

FINAL GENERAL FUND BUDGET

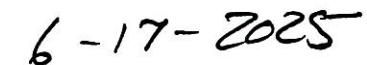
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2025



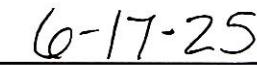
President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Lance A Mabus

(570)946-8203

Extn :

Contact Person

Telephone

Extension

mabulanc@sulcosd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Sullivan County SD	Sullivan	117576303

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.

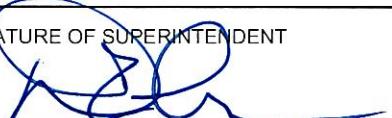
Total Budgeted Expenditures	\$19903585
Ending Unassigned Fund Balance	\$1348397
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.77%

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
	6/17/2025

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 :	County :	AUN Number :
Sullivan County SD	Sullivan	117576303

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 <i>5-20-2025</i>
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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 Budgetary Reserve is for unexpected or exceptional expenses related to services usually related to our special needs population.
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 Estimated Ending Unassigned Fund Balance is the residual amount remaining in unspent accounts after the end of the fiscal year. This Unassigned Fund Balance is the amount required to maintain uninterrupted operation of the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is the amount in a PSERS reserve account that the District utilizes to offset the yearly PSERS increase. This fund is being drawn down using a calculation derived by the increase in PSERS yearly 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	275,357
0840 Assigned Fund Balance	460,569
0850 Unassigned Fund Balance	1,114,326

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year** **\$1,850,252**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	11,858,816
7000 Revenue from State Sources	7,007,556
8000 Revenue from Federal Sources	540,715
9000 Other Financing Sources	135,000
Total Estimated Revenues And Other Financing Sources	<u>\$19,542,087</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$21,392,339**

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,058,898
6112 Interim Real Estate Taxes	27,493
6113 Public Utility Realty Taxes	9,100
6114 Payments in Lieu of Current Taxes - State / Local	253,425
6150 Current Act 511 Taxes - Proportional Assessments	741,485
6400 Delinquencies on Taxes Levied / Assessed by the LEA	279,179
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	70,000
6940 Tuition from Patrons	87,274
6990 Refunds and Other Miscellaneous Revenue	261,962

\$11,858,816**REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,721,086
7144 Reimbursement of CS Expenditures Subsidy	104,319
7240 Driver Education - Student	1,100
7271 Special Education funds for School-Aged Pupils	472,293
7311 Pupil Transportation Subsidy	575,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,611
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,187
7340 State Property Tax Reduction Allocation	360,957
7360 Safe Schools	103,000
7505 Ready to Learn Block Grant	51,245
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,500
7810 State Share of Social Security and Medicare Taxes	280,733
7820 State Share of Retirement Contributions	1,273,525

\$7,007,556**REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	172,115
8514 Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8517 Title IV - 21st Century Schools	10,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	83,600

Amount**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
---	--------

\$540,715**REVENUE FROM FEDERAL SOURCES**

OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	135,000

\$135,000**OTHER FINANCING SOURCES**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,542,087
---	-------------------

Printed 6/17/2025 9:00:43 PM
Act 1 Index (current): 4.0%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$10,058,898
Amount of Tax Relief for Homestead Exclusions	\$360,957
Total Approx. Tax Revenue:	\$10,419,855
Approx. Tax Levy for Tax Rate Calculation:	\$10,838,976

Sullivan	Total
-----------------	--------------

2024-25 Data

a. Assessed Value	\$688,820,630	\$688,820,630
b. Real Estate Mills	15.1100	
c. 2023 STEB Market Value	\$979,595,075	\$979,595,075
d. Assessed Value	\$689,941,200	\$689,941,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$10,408,080	\$10,408,080
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$10,408,080	\$10,408,080
(f Total * g)		
i. Base Mills Subject to Index	15.1100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$10,838,976	\$10,838,976
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	15.7100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$10,838,976	\$10,838,976
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,478,019
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,058,898
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,058,898
Amount of Tax Relief for Homestead Exclusions	<u>\$360,957</u>
Total Approx. Tax Revenue:	\$10,419,855
Approx. Tax Levy for Tax Rate Calculation:	\$10,838,976

