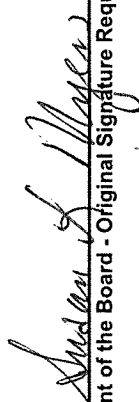


FINAL GENERAL FUND BUDGET

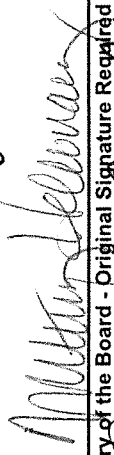
Fiscal Year 2025-2026

General Fund Budget Approval

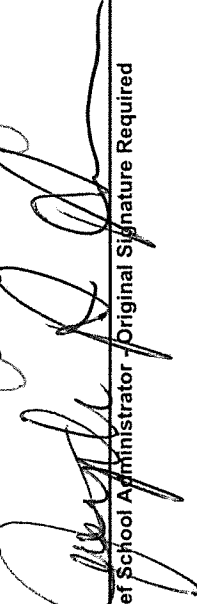
Date of Adoption of the General Fund Budget: 06/30/2025


President of the Board - Original Signature Required

6/30/2025
Date


Secretary of the Board - Original Signature Required

6/30/2025
Date


Chief School Administrator - Original Signature Required

6/30/2025
Date

Whitney Holloway

(570)458-5538 Extn :3247

Contact Person

Telephone

Extension

wholloway@millisd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millville Area SD	COUNTY : Columbia	AUN : 116195004
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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

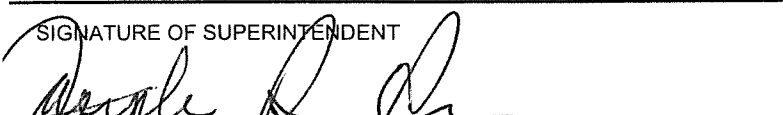
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$15232574
Ending Unassigned Fund Balance	\$1494703
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.81%

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 6/30/2024
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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 : Millville Area SD	County : Columbia	AUN Number : 116195004
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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 4/14/2025
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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>
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: \$107,847.00 Function 2200, Object 200: \$114,783.00	Benefits for 2200 excluding Tuition Reimbursement (for the entire district) = 79,783. Tuition reimbursement is budgeted at \$35,000.
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.	Amount is for general purposes
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Acc'd Comp Leave \$253,463, Post Ret Health Actuarial \$718,690, PSERS rate change \$1,000,000, Future Vo-Tech Needs \$300,000, Technology Reserve \$700,000 and capital improvements of \$1,900,000.

<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	3,550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,816,855
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,366,855</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,011,147
7000 Revenue from State Sources	7,900,659
8000 Revenue from Federal Sources	320,769
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,232,575</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,599,430</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,679,884
6113 Public Utility Realty Taxes	5,356
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,701,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	210,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	16,000
6940 Tuition from Patrons	40,000
REVENUE FROM LOCAL SOURCES	\$7,011,147
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,742,722
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	624,235
7311 Pupil Transportation Subsidy	515,155
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	492,449
7505 Ready to Learn Block Grant	118,548
7810 State Share of Social Security and Medicare Taxes	245,000
7820 State Share of Retirement Contributions	1,120,000
REVENUE FROM STATE SOURCES	\$7,900,659
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	229,774
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,995
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$320,769
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,232,575

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,679,884	
Amount of Tax Relief for Homestead Exclusions	<u>\$492,449</u>	
Total Approx. Tax Revenue:	\$5,172,333	
Approx. Tax Levy for Tax Rate Calculation:	\$5,471,049	
	Columbia	Total

2024-25 Data		
a. Assessed Value	\$90,979,968	\$90,979,968
b. Real Estate Mills	58.6023	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$394,876,507	\$394,876,507
d. Assessed Value	\$91,037,429	\$91,037,429
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations		
f. 2024-25 Tax Levy	\$5,331,635	\$5,331,635
(a * b)		
2025-26 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$5,331,635	\$5,331,635
(f Total * g)		
i. Base Mills Subject to Index	58.6023	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,471,049	\$5,471,049
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	60.0967	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,471,049	\$5,471,049
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,978,600
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,679,884
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,679,884

Amount of Tax Relief for Homestead Exclusions

\$492,449

Total Approx. Tax Revenue:

\$5,172,333

Approx. Tax Levy for Tax Rate Calculation:

\$5,471,049

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

61.5910

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$5,607,086

\$5,607,086

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
($t * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$5,405.00

V.

