

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

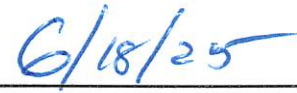
General Fund Budget Approval

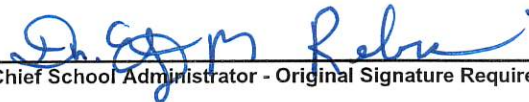
Date of Adoption of the General Fund Budget: 06/18/2025

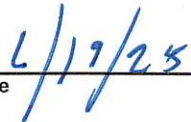


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

DateAnn Marie Ohmnacht

Contact Person(570)839-7121 Extn :10149

Telephone Extensionaohmnacht@pmsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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 ☐

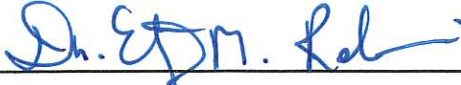
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$263494000
Ending Unassigned Fund Balance	\$14477552
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.49%

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 6/19/25
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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 : Pocono Mountain SD	County : Monroe	AUN Number : 120455403
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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 5/21/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Fund Balance is on hand to maintain reserve for future needs.

<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	261,671	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	16,477,552	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,477,552</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	164,135,329	
7000 Revenue from State Sources	90,170,702	
8000 Revenue from Federal Sources	4,687,969	
9000 Other Financing Sources	2,500,000	
Total Estimated Revenues And Other Financing Sources		<u>\$261,494,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$277,971,552</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	140,061,606
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6150 Current Act 511 Taxes - Proportional Assessments	9,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,500,000
6500 Earnings on Investments	3,150,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	125,000
6940 Tuition from Patrons	85,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
6990 Refunds and Other Miscellaneous Revenue	163,723
REVENUE FROM LOCAL SOURCES	\$164,135,329
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	37,148,272
7160 Tuition for Orphans Subsidy	625,000
7220 Vocational Education	677,161
7271 Special Education funds for School-Aged Pupils	8,411,679
7311 Pupil Transportation Subsidy	3,112,568
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,957
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,079,223
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340 State Property Tax Reduction Allocation	10,793,987
7360 Safe Schools	250,000
7531 Ready to Learn-Foundation	4,315,293
7533 Ready to Learn-Tax Equity Supplement	2,281,225
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	261,780
7810 State Share of Social Security and Medicare Taxes	3,860,469
7820 State Share of Retirement Contributions	17,138,088
REVENUE FROM STATE SOURCES	\$90,170,702
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,125,200

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	318,340
8516 Title III - Language Instruction for English Learners and Immigrant Students	64,922
8517 Title IV - 21st Century Schools	254,507
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	875,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$4,687,969
OTHER FINANCING SOURCES	
9360 Internal Service Fund Transfers	2,500,000
OTHER FINANCING SOURCES	\$2,500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	261,494,000

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$140,061,606
 Amount of Tax Relief for Homestead Exclusions \$10,854,757
 Total Approx. Tax Revenue: \$150,916,363
 Approx. Tax Levy for Tax Rate Calculation: \$162,272,709

Monroe

Total

2024-25 Data

a. Assessed Value	\$6,903,261,841	\$6,903,261,841
b. Real Estate Mills	22.2500	

I. 2025-26 Data

c. 2023 STEB Market Value	\$6,558,664,355	\$6,558,664,355
d. Assessed Value	\$6,979,471,350	\$6,979,471,350
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$153,597,576	\$153,597,576
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$153,597,576	\$153,597,576
(f Total * g)		
i. Base Mills Subject to Index	22.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$162,272,709	\$162,272,709
(Approx. Tax Levy * g)		

l. 2025-26 Real Estate Tax Rate	23.2500	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$162,272,709	\$162,272,709
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$151,417,952	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$140,061,606	
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$140,061,606	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,854,757</u>	
Total Approx. Tax Revenue:	\$150,916,363	
Approx. Tax Levy for Tax Rate Calculation:	\$162,272,709	
	Monroe	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index	23.3847	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$163,212,844	\$163,212,844
(p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		
<hr/>		

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$36,406.00	
V. Number of Homestead/Farmstead Properties	12824	12824
Median Assessed Value of Homestead Properties		\$141,820
<hr/>		

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$140,061,606
Amount of Tax Relief for Homestead Exclusions	<u>\$10,854,757</u>
Total Approx. Tax Revenue:	\$150,916,363
Approx. Tax Levy for Tax Rate Calculation:	\$162,272,709

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,793,987	Lowering RE Tax Rate	\$0	\$10,793,987
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$60,770			\$60,770
Amount of Tax Relief from State/Local Sources				\$10,854,757

CODE6111 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>
Monroe	6,979,471,350	23.2500	162,272,709			92.50000%	
Totals:	6,979,471,350		162,272,709	10,854,757	= 151,417,952	X 92.50000%	= 140,061,606

