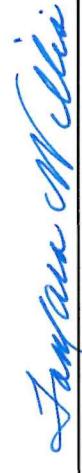


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

<u>General Fund Budget Approval</u>	<u>Date of Adoption of the General Fund Budget:</u> 06/16/2025	<u>6-16-2025</u>
 President of the Board - Original Signature Required	 Secretary of the Board - Original Signature Required	 Chief School Administrator - Original Signature Required
Oswin C Anderson, Jr. Contact Person	(717)657-5100 Telephone	Extn :50140 Extension
oanderson@hannasd.org Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Susquehanna Township SD	Dauphin	115228303

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	\$73325199
Ending Unassigned Fund Balance	\$5847518
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 <i>06-16-25</i>
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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 : Susquehanna Township SD	County : Dauphin	AUN Number : 115228303
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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 <i>5-16-2025</i>
---	---------------------------------

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.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, underfunded cyber and charter school tuition costs, and increased debts service cost.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, underfunded cyber and charter school tuition costs, and increased debts service cost.

<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	10,067,927
0840 Assigned Fund Balance	7,513,759
0850 Unassigned Fund Balance	

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year** **\$17,581.686**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	50,815,578
7000 Revenue from State Sources	17,895,235
8000 Revenue from Federal Sources	1,190,292
9000 Other Financing Sources	577,930
Total Estimated Revenues And Other Financing Sources	<u>\$70,479.035</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$88,060.721**

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	37,808,846
6112 Interim Real Estate Taxes	176,304
6113 Public Utility Realty Taxes	35,569
6120 Current Per Capita Taxes, Section 679	61,315
6140 Current Act 511 Taxes - Flat Rate Assessments	169,738
6150 Current Act 511 Taxes - Proportional Assessments	8,351,493
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,404,972
6500 Earnings on Investments	855,408
6700 Revenues from LEA Activities	29,113
6800 Revenues from Intermediary Sources / Pass-Through Funds	613,409
6910 Rentals	10,578
6920 Contributions and Donations from Private Sources	2,112
6940 Tuition from Patrons	67,572
6960 Services Provided Other Local Governmental Units / LEAs	3,546
6980 Revenue from Community Services Activities	500
6990 Refunds and Other Miscellaneous Revenue	225,103

\$50,815,578**REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,585,557
7112 Basic Education Funding-Social Security	866,949
7160 Tuition for Orphans Subsidy	65,266
7271 Special Education funds for School-Aged Pupils	2,088,586
7311 Pupil Transportation Subsidy	849,404
7312 Nonpublic and Charter School Pupil Transportation Subsidy	198,518
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,443
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,590
7340 State Property Tax Reduction Allocation	793,341
7360 Safe Schools	333,251
7505 Ready to Learn Block Grant	1,549,346
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	65,360
7820 State Share of Retirement Contributions	4,366,624

\$17,895,235**REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	868,570
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Amount**REVENUE FROM FEDERAL SOURCES**

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,366
8517 Title IV - 21st Century Schools	52,624
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	120,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	18,732

REVENUE FROM FEDERAL SOURCES	\$1,190,292
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OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	577,930
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OTHER FINANCING SOURCES	\$577,930
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	70,479,035
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Act 1 Index (current): 4.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$37,808,846

Rate

Amount of Tax Relief for Homestead Exclusions \$793,341

Total Approx. Tax Revenue: \$38,602,187

Approx. Tax Levy for Tax Rate Calculation: \$39,384,086

Dauphin

Total

2024-25 Data

a. Assessed Value	\$1,701,280,475	\$1,701,280,475
b. Real Estate Mills	22.0326	

I. 2025-26 Data

c. 2023 STEB Market Value	\$2,423,902,834	\$2,423,902,834
d. Assessed Value	\$1,727,091,941	\$1,727,091,941
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$37,483,632	\$37,483,632
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2024-25 Tax Levy	\$37,483,632	\$37,483,632
(f Total * g)		
i. Base Mills Subject to Index	22.0326	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.97387%	97.97387%
k. Tax Levy Needed	\$39,384,086	\$39,384,086
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.8037	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$39,384,086	\$39,384,086
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,590,745
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,808,846
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,808,846
Amount of Tax Relief for Homestead Exclusions	<u>\$793,341</u>
Total Approx. Tax Revenue:	\$38,602,187
Approx. Tax Levy for Tax Rate Calculation:	\$39,384,086

