

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/27/2025

Stephen T. Zindemuth

President of the Board - Original Signature Required

6-24-2025

Date

Rebecca K. Maxwell

Secretary of the Board - Original Signature Required

6-24-2025

Date

Harve R. Nell

Chief School Administrator - Original Signature Required

6/24/25

Date

Tom Strickler

Contact Person

(717)367-1521

Extn :

Telephone

Extension

tom_strickler@etownschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
--	-----------------------	--------------------

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%

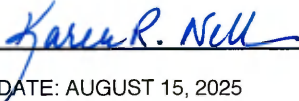
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes
No

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

Total Budgeted Expenditures	\$82095633
Ending Unassigned Fund Balance	\$4817275
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.86%

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 6-24-2025
--	-------------------

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

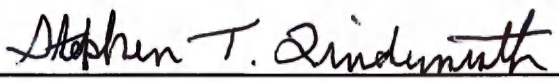
24 PS 6-687(a)(1)

(03/2006)

School District Name : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
--	------------------------------	----------------------------------

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 4/22/2025
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$197,046.00 Function 2200, Object 200: \$428,446.00	Our tuition reimbursement is included in the benefits amount for 200 object code.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.
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.	Board decision and fiscal planning to allow for unanticipated expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated 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.	Board decision and fiscal planning to allow for unanticipated 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	73,909
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,200,000
0840 Assigned Fund Balance	6,500,000
0850 Unassigned Fund Balance	1,446,967
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,146,967</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,036,138
7000 Revenue from State Sources	24,651,130
8000 Revenue from Federal Sources	927,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$80,614,268</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$91,761,235</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,853,000
6112 Interim Real Estate Taxes	361,639
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	1,018,049
6150 Current Act 511 Taxes - Proportional Assessments	5,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,450
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	141,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	200,000

REVENUE FROM LOCAL SOURCES \$55,036,138

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,905,091
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,654,897
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,045,108
7360 Safe Schools	185,207
7531 Ready to Learn-Foundation	867,970
7810 State Share of Social Security and Medicare Taxes	1,150,000
7820 State Share of Retirement Contributions	5,120,927

REVENUE FROM STATE SOURCES \$24,651,130

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000
--	--------

REVENUE FROM FEDERAL SOURCES	\$927,000
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,614,268
---	-------------------

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,853,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,046,046</u>
Total Approx. Tax Revenue:	\$45,899,046
Approx. Tax Levy for Tax Rate Calculation:	\$48,440,227

Lancaster

Total

2024-25 Data		
a. Assessed Value	\$2,335,815,500	\$2,335,815,500
b. Real Estate Mills	19.7900	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,311,320,329	\$2,311,320,329
d. Assessed Value	\$2,388,017,900	\$2,388,017,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$46,225,789	\$46,225,789
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$46,225,789	\$46,225,789
(f Total * g)		
i. Base Mills Subject to Index	19.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.63820%	94.63820%
k. Tax Levy Needed	\$48,440,227	\$48,440,227
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	20.2847	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,440,227	\$48,440,227
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,394,181
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,853,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,853,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,046,046</u>	
Total Approx. Tax Revenue:	\$45,899,046	
Approx. Tax Levy for Tax Rate Calculation:	\$48,440,227	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.7795	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,621,818	\$49,621,818
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	\$7,540.00	
Number of Homestead/Farmstead Properties	6839	6839
Median Assessed Value of Homestead Properties		\$183,300

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,853,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,046,046</u>
Total Approx. Tax Revenue:	\$45,899,046
Approx. Tax Levy for Tax Rate Calculation:	\$48,440,227

Lancaster	Total
------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,108	Lowering RE Tax Rate	\$0	\$1,045,108
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$938			\$938
Amount of Tax Relief from State/Local Sources				\$1,046,046

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>
Lancaster	2,388,017,900	20.2847	48,440,227			94.63820%	
Totals:	2,388,017,900		48,440,227	1,046,046 =	47,394,181 X	94.63820% =	44,853,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	825,000	825,000
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	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 5,325,000 5,325,000

Total Act 511, Current Taxes 5,325,000

Act 511 Tax Limit -->	2,311,320,329 X	12	27,735,844
	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> Lancaster	19.7900	20.2847	2.50%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,580,245
1200 Special Programs - Elementary / Secondary	12,181,656
1300 Vocational Education	1,989,601
1400 Other Instructional Programs - Elementary / Secondary	328,755
Total Instruction	\$48,080,257
2000 Support Services	
2100 Support Services - Students	4,124,739
2200 Support Services - Instructional Staff	672,590
2300 Support Services - Administration	4,422,086
2400 Support Services - Pupil Health	1,372,582
2500 Support Services - Business	1,054,351
2600 Operation and Maintenance of Plant Services	6,241,620
2700 Student Transportation Services	3,761,811
2800 Support Services - Central	2,384,273
Total Support Services	\$24,034,052
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,213,784
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$1,219,784
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,066,843
5200 Interfund Transfers - Out	228,693
5900 Budgetary Reserve	3,466,004
Total Other Expenditures and Financing Uses	\$8,761,540
Total Estimated Expenditures and Other Financing Uses	\$82,095,633

