

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kasi N Martin

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$28252727
Ending Unassigned Fund Balance	\$1874071
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.63%

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
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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	DATE
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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.

<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	1,046,323
0850 Unassigned Fund Balance	3,357,493
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,403,816</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,688,328
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>\$25,722,982</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,126,798</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,146,765
6112 Interim Real Estate Taxes	303,763
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	\$6,688,328
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
7505 Ready to Learn Block Grant	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

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	39,581
REVENUE FROM FEDERAL SOURCES	\$852,955
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,722,982

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:

\$4,147,566

Amount of Tax Relief for Homestead Exclusions

\$397,379

Total Approx. Tax Revenue:

\$4,544,945

Approx. Tax Levy for Tax Rate Calculation:

\$4,999,869

	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%
II.			
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	\$3,428,045	\$1,571,824	\$4,999,869
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate			
(k / d * 1000)	44.7600	27.2300	
III.			
m. Tax Levy Generated by Mills	\$3,427,724	\$1,571,257	\$4,998,981
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,601,602
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,146,765
(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:

\$4,147,566

Amount of Tax Relief for Homestead Exclusions

\$397,379

Total Approx. Tax Revenue:

\$4,544,945

Approx. Tax Levy for Tax Rate Calculation:

\$4,999,869

	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	\$3,668.00	\$6,286.00	
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:	\$4,147,566			
Amount of Tax Relief for Homestead Exclusions	<u>\$397,379</u>			
Total Approx. Tax Revenue:	\$4,544,945			
Approx. Tax Levy for Tax Rate Calculation:	\$4,999,869			

	Huntingdon	Mifflin		Total	
<hr/>					
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 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	76,580,080	44.7600	3,427,724			90.21000%	
Mifflin	57,703,173	27.2300	1,571,257			89.91000%	
Totals:	134,283,253		4,998,981	- 397,379 =	4,601,602 X	90.11569% =	4,146,765

	<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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	19,750
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			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>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	722,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	106,000
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			828,300
Total Act 511, Current Taxes			848,050
Act 511 Tax Limit -->		501,824,975 X	12
		Market Value	Mills
			6,021,900
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	
6111	<u>Current Real Estate Taxes</u>								
	Huntingdon	45.3500	44.7600	-1.29%	Yes	5.8%			
	Mifflin	26.6801	27.2300	2.07%	Yes	5.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,067,118
1200 Special Programs - Elementary / Secondary	8,390,019
1300 Vocational Education	940,213
Total Instruction	\$18,397,350
2000 Support Services	
2100 Support Services - Students	636,868
2200 Support Services - Instructional Staff	572,994
2300 Support Services - Administration	1,546,905
2400 Support Services - Pupil Health	520,678
2500 Support Services - Business	321,700
2600 Operation and Maintenance of Plant Services	1,458,953
2700 Student Transportation Services	1,680,715
2800 Support Services - Central	601,927
Total Support Services	\$7,340,740
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	\$28,252,727

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,518,585
200 Personnel Services - Employee Benefits	3,094,051
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	\$9,067,118
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,643,971
200 Personnel Services - Employee Benefits	2,223,922
300 Purchased Professional and Technical Services	138,800
500 Other Purchased Services	3,361,258
600 Supplies	22,068
Total Special Programs - Elementary / Secondary	\$8,390,019
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	\$18,397,350
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	284,115
200 Personnel Services - Employee Benefits	171,223
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	\$572,994
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	830,577
200 Personnel Services - Employee Benefits	616,705
500 Other Purchased Services	15,205

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	64,168
800 Other Objects	20,250
Total Support Services - Administration	\$1,546,905
2400 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	512,149
200 Personnel Services - Employee Benefits	432,897
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	\$1,458,953
2700 Student Transportation Services	
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 Support Services - Central	
100 Personnel Services - Salaries	159,777
200 Personnel Services - Employee Benefits	117,056
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	\$601,927
Total Support Services	\$7,340,740
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
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 Debt Service / Other Expenditures and Financing Uses	
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	\$28,252,727

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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

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 **\$3,630,000** **\$4,182,000**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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
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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

<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

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	\$19,200,500	\$17,890,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,874,071
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,874,071

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,874,071
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