

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/24/2025



Date 6/18/25

President of the Board - Original Signature Required

Date 6-18-25

Secretary of the Board - Original Signature Required

Date 6-18-25

Richard A Melly
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata County SD	COUNTY : Juniata	AUN : 111343603
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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	\$50000443
Ending Unassigned Fund Balance	\$4684929
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.36%

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 5/15/25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Juniata County SD	County : Juniata	AUN Number : 111343603
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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 6/18/28
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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.	FUTURE EXPENSE
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	FUTURE EXPENSE

<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	9,044,498
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,700,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,744,498</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,791,737
7000 Revenue from State Sources	24,437,857
8000 Revenue from Federal Sources	1,011,280
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,240,874</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,985,372</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,694,875
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	18,487
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	195,000
6150 Current Act 511 Taxes - Proportional Assessments	3,557,875
6400 Delinquencies on Taxes Levied / Assessed by the LEA	673,000
6500 Earnings on Investments	655,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	593,500
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	62,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$23,791,737

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,589,304
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	150,000
7250 Migratory Children	425
7271 Special Education funds for School-Aged Pupils	2,062,522
7311 Pupil Transportation Subsidy	3,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	155,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	295,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	908,167
7505 Ready to Learn Block Grant	885,439
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810 State Share of Social Security and Medicare Taxes	642,000
7820 State Share of Retirement Contributions	3,600,000

REVENUE FROM STATE SOURCES \$24,437,857

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	753,007
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Amount

REVENUE FROM FEDERAL SOURCES

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 100,150

8517 Title IV - 21st Century Schools 58,123

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 100,000

REVENUE FROM FEDERAL SOURCES \$1,011,280

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 49,240,874

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,694,875
Amount of Tax Relief for Homestead Exclusions	<u>\$908,167</u>
Total Approx. Tax Revenue:	\$18,603,042
Approx. Tax Levy for Tax Rate Calculation:	\$19,934,914

Juniata

Total

2024-25 Data		
a. Assessed Value	\$243,750,770	\$243,750,770
b. Real Estate Mills	77.7082	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,735,450,946	\$1,735,450,946
d. Assessed Value	\$244,324,365	\$244,324,365
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$18,941,434	\$18,941,434
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$18,941,434	\$18,941,434
(f Total * g)		
i. Base Mills Subject to Index	77.7082	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$19,934,914	\$19,934,914
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	81.5920	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,934,914	\$19,934,914
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,026,747
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,694,875
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,694,875	
Amount of Tax Relief for Homestead Exclusions	<u>\$908,167</u>	
Total Approx. Tax Revenue:	\$18,603,042	
Approx. Tax Levy for Tax Rate Calculation:	\$19,934,914	

	Juniata	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	81.5936	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,935,305	\$19,935,305
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	\$1,871.00	
Number of Homestead/Farmstead Properties	5965	5965
Median Assessed Value of Homestead Properties		\$20,710

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,694,875
Amount of Tax Relief for Homestead Exclusions	<u>\$908,167</u>
Total Approx. Tax Revenue:	\$18,603,042
Approx. Tax Levy for Tax Rate Calculation:	\$19,934,914

Juniata		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$908,167	Lowering RE Tax Rate	\$0	\$908,167
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$908,167

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>
Juniata	244,324,365	81.5920	19,934,914			93.00000%	
Totals:	244,324,365		19,934,914	908,167 =	19,026,747 X	93.00000% =	17,694,875

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		65,000
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	\$5.00	\$0.00	70,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	146,000
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 216,000 195,000

	<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	0.500%	0.000%	3,085,875	3,085,875
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	420,000	420,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	52,000	52,000
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 3,557,875 3,557,875

Total Act 511, Current Taxes 3,752,875

Act 511 Tax Limit -->	1,735,450,946 X	12	20,825,411
	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> Juniata	77.7082	81.5920	5.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,309,621
1200 Special Programs - Elementary / Secondary	9,384,807
1300 Vocational Education	2,163,197
1400 Other Instructional Programs - Elementary / Secondary	247,514
1500 Nonpublic School Programs	25,000
Total Instruction	\$31,130,139
2000 Support Services	
2100 Support Services - Students	1,875,502
2200 Support Services - Instructional Staff	1,076,173
2300 Support Services - Administration	3,044,294
2400 Support Services - Pupil Health	599,669
2500 Support Services - Business	657,279
2600 Operation and Maintenance of Plant Services	3,038,471
2700 Student Transportation Services	4,035,150
Total Support Services	\$14,326,538
3000 Operation of Non-Instructional Services	
3200 Student Activities	822,209
3300 Community Services	14,926
Total Operation of Non-Instructional Services	\$837,135
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,706,631
Total Other Expenditures and Financing Uses	\$3,706,631
Total Estimated Expenditures and Other Financing Uses	\$50,000,443