Sullivan

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	15.7144
q. Mills In Excess of Index (if ($i > p$), ($i - p$))	0.0000
r. Maximum Tax Levy Based On Index	\$10,842,012

IV.

s. Millage Rate within Index? (If $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if ($m > r$), ($m - r$))	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	\$14,512.00
	Number of Homestead/Farmstead Properties	1587
	Median Assessed Value of Homestead Properties	\$96,550

AUN: 117576303 Sullivan County SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 3 of 3

Printed 6/17/2025 9:00:43 PM

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,058,898
Amount of Tax Relief for Homestead Exclusions	<u>\$360,957</u>
Total Approx. Tax Revenue:	\$10,419,855
Approx. Tax Levy for Tax Rate Calculation:	\$10,838,976

Sullivan

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$360,957	Lowering RE Tax Rate	\$0	\$360,957
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$360,957

CODE6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Sullivan	689,941,200	15.7100	10,838,976			96.00000%	
Totals:	689,941,200		10,838,976	-	360,957 = 10,478,019 X	96.00000% =	10,058,898

		Rate			Estimated Revenue
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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	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>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	575,785	575,785
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,700	165,700
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					741,485
Total Act 511, Current Taxes					741,485
			Act 511 Tax Limit -->	979,595,075 X	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> Sullivan <u>Current Act 511 Taxes – Proportional Assessments</u>	15.1100	15.7100	3.98%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,310,396
1200 Special Programs - Elementary / Secondary	2,911,585
1300 Vocational Education	948,807
1400 Other Instructional Programs - Elementary / Secondary	256,062
Total Instruction	\$11,426,850
2000 Support Services	
2100 Support Services - Students	542,391
2200 Support Services - Instructional Staff	945,676
2300 Support Services - Administration	1,514,321
2400 Support Services - Pupil Health	254,180
2500 Support Services - Business	341,268
2600 Operation and Maintenance of Plant Services	1,419,821
2700 Student Transportation Services	1,357,666
2800 Support Services - Central	344,273
Total Support Services	\$6,719,596
3000 Operation of Non-Instructional Services	
3200 Student Activities	746,984
3300 Community Services	449
Total Operation of Non-Instructional Services	\$747,433
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	553,094
5200 Interfund Transfers - Out	177,512
5900 Budgetary Reserve	279,100
Total Other Expenditures and Financing Uses	\$1,009,706
Total Estimated Expenditures and Other Financing Uses	\$19,903,585

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,465,291
200 Personnel Services - Employee Benefits	2,746,869
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	21,374
500 Other Purchased Services	773,970
600 Supplies	165,564
700 Property	128,756
800 Other Objects	572
Total Regular Programs - Elementary / Secondary	\$7,310,396
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,050,033
200 Personnel Services - Employee Benefits	1,031,818
300 Purchased Professional and Technical Services	274,045
400 Purchased Property Services	395
500 Other Purchased Services	530,105
600 Supplies	24,709
800 Other Objects	480
Total Special Programs - Elementary / Secondary	\$2,911,585
1300 Vocational Education	
100 Personnel Services - Salaries	433,655
200 Personnel Services - Employee Benefits	309,150
400 Purchased Property Services	1,410
500 Other Purchased Services	169,190
600 Supplies	35,352
800 Other Objects	50
Total Vocational Education	\$948,807
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	79,973
200 Personnel Services - Employee Benefits	67,888
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	5,600
500 Other Purchased Services	40,440
600 Supplies	2,161
Total Other Instructional Programs - Elementary / Secondary	\$256,062
Total Instruction	\$11,426,850
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	228,105
200 Personnel Services - Employee Benefits	169,546
300 Purchased Professional and Technical Services	118,950
400 Purchased Property Services	4,875
500 Other Purchased Services	6,250

