

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

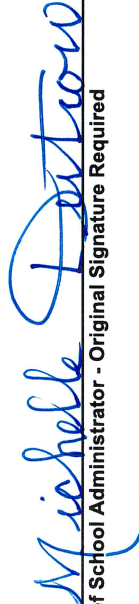
Date of Adoption of the General Fund Budget: 06/23/2025


President of the Board - Original Signature Required

6/23/25
Date


Secretary of the Board - Original Signature Required

6/23/25
Date


Chief School Administrator - Original Signature Required

6-23-25
Date

Kasi N Martin

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Contact Person

Telephone

Extension

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Email Address

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	\$26805717
Ending Unassigned Fund Balance	\$2134273
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

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 : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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 <i>Debra L. McCreary</i>	DATE <i>May 19, 2025</i>
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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.	District anticipates a deficit due to the increase and unpredictability of cyber/charter school expenditures.

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		
0840 Assigned Fund Balance	1,046,323	
0850 Unassigned Fund Balance	2,311,170	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,357,493</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,547,843	
7000 Revenue from State Sources	18,181,699	
8000 Revenue from Federal Sources	852,955	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$25,582,497</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,939,990</u>

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,310,043
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	19,750
6140 Current Act 511 Taxes - Flat Rate Assessments	19,750
6150 Current Act 511 Taxes - Proportional Assessments	828,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	362,800
6500 Earnings on Investments	107,000
6700 Revenues from LEA Activities	39,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	100,000
6910 Rentals	300
6920 Contributions and Donations from Private Sources	700,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$6,547,843
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,923,100
7112 Basic Education Funding-Social Security	526,400
7160 Tuition for Orphans Subsidy	86,167
7220 Vocational Education	65,000
7271 Special Education funds for School-Aged Pupils	1,236,005
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,139
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	397,379
7521 Continuity of Education and Equity Grants	847,430
7820 State Share of Retirement Contributions	2,363,079
REVENUE FROM STATE SOURCES	\$18,181,699
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	3,572
8512 IDEA, Part B	243,625
8513 IDEA, Section 619	1,275
8514 Title I - Improving the Academic Achievement of the Disadvantaged	516,935
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,967

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	39,581
REVENUE FROM FEDERAL SOURCES	\$852,955
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,582,497

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,311,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$397,379</u>		
Total Approx. Tax Revenue:	\$4,708,379		
Approx. Tax Levy for Tax Rate Calculation:	\$5,181,230		

	Huntingdon	Mifflin	Total
2024-25 Data			
a. Assessed Value	\$73,982,080	\$57,442,583	\$131,424,663
b. Real Estate Mills	45.3500	26.4600	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$344,064,701	\$157,760,274	\$501,824,975
d. Assessed Value	\$76,580,080	\$57,703,173	\$134,283,253
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$3,355,087	\$1,519,931	\$4,875,018
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	68.56269%	31.43731%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$3,342,443	\$1,532,575	\$4,875,018
(f Total * g)			
i. Base Mills Subject to Index	45.3500	26.6801	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.21000%	89.91000%	90.11569%
k. Tax Levy Needed	\$3,552,391	\$1,628,839	\$5,181,230
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	46.3800	28.2200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$3,551,784	\$1,628,384	\$5,180,168
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,782,789
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,310,043
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,311,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$397,379</u>		
Total Approx. Tax Revenue:	\$4,708,379		
Approx. Tax Levy for Tax Rate Calculation:	\$5,181,230		

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.9803	28.2275	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,674,335	\$1,628,816	\$5,303,151
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$3,586.00	\$5,894.00	
Number of Homestead/Farmstead Properties	1532	857	2389
Median Assessed Value of Homestead Properties			\$27,705

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,311,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$397,379</u>		
Total Approx. Tax Revenue:	\$4,708,379		
Approx. Tax Levy for Tax Rate Calculation:	\$5,181,230		
	Huntingdon	Mifflin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$397,379	Lowering RE Tax Rate	\$0	\$397,379
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$397,379

