

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025



President of the Board - Original Signature Required

6/11/25
Date

Secretary of the Board - Original Signature Required

6/16/25
Date

Chief School Administrator - Original Signature Required

6/24/25
Date

Shane Mathias

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Muhlenberg SD	COUNTY : Berkshire	AUN : 114065503
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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.

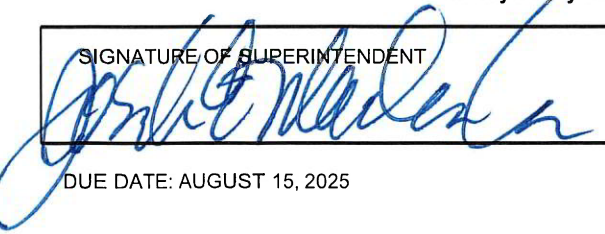
Total Budgeted Expenditures	\$92223808
Ending Unassigned Fund Balance	\$7377904
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 9/1/2025
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

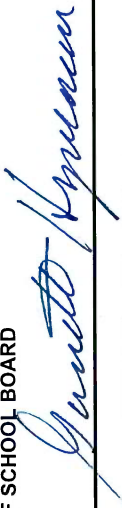
24 PS 6-687(a)(1)

(03/2006)

School District Name : Muhlenberg SD	County : Berks	AUN Number : 114065503
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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 5/14/25
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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.	Board Policy to maintain 8% (legal limit) of next year expenditures in unassigned fund balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District has assigned fund balance to be used for near term capital project expenditures (to offset borrowing).

<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	15,896	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	18,051,223	
0850 Unassigned Fund Balance	6,695,170	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,746,393</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	55,846,058	
7000 Revenue from State Sources	33,613,412	
8000 Revenue from Federal Sources	1,694,338	
9000 Other Financing Sources	1,070,000	
Total Estimated Revenues And Other Financing Sources		<u>\$92,223,808</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$116,970,201</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,164,735
6112 Interim Real Estate Taxes	375,000
6113 Public Utility Realty Taxes	42,500
6114 Payments in Lieu of Current Taxes - State / Local	7,250
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	6,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	1,184,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	855,773
6910 Rentals	4,500
6920 Contributions and Donations from Private Sources	2,300
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$55,846,058
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,675,618
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	3,110,821
7311 Pupil Transportation Subsidy	757,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	555,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,089,932
7360 Safe Schools	24,000
7505 Ready to Learn Block Grant	947,941
7532 Ready to Learn-Adequacy Supplement	3,995,362
7533 Ready to Learn-Tax Equity Supplement	297,594
7810 State Share of Social Security and Medicare Taxes	1,824,140
7820 State Share of Retirement Contributions	8,206,004
REVENUE FROM STATE SOURCES	\$33,613,412
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	92,262
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,030,884
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	150,366

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	89,259
8517 Title IV - 21st Century Schools	84,991
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	231,576
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,694,338
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	1,000,000
9350 Enterprise Fund Transfers	50,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	20,000
OTHER FINANCING SOURCES	\$1,070,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,223,808

Act 1 Index (current): 5.7%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$46,164,735	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,089,964</u>	
Total Approx. Tax Revenue:		\$48,254,699	
Approx. Tax Levy for Tax Rate Calculation:		\$50,025,490	
		Berks	Total
2024-25 Data			
a. Assessed Value		\$1,295,323,400	\$1,295,323,400
b. Real Estate Mills		36.6560	
I.	2025-26 Data		
c. 2023 STEB Market Value		\$1,957,834,854	\$1,957,834,854
d. Assessed Value		\$1,302,543,600	\$1,302,543,600
e. Assessed Value of New Constr/ Renov		\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy		\$47,481,375	\$47,481,375
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	\$47,481,375	\$47,481,375
(f Total * g)			
i. Base Mills Subject to Index		36.6560	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.30589%	96.30589%
k. Tax Levy Needed		\$50,025,490	\$50,025,490
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		38.4060	
(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$50,025,490	\$50,025,490
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$47,935,526
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$46,164,735
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,164,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,089,964</u>	
Total Approx. Tax Revenue:	\$48,254,699	
Approx. Tax Levy for Tax Rate Calculation:	\$50,025,490	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.7453	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,467,443	\$50,467,443
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	\$10,517.00	
Number of Homestead/Farmstead Properties	5181	5181
Median Assessed Value of Homestead Properties		\$93,700

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,164,735
Amount of Tax Relief for Homestead Exclusions	<u>\$2,089,964</u>
Total Approx. Tax Revenue:	\$48,254,699
Approx. Tax Levy for Tax Rate Calculation:	\$50,025,490
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,089,932	Lowering RE Tax Rate	\$0	\$2,089,932
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$32			\$32
Amount of Tax Relief from State/Local Sources				\$2,089,964

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Berks	1,302,543,600	38.4060	50,025,490				96.30589%	
Totals:	1,302,543,600		50,025,490	-	2,089,964	=	47,935,526	X
							96.30589%	=
								46,164,735

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Berks	36.6560	38.4060	4.78%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,471,696
1200 Special Programs - Elementary / Secondary	13,450,076
1300 Vocational Education	3,150,722
1400 Other Instructional Programs - Elementary / Secondary	1,470,103
1500 Nonpublic School Programs	15,000
Total Instruction	\$50,557,597
2000 Support Services	
2100 Support Services - Students	5,284,324
2200 Support Services - Instructional Staff	2,238,077
2300 Support Services - Administration	5,971,291
2400 Support Services - Pupil Health	1,178,984
2500 Support Services - Business	1,002,155
2600 Operation and Maintenance of Plant Services	6,656,849
2700 Student Transportation Services	3,064,779
2800 Support Services - Central	1,849,672
2900 Other Support Services	44,000
Total Support Services	\$27,290,131
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,813,743
3300 Community Services	212,874
3400 Scholarships and Awards	2,000
Total Operation of Non-Instructional Services	\$2,028,617
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	886,058
5200 Interfund Transfers - Out	11,461,405
Total Other Expenditures and Financing Uses	\$12,347,463
Total Estimated Expenditures and Other Financing Uses	\$92,223,808