<u>Description</u>	<u>Amount</u>
600 Supplies	12,105
800 Other Objects	2,560
Total Support Services - Students	\$542,391
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	413,725
200 Personnel Services - Employee Benefits	396,222
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	38,720
500 Other Purchased Services	23,200
600 Supplies	44,710
700 Property	15,000
800 Other Objects	11,599
Total Support Services - Instructional Staff	\$945,676
2300 Support Services - Administration	
100 Personnel Services - Salaries	689,374
200 Personnel Services - Employee Benefits	496,287
300 Purchased Professional and Technical Services	129,600
400 Purchased Property Services	69,132
500 Other Purchased Services	78,768
600 Supplies	20,710
700 Property	8,500
800 Other Objects	21,950
Total Support Services - Administration	\$1,514,321
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	129,808
200 Personnel Services - Employee Benefits	109,524
300 Purchased Professional and Technical Services	6,450
400 Purchased Property Services	2,388
500 Other Purchased Services	500
600 Supplies	4,525
700 Property	860
800 Other Objects	125
Total Support Services - Pupil Health	\$254,180
2500 Support Services - Business	
100 Personnel Services - Salaries	158,047
200 Personnel Services - Employee Benefits	147,064
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,157
600 Supplies	4,000
700 Property	3,000
800 Other Objects	5,500
Total Support Services - Business	\$341,268
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	414,288

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	354,908
300 Purchased Professional and Technical Services	93,845
400 Purchased Property Services	257,320
500 Other Purchased Services	71,000
600 Supplies	210,860
700 Property	15,000
800 Other Objects	2,600
Total Operation and Maintenance of Plant Services	\$1,419,821
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,337,436
700 Property	13,380
800 Other Objects	350
Total Student Transportation Services	\$1,357,666
2800 Support Services - Central	
100 Personnel Services - Salaries	115,664
200 Personnel Services - Employee Benefits	61,509
400 Purchased Property Services	64,360
500 Other Purchased Services	56,010
700 Property	46,730
Total Support Services - Central	\$344,273
Total Support Services	\$6,719,596
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	313,358
200 Personnel Services - Employee Benefits	169,036
300 Purchased Professional and Technical Services	106,333
500 Other Purchased Services	101,612
600 Supplies	49,125
700 Property	800
800 Other Objects	6,720
Total Student Activities	\$746,984
3300 Community Services	
500 Other Purchased Services	400
600 Supplies	49
Total Community Services	\$449
Total Operation of Non-Instructional Services	\$747,433
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	256,094
900 Other Uses of Funds	297,000
Total Debt Service / Other Expenditures and Financing Uses	\$553,094

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	177,512
Total Interfund Transfers - Out	\$177,512
5900 <u>Budgetary Reserve</u>	
800 Other Objects	279,100
Total Budgetary Reserve	\$279,100
Total Other Expenditures and Financing Uses	\$1,009,706
TOTAL EXPENDITURES	\$19,903,585

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,328,945	967,446
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	241,530	378,730
Other Capital Projects Fund	85,385	89,385
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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	\$1,680,860	\$1,460,561

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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

Permanent Fund

06/30/2025 Estimate06/30/2026 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$1,680,860

\$1,460,561

Long-Term Indebtedness**General Fund**

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0510 Bonds Payable	5,880,000	5,685,000
0520 Extended-Term Financing Agreements Payable	1,065,000	985,000
0530 Lease and Other Right-To-Use Obligations	24,906	15,933
0540 Accumulated Compensated Absences	404,402	362,760
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,374,308	\$7,048,693

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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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	\$7,374,308	\$7,048,693
-------------------------------------	--------------------	--------------------

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

\$7,374,308

\$7,048,693

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	140,357
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,348,397
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,488,754
 5900 Budgetary Reserve	 279,100
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$1,767,854