

**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 : Octorara Area SD	County : Chester	AUN Number : 124156503
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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 6/18/2025
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Octorara Area SD	COUNTY : Chester	AUN : 124156503
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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%

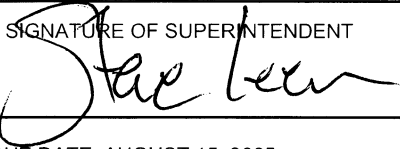
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes
No x

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

Total Budgeted Expenditures	\$66500950
Ending Unassigned Fund Balance	\$4678500
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.03%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE <u>6/23/25</u>
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
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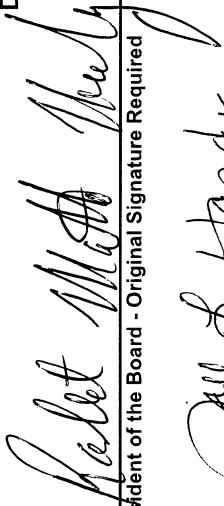
DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

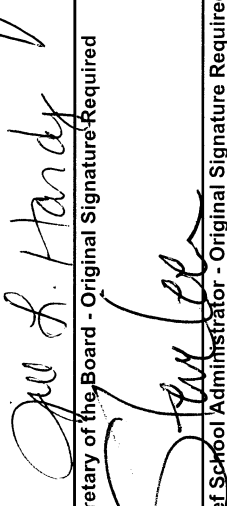
FINAL GENERAL FUND BUDGET

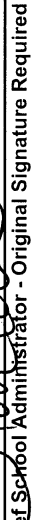
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required

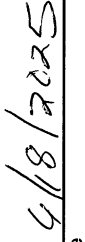

Chief School Administrator - Original Signature Required


Scott Domowicz

Contact Person

sdomowicz@octorara.org

Email Address


Date


Date


Date

(610)593-8238

Extn :30515

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Octorara Area SD	COUNTY : Chester	AUN : 124156503
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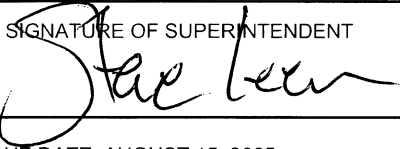
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SIGNATURE OF SUPERINTENDENT 	DATE <u>6/23/25</u>
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DUE DATE: AUGUST 15, 2025

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District budgeted \$1,200,000 for budgetary reserves to fund unanticipated and emergency expenditures.
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 District assigns fund balance for unanticipated infrastructure maintenance and replacement costs. The remaining balance is reported as 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.	The District assigns fund balance for unanticipated infrastructure maintenance and replacement costs. The remaining balance is reported as unassigned fund balance.

<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	93,725
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,149,556
0850 Unassigned Fund Balance	4,628,944
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,778,500</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,935,405
7000 Revenue from State Sources	21,523,777
8000 Revenue from Federal Sources	1,041,768
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$66,500,950</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,279,450</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	36,550,836
6112 Interim Real Estate Taxes	154,954
6113 Public Utility Realty Taxes	36,050
6150 Current Act 511 Taxes - Proportional Assessments	3,655,669
6400 Delinquencies on Taxes Levied / Assessed by the LEA	713,469
6500 Earnings on Investments	1,330,927
6700 Revenues from LEA Activities	30,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	92,700
6940 Tuition from Patrons	669,500
6990 Refunds and Other Miscellaneous Revenue	185,400

REVENUE FROM LOCAL SOURCES \$43,935,405

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,371,110
7220 Vocational Education	206,000
7271 Special Education funds for School-Aged Pupils	1,854,000
7311 Pupil Transportation Subsidy	1,429,243
7312 Nonpublic and Charter School Pupil Transportation Subsidy	154,879
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	497,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	66,950
7340 State Property Tax Reduction Allocation	1,958,431
7360 Safe Schools	190,550
7505 Ready to Learn Block Grant	328,042
7509 Supplemental Equipment Grants	41,200
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,559,544
7810 State Share of Social Security and Medicare Taxes	893,539
7820 State Share of Retirement Contributions	3,869,395
7900 Revenue for Technology	103,314