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,326,835
200 Personnel Services - Employee Benefits	7,513,300
300 Purchased Professional and Technical Services	188,500
400 Purchased Property Services	88,000
500 Other Purchased Services	1,744,500
600 Supplies	393,986
700 Property	30,000
800 Other Objects	24,500
Total Regular Programs - Elementary / Secondary	\$19,309,621
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,437,712
200 Personnel Services - Employee Benefits	2,274,605
300 Purchased Professional and Technical Services	284,272
500 Other Purchased Services	3,266,761
600 Supplies	121,457
Total Special Programs - Elementary / Secondary	\$9,384,807
1300 Vocational Education	
100 Personnel Services - Salaries	749,319
200 Personnel Services - Employee Benefits	563,130
300 Purchased Professional and Technical Services	10,948
500 Other Purchased Services	800,000
600 Supplies	37,450
700 Property	2,000
800 Other Objects	350
Total Vocational Education	\$2,163,197
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,056
200 Personnel Services - Employee Benefits	3,458
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	52,000
Total Other Instructional Programs - Elementary / Secondary	\$247,514
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$31,130,139
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,063,693
200 Personnel Services - Employee Benefits	739,584
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,995
600 Supplies	62,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,730
Total Support Services - Students	\$1,875,502
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	343,864
200 Personnel Services - Employee Benefits	220,274
300 Purchased Professional and Technical Services	330,205
600 Supplies	139,757
700 Property	40,000
800 Other Objects	2,073
Total Support Services - Instructional Staff	\$1,076,173
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,570,202
200 Personnel Services - Employee Benefits	1,072,401
300 Purchased Professional and Technical Services	306,983
500 Other Purchased Services	37,134
600 Supplies	25,249
800 Other Objects	32,325
Total Support Services - Administration	\$3,044,294
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	326,012
200 Personnel Services - Employee Benefits	254,992
400 Purchased Property Services	2,112
500 Other Purchased Services	303
600 Supplies	16,250
Total Support Services - Pupil Health	\$599,669
2500 Support Services - Business	
100 Personnel Services - Salaries	290,663
200 Personnel Services - Employee Benefits	207,116
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	1,500
600 Supplies	6,000
800 Other Objects	40,000
Total Support Services - Business	\$657,279
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	903,776
200 Personnel Services - Employee Benefits	511,413
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	272,757
500 Other Purchased Services	383,000
600 Supplies	771,890
700 Property	92,587
800 Other Objects	16,548
Total Operation and Maintenance of Plant Services	\$3,038,471
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,982,650
600 Supplies	2,500
700 Property	50,000
Total Student Transportation Services	\$4,035,150
Total Support Services	\$14,326,538
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	302,000
200 Personnel Services - Employee Benefits	114,900
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	15,000
500 Other Purchased Services	147,709
600 Supplies	74,350
800 Other Objects	8,250
Total Student Activities	\$822,209
3300 Community Services	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,126
600 Supplies	11,300
Total Community Services	\$14,926
Total Operation of Non-Instructional Services	\$837,135
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,541,631
900 Other Uses of Funds	2,165,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,706,631
Total Other Expenditures and Financing Uses	\$3,706,631
TOTAL EXPENDITURES	\$50,000,443

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	12,651,403	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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	\$12,651,403	\$11,000,000

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	\$12,651,403	\$11,000,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	51,557,950	50,065,000
0520 Extended-Term Financing Agreements Payable		1,039,000
0530 Lease and Other Right-To-Use Obligations	222,920	59,665
0540 Accumulated Compensated Absences	662,601	662,601
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,192,613	3,425,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$55,636,084	\$55,251,266
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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

<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	\$55,636,084	\$55,251,266

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	\$55,636,084	\$55,251,266
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,684,929
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,984,929

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,984,929
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