

**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 : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 05/07/25
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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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including but not limited to special education and other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement costs and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The board assigned fund balance to cover the cost of computer leases and future technology equipment over the next three years.

<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	2,995,000
0840 Assigned Fund Balance	933,747
0850 Unassigned Fund Balance	4,742,950
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,671,697</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,403,590
7000 Revenue from State Sources	10,940,957
8000 Revenue from Federal Sources	582,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,927,047</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,598,744</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,690,590
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	5,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	310,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6910 Rentals	16,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	25,000

REVENUE FROM LOCAL SOURCES \$17,403,590

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,900,000
7144 Reimbursement of CS Expenditures Subsidy	60,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	981,000
7292 Pre-K Counts	180,000
7311 Pupil Transportation Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	687,818
7360 Safe Schools	137,463
7505 Ready to Learn Block Grant	639,676
7532 Ready to Learn-Adequacy Supplement	684,000
7810 State Share of Social Security and Medicare Taxes	420,000
7820 State Share of Retirement Contributions	2,010,000

REVENUE FROM STATE SOURCES \$10,940,957

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	290,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,000
8517 Title IV - 21st Century Schools	22,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	225,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$582,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,927,047

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,690,590

Amount of Tax Relief for Homestead Exclusions \$687,818

Total Approx. Tax Revenue: \$11,378,408

Approx. Tax Levy for Tax Rate Calculation: \$11,818,186

Lycoming

Total

2024-25 Data		
a. Assessed Value	\$770,726,300	\$770,726,300
b. Real Estate Mills	15.3500	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$999,947,106	\$999,947,106
d. Assessed Value	\$769,914,390	\$769,914,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$11,830,649	\$11,830,649
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$11,830,649	\$11,830,649
(f Total * g)		
i. Base Mills Subject to Index	15.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.04885%	96.04885%
k. Tax Levy Needed	\$11,818,186	\$11,818,186
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	15.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,818,186	\$11,818,186
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,130,368
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,690,590
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,690,590	
Amount of Tax Relief for Homestead Exclusions	<u>\$687,818</u>	
Total Approx. Tax Revenue:	\$11,378,408	
Approx. Tax Levy for Tax Rate Calculation:	\$11,818,186	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1328	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,420,875	\$12,420,875
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	\$14,646.79	
Number of Homestead/Farmstead Properties	3012	3012
Median Assessed Value of Homestead Properties		\$131,060

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,690,590
Amount of Tax Relief for Homestead Exclusions	<u>\$687,818</u>
Total Approx. Tax Revenue:	\$11,378,408
Approx. Tax Levy for Tax Rate Calculation:	\$11,818,186

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$687,818	Lowering RE Tax Rate	\$0		\$687,818
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$687,818

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>
Lycoming	769,914,390	15.3500	11,818,186			96.04885%	
Totals:	769,914,390		11,818,186	687,818	11,130,368	96.04885%	10,690,590

	<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	\$5.00	\$0.00	32,000
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 32,000 32,000

	<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	1.150%	0.000%	4,250,000	4,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	550,000	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.75000	0.000	375,000	375,000
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 5,175,000 5,175,000

Total Act 511, Current Taxes 5,207,000

Act 511 Tax Limit -->	999,947,106	12	11,999,365
	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> Lycoming	15.3500	15.3500	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	0.75000	0.75000	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,724,782
1200 Special Programs - Elementary / Secondary	3,766,182
1300 Vocational Education	429,700
1400 Other Instructional Programs - Elementary / Secondary	352,950
1800 Pre-Kindergarten	174,721
Total Instruction	\$17,448,335
2000 Support Services	
2100 Support Services - Students	1,131,370
2200 Support Services - Instructional Staff	648,524
2300 Support Services - Administration	2,485,657
2400 Support Services - Pupil Health	325,743
2500 Support Services - Business	540,149
2600 Operation and Maintenance of Plant Services	2,528,929
2700 Student Transportation Services	611,889
2800 Support Services - Central	775,611
2900 Other Support Services	1,500
Total Support Services	\$9,049,372
3000 Operation of Non-Instructional Services	
3200 Student Activities	889,340
3300 Community Services	34,000
Total Operation of Non-Instructional Services	\$923,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	68,120
5200 Interfund Transfers - Out	2,620,200
Total Other Expenditures and Financing Uses	\$2,688,320
Total Estimated Expenditures and Other Financing Uses	\$30,109,367

