

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President br the Board - Original Signature Required



Date 5/27/25

Secretary of the Board - Original Signature Required



Date 5/27/25

Chief School Administrator - Original Signature Required



Date 5/27/25

Kaitlin M Rosselli

Contact Person

Telephone (570)758-2733

Extn :

Extension

krosselli@linemountain.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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

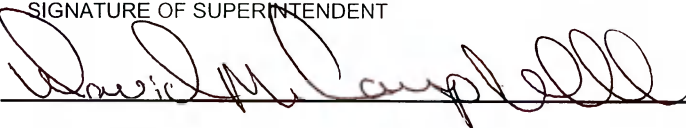
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$23781293
Ending Unassigned Fund Balance	\$3985176
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.75%

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 5/27/25
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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 : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 3/25/25
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district's medical rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated future lease payments.

<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	4,027,292
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	4,765,645
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,874,549</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,947,349
7000 Revenue from State Sources	13,649,713
8000 Revenue from Federal Sources	403,762
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,000,824</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,875,373</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,845,097
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	594,600
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	220,000
6990 Refunds and Other Miscellaneous Revenue	552
REVENUE FROM LOCAL SOURCES	\$8,947,349
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,347,915
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	1,038,512
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,092
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	597,385
7501 PA Accountability Grants	757,921
7810 State Share of Social Security and Medicare Taxes	363,537
7820 State Share of Retirement Contributions	1,551,351
REVENUE FROM STATE SOURCES	\$13,649,713
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	334,843
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,408
8517 Title IV - 21st Century Schools	25,511
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$403,762
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,000,824

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,845,097
Amount of Tax Relief for Homestead Exclusions	<u>\$597,405</u>
Total Approx. Tax Revenue:	\$6,442,502
Approx. Tax Levy for Tax Rate Calculation:	\$6,751,612

	Northumberland	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$82,290,060	\$82,290,060
b. Real Estate Mills	79.8100	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$501,994,650	\$501,994,650
d. Assessed Value	\$84,596,060	\$84,596,060
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,567,570	\$6,567,570
(a * b)		
2025-26 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$6,567,570	\$6,567,570
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.97726%	94.97726%
k. Tax Levy Needed	\$6,751,612	\$6,751,612
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	79.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,751,612	\$6,751,612
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,154,207
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,845,097
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,845,097	
Amount of Tax Relief for Homestead Exclusions	<u>\$597,405</u>	
Total Approx. Tax Revenue:	\$6,442,502	
Approx. Tax Levy for Tax Rate Calculation:	\$6,751,612	

	Northumberland	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	84.1995	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,122,946	\$7,122,946
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	\$3,007.46	
Number of Homestead/Farmstead Properties	2508	2508
Median Assessed Value of Homestead Properties		\$16,816

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,845,097
Amount of Tax Relief for Homestead Exclusions	<u>\$597,405</u>
Total Approx. Tax Revenue:	\$6,442,502
Approx. Tax Levy for Tax Rate Calculation:	\$6,751,612

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$597,385	Lowering RE Tax Rate	\$0	\$597,385
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$20			\$20
Amount of Tax Relief from State/Local Sources				\$597,405

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>
Northumberland	84,596,060	79.8100	6,751,612			94.97726%	
Totals:	84,596,060		6,751,612	- 597,405 =	6,154,207 X	94.97726% =	5,845,097

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	23,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			23,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000
6152 Current Act 511 Occupation Taxes	430.00000	0.000	900,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,950,000
Total Act 511, Current Taxes			1,973,000
Act 511 Tax Limit -->		501,994,650 X	12
		Market Value	Mills
			6,023,936
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northumberland	79.8100	79.8100	0.00%	Yes	5.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%			
6152	Current Act 511 Occupation Taxes	430.00000	430.00000	0.00%	Yes	5.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,237,188
1200 Special Programs - Elementary / Secondary	3,260,164
1300 Vocational Education	297,012
1400 Other Instructional Programs - Elementary / Secondary	164,565
Total Instruction	\$12,958,929
2000 Support Services	
2100 Support Services - Students	1,221,273
2200 Support Services - Instructional Staff	220,039
2300 Support Services - Administration	1,778,661
2400 Support Services - Pupil Health	239,307
2500 Support Services - Business	486,587
2600 Operation and Maintenance of Plant Services	1,840,067
2700 Student Transportation Services	1,991,605
2800 Support Services - Central	327,762
Total Support Services	\$8,105,301
3000 Operation of Non-Instructional Services	
3200 Student Activities	509,275
Total Operation of Non-Instructional Services	\$509,275
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
Total Estimated Expenditures and Other Financing Uses	\$23,401,701