Number of Homestead/Farmstead Properties

1516

1516

Median Assessed Value of Homestead Properties

\$35,227

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,679,884
Amount of Tax Relief for Homestead Exclusions	<u>\$492,449</u>
Total Approx. Tax Revenue:	\$5,172,333
Approx. Tax Levy for Tax Rate Calculation:	\$5,471,049
	Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$492,449	Lowering RE Tax Rate	\$0	\$492,449
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$492,449

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>
Columbia	91,037,429	60.0967	5,471,049			94.00000%	
Totals:	91,037,429		5,471,049	492,449 =	4,978,600 X	94.00000% =	4,679,884

	<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	1.200%	0.000%	1,596,724	1,596,724
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
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 1,701,724 1,701,724

Total Act 511, Current Taxes 1,701,724

Act 511 Tax Limit -->	394,876,507 X	12	4,738,518
	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> Columbia	58.6023	60.0967	2.56%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,328,175
1200 Special Programs - Elementary / Secondary	2,457,776
1300 Vocational Education	904,400
1400 Other Instructional Programs - Elementary / Secondary	42,538
Total Instruction	\$8,732,889
2000 Support Services	
2100 Support Services - Students	751,532
2200 Support Services - Instructional Staff	596,210
2300 Support Services - Administration	1,040,799
2400 Support Services - Pupil Health	177,417
2500 Support Services - Business	442,420
2600 Operation and Maintenance of Plant Services	1,779,291
2700 Student Transportation Services	850,000
2800 Support Services - Central	42,173
Total Support Services	\$5,679,842
3000 Operation of Non-Instructional Services	
3200 Student Activities	354,488
3300 Community Services	8,191
Total Operation of Non-Instructional Services	\$362,679
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	457,164
Total Other Expenditures and Financing Uses	\$457,164
Total Estimated Expenditures and Other Financing Uses	\$15,232,574

2025-2026 Final General Fund Budget

LEA : 116195004 Millville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,895,304
200 Personnel Services - Employee Benefits	2,020,490
300 Purchased Professional and Technical Services	920
400 Purchased Property Services	9,382
500 Other Purchased Services	357,344
600 Supplies	44,447
800 Other Objects	288
Total Regular Programs - Elementary / Secondary	\$5,328,175
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,252,749
200 Personnel Services - Employee Benefits	819,817
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	260,747
600 Supplies	18,909
700 Property	69
800 Other Objects	5,485
Total Special Programs - Elementary / Secondary	\$2,457,776
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	259,323
200 Personnel Services - Employee Benefits	163,719
500 Other Purchased Services	457,629
600 Supplies	20,107
700 Property	2,370
800 Other Objects	1,252
Total Vocational Education	\$904,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,267
200 Personnel Services - Employee Benefits	14,271
Total Other Instructional Programs - Elementary / Secondary	\$42,538
Total Instruction	\$8,732,889
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	442,301
200 Personnel Services - Employee Benefits	278,157
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	7,475
500 Other Purchased Services	7,253
600 Supplies	13,370
700 Property	210
800 Other Objects	2,566
Total Support Services - Students	\$751,532
2200 <u>Support Services - Instructional Staff</u>	

2025-2026 Final General Fund Budget

LEA : 116195004 Millville Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	107,847
200 Personnel Services - Employee Benefits	114,783
300 Purchased Professional and Technical Services	52,580
400 Purchased Property Services	5,000
500 Other Purchased Services	11,000
600 Supplies	200,000
700 Property	105,000
Total Support Services - Instructional Staff	\$596,210
2300 Support Services - Administration	
100 Personnel Services - Salaries	512,537
200 Personnel Services - Employee Benefits	366,245
300 Purchased Professional and Technical Services	26,112
400 Purchased Property Services	6,055
500 Other Purchased Services	21,333
600 Supplies	60,028
800 Other Objects	48,489
Total Support Services - Administration	\$1,040,799
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	101,439
200 Personnel Services - Employee Benefits	75,978
Total Support Services - Pupil Health	\$177,417
2500 Support Services - Business	
100 Personnel Services - Salaries	198,025
200 Personnel Services - Employee Benefits	175,955
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	500
500 Other Purchased Services	6,440
600 Supplies	4,500
800 Other Objects	8,000
Total Support Services - Business	\$442,420
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	441,446
200 Personnel Services - Employee Benefits	402,790
300 Purchased Professional and Technical Services	207,825
400 Purchased Property Services	364,370
500 Other Purchased Services	159,360
600 Supplies	114,500
700 Property	88,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,779,291
2700 Student Transportation Services	
500 Other Purchased Services	850,000
Total Student Transportation Services	\$850,000
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	24,503
200 Personnel Services - Employee Benefits	15,270
300 Purchased Professional and Technical Services	2,400
Total Support Services - Central	\$42,173
Total Support Services	\$5,679,842
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	135,027
200 Personnel Services - Employee Benefits	57,307
300 Purchased Professional and Technical Services	72,245
400 Purchased Property Services	4,715
500 Other Purchased Services	61,095
600 Supplies	15,425
700 Property	3,450
800 Other Objects	5,224
Total Student Activities	\$354,488
3300 Community Services	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,495
Total Community Services	\$8,191
Total Operation of Non-Instructional Services	\$362,679
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	191,764
900 Other Uses of Funds	265,400
Total Debt Service / Other Expenditures and Financing Uses	\$457,164
Total Other Expenditures and Financing Uses	\$457,164
TOTAL EXPENDITURES	\$15,232,574

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,886,987	2,886,987
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	\$3,886,987	\$3,886,987

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	\$3,886,987	\$3,886,987
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	2,805,000	2,605,000
0520 Extended-Term Financing Agreements Payable	1,020,700	955,300
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	253,463	253,463
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,079,163	\$3,813,763

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	\$4,079,163	\$3,813,763

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	\$4,079,163	\$3,813,763
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,872,153
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,494,703
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,366,856

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,366,856
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