

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Homer-Center SD	COUNTY : Indiana	AUN : 128323303
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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	\$21061853
Ending Unassigned Fund Balance	\$452679
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.14%

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 6/18/25
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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 : Homer-Center SD	County : Indiana	AUN Number : 128323303
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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 5/15/25
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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>
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: \$188,203.00 Function 2200, Object 200: \$208,783.00	Contracted tuition reimbursement is budgeted here with a total of \$32,500.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve provides funds for potential unbudgeted expenditures that may occur through out the year.
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.	The unassigned fund balance provides the District with working capital to meet obligations when revenue sources are delayed and also supports sound accounting and business practices.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to future employer PSERS payments \$1,406,390 and capital projects \$2,081,820.

<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	554,652
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,488,210
0840 Assigned Fund Balance	362,850
0850 Unassigned Fund Balance	1,593,953
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,445,013</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,341,524
7000 Revenue from State Sources	12,246,193
8000 Revenue from Federal Sources	332,862
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,920,579</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,365,592</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,253,508
6113 Public Utility Realty Taxes	6,330
6114 Payments in Lieu of Current Taxes - State / Local	2,444
6140 Current Act 511 Taxes - Flat Rate Assessments	7,850
6150 Current Act 511 Taxes - Proportional Assessments	1,394,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	239,500
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	171,200
6940 Tuition from Patrons	37,000
6990 Refunds and Other Miscellaneous Revenue	88,692

REVENUE FROM LOCAL SOURCES \$7,341,524

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,125,112
7112 Basic Education Funding-Social Security	385,874
7271 Special Education funds for School-Aged Pupils	938,990
7311 Pupil Transportation Subsidy	440,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	245,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	684,933
7360 Safe Schools	234,177
7505 Ready to Learn Block Grant	162,205
7532 Ready to Learn-Adequacy Supplement	257,220
7820 State Share of Retirement Contributions	1,753,082

REVENUE FROM STATE SOURCES \$12,246,193

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	209,743
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,879
8517 Title IV - 21st Century Schools	15,740
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	7,500

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
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REVENUE FROM FEDERAL SOURCES	\$332,862
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,920,579
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Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,253,508

Amount of Tax Relief for Homestead Exclusions \$684,933

Total Approx. Tax Revenue: \$5,938,441

Approx. Tax Levy for Tax Rate Calculation: \$6,214,941

Indiana

Total

2024-25 Data		
a. Assessed Value	\$346,542,937	\$346,542,937
b. Real Estate Mills	17.4270	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$287,942,429	\$287,942,429
d. Assessed Value	\$346,240,137	\$346,240,137
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,039,204	\$6,039,204
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,039,204	\$6,039,204
(f Total * g)		
i. Base Mills Subject to Index	17.4270	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$6,214,941	\$6,214,941
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.9498	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,214,941	\$6,214,941
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,530,008
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,253,508
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,253,508	
Amount of Tax Relief for Homestead Exclusions	<u>\$684,933</u>	
Total Approx. Tax Revenue:	\$5,938,441	
Approx. Tax Levy for Tax Rate Calculation:	\$6,214,941	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.4377	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,383,872	\$6,383,872
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	\$22,732.00	
Number of Homestead/Farmstead Properties	1693	1693
Median Assessed Value of Homestead Properties		\$90,900

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,253,508
Amount of Tax Relief for Homestead Exclusions	<u>\$684,933</u>
Total Approx. Tax Revenue:	\$5,938,441
Approx. Tax Levy for Tax Rate Calculation:	\$6,214,941
	Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$684,933	Lowering RE Tax Rate	\$0		\$684,933
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$684,933

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>
Indiana	346,240,137	17.9498	6,214,941			95.00000%	
Totals:	346,240,137		6,214,941	684,933 =	5,530,008 X	95.00000% =	5,253,508

	<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	7,850
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 7,850 7,850

	<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	0.900%	0.000%	1,335,000	1,335,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	59,000	59,000
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 1,394,000 1,394,000