2025-2026 Final General Fund Budget

LEA : 116493503 Line Mountain SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,668,075
200 Personnel Services - Employee Benefits	3,740,628
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	33,800
500 Other Purchased Services	483,750
600 Supplies	261,435
700 Property	2,500
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$9,237,188
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,386,539
200 Personnel Services - Employee Benefits	887,947
300 Purchased Professional and Technical Services	408,936
500 Other Purchased Services	559,192
600 Supplies	16,150
700 Property	1,400
Total Special Programs - Elementary / Secondary	\$3,260,164
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	75,500
200 Personnel Services - Employee Benefits	66,712
500 Other Purchased Services	151,480
600 Supplies	3,320
Total Vocational Education	\$297,012
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	164,565
Total Other Instructional Programs - Elementary / Secondary	\$164,565
Total Instruction	\$12,958,929
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	648,104
200 Personnel Services - Employee Benefits	537,119
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	6,350
600 Supplies	11,700
Total Support Services - Students	\$1,221,273
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	163,473
200 Personnel Services - Employee Benefits	21,266
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500
500 Other Purchased Services	11,100
600 Supplies	23,150

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	450
Total Support Services - Instructional Staff	\$220,039
2300 Support Services - Administration	
100 Personnel Services - Salaries	863,025
200 Personnel Services - Employee Benefits	669,638
300 Purchased Professional and Technical Services	164,681
400 Purchased Property Services	3,350
500 Other Purchased Services	47,057
600 Supplies	20,510
700 Property	1,000
800 Other Objects	9,400
Total Support Services - Administration	\$1,778,661
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	135,975
200 Personnel Services - Employee Benefits	96,047
300 Purchased Professional and Technical Services	1,140
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	5,810
Total Support Services - Pupil Health	\$239,307
2500 Support Services - Business	
100 Personnel Services - Salaries	249,756
200 Personnel Services - Employee Benefits	214,481
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	9,500
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$486,587
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	627,948
200 Personnel Services - Employee Benefits	505,120
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	493,500
500 Other Purchased Services	90,000
600 Supplies	107,499
700 Property	5,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,840,067
2700 Student Transportation Services	
100 Personnel Services - Salaries	39,827
200 Personnel Services - Employee Benefits	16,878
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,927,100

<u>Description</u>	<u>Amount</u>
600 Supplies	800
Total Student Transportation Services	\$1,991,605
2800 Support Services - Central	
100 Personnel Services - Salaries	139,435
200 Personnel Services - Employee Benefits	110,247
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	5,000
500 Other Purchased Services	13,580
600 Supplies	44,000
Total Support Services - Central	\$327,762
Total Support Services	\$8,105,301
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	219,682
200 Personnel Services - Employee Benefits	108,203
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	54,730
700 Property	5,000
800 Other Objects	8,200
Total Student Activities	\$509,275
Total Operation of Non-Instructional Services	\$509,275
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,828,196
Total Debt Service / Other Expenditures and Financing Uses	\$1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
TOTAL EXPENDITURES	\$23,401,701

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	751,224	771,648
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	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,839,224	\$6,859,648

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	\$6,839,224	\$6,859,648

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	13,277,782	13,861,162
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	265,000	265,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,090,000	1,089,000
0599 Other Noncurrent Liabilities	38,000,000	40,000,000

Total General Fund	\$52,632,782	\$55,215,162
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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		
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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		
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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		
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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	\$52,632,782	\$55,215,162
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	20,511,324	20,511,324
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	\$20,511,324	\$20,511,324
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TOTAL INDEBTEDNESS	\$73,144,106	\$75,726,486
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,292
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	4,364,768
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,473,672

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,473,672
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