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,754,181
200 Personnel Services - Employee Benefits	10,812,545
300 Purchased Professional and Technical Services	1,124,700
400 Purchased Property Services	207,973
500 Other Purchased Services	1,008,817
600 Supplies	1,562,680
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$32,471,696
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,069,182
200 Personnel Services - Employee Benefits	4,066,160
300 Purchased Professional and Technical Services	1,027,484
400 Purchased Property Services	1,500
500 Other Purchased Services	2,235,550
600 Supplies	49,150
800 Other Objects	1,050
Total Special Programs - Elementary / Secondary	\$13,450,076
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,150,722
Total Vocational Education	\$3,150,722
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	884,165
200 Personnel Services - Employee Benefits	487,918
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	6,920
500 Other Purchased Services	82,775
600 Supplies	425
800 Other Objects	2,800
Total Other Instructional Programs - Elementary / Secondary	\$1,470,103
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$50,557,597
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,929,634
200 Personnel Services - Employee Benefits	2,036,151
300 Purchased Professional and Technical Services	168,489
400 Purchased Property Services	975
500 Other Purchased Services	2,150
600 Supplies	145,650
800 Other Objects	1,275

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Description	Amount
Total Support Services - Students	\$5,284,324
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,217,139
200 Personnel Services - Employee Benefits	972,894
300 Purchased Professional and Technical Services	21,009
400 Purchased Property Services	1,285
500 Other Purchased Services	2,350
600 Supplies	22,900
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,238,077
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,130,911
200 Personnel Services - Employee Benefits	2,176,231
300 Purchased Professional and Technical Services	375,250
400 Purchased Property Services	47,162
500 Other Purchased Services	107,020
600 Supplies	86,917
800 Other Objects	47,800
Total Support Services - Administration	\$5,971,291
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	555,039
200 Personnel Services - Employee Benefits	350,445
300 Purchased Professional and Technical Services	252,600
400 Purchased Property Services	150
600 Supplies	20,750
Total Support Services - Pupil Health	\$1,178,984
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	534,902
200 Personnel Services - Employee Benefits	398,503
400 Purchased Property Services	6,000
500 Other Purchased Services	6,350
600 Supplies	54,100
800 Other Objects	2,300
Total Support Services - Business	\$1,002,155
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,227,714
200 Personnel Services - Employee Benefits	1,673,985
300 Purchased Professional and Technical Services	635,000
400 Purchased Property Services	568,747
500 Other Purchased Services	354,097
600 Supplies	1,178,006
700 Property	18,000
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$6,656,849

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	153,662
200 Personnel Services - Employee Benefits	123,007
400 Purchased Property Services	5,260
500 Other Purchased Services	2,770,000
600 Supplies	12,850
Total Student Transportation Services	\$3,064,779
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	745,263
200 Personnel Services - Employee Benefits	631,287
300 Purchased Professional and Technical Services	29,754
400 Purchased Property Services	55,520
500 Other Purchased Services	80,505
600 Supplies	304,293
800 Other Objects	3,050
Total Support Services - Central	\$1,849,672
2900 <u>Other Support Services</u>	
500 Other Purchased Services	44,000
Total Other Support Services	\$44,000
Total Support Services	\$27,290,131
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,044,324
200 Personnel Services - Employee Benefits	518,669
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	16,896
500 Other Purchased Services	105,850
600 Supplies	90,454
800 Other Objects	16,050
Total Student Activities	\$1,813,743
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	107,051
200 Personnel Services - Employee Benefits	67,520
300 Purchased Professional and Technical Services	25,000
600 Supplies	13,303
Total Community Services	\$212,874
3400 <u>Scholarships and Awards</u>	
400 Purchased Property Services	1,500
600 Supplies	500
Total Scholarships and Awards	\$2,000
Total Operation of Non-Instructional Services	\$2,028,617
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	627,834
900 Other Uses of Funds	258,224
Total Debt Service / Other Expenditures and Financing Uses	\$886,058
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	11,461,405
Total Interfund Transfers - Out	\$11,461,405
Total Other Expenditures and Financing Uses	\$12,347,463
TOTAL EXPENDITURES	\$92,223,808

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	29,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	145,000	145,000
Athletic / School-Sponsored Extra Curricular Activities Fund	55,000	55,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,600,000	1,600,000
Other Capital Projects Fund	51,300,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,600,000	3,600,000
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	\$85,700,000	\$64,400,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$85,700,000	\$64,400,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	61,780,000	110,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	580,491	261,556
0540 Accumulated Compensated Absences	390,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,075,000	8,105,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$70,825,491	\$119,411,556
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	16,000	16,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	151,000	155,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$167,000	\$171,500
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$70,992,491	\$119,583,056

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	5,025,000	2,075,000
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		
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	\$5,025,000	\$2,075,000
TOTAL INDEBTEDNESS	\$76,017,491	\$121,658,056

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Account Description	Amounts
0810 Nonspendable Fund Balance	15,896
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	17,368,489
0850 Unassigned Fund Balance	7,377,904
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,746,393
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,762,289