

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026


General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 6/17/25



Secretary of the Board - Original Signature Required

Date 6/17/25



Chief School Administrator - Original Signature Required

Date 6/17/25

Leslie Frisbie

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Parkland SD	COUNTY : Lehigh	AUN : 121395103
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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	\$248755099
Ending Unassigned Fund Balance	\$17172832
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.90%

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 6/17/25
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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 : Parkland SD	County : Lehigh	AUN Number : 121395103
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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 5.13.25
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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>
5230	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1400, Object 100: \$238,609.00 Function 1400, Object 200: \$632,425.00</p>	<p>A portion of the salaries in this function are coded to 1190, but the district uses local funds for the benefits.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$2,216,416.00 Function 2200, Object 200: \$2,343,568.00</p>	<p>Tuition Reimbursement is budgeted in the 2200 function per the chart of accounts, which makes the total benefits in this function greater than the total salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>District budgets a \$300,000 budgetary reserve for any unplanned expenditures that arise during the fiscal year.</p>
8080	<p>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.</p>	<p>District maintains an unassigned fund balance to provide funding for unanticipated expenditures that may occur throughout the year. Budgetary reserve consists of unanticipated expenditures the District may incur throughout the year.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed fund balance represents other postemployment benefit/GASB pronouncements, charter school tuition stabilization, healthcare stabilization, PSERS stabilization and special education cost stabilization.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance represents budget appropriations for 2025-2026</p>

<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	1,304,766
0820 Restricted Fund Balance	469,616
0830 Committed Fund Balance	15,284,827
0840 Assigned Fund Balance	4,005,764
0850 Unassigned Fund Balance	12,872,986
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,163,577</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	190,511,170
7000 Revenue from State Sources	49,982,833
8000 Revenue from Federal Sources	2,503,794
9000 Other Financing Sources	250,000
Total Estimated Revenues And Other Financing Sources	<u>\$243,247,797</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$275,411,374</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	157,754,810
6112 Interim Real Estate Taxes	2,000,000
6113 Public Utility Realty Taxes	150,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6140 Current Act 511 Taxes - Flat Rate Assessments	400,000
6150 Current Act 511 Taxes - Proportional Assessments	19,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,700,000
6500 Earnings on Investments	3,500,000
6700 Revenues from LEA Activities	585,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,057,360
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	500,000
6940 Tuition from Patrons	500,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	500,000

REVENUE FROM LOCAL SOURCES \$190,511,170

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	15,841,251
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	4,420,919
7311 Pupil Transportation Subsidy	1,591,939
7312 Nonpublic and Charter School Pupil Transportation Subsidy	253,330
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	190,000
7340 State Property Tax Reduction Allocation	3,081,308
7360 Safe Schools	473,136
7505 Ready to Learn Block Grant	531,722
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	350,000
7810 State Share of Social Security and Medicare Taxes	4,134,348
7820 State Share of Retirement Contributions	18,639,880

REVENUE FROM STATE SOURCES \$49,982,833

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,493,329
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	214,532

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	63,628
8517 Title IV - 21st Century Schools	132,305
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
REVENUE FROM FEDERAL SOURCES	\$2,503,794
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	250,000
OTHER FINANCING SOURCES	\$250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	243,247,797

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$157,754,810

Amount of Tax Relief for Homestead Exclusions \$3,081,407

Total Approx. Tax Revenue: \$160,836,217

Approx. Tax Levy for Tax Rate Calculation: \$164,055,703

Lehigh

Total

2024-25 Data		
a. Assessed Value	\$9,095,855,100	\$9,095,855,100
b. Real Estate Mills	17.1200	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$10,779,348,698	\$10,779,348,698
d. Assessed Value	\$9,216,612,500	\$9,216,612,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$155,721,039	\$155,721,039
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$155,721,039	\$155,721,039
(f Total * g)		
i. Base Mills Subject to Index	17.1200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$164,055,703	\$164,055,703
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$164,055,703	\$164,055,703
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$160,974,296
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$157,754,810
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$157,754,810	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,081,407</u>	
Total Approx. Tax Revenue:	\$160,836,217	
Approx. Tax Levy for Tax Rate Calculation:	\$164,055,703	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8048	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$164,099,942	\$164,099,942
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,783.00	
Number of Homestead/Farmstead Properties	16122	16122
Median Assessed Value of Homestead Properties		\$237,300

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$157,754,810
Amount of Tax Relief for Homestead Exclusions	<u>\$3,081,407</u>
Total Approx. Tax Revenue:	\$160,836,217
Approx. Tax Levy for Tax Rate Calculation:	\$164,055,703
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,081,308	Lowering RE Tax Rate	\$0	\$3,081,308
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$99			\$99
Amount of Tax Relief from State/Local Sources				\$3,081,407

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>
Lehigh	9,216,612,500	17.8000	164,055,703			98.00000%	
Totals:	9,216,612,500		164,055,703	3,081,407	160,974,296	98.00000%	157,754,810

	<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	400,000
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			400,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	16,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,500,000
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			19,700,000
Total Act 511, Current Taxes			20,100,000
Act 511 Tax Limit -->		10,779,348,698	12
		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> Lehigh	17.1200	17.8000	3.98%	Yes	4.0%				
	<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	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

