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

Secretary of the Board - Original Signature Required | Date

Chief School Administrator - Original Signature Required | Date

Andrew Seese
Contact Person

(570)546-3125 Extn :2020
Telephone Extension

aseese@muncysd.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 :
Muncy SD	Lycoming	117415303

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	$20794250
Ending Unassigned Fund Balance	$1820409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.75%

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

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 :
Muncy SD	Lycoming	117415303

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenses.
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.	Unanticipated expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS Obligations

ITEM	AMOUNTS	
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	1,159,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,563,916	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,722,916**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,735,315	
7000 Revenue from State Sources	8,913,719	
8000 Revenue from Federal Sources	401,709	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$20,050,743**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$23,773,659**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,491,697
6112 Interim Real Estate Taxes	27,754
6113 Public Utility Realty Taxes	10,728
6140 Current Act 511 Taxes - Flat Rate Assessments	29,856
6150 Current Act 511 Taxes - Proportional Assessments	2,436,260
6400 Delinquencies on Taxes Levied / Assessed by the LEA	236,739
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	15,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,487
6940 Tuition from Patrons	6,544
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	**$10,735,315**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,761,560
7160 Tuition for Orphans Subsidy	109,935
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	787,544
7311 Pupil Transportation Subsidy	215,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	182,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,853
7340 State Property Tax Reduction Allocation	576,576
7360 Safe Schools	142,237
7505 Ready to Learn Block Grant	231,434
7810 State Share of Social Security and Medicare Taxes	349,753
7820 State Share of Retirement Contributions	1,536,020
REVENUE FROM STATE SOURCES	**$8,913,719**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	285,290
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,214
8517 Title IV - 21st Century Schools	22,705
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	**$401,709**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,050,743**

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$7,491,697**
Amount of Tax Relief for Homestead Exclusions	**$576,576**
Total Approx. Tax Revenue:	**$8,068,273**
Approx. Tax Levy for Tax Rate Calculation:	**$8,462,573**

		Lycoming	**Total**
I.	**2024-25 Data**		
	a. Assessed Value	$508,447,714	$508,447,714
	b. Real Estate Mills	16.7200	
	2025-26 Data		
	c. 2023 STEB Market Value	$638,450,917	$638,450,917
	d. Assessed Value	$506,134,770	$506,134,770
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2024-25 Calculations**		
	f. 2024-25 Tax Levy	$8,501,246	$8,501,246
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy	$8,501,246	$8,501,246
	(f Total * g)		
	i. Base Mills Subject to Index	16.7200	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	$8,462,573	$8,462,573
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**16.7200**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$8,462,573	$8,462,573
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$7,885,997
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$7,491,697
	(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$7,491,697**
Amount of Tax Relief for Homestead Exclusions	**$576,576**
Total Approx. Tax Revenue:	**$8,068,273**
Approx. Tax Levy for Tax Rate Calculation:	**$8,462,573**

		Lycoming	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	17.5894	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$8,902,607	$8,902,607
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
V.	Assessed Value Exclusion per Homestead	$18,490.00	
	Number of Homestead/Farmstead Properties	1897	1897
	Median Assessed Value of Homestead Properties		$109,930

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$7,491,697**
Amount of Tax Relief for Homestead Exclusions	**$576,576**
Total Approx. Tax Revenue:	**$8,068,273**
Approx. Tax Levy for Tax Rate Calculation:	**$8,462,573**
	Lycoming

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$576,576	Lowering RE Tax Rate	$0	$576,576
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$576,576**

CODE

6111 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
Lycoming	506,134,770	16.7200	8,462,573						95.00000%		
Totals:	**506,134,770**		**8,462,573**	-	576,576	=	7,885,997	X	95.00000%	=	7,491,697

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	$5.00	$0.00	29,856	29,856
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			**29,856**	**29,856**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.250%	0.000%	2,259,932	2,259,932
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	176,328	176,328
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			**2,436,260**	**2,436,260**
	Total Act 511, Current Taxes				**2,466,116**

