
(Approx. Tax Levy * g)			

I. 2025-26 Real Estate Tax Rate 31.6700 128.7100

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$80,082,837	\$25,086,251	\$105,169,088
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions \$97,598,113
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$87,838,302
(n * Est. Pct. Collection)

AUN: 120452003 East Stroudsburg Area SD

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

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Act 1 Index (current): 5.6%

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\$105,175,076

Monroe

Pike

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	32.7888	134.8839	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$82,911,908	\$26,289,576	\$109,201,484
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$24,531.37	\$6,036.11	
Number of Homestead/Farmstead Properties	6893	2852	9745
Median Assessed Value of Homestead Properties			\$137,460

AUN: 120452003 East Stroudsburg Area SD

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

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Act 1 Index (current): 5.6%

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Revenue

Section 672.1 Method Choice: (a)(1)

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2

Approx. Tax Revenue from RE Taxes:

\$87,843,691

Amount of Tax Relief for Homestead Exclusions

\$7,570,975

Total Approx. Tax Revenue:

\$95,414,666

Approx. Tax Levy for Tax Rate Calculation:

\$105,175,076

Monroe

Pike

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$7,570,975

Lowering RE Tax Rate

\$0

\$7,570,975

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$7,570,975

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>
Monroe	2,528,665,530	31.6700	80,082,837			90.00000%	
Pike	194,905,220	128.7100	25,086,251			90.00000%	
Totals:	2,723,570,750		105,169,088	- 7,570,975 =	97,598,113 X	90.00000% =	87,838,302

	<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	\$10.00	\$0.00	75,000
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			75,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,600,000
Total Act 511, Current Taxes			6,675,000
Act 511 Tax Limit -->		3,342,870,505 X	12
		Market Value	Mills
			40,114,446
			(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>									
	Monroe	31.0500	31.6700	2.00%	Yes	5.6%				
	Pike	127.7310	128.7100	0.77%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	76,377,887
1200 Special Programs - Elementary / Secondary	42,530,091
1300 Vocational Education	3,455,415
1400 Other Instructional Programs - Elementary / Secondary	1,819,088
1500 Nonpublic School Programs	22,863
1700 Higher Education Programs for Secondary Students	61,000
1800 Pre-Kindergarten	76,712
Total Instruction	\$124,343,056
2000 Support Services	
2100 Support Services - Students	9,984,575
2200 Support Services - Instructional Staff	3,989,409
2300 Support Services - Administration	10,039,705
2400 Support Services - Pupil Health	2,455,970
2500 Support Services - Business	1,365,016
2600 Operation and Maintenance of Plant Services	21,004,794
2700 Student Transportation Services	11,570,534
2800 Support Services - Central	7,104,348
2900 Other Support Services	39,532
Total Support Services	\$67,553,883
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,019,029
3300 Community Services	152,766
Total Operation of Non-Instructional Services	\$4,171,795
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,709,885
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$17,959,885
Total Estimated Expenditures and Other Financing Uses	\$214,028,619