Total Act 511, Current Taxes 1,401,850

Act 511 Tax Limit -->	287,942,429 X	12	3,455,309
	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> Indiana	17.4270	17.9498	3.00%	Yes	5.8%				
	<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	5.8%				
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,743,507
1200 Special Programs - Elementary / Secondary	3,860,616
1300 Vocational Education	395,182
1400 Other Instructional Programs - Elementary / Secondary	2,691
1500 Nonpublic School Programs	7,400
Total Instruction	\$13,009,396
2000 Support Services	
2100 Support Services - Students	715,315
2200 Support Services - Instructional Staff	690,070
2300 Support Services - Administration	1,400,523
2400 Support Services - Pupil Health	552,969
2500 Support Services - Business	369,708
2600 Operation and Maintenance of Plant Services	1,422,677
2700 Student Transportation Services	772,050
2800 Support Services - Central	44,250
2900 Other Support Services	27,643
Total Support Services	\$5,995,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	522,908
3300 Community Services	29,700
Total Operation of Non-Instructional Services	\$552,608
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,174,644
5200 Interfund Transfers - Out	30,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$1,504,644
Total Estimated Expenditures and Other Financing Uses	\$21,061,853

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	4,571,299
200 Personnel Services - Employee Benefits	3,533,593
300 Purchased Professional and Technical Services	136,553
400 Purchased Property Services	2,850
500 Other Purchased Services	185,940
600 Supplies	287,432
700 Property	9,600
800 Other Objects	16,240
Total Regular Programs - Elementary / Secondary	\$8,743,507
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	917,790
200 Personnel Services - Employee Benefits	753,439
300 Purchased Professional and Technical Services	1,263,702
500 Other Purchased Services	920,685
600 Supplies	5,000
Total Special Programs - Elementary / Secondary	\$3,860,616
1300 <u>Vocational Education</u>	
500 Other Purchased Services	395,182
Total Vocational Education	\$395,182
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	191
Total Other Instructional Programs - Elementary / Secondary	\$2,691
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,400
Total Nonpublic School Programs	\$7,400
Total Instruction	\$13,009,396
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	300,776
200 Personnel Services - Employee Benefits	253,179
300 Purchased Professional and Technical Services	149,360
400 Purchased Property Services	175
600 Supplies	7,260
800 Other Objects	4,565
Total Support Services - Students	\$715,315
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	188,203
200 Personnel Services - Employee Benefits	208,783
300 Purchased Professional and Technical Services	164,864
400 Purchased Property Services	13,910

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,100
600 Supplies	100,025
800 Other Objects	185
Total Support Services - Instructional Staff	\$690,070
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	709,785
200 Personnel Services - Employee Benefits	504,208
300 Purchased Professional and Technical Services	38,870
400 Purchased Property Services	1,050
500 Other Purchased Services	114,015
600 Supplies	20,350
800 Other Objects	12,245
Total Support Services - Administration	\$1,400,523
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	117,274
200 Personnel Services - Employee Benefits	104,496
300 Purchased Professional and Technical Services	318,999
400 Purchased Property Services	1,350
600 Supplies	10,850
Total Support Services - Pupil Health	\$552,969
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,060
200 Personnel Services - Employee Benefits	129,048
300 Purchased Professional and Technical Services	7,900
500 Other Purchased Services	1,150
600 Supplies	550
800 Other Objects	5,000
Total Support Services - Business	\$369,708
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	541,956
200 Personnel Services - Employee Benefits	344,303
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	170,342
500 Other Purchased Services	15,626
600 Supplies	322,450
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,422,677
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	772,050
Total Student Transportation Services	\$772,050
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	4,100
600 Supplies	40,150
Total Support Services - Central	\$44,250

<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	27,643
Total Other Support Services	\$27,643
Total Support Services	\$5,995,205
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	195,700
200 Personnel Services - Employee Benefits	76,723
300 Purchased Professional and Technical Services	97,300
400 Purchased Property Services	18,500
500 Other Purchased Services	64,520
600 Supplies	36,175
700 Property	5,000
800 Other Objects	28,990
Total Student Activities	\$522,908
3300 Community Services	
800 Other Objects	29,700
Total Community Services	\$29,700
Total Operation of Non-Instructional Services	\$552,608
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	319,644
900 Other Uses of Funds	855,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,174,644
5200 Interfund Transfers - Out	
900 Other Uses of Funds	30,000
Total Interfund Transfers - Out	\$30,000
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$1,504,644
TOTAL EXPENDITURES	\$21,061,853

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	5,999,665	5,158,403
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	339,761	341,171
Other Capital Projects Fund	805	825
Debt Service Fund		
Food Service / Cafeteria Operations Fund	240,969	220,969
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	330,445	338,655
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,911,645	\$6,060,023

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	\$6,911,645	\$6,060,023
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	12,771,312	11,639,868
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	362,850	362,850
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,134,162	\$12,002,718

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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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

\$13,134,162

\$12,002,718

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	\$13,134,162	\$12,002,718
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Account Description	Amounts
0810 Nonspendable Fund Balance	554,652
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,851,060
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	452,679
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,303,739
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,158,391