Act 511 Tax Limit	**-->**	**638,450,917**	**X**	**12**	**7,661,411**
		Market Value		**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Lycoming	16.7200	16.7200	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,007,666
1200 Special Programs - Elementary / Secondary	2,533,661
1300 Vocational Education	500,000
1400 Other Instructional Programs - Elementary / Secondary	136,821
Total Instruction	**$12,178,148**
2000 Support Services	
2100 Support Services - Students	915,340
2200 Support Services - Instructional Staff	547,009
2300 Support Services - Administration	1,113,693
2400 Support Services - Pupil Health	177,968
2500 Support Services - Business	368,038
2600 Operation and Maintenance of Plant Services	1,836,521
2700 Student Transportation Services	495,500
2800 Support Services - Central	489,270
Total Support Services	**$5,943,339**
3000 Operation of Non-Instructional Services	
3200 Student Activities	797,460
3300 Community Services	20,958
Total Operation of Non-Instructional Services	**$818,418**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,654,345
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	**$1,854,345**
Total Estimated Expenditures and Other Financing Uses	**$20,794,250**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,752,134
200 Personnel Services - Employee Benefits	3,131,407
300 Purchased Professional and Technical Services	183,430
400 Purchased Property Services	38,340
500 Other Purchased Services	683,000
600 Supplies	197,412
700 Property	20,543
800 Other Objects	1,400
Total Regular Programs - Elementary / Secondary	**$9,007,666**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,027,110
200 Personnel Services - Employee Benefits	535,808
300 Purchased Professional and Technical Services	654,000
400 Purchased Property Services	6,000
500 Other Purchased Services	280,000
600 Supplies	20,543
800 Other Objects	10,200
Total Special Programs - Elementary / Secondary	**$2,533,661**
1300 Vocational Education	
500 Other Purchased Services	500,000
Total Vocational Education	**$500,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,195
200 Personnel Services - Employee Benefits	18,744
500 Other Purchased Services	85,000
600 Supplies	882
Total Other Instructional Programs - Elementary / Secondary	**$136,821**
Total Instruction	**$12,178,148**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	460,852
200 Personnel Services - Employee Benefits	307,345
300 Purchased Professional and Technical Services	140,000
600 Supplies	4,300
800 Other Objects	2,843
Total Support Services - Students	**$915,340**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	297,610
200 Personnel Services - Employee Benefits	223,272
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	3,342
500 Other Purchased Services	7,000

Description	Amount
600 Supplies	10,375
800 Other Objects	910
Total Support Services - Instructional Staff	**$547,009**
2300 Support Services - Administration	
100 Personnel Services - Salaries	585,709
200 Personnel Services - Employee Benefits	360,619
300 Purchased Professional and Technical Services	94,125
400 Purchased Property Services	2,740
500 Other Purchased Services	23,150
600 Supplies	21,900
700 Property	500
800 Other Objects	24,950
Total Support Services - Administration	**$1,113,693**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	92,146
200 Personnel Services - Employee Benefits	73,449
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	150
600 Supplies	7,523
Total Support Services - Pupil Health	**$177,968**
2500 Support Services - Business	
100 Personnel Services - Salaries	215,134
200 Personnel Services - Employee Benefits	144,904
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,000
Total Support Services - Business	**$368,038**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	582,680
200 Personnel Services - Employee Benefits	463,461
400 Purchased Property Services	206,880
500 Other Purchased Services	85,500
600 Supplies	368,000
700 Property	130,000
Total Operation and Maintenance of Plant Services	**$1,836,521**
2700 Student Transportation Services	
500 Other Purchased Services	495,500
Total Student Transportation Services	**$495,500**
2800 Support Services - Central	
100 Personnel Services - Salaries	122,206
200 Personnel Services - Employee Benefits	77,682
300 Purchased Professional and Technical Services	13,300
400 Purchased Property Services	52,000
500 Other Purchased Services	39,207
600 Supplies	148,875

Description	Amount
700 Property	36,000
Total Support Services - Central	**$489,270**
Total Support Services	**$5,943,339**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	394,318
200 Personnel Services - Employee Benefits	150,942
300 Purchased Professional and Technical Services	33,200
400 Purchased Property Services	1,000
500 Other Purchased Services	108,500
600 Supplies	98,000
800 Other Objects	11,500
Total Student Activities	**$797,460**
3300 Community Services	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,458
800 Other Objects	16,000
Total Community Services	**$20,958**
Total Operation of Non-Instructional Services	**$818,418**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,654,345
Total Interfund Transfers - Out	**$1,654,345**
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	**$200,000**
Total Other Expenditures and Financing Uses	**$1,854,345**
TOTAL EXPENDITURES	**$20,794,250**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	3,046,010	2,302,504
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	38,600	38,800
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	230,000	233,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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	**$3,514,610**	**$2,774,304**

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	**$3,514,610**	**$2,774,304**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	16,058,236	14,753,236
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	149,870	149,870
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,000,000	7,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$23,208,106**	**$22,103,106**
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	**$23,208,106**	**$22,103,106**

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	**$23,208,106**	**$22,103,106**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,820,409
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$2,979,409**
5900 Budgetary Reserve	**200,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$3,179,409**