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	40,817,815
200 Personnel Services - Employee Benefits	27,659,459
300 Purchased Professional and Technical Services	42,405
400 Purchased Property Services	140,630
500 Other Purchased Services	5,587,375
600 Supplies	2,100,474
700 Property	1,000
800 Other Objects	28,729
Total Regular Programs - Elementary / Secondary	\$76,377,887
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,083,883
200 Personnel Services - Employee Benefits	12,676,039
300 Purchased Professional and Technical Services	6,613,600
500 Other Purchased Services	6,291,150
600 Supplies	828,139
700 Property	20,000
800 Other Objects	17,280
Total Special Programs - Elementary / Secondary	\$42,530,091
1300 Vocational Education	
100 Personnel Services - Salaries	630,841
200 Personnel Services - Employee Benefits	457,814
500 Other Purchased Services	2,356,500
600 Supplies	9,185
800 Other Objects	1,075
Total Vocational Education	\$3,455,415
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	154,287
200 Personnel Services - Employee Benefits	100,351
300 Purchased Professional and Technical Services	1,190,000
400 Purchased Property Services	2,600
500 Other Purchased Services	368,000
600 Supplies	3,850
Total Other Instructional Programs - Elementary / Secondary	\$1,819,088
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	22,063
600 Supplies	800
Total Nonpublic School Programs	\$22,863
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	55,000
600 Supplies	6,000
Total Higher Education Programs for Secondary Students	\$61,000
1800 Pre-Kindergarten	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	22,774
200 Personnel Services - Employee Benefits	9,778
300 Purchased Professional and Technical Services	41,000
600 Supplies	3,160
Total Pre-Kindergarten	\$76,712
Total Instruction	\$124,343,056
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,244,880
200 Personnel Services - Employee Benefits	3,469,690
300 Purchased Professional and Technical Services	1,169,000
400 Purchased Property Services	550
500 Other Purchased Services	13,525
600 Supplies	78,870
800 Other Objects	8,060
Total Support Services - Students	\$9,984,575
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,883,562
200 Personnel Services - Employee Benefits	1,730,107
300 Purchased Professional and Technical Services	95,352
500 Other Purchased Services	62,973
600 Supplies	213,115
800 Other Objects	4,300
Total Support Services - Instructional Staff	\$3,989,409
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,365,909
200 Personnel Services - Employee Benefits	3,451,516
300 Purchased Professional and Technical Services	854,950
400 Purchased Property Services	29,363
500 Other Purchased Services	184,807
600 Supplies	79,975
800 Other Objects	73,185
Total Support Services - Administration	\$10,039,705
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,290,175
200 Personnel Services - Employee Benefits	991,590
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	1,950
500 Other Purchased Services	1,625
600 Supplies	28,200
800 Other Objects	1,430
Total Support Services - Pupil Health	\$2,455,970
2500 Support Services - Business	
100 Personnel Services - Salaries	649,032

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	511,659
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	1,750
500 Other Purchased Services	16,500
600 Supplies	153,500
800 Other Objects	18,075
Total Support Services - Business	\$1,365,016
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	7,486,551
200 Personnel Services - Employee Benefits	6,167,112
300 Purchased Professional and Technical Services	483,550
400 Purchased Property Services	2,070,170
500 Other Purchased Services	798,882
600 Supplies	3,859,029
700 Property	130,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$21,004,794
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,638,062
200 Personnel Services - Employee Benefits	4,487,644
300 Purchased Professional and Technical Services	22,500
400 Purchased Property Services	44,700
500 Other Purchased Services	1,362,478
600 Supplies	1,013,650
800 Other Objects	1,500
Total Student Transportation Services	\$11,570,534
2800 Support Services - Central	
100 Personnel Services - Salaries	1,765,876
200 Personnel Services - Employee Benefits	1,259,033
300 Purchased Professional and Technical Services	180,507
400 Purchased Property Services	102,142
500 Other Purchased Services	247,253
600 Supplies	880,572
700 Property	2,654,836
800 Other Objects	14,129
Total Support Services - Central	\$7,104,348
2900 Other Support Services	
500 Other Purchased Services	39,532
Total Other Support Services	\$39,532
Total Support Services	\$67,553,883
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,047,512
200 Personnel Services - Employee Benefits	1,018,178

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	122,493
400 Purchased Property Services	100,032
500 Other Purchased Services	310,817
600 Supplies	304,510
700 Property	50,000
800 Other Objects	65,487
Total Student Activities	\$4,019,029
3300 Community Services	
100 Personnel Services - Salaries	27,778
200 Personnel Services - Employee Benefits	11,924
300 Purchased Professional and Technical Services	49,559
500 Other Purchased Services	1,280
600 Supplies	62,225
Total Community Services	\$152,766
Total Operation of Non-Instructional Services	\$4,171,795
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,553,882
900 Other Uses of Funds	15,156,003
Total Debt Service / Other Expenditures and Financing Uses	\$17,709,885
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$17,959,885
TOTAL EXPENDITURES	\$214,028,619

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	45,000,000	29,000,000
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		
Other Capital Projects Fund	11,454,314	7,500,000
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

\$56,454,314

\$36,500,000

TOTAL CASH AND INVESTMENTS

\$56,454,314

\$36,500,000

Long-Term Indebtedness

General Fund

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0510 Bonds Payable	110,487,843	95,471,001
0520 Extended-Term Financing Agreements Payable	1,941,741	
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	\$112,429,584	\$95,471,001
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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 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

\$112,429,584

\$95,471,001

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

\$112,429,584

\$95,471,001

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	1,921,705
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,921,705
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,171,705