REVENUE FROM STATE SOURCES \$21,523,777

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	726,185
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	104,057
8516 Title III - Language Instruction for English Learners and Immigrant Students	14,511

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	55,025
8521 Vocational Education - Operating Expenditures	41,632
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,124
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,234

REVENUE FROM FEDERAL SOURCES **\$1,041,768**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **66,500,950**

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$36,553,345		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,449</u>		
Total Approx. Tax Revenue:	\$38,511,794		
Approx. Tax Levy for Tax Rate Calculation:	\$39,642,310		

	Chester	Lancaster	Total
<hr/>			
2024-25 Data			
a. Assessed Value	\$711,823,429	\$312,965,900	\$1,024,789,329
b. Real Estate Mills	42.5400	25.6300	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$1,211,868,870	\$318,060,929	\$1,529,929,799
d. Assessed Value	\$722,499,126	\$317,652,700	\$1,040,151,826
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy	\$30,280,969	\$8,021,316	\$38,302,285
(a * b)			
2025-26 Calculations			
II. g. Percent of Total Market Value	79.21075%	20.78925%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$30,339,527	\$7,962,758	\$38,302,285
(f Total * g)			
i. Base Mills Subject to Index	42.6222	25.6300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$31,400,971	\$8,241,339	\$39,642,310
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	43.4600	25.9400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$31,399,812	\$8,239,911	\$39,639,723
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$37,681,274
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$36,550,836
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
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Total Approx. Tax Revenue:	\$38,511,794		
Approx. Tax Levy for Tax Rate Calculation:	\$39,642,310		

	Chester	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	44.7106	26.8858	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,303,369	\$8,540,347	\$40,843,716
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$11,008.00	\$18,443.00	
Number of Homestead/Farmstead Properties	3294	832	4126
Median Assessed Value of Homestead Properties			\$127,420

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
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Amount of Tax Relief for Homestead Exclusions	<u>\$1,958,449</u>			
Total Approx. Tax Revenue:	\$38,511,794			
Approx. Tax Levy for Tax Rate Calculation:	\$39,642,310			

	Chester	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,958,431	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$18		\$18
Amount of Tax Relief from State/Local Sources				\$1,958,449

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	722,499,126	43.4600	31,399,812			97.00000%	
Lancaster	317,652,700	25.9400	8,239,911			97.00000%	
Totals:	1,040,151,826		39,639,723	- 1,958,449 =	37,681,274 X	97.00000% =	36,550,836

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,090,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	565,669
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,655,669
Total Act 511, Current Taxes			3,655,669
Act 511 Tax Limit -->		1,529,929,799 X	12
		Market Value	Mills
			18,359,158
			(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>									
	Chester	42.6222	43.4600	1.97%	Yes	4.9%				
	Lancaster	25.6300	25.9400	1.21%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,413,988
1200 Special Programs - Elementary / Secondary	12,184,268
1300 Vocational Education	2,734,830
1400 Other Instructional Programs - Elementary / Secondary	582,570
Total Instruction	\$38,915,656
2000 Support Services	
2100 Support Services - Students	1,752,420
2200 Support Services - Instructional Staff	1,454,727
2300 Support Services - Administration	3,511,803
2400 Support Services - Pupil Health	670,590
2500 Support Services - Business	915,684
2600 Operation and Maintenance of Plant Services	4,760,943
2700 Student Transportation Services	3,918,500
2800 Support Services - Central	2,025,479
Total Support Services	\$19,010,146
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,324,498
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,325,498
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,801,000
5200 Interfund Transfers - Out	248,650
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$7,249,650
Total Estimated Expenditures and Other Financing Uses	\$66,500,950