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Huntingdon	76,580,080	46.3800	3,551,784				90.21000%		
Mifflin	57,703,173	28.2200	1,628,384				89.91000%		
Totals:	134,283,253		5,180,168	-	397,379	=	4,782,789	X	90.11569% = 4,310,043
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	19,750				
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	19,750	19,750		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						19,750	19,750		
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%	722,300	722,300		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	106,000	106,000		
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						828,300	828,300		
Total Act 511, Current Taxes							848,050		
Act 511 Tax Limit -->					501,824,975	X	12	6,021,900	
					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	45.3500	46.3800	2.28%	Yes	5.8%				
	Mifflin	26.6801	28.2200	5.78%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,523,658
1200 Special Programs - Elementary / Secondary	7,952,912
1300 Vocational Education	940,213
Total Instruction	\$17,416,783
2000 Support Services	
2100 Support Services - Students	636,868
2200 Support Services - Instructional Staff	408,160
2300 Support Services - Administration	1,415,875
2400 Support Services - Pupil Health	520,678
2500 Support Services - Business	321,700
2600 Operation and Maintenance of Plant Services	1,378,677
2700 Student Transportation Services	1,680,715
2800 Support Services - Central	511,624
Total Support Services	\$6,874,297
3000 Operation of Non-Instructional Services	
3200 Student Activities	533,062
Total Operation of Non-Instructional Services	\$533,062
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,981,575
Total Other Expenditures and Financing Uses	\$1,981,575
Total Estimated Expenditures and Other Financing Uses	\$26,805,717

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,169,700
200 Personnel Services - Employee Benefits	2,899,476
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	3,475
500 Other Purchased Services	1,074,000
600 Supplies	354,507
800 Other Objects	21,900
Total Regular Programs - Elementary / Secondary	\$8,523,658
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,419,986
200 Personnel Services - Employee Benefits	2,010,800
300 Purchased Professional and Technical Services	138,800
500 Other Purchased Services	3,361,258
600 Supplies	22,068
Total Special Programs - Elementary / Secondary	\$7,952,912
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	181,442
200 Personnel Services - Employee Benefits	158,771
500 Other Purchased Services	600,000
Total Vocational Education	\$940,213
Total Instruction	\$17,416,783
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,998
200 Personnel Services - Employee Benefits	274,720
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,000
600 Supplies	14,150
800 Other Objects	10,000
Total Support Services - Students	\$636,868
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	189,253
200 Personnel Services - Employee Benefits	101,251
300 Purchased Professional and Technical Services	80,125
500 Other Purchased Services	3,240
600 Supplies	29,841
800 Other Objects	4,450
Total Support Services - Instructional Staff	\$408,160
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	763,744
200 Personnel Services - Employee Benefits	552,508
500 Other Purchased Services	15,205

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Description	Amount
600 Supplies	64,168
800 Other Objects	20,250
Total Support Services - Administration	\$1,415,875
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	232,239
200 Personnel Services - Employee Benefits	210,577
300 Purchased Professional and Technical Services	66,790
600 Supplies	10,900
800 Other Objects	172
Total Support Services - Pupil Health	\$520,678
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	162,436
200 Personnel Services - Employee Benefits	138,185
500 Other Purchased Services	2,280
600 Supplies	17,599
800 Other Objects	1,200
Total Support Services - Business	\$321,700
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	462,541
200 Personnel Services - Employee Benefits	402,229
300 Purchased Professional and Technical Services	12,873
400 Purchased Property Services	117,770
500 Other Purchased Services	8,780
600 Supplies	365,250
700 Property	6,734
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$1,378,677
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	800
500 Other Purchased Services	1,666,715
600 Supplies	9,600
Total Student Transportation Services	\$1,680,715
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	112,959
200 Personnel Services - Employee Benefits	73,571
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	26,000
500 Other Purchased Services	1,320
600 Supplies	293,274
700 Property	4,000
Total Support Services - Central	\$511,624
Total Support Services	\$6,874,297
3000 <u>Operation of Non-Instructional Services</u>	

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	236,306
200 Personnel Services - Employee Benefits	95,606
300 Purchased Professional and Technical Services	81,740
400 Purchased Property Services	2,000
500 Other Purchased Services	61,600
600 Supplies	48,650
800 Other Objects	7,160
Total Student Activities	\$533,062
Total Operation of Non-Instructional Services	\$533,062
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	656,575
900 Other Uses of Funds	1,325,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,981,575
Total Other Expenditures and Financing Uses	\$1,981,575
TOTAL EXPENDITURES	\$26,805,717

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	2,500,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,050,000	1,100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	62,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,630,000	\$4,182,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,630,000	\$4,182,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	16,480,000	15,130,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	137,000	135,000
0540 Accumulated Compensated Absences	420,000	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,163,500	2,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,200,500	\$17,890,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

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<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	\$19,200,500	\$17,890,000

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$19,200,500	\$17,890,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,134,273
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,134,273
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,134,273