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,704,143
200 Personnel Services - Employee Benefits	4,399,289
300 Purchased Professional and Technical Services	284,000
400 Purchased Property Services	11,750
500 Other Purchased Services	1,007,100
600 Supplies	318,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$12,724,782
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,658,560
200 Personnel Services - Employee Benefits	1,282,772
300 Purchased Professional and Technical Services	760,000
500 Other Purchased Services	50,800
600 Supplies	13,750
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$3,766,182
1300 <u>Vocational Education</u>	
500 Other Purchased Services	350,000
600 Supplies	19,700
800 Other Objects	60,000
Total Vocational Education	\$429,700
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,500
200 Personnel Services - Employee Benefits	26,450
300 Purchased Professional and Technical Services	142,500
500 Other Purchased Services	117,500
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$352,950
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	92,764
200 Personnel Services - Employee Benefits	53,457
300 Purchased Professional and Technical Services	1,500
600 Supplies	17,000
700 Property	10,000
Total Pre-Kindergarten	\$174,721
Total Instruction	\$17,448,335
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	643,805
200 Personnel Services - Employee Benefits	387,365
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	850

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	8,550
800 Other Objects	15,800
Total Support Services - Students	\$1,131,370
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	349,665
200 Personnel Services - Employee Benefits	266,459
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	21,900
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$648,524
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,200,511
200 Personnel Services - Employee Benefits	803,366
300 Purchased Professional and Technical Services	248,000
400 Purchased Property Services	5,750
500 Other Purchased Services	126,230
600 Supplies	76,000
800 Other Objects	25,800
Total Support Services - Administration	\$2,485,657
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	193,115
200 Personnel Services - Employee Benefits	106,628
300 Purchased Professional and Technical Services	19,700
600 Supplies	6,300
Total Support Services - Pupil Health	\$325,743
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	277,909
200 Personnel Services - Employee Benefits	199,740
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	2,000
500 Other Purchased Services	1,000
600 Supplies	26,500
800 Other Objects	1,000
Total Support Services - Business	\$540,149
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,075,174
200 Personnel Services - Employee Benefits	653,205
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	187,050
500 Other Purchased Services	19,000
600 Supplies	569,500
700 Property	5,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,528,929

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	259,706
200 Personnel Services - Employee Benefits	107,683
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	25,000
500 Other Purchased Services	50,000
600 Supplies	136,000
800 Other Objects	4,500
Total Student Transportation Services	\$611,889
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	236,831
200 Personnel Services - Employee Benefits	189,246
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	6,000
500 Other Purchased Services	1,750
600 Supplies	328,284
Total Support Services - Central	\$775,611
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$9,049,372
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	406,552
200 Personnel Services - Employee Benefits	179,838
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	10,500
500 Other Purchased Services	34,150
600 Supplies	86,850
700 Property	39,500
800 Other Objects	25,950
Total Student Activities	\$889,340
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	6,000
800 Other Objects	3,000
Total Community Services	\$34,000
Total Operation of Non-Instructional Services	\$923,340
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,120
900 Other Uses of Funds	65,000
Total Debt Service / Other Expenditures and Financing Uses	\$68,120

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,620,200
Total Interfund Transfers - Out	\$2,620,200
Total Other Expenditures and Financing Uses	\$2,688,320
TOTAL EXPENDITURES	\$30,109,367

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	10,000,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	
Capital Reserve Fund - § 1431	1,500,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	975,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	50,000	50,000
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,650,000	\$10,525,000

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	\$14,650,000	\$10,525,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	25,691,085	23,070,939
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	129,000	125,000
0540 Accumulated Compensated Absences	304,000	290,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,190,000	2,250,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$28,314,085	\$25,735,939
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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		
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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		
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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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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

\$28,314,085

\$25,735,939

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	\$28,314,085	\$25,735,939
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	2,994,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,489,377

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,489,377
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