LEA : 121395103 Parkland SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	105,820,813
1200 Special Programs - Elementary / Secondary	45,122,685
1300 Vocational Education	5,622,192
1400 Other Instructional Programs - Elementary / Secondary	873,634
1500 Nonpublic School Programs	22,000
1600 Adult Education Programs	1,355,907
Total Instruction	\$158,817,231
2000 Support Services	
2100 Support Services - Students	10,196,930
2200 Support Services - Instructional Staff	5,022,995
2300 Support Services - Administration	10,538,567
2400 Support Services - Pupil Health	3,256,579
2500 Support Services - Business	2,201,884
2600 Operation and Maintenance of Plant Services	20,050,589
2700 Student Transportation Services	12,752,838
2800 Support Services - Central	4,873,218
2900 Other Support Services	227,387
Total Support Services	\$69,120,987
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,683,101
3300 Community Services	23,052
Total Operation of Non-Instructional Services	\$3,706,153
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,310,728
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$17,110,728
Total Estimated Expenditures and Other Financing Uses	\$248,755,099

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,895,133
200 Personnel Services - Employee Benefits	39,409,988
300 Purchased Professional and Technical Services	551,900
400 Purchased Property Services	218,559
500 Other Purchased Services	5,023,926
600 Supplies	3,642,173
700 Property	25,700
800 Other Objects	53,434
Total Regular Programs - Elementary / Secondary	\$105,820,813
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,256,249
200 Personnel Services - Employee Benefits	14,058,725
300 Purchased Professional and Technical Services	7,267,189
500 Other Purchased Services	5,225,350
600 Supplies	315,172
Total Special Programs - Elementary / Secondary	\$45,122,685
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,622,192
Total Vocational Education	\$5,622,192
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	238,609
200 Personnel Services - Employee Benefits	632,425
500 Other Purchased Services	100
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$873,634
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
600 Supplies	7,000
Total Nonpublic School Programs	\$22,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,355,907
Total Adult Education Programs	\$1,355,907
Total Instruction	\$158,817,231
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,825,512
200 Personnel Services - Employee Benefits	4,083,115
300 Purchased Professional and Technical Services	153,136
400 Purchased Property Services	9,245
500 Other Purchased Services	7,600
600 Supplies	114,322

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Support Services - Students	\$10,196,930
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,216,416
200 Personnel Services - Employee Benefits	2,343,568
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	1,245
500 Other Purchased Services	31,064
600 Supplies	293,702
800 Other Objects	12,000
Total Support Services - Instructional Staff	\$5,022,995
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,506,630
200 Personnel Services - Employee Benefits	3,932,744
300 Purchased Professional and Technical Services	770,000
400 Purchased Property Services	2,000
500 Other Purchased Services	60,377
600 Supplies	135,432
800 Other Objects	131,384
Total Support Services - Administration	\$10,538,567
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,956,906
200 Personnel Services - Employee Benefits	1,237,988
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,500
600 Supplies	37,185
Total Support Services - Pupil Health	\$3,256,579
2500 Support Services - Business	
100 Personnel Services - Salaries	1,097,635
200 Personnel Services - Employee Benefits	804,149
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	11,000
500 Other Purchased Services	54,000
600 Supplies	71,100
800 Other Objects	9,000
Total Support Services - Business	\$2,201,884
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,631,682
200 Personnel Services - Employee Benefits	4,556,407
300 Purchased Professional and Technical Services	1,141,000
400 Purchased Property Services	2,170,150
500 Other Purchased Services	905,500
600 Supplies	4,482,600
700 Property	153,000
800 Other Objects	10,250

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$20,050,589
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,723,563
200 Personnel Services - Employee Benefits	2,815,725
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	204,500
500 Other Purchased Services	2,538,000
600 Supplies	1,394,550
700 Property	35,000
800 Other Objects	5,000
Total Student Transportation Services	\$12,752,838
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,839,567
200 Personnel Services - Employee Benefits	1,582,673
300 Purchased Professional and Technical Services	84,170
400 Purchased Property Services	77,576
500 Other Purchased Services	218,193
600 Supplies	1,065,989
800 Other Objects	5,050
Total Support Services - Central	\$4,873,218
2900 <u>Other Support Services</u>	
500 Other Purchased Services	227,387
Total Other Support Services	\$227,387
Total Support Services	\$69,120,987
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,499,532
200 Personnel Services - Employee Benefits	685,847
300 Purchased Professional and Technical Services	179,200
400 Purchased Property Services	125,000
500 Other Purchased Services	328,023
600 Supplies	521,219
800 Other Objects	344,280
Total Student Activities	\$3,683,101
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	13,452
200 Personnel Services - Employee Benefits	9,100
300 Purchased Professional and Technical Services	500
Total Community Services	\$23,052
Total Operation of Non-Instructional Services	\$3,706,153
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,610,728

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	8,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$15,310,728
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,500,000
Total Interfund Transfers - Out	\$1,500,000
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$17,110,728
TOTAL EXPENDITURES	\$248,755,099

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	40,000,000	35,000,000
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	\$40,000,000	\$35,000,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	5,000,000	5,000,000
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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments	\$5,000,000	\$5,000,000
TOTAL CASH AND INVESTMENTS	\$45,000,000	\$40,000,000

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	133,940,000	125,645,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	4,733,891	4,733,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,282,579	42,282,579
0599 Other Noncurrent Liabilities		
Total General Fund	\$180,956,470	\$172,661,470

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	\$180,956,470	\$172,661,470
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	8,295,000	8,295,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$8,295,000	\$8,295,000
TOTAL INDEBTEDNESS	\$189,251,470	\$180,956,470

Account Description	Amounts
0810 Nonspendable Fund Balance	1,304,766
0820 Restricted Fund Balance	469,616
0830 Committed Fund Balance	3,968,427
0840 Assigned Fund Balance	5,515,016
0850 Unassigned Fund Balance	17,172,832
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,656,275

5900 Budgetary Reserve **300,000**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$28,730,657**
