

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Huntingdon Area SD	COUNTY : Huntingdon	AUN : 111312503
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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

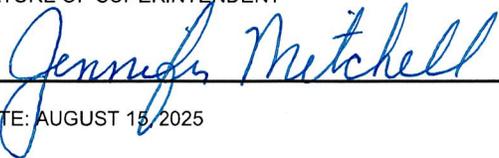
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$39526318
Ending Unassigned Fund Balance	\$2009328
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.08%

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 5/13/2025
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Huntingdon Area SD	County : Huntingdon	AUN Number : 111312503
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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 5/12/2025
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,177,483.00 7340 PDE Amount: \$0.00	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$192,873.00 Function 2400, Object 200: \$209,953.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$69,110.00 Function 2700, Object 200: \$71,168.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$185,147.00 Function 1800, Object 200: \$186,092.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is prudent budgeting practice to include amounts in budgetary reserve to meet unexpected expenditures as they arise.
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.	HASD board policy 620 states that the district should strive to maintain an unassigned general fund balance of between 6% and 8% of budgeted expenditures for the fiscal year.

<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	
0840 Assigned Fund Balance	1,618,945
0850 Unassigned Fund Balance	2,268,779
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,887,724</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,486,779
7000 Revenue from State Sources	19,832,165
8000 Revenue from Federal Sources	947,923
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,266,867</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,154,591</u>

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$947,923
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,266,867

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,630,079
Amount of Tax Relief for Homestead Exclusions	<u>\$2,169,200</u>
Total Approx. Tax Revenue:	\$14,799,279
Approx. Tax Levy for Tax Rate Calculation:	\$15,605,454

Huntingdon

Total

2024-25 Data		
a. Assessed Value	\$257,679,040	\$257,679,040
b. Real Estate Mills	56.9018	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,151,677,626	\$1,151,677,626
d. Assessed Value	\$262,442,380	\$262,442,380
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$14,662,401	\$14,662,401
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$14,662,401	\$14,662,401
(f Total * g)		
i. Base Mills Subject to Index	56.9018	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$15,605,454	\$15,605,454
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	59.4624	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,605,454	\$15,605,454
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,436,254
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,630,079
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,630,079	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,169,200</u>	
Total Approx. Tax Revenue:	\$14,799,279	
Approx. Tax Levy for Tax Rate Calculation:	\$15,605,454	

Huntingdon

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.8606	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,709,958	\$15,709,958
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	\$8,779.00	
Number of Homestead/Farmstead Properties	4198	4198
Median Assessed Value of Homestead Properties		\$27,840

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,630,079
Amount of Tax Relief for Homestead Exclusions	<u>\$2,169,200</u>
Total Approx. Tax Revenue:	\$14,799,279
Approx. Tax Levy for Tax Rate Calculation:	\$15,605,454

Huntingdon	Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate		\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,177,483	Lowering RE Tax Rate		\$1,177,483
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$2,169,200

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>
Huntingdon	262,442,380	59.4624	15,605,454			94.00000%	
Totals:	262,442,380		15,605,454	- 2,169,200	= 13,436,254	X 94.00000%	= 12,630,079

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			34,300
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,750,000	1,750,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,750,000	1,750,000
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	37,500	37,500
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	39,000	39,000
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			76,500	76,500
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%	1,750,000	1,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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			2,000,000	2,000,000
Total Act 511, Current Taxes				2,076,500
Act 511 Tax Limit -->		1,151,677,626 X	12	13,820,132
		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> Huntingdon	56.9018	59.4624	4.51%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0.00%	Yes	5.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,028,538
1200 Special Programs - Elementary / Secondary	7,395,508
1300 Vocational Education	1,246,723
1400 Other Instructional Programs - Elementary / Secondary	679,068
1800 Pre-Kindergarten	371,239
Total Instruction	\$21,721,076
2000 Support Services	
2100 Support Services - Students	1,117,708
2200 Support Services - Instructional Staff	1,838,137
2300 Support Services - Administration	2,277,087
2400 Support Services - Pupil Health	426,860
2500 Support Services - Business	506,887
2600 Operation and Maintenance of Plant Services	3,013,382
2700 Student Transportation Services	2,772,278
2800 Support Services - Central	97,284
Total Support Services	\$12,049,623
3000 Operation of Non-Instructional Services	
3200 Student Activities	864,260
Total Operation of Non-Instructional Services	\$864,260
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,741,359
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	1,850,000
Total Other Expenditures and Financing Uses	\$4,791,359
Total Estimated Expenditures and Other Financing Uses	\$39,526,318