2025-2026 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

Printed 8/7/2025 9:30:49 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,447,019
200 Personnel Services - Employee Benefits	12,585,932
300 Purchased Professional and Technical Services	559,065
400 Purchased Property Services	17,346
500 Other Purchased Services	129,935
600 Supplies	1,826,299
800 Other Objects	14,649
Total Regular Programs - Elementary / Secondary	\$33,580,245
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,704,127
200 Personnel Services - Employee Benefits	2,236,504
300 Purchased Professional and Technical Services	5,660,000
500 Other Purchased Services	1,542,450
600 Supplies	29,175
800 Other Objects	9,400
Total Special Programs - Elementary / Secondary	\$12,181,656
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	221,707
200 Personnel Services - Employee Benefits	146,794
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	92,400
500 Other Purchased Services	1,519,700
Total Vocational Education	\$1,989,601
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,510
200 Personnel Services - Employee Benefits	22,077
300 Purchased Professional and Technical Services	44,100
500 Other Purchased Services	238,068
Total Other Instructional Programs - Elementary / Secondary	\$328,755
Total Instruction	\$48,080,257
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,298,505
200 Personnel Services - Employee Benefits	1,652,110
300 Purchased Professional and Technical Services	116,710
500 Other Purchased Services	5,850
600 Supplies	48,864
800 Other Objects	2,700
Total Support Services - Students	\$4,124,739
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	197,046
200 Personnel Services - Employee Benefits	428,446

2025-2026 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

Printed 8/7/2025 9:30:49 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	11,925
500 Other Purchased Services	2,600
600 Supplies	32,573
Total Support Services - Instructional Staff	\$672,590
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,304,614
200 Personnel Services - Employee Benefits	1,536,322
300 Purchased Professional and Technical Services	388,500
500 Other Purchased Services	89,800
600 Supplies	59,850
800 Other Objects	43,000
Total Support Services - Administration	\$4,422,086
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	751,300
200 Personnel Services - Employee Benefits	544,962
300 Purchased Professional and Technical Services	2,200
500 Other Purchased Services	100
600 Supplies	73,500
800 Other Objects	520
Total Support Services - Pupil Health	\$1,372,582
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	589,598
200 Personnel Services - Employee Benefits	380,453
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	1,650
600 Supplies	64,650
800 Other Objects	6,000
Total Support Services - Business	\$1,054,351
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,244,777
200 Personnel Services - Employee Benefits	959,599
300 Purchased Professional and Technical Services	266,500
400 Purchased Property Services	1,903,514
500 Other Purchased Services	367,500
600 Supplies	1,499,230
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,241,620
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,275
200 Personnel Services - Employee Benefits	53,811
500 Other Purchased Services	3,630,150
600 Supplies	10,400
800 Other Objects	175
Total Student Transportation Services	\$3,761,811

2025-2026 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

Printed 8/7/2025 9:30:49 AM

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	1,096,283
200 Personnel Services - Employee Benefits	765,565
300 Purchased Professional and Technical Services	107,325
400 Purchased Property Services	131,400
500 Other Purchased Services	57,700
600 Supplies	222,450
800 Other Objects	3,550
Total Support Services - Central	\$2,384,273
Total Support Services	\$24,034,052
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	480,644
200 Personnel Services - Employee Benefits	253,988
300 Purchased Professional and Technical Services	147,117
400 Purchased Property Services	22,250
500 Other Purchased Services	117,500
600 Supplies	140,740
700 Property	5,000
800 Other Objects	46,545
Total Student Activities	\$1,213,784
3300 Community Services	
800 Other Objects	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$1,219,784
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	5,066,843
Total Debt Service / Other Expenditures and Financing Uses	\$5,066,843
5200 Interfund Transfers - Out	
900 Other Uses of Funds	228,693
Total Interfund Transfers - Out	\$228,693
5900 Budgetary Reserve	
800 Other Objects	3,466,004
Total Budgetary Reserve	\$3,466,004
Total Other Expenditures and Financing Uses	\$8,761,540
TOTAL EXPENDITURES	\$82,095,633

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	5,000,000	5,000,000
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	12,000,000	15,500,000
Other Capital Projects Fund	7,200,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	900,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,950,000	\$26,650,000

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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$25,950,000	\$26,650,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	55,950,000	52,200,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	662,495	662,495
0540 Accumulated Compensated Absences	2,150,000	2,317,285
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,461,010	3,063,674
0599 Other Noncurrent Liabilities		

Total General Fund	\$61,223,505	\$58,243,454
---------------------------	---------------------	---------------------

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

<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	\$61,223,505	\$58,243,454

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	\$61,223,505	\$58,243,454
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	73,909
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,200,000
0840 Assigned Fund Balance	1,648,327
0850 Unassigned Fund Balance	4,817,275
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,665,602
5900 Budgetary Reserve	3,466,004
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,205,515