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	23.1121
q. Mills In Excess of Index (if $i > p$, $i - p$)	0.0000
r. Maximum Tax Levy Based On Index	\$39,916,722
IV. (p / 1000 * d)	\$39,916,722
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 * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$5,175.48
Number of Homestead/Farmstead Properties	6722
Median Assessed Value of Homestead Properties	\$115,400

AUN: 115228303 Susquehanna Township SD

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

Page - 3 of 3

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,808,846
Amount of Tax Relief for Homestead Exclusions	<u>\$793,341</u>
Total Approx. Tax Revenue:	\$38,602,187
Approx. Tax Levy for Tax Rate Calculation:	\$39,384,086

Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$793,341	Lowering RE Tax Rate	\$0	\$793,341
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$793,341

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
Dauphin	1,727,091,941	22.8037	39,384,086			97.97387%	
Totals:	1,727,091,941		39,384,086	-	793,341 = 38,590,745 X	97.97387% =	37,808,846

		Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			61,315
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	\$5.00	\$0.00	61,315	61,315
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	108,423	108,423
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				169,738	169,738
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%	5,244,726	5,244,726
6152	Current Act 511 Occupation Taxes	108.00000	0.000	2,016,683	2,016,683
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,090,084	1,090,084
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				8,351,493	8,351,493
Total Act 511, Current Taxes					
			Act 511 Tax Limit -->	2,423,902,834 X	29,086,834
				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>									
	Dauphin	22.0326	22.8037	3.50%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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%				
6152	Current Act 511 Occupation Taxes	108.00000	108.00000	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	27,826,982
1200 Special Programs - Elementary / Secondary	11,880,428
1300 Vocational Education	2,585,274
1400 Other Instructional Programs - Elementary / Secondary	1,684,698
1500 Nonpublic School Programs	61,235
1700 Higher Education Programs for Secondary Students	298,390
Total Instruction	\$44,337,007
2000 Support Services	
2100 Support Services - Students	2,270,586
2200 Support Services - Instructional Staff	1,002,056
2300 Support Services - Administration	4,462,226
2400 Support Services - Pupil Health	967,464
2500 Support Services - Business	1,639,090
2600 Operation and Maintenance of Plant Services	5,863,711
2700 Student Transportation Services	3,172,419
2800 Support Services - Central	2,469,594
2900 Other Support Services	48,907
Total Support Services	\$21,896,053
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,186,408
3300 Community Services	15,030
Total Operation of Non-Instructional Services	\$1,201,438
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,890,701
Total Other Expenditures and Financing Uses	\$5,890,701
Total Estimated Expenditures and Other Financing Uses	\$73,325,199

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,727,120
200 Personnel Services - Employee Benefits	9,125,212
300 Purchased Professional and Technical Services	1,012,708
400 Purchased Property Services	101,600
500 Other Purchased Services	3,402,779
600 Supplies	388,022
800 Other Objects	69,541
Total Regular Programs - Elementary / Secondary	\$27,826,982
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,472,184
200 Personnel Services - Employee Benefits	3,001,533
300 Purchased Professional and Technical Services	1,828,900
500 Other Purchased Services	2,499,197
600 Supplies	70,883
800 Other Objects	7,731
Total Special Programs - Elementary / Secondary	\$11,880,428
1300 Vocational Education	
100 Personnel Services - Salaries	80,868
200 Personnel Services - Employee Benefits	64,361
500 Other Purchased Services	2,431,297
600 Supplies	8,748
Total Vocational Education	\$2,585,274
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	127,605
200 Personnel Services - Employee Benefits	59,814
500 Other Purchased Services	1,485,479
600 Supplies	8,300
800 Other Objects	3,500
Total Other Instructional Programs - Elementary / Secondary	\$1,684,698
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	61,235
Total Nonpublic School Programs	\$61,235
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	298,390
Total Higher Education Programs for Secondary Students	\$298,390
Total Instruction	\$44,337,007
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,189,732
200 Personnel Services - Employee Benefits	750,292
300 Purchased Professional and Technical Services	309,575