2025-2026 Final General Fund Budget

LEA : 111312503 Huntingdon Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,760,540
200 Personnel Services - Employee Benefits	4,737,222
300 Purchased Professional and Technical Services	233,000
400 Purchased Property Services	32,000
500 Other Purchased Services	1,127,691
600 Supplies	129,635
700 Property	7,907
800 Other Objects	543
Total Regular Programs - Elementary / Secondary	\$12,028,538
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,739,660
200 Personnel Services - Employee Benefits	2,382,422
300 Purchased Professional and Technical Services	624,644
500 Other Purchased Services	1,629,692
600 Supplies	19,090
Total Special Programs - Elementary / Secondary	\$7,395,508
1300 Vocational Education	
100 Personnel Services - Salaries	236,880
200 Personnel Services - Employee Benefits	216,044
400 Purchased Property Services	200
500 Other Purchased Services	770,476
600 Supplies	23,123
Total Vocational Education	\$1,246,723
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	322,750
200 Personnel Services - Employee Benefits	274,516
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	3,800
600 Supplies	54,502
800 Other Objects	3,500
Total Other Instructional Programs - Elementary / Secondary	\$679,068
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	185,147
200 Personnel Services - Employee Benefits	186,092
Total Pre-Kindergarten	\$371,239
Total Instruction	\$21,721,076
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	529,100
200 Personnel Services - Employee Benefits	386,826
300 Purchased Professional and Technical Services	180,620
500 Other Purchased Services	5,050

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,939
700 Property	173
Total Support Services - Students	\$1,117,708
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	482,002
200 Personnel Services - Employee Benefits	466,452
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	34,500
500 Other Purchased Services	28,944
600 Supplies	607,989
700 Property	200,000
800 Other Objects	750
Total Support Services - Instructional Staff	\$1,838,137
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,079,424
200 Personnel Services - Employee Benefits	801,543
300 Purchased Professional and Technical Services	187,500
400 Purchased Property Services	3,000
500 Other Purchased Services	51,167
600 Supplies	113,598
800 Other Objects	40,855
Total Support Services - Administration	\$2,277,087
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	192,873
200 Personnel Services - Employee Benefits	209,953
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	2,000
600 Supplies	7,034
Total Support Services - Pupil Health	\$426,860
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	157,098
200 Personnel Services - Employee Benefits	122,789
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	6,000
500 Other Purchased Services	15,800
600 Supplies	143,500
800 Other Objects	16,700
Total Support Services - Business	\$506,887
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	983,042
200 Personnel Services - Employee Benefits	753,841
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	298,599
500 Other Purchased Services	145,700
600 Supplies	668,600

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	78,000
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$3,013,382
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,110
200 Personnel Services - Employee Benefits	71,168
400 Purchased Property Services	15,000
500 Other Purchased Services	2,608,000
600 Supplies	9,000
Total Student Transportation Services	\$2,772,278
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	49,828
200 Personnel Services - Employee Benefits	32,456
500 Other Purchased Services	2,000
600 Supplies	3,000
800 Other Objects	10,000
Total Support Services - Central	\$97,284
Total Support Services	\$12,049,623
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	422,909
200 Personnel Services - Employee Benefits	197,346
300 Purchased Professional and Technical Services	49,450
400 Purchased Property Services	31,350
500 Other Purchased Services	82,855
600 Supplies	54,900
800 Other Objects	25,450
Total Student Activities	\$864,260
Total Operation of Non-Instructional Services	\$864,260
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,031,943
900 Other Uses of Funds	1,709,416
Total Debt Service / Other Expenditures and Financing Uses	\$2,741,359
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,850,000
Total Budgetary Reserve	\$1,850,000
Total Other Expenditures and Financing Uses	\$4,791,359
TOTAL EXPENDITURES	\$39,526,318

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	4,850,000	4,800,000
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	2,400,000	2,400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	175,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,485,000	\$7,435,000

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	\$7,485,000	\$7,435,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	37,344,930	36,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	500,000	450,000
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,344,930	\$40,550,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$41,344,930	\$40,550,000

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	\$41,344,930	\$40,550,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,618,945
0850 Unassigned Fund Balance	2,009,328
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,628,273
5900 Budgetary Reserve	1,850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,478,273