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,304,228
200 Personnel Services - Employee Benefits	7,601,604
300 Purchased Professional and Technical Services	592,000
400 Purchased Property Services	41,390
500 Other Purchased Services	2,595,705
600 Supplies	268,361
700 Property	10,500
800 Other Objects	200
Total Regular Programs - Elementary / Secondary	\$23,413,988
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,145,764
200 Personnel Services - Employee Benefits	2,077,195
300 Purchased Professional and Technical Services	5,072,084
400 Purchased Property Services	15,000
500 Other Purchased Services	1,784,680
600 Supplies	77,377
700 Property	8,320
800 Other Objects	3,848
Total Special Programs - Elementary / Secondary	\$12,184,268
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	862,031
200 Personnel Services - Employee Benefits	597,699
300 Purchased Professional and Technical Services	222,000
400 Purchased Property Services	2,000
500 Other Purchased Services	899,000
600 Supplies	117,400
700 Property	29,000
800 Other Objects	5,700
Total Vocational Education	\$2,734,830
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	180,000
200 Personnel Services - Employee Benefits	75,720
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	296,400
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$582,570
Total Instruction	\$38,915,656
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,088,507
200 Personnel Services - Employee Benefits	611,833
300 Purchased Professional and Technical Services	40,880

2025-2026 Final General Fund Budget

LEA : 124156503 Octorara Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,400
600 Supplies	7,800
800 Other Objects	2,000
Total Support Services - Students	\$1,752,420
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	588,635
200 Personnel Services - Employee Benefits	405,638
300 Purchased Professional and Technical Services	189,904
500 Other Purchased Services	8,100
600 Supplies	260,550
700 Property	300
800 Other Objects	1,600
Total Support Services - Instructional Staff	\$1,454,727
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,958,479
200 Personnel Services - Employee Benefits	1,127,614
300 Purchased Professional and Technical Services	223,500
400 Purchased Property Services	1,750
500 Other Purchased Services	54,000
600 Supplies	70,460
700 Property	2,000
800 Other Objects	74,000
Total Support Services - Administration	\$3,511,803
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	358,182
200 Personnel Services - Employee Benefits	269,438
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	450
500 Other Purchased Services	200
600 Supplies	11,300
800 Other Objects	1,020
Total Support Services - Pupil Health	\$670,590
2500 Support Services - Business	
100 Personnel Services - Salaries	447,448
200 Personnel Services - Employee Benefits	291,736
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	3,500
500 Other Purchased Services	66,000
600 Supplies	28,000
700 Property	2,000
800 Other Objects	22,000
Total Support Services - Business	\$915,684
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	831,970
200 Personnel Services - Employee Benefits	594,370

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	1,752,503
500 Other Purchased Services	323,000
600 Supplies	827,600
700 Property	24,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$4,760,943
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	2,000
500 Other Purchased Services	3,751,000
600 Supplies	100,500
Total Student Transportation Services	\$3,918,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	723,106
200 Personnel Services - Employee Benefits	421,373
400 Purchased Property Services	10,000
500 Other Purchased Services	87,000
600 Supplies	330,000
700 Property	452,000
800 Other Objects	2,000
Total Support Services - Central	\$2,025,479
Total Support Services	\$19,010,146
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	614,438
200 Personnel Services - Employee Benefits	282,310
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	20,000
500 Other Purchased Services	105,100
600 Supplies	132,200
700 Property	21,300
800 Other Objects	32,150
Total Student Activities	\$1,324,498
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,325,498
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,501,000
900 Other Uses of Funds	4,300,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,801,000

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	248,650
Total Interfund Transfers - Out	\$248,650
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$7,249,650
TOTAL EXPENDITURES	\$66,500,950

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	16,628,138	16,478,125
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	151,000	151,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,585,522	2,096,497
Other Capital Projects Fund	14,000,000	13,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	217,339	215,000
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	\$34,581,999	\$31,940,622

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	\$34,581,999	\$31,940,622
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	43,105,000	38,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	9,033	152
0540 Accumulated Compensated Absences	1,235,387	1,235,387
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,589,303	5,589,303
0599 Other Noncurrent Liabilities	57,356,046	57,356,046
Total General Fund	\$107,294,769	\$102,650,888

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

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	\$107,294,769	\$102,650,888
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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	\$107,294,769	\$102,650,888
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Account Description	Amounts
0810 Nonspendable Fund Balance	93,725
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,100,000
0850 Unassigned Fund Balance	4,678,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,778,500
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,072,225