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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			0
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%	7,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
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			9,750,000
Total Act 511, Current Taxes			9,750,000
Act 511 Tax Limit -->		6,558,664,355 X	12
		Market Value	Mills
			78,703,972
			(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> Monroe	22.2500	23.2500	4.50%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	93,881,077
1200 Special Programs - Elementary / Secondary	46,199,423
1300 Vocational Education	3,371,518
1400 Other Instructional Programs - Elementary / Secondary	4,870,712
1500 Nonpublic School Programs	30,500
1700 Higher Education Programs for Secondary Students	70,000
Total Instruction	\$148,423,230
2000 Support Services	
2100 Support Services - Students	10,363,766
2200 Support Services - Instructional Staff	14,046,386
2300 Support Services - Administration	14,681,867
2400 Support Services - Pupil Health	2,199,866
2500 Support Services - Business	2,228,301
2600 Operation and Maintenance of Plant Services	23,098,038
2700 Student Transportation Services	15,606,321
2800 Support Services - Central	3,736,668
2900 Other Support Services	81,950
Total Support Services	\$86,043,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,087,947
3300 Community Services	42,500
Total Operation of Non-Instructional Services	\$5,130,447
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,042,160
5200 Interfund Transfers - Out	4,000,000
5900 Budgetary Reserve	1,855,000
Total Other Expenditures and Financing Uses	\$23,897,160
Total Estimated Expenditures and Other Financing Uses	\$263,494,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,231,023
200 Personnel Services - Employee Benefits	33,224,254
300 Purchased Professional and Technical Services	154,875
400 Purchased Property Services	86,114
500 Other Purchased Services	8,176,650
600 Supplies	1,917,620
700 Property	50,000
800 Other Objects	40,541
Total Regular Programs - Elementary / Secondary	\$93,881,077
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,401,608
200 Personnel Services - Employee Benefits	10,848,497
300 Purchased Professional and Technical Services	10,440,000
500 Other Purchased Services	8,374,500
600 Supplies	113,250
800 Other Objects	21,568
Total Special Programs - Elementary / Secondary	\$46,199,423
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,371,518
Total Vocational Education	\$3,371,518
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,766,025
200 Personnel Services - Employee Benefits	1,829,529
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	160,250
600 Supplies	39,508
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$4,870,712
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
600 Supplies	5,500
Total Nonpublic School Programs	\$30,500
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	65,000
600 Supplies	5,000
Total Higher Education Programs for Secondary Students	\$70,000
Total Instruction	\$148,423,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,149,672
200 Personnel Services - Employee Benefits	4,067,570

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	17,100
600 Supplies	8,924
800 Other Objects	10,500
Total Support Services - Students	\$10,363,766
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	5,398,393
200 Personnel Services - Employee Benefits	3,920,652
300 Purchased Professional and Technical Services	1,326,842
400 Purchased Property Services	301,500
500 Other Purchased Services	312,200
600 Supplies	2,057,311
700 Property	715,000
800 Other Objects	14,488
Total Support Services - Instructional Staff	\$14,046,386
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,804,855
200 Personnel Services - Employee Benefits	4,711,828
300 Purchased Professional and Technical Services	1,308,500
400 Purchased Property Services	11,000
500 Other Purchased Services	399,947
600 Supplies	238,487
800 Other Objects	1,207,250
Total Support Services - Administration	\$14,681,867
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,319,627
200 Personnel Services - Employee Benefits	872,839
400 Purchased Property Services	2,500
500 Other Purchased Services	4,700
800 Other Objects	200
Total Support Services - Pupil Health	\$2,199,866
2500 Support Services - Business	
100 Personnel Services - Salaries	1,245,375
200 Personnel Services - Employee Benefits	823,726
400 Purchased Property Services	19,700
500 Other Purchased Services	126,500
600 Supplies	4,000
800 Other Objects	9,000
Total Support Services - Business	\$2,228,301
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	7,582,645
200 Personnel Services - Employee Benefits	5,015,378
300 Purchased Professional and Technical Services	3,506,623
400 Purchased Property Services	1,629,175
500 Other Purchased Services	768,800

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,185,667
700 Property	400,000
800 Other Objects	9,750
Total Operation and Maintenance of Plant Services	\$23,098,038
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	192,540
200 Personnel Services - Employee Benefits	127,352
400 Purchased Property Services	21,000
500 Other Purchased Services	14,336,029
600 Supplies	928,200
800 Other Objects	1,200
Total Student Transportation Services	\$15,606,321
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	747,990
200 Personnel Services - Employee Benefits	494,741
300 Purchased Professional and Technical Services	1,715,000
500 Other Purchased Services	704,682
600 Supplies	30,200
800 Other Objects	44,055
Total Support Services - Central	\$3,736,668
2900 <u>Other Support Services</u>	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$86,043,163
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,087,530
200 Personnel Services - Employee Benefits	1,380,747
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	122,200
500 Other Purchased Services	628,637
600 Supplies	427,134
700 Property	12,000
800 Other Objects	387,699
Total Student Activities	\$5,087,947
3300 <u>Community Services</u>	
600 Supplies	32,500
800 Other Objects	10,000
Total Community Services	\$42,500
Total Operation of Non-Instructional Services	\$5,130,447
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,331,219

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	13,710,941
Total Debt Service / Other Expenditures and Financing Uses	\$18,042,160
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,000,000
Total Interfund Transfers - Out	\$4,000,000
5900 Budgetary Reserve	
800 Other Objects	1,855,000
Total Budgetary Reserve	\$1,855,000
Total Other Expenditures and Financing Uses	\$23,897,160
TOTAL EXPENDITURES	\$263,494,000

Cash and Short-Term Investments**06/30/2025 Estimate****06/30/2026 Projection**

General Fund	23,200,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	13,300,000	12,000,000
Other Capital Projects Fund	18,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	13,000,000	12,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$69,490,000	\$55,450,000

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		

<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	\$69,490,000	\$55,450,000

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**General Fund**

0510 Bonds Payable	112,970,000	99,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,000,000	1,800,000
0540 Accumulated Compensated Absences	7,800,000	7,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	67,500,000	70,000,000
0599 Other Noncurrent Liabilities	260,000,000	255,000,000
Total General Fund	\$450,270,000	\$433,700,000

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

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

\$450,270,000

\$433,700,000

Short-Term Payables

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	32,500,000	32,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,200,000	1,500,000
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$37,700,000	\$37,460,000
TOTAL INDEBTEDNESS	\$487,970,000	\$471,160,000

Account Description	Amounts
0810 Nonspendable Fund Balance	261,671
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,477,552
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,477,552
5900 Budgetary Reserve	1,855,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,594,223