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,426
600 Supplies	9,998
800 Other Objects	1,563
Total Support Services - Students	\$2,270,586
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	320,705
200 Personnel Services - Employee Benefits	284,288
300 Purchased Professional and Technical Services	90,350
500 Other Purchased Services	9,800
600 Supplies	296,913
Total Support Services - Instructional Staff	\$1,002,056
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,276,108
200 Personnel Services - Employee Benefits	1,384,018
300 Purchased Professional and Technical Services	523,945
500 Other Purchased Services	243,550
600 Supplies	13,872
800 Other Objects	20,733
Total Support Services - Administration	\$4,462,226
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	429,581
200 Personnel Services - Employee Benefits	332,813
300 Purchased Professional and Technical Services	164,600
500 Other Purchased Services	10,756
600 Supplies	29,206
800 Other Objects	508
Total Support Services - Pupil Health	\$967,464
2500 Support Services - Business	
100 Personnel Services - Salaries	853,465
200 Personnel Services - Employee Benefits	551,855
300 Purchased Professional and Technical Services	193,127
400 Purchased Property Services	2,350
500 Other Purchased Services	15,615
600 Supplies	17,378
800 Other Objects	5,300
Total Support Services - Business	\$1,639,090
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,881,046
200 Personnel Services - Employee Benefits	1,259,209
300 Purchased Professional and Technical Services	263,723
400 Purchased Property Services	956,468
500 Other Purchased Services	287,213
600 Supplies	1,119,290
700 Property	63,262
800 Other Objects	33,500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$5,863,711
2700 Student Transportation Services	
500 Other Purchased Services	3,147,844
600 Supplies	24,575
Total Student Transportation Services	\$3,172,419
2800 Support Services - Central	
100 Personnel Services - Salaries	674,578
200 Personnel Services - Employee Benefits	460,226
300 Purchased Professional and Technical Services	57,545
400 Purchased Property Services	14,500
500 Other Purchased Services	75,500
600 Supplies	524,269
700 Property	637,930
800 Other Objects	25,046
Total Support Services - Central	\$2,469,594
2900 Other Support Services	
100 Personnel Services - Salaries	5,462
200 Personnel Services - Employee Benefits	417
500 Other Purchased Services	43,028
Total Other Support Services	\$48,907
Total Support Services	\$21,896,053
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	500,982
200 Personnel Services - Employee Benefits	284,959
300 Purchased Professional and Technical Services	153,571
400 Purchased Property Services	54,150
500 Other Purchased Services	65,200
600 Supplies	45,333
700 Property	11,920
800 Other Objects	70,293
Total Student Activities	\$1,186,408
3300 Community Services	
100 Personnel Services - Salaries	4,979
200 Personnel Services - Employee Benefits	1,195
500 Other Purchased Services	2,804
600 Supplies	4,017
700 Property	2,035
Total Community Services	\$15,030
Total Operation of Non-Instructional Services	\$1,201,438
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,778,290

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,112,411
Total Debt Service / Other Expenditures and Financing Uses	\$5,890,701
Total Other Expenditures and Financing Uses	\$5,890,701
TOTAL EXPENDITURES	\$73,325,199

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	17,912,978	17,892,447
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	\$17,912,978	\$17,892,447

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

\$17,912,978

\$17,892,447

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**General Fund**

0510 Bonds Payable	38,730,000	35,990,000
0520 Extended-Term Financing Agreements Payable	975,849	740,260
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 General Fund	\$39,705,849	\$36,730,260

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 Indebtedness06/30/2025 Estimate06/30/2026 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	\$39,705,849	\$36,730,260
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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	\$39,705,849	\$36,730,260
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,888,004
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,847,518
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,735,522

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,735,522
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