

LEA Name : Southern Lehigh SD

Class : 3

AUN Number : 121395703

County : Lehigh

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Louis Pepe

(610)282-1030

Extn :5201

Contact Person

Telephone

Extension

pepel@sbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
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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	\$78916282
Ending Unassigned Fund Balance	\$4780130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.05%

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 : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/12/2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	The Estimated Ending Unassigned Fund Balance reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrence of events that are unanticipated or unknown during budget development.

<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	27,400,275
0850 Unassigned Fund Balance	4,745,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,145,275</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,995,755
7000 Revenue from State Sources	16,525,390
8000 Revenue from Federal Sources	395,137
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$78,916,282</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$111,061,557</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,276,605
6112 Interim Real Estate Taxes	327,741
6113 Public Utility Realty Taxes	48,624
6140 Current Act 511 Taxes - Flat Rate Assessments	62,064
6150 Current Act 511 Taxes - Proportional Assessments	7,625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	715,000
6500 Earnings on Investments	1,422,920
6700 Revenues from LEA Activities	66,225
6800 Revenues from Intermediary Sources / Pass-Through Funds	346,576
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	65,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$61,995,755
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,907,622
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,408,048
7311 Pupil Transportation Subsidy	1,338,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	594,816
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,919
7340 State Property Tax Reduction Allocation	1,179,455
7360 Safe Schools	44,313
7531 Ready to Learn-Foundation	147,449
7810 State Share of Social Security and Medicare Taxes	1,054,949
7820 State Share of Retirement Contributions	4,763,789
REVENUE FROM STATE SOURCES	\$16,525,390
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	271,251
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,167
8517 Title IV - 21st Century Schools	23,719
REVENUE FROM FEDERAL SOURCES	\$395,137
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,916,282

AUN: 121395703 Southern Lehigh SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,276,605
Amount of Tax Relief for Homestead Exclusions	<u>\$1,179,455</u>
Total Approx. Tax Revenue:	\$52,456,060
Approx. Tax Levy for Tax Rate Calculation:	\$53,342,838

Lehigh

Total

2024-25 Data

a. Assessed Value	\$2,969,180,900	\$2,969,180,900
b. Real Estate Mills	17.2595	

I. 2025-26 Data

c. 2023 STEB Market Value	\$3,196,516,393	\$3,196,516,393
d. Assessed Value	\$3,011,507,800	\$3,011,507,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$51,246,578	\$51,246,578
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$51,246,578	\$51,246,578
(f Total * g)		
i. Base Mills Subject to Index	17.2595	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	98.30000%	98.30000%
k. Tax Levy Needed	\$53,342,838	\$53,342,838
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate	17.7130	
(k / d * 1000)		

III.

m. Tax Levy Generated by Mills	\$53,342,838	\$53,342,838
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,163,383
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,276,605
(n * Est. Pct. Collection)		

AUN: 121395703 Southern Lehigh SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,276,605
Amount of Tax Relief for Homestead Exclusions	<u>\$1,179,455</u>
Total Approx. Tax Revenue:	\$52,456,060
Approx. Tax Levy for Tax Rate Calculation:	\$53,342,838

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	17.9498	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$54,055,963	\$54,055,963
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,898.03	
Number of Homestead/Farmstead Properties	6110	6110
Median Assessed Value of Homestead Properties		\$263,600

AUN: 121395703 Southern Lehigh SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$51,276,605

Amount of Tax Relief for Homestead Exclusions \$1,179,455

Total Approx. Tax Revenue: \$52,456,060

Approx. Tax Levy for Tax Rate Calculation: \$53,342,838

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,179,455	Lowering RE Tax Rate	\$0	\$1,179,455
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,179,455

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>
Lehigh	3,011,507,800	17.7130	53,342,838			98.30000%	
Totals:	3,011,507,800		53,342,838	- 1,179,455 =	52,163,383 X	98.30000% =	51,276,605

	<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	\$5.00	\$0.00	62,064
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			62,064
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%	6,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,125,000
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			7,625,000
Total Act 511, Current Taxes			7,687,064
Act 511 Tax Limit -->	3,196,516,393 X	12	38,358,197
	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> Lehigh <u>Current Act 511 Taxes – Flat Rate Assessments</u>	17.2595	17.7130	2.63%	Yes	4.0%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,430,682
1200 Special Programs - Elementary / Secondary	9,995,947
1300 Vocational Education	1,749,058
1400 Other Instructional Programs - Elementary / Secondary	398,434
1700 Higher Education Programs for Secondary Students	280,541
Total Instruction	\$46,854,662
2000 Support Services	
2100 Support Services - Students	2,370,613
2200 Support Services - Instructional Staff	1,882,086
2300 Support Services - Administration	4,007,167
2400 Support Services - Pupil Health	837,221
2500 Support Services - Business	946,813
2600 Operation and Maintenance of Plant Services	6,151,563
2700 Student Transportation Services	5,048,955
2800 Support Services - Central	1,744,573
2900 Other Support Services	70,000
Total Support Services	\$23,058,991
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,773,811
3300 Community Services	75,000
Total Operation of Non-Instructional Services	\$1,848,811
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,128,068
5200 Interfund Transfers - Out	25,750
Total Other Expenditures and Financing Uses	\$7,153,818
Total Estimated Expenditures and Other Financing Uses	\$78,916,282

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,076,269
200 Personnel Services - Employee Benefits	12,166,609
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	376,400
500 Other Purchased Services	1,904,109
600 Supplies	1,882,345
800 Other Objects	20,700
Total Regular Programs - Elementary / Secondary	\$34,430,682
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,792,227
200 Personnel Services - Employee Benefits	2,551,328
300 Purchased Professional and Technical Services	2,640,000
400 Purchased Property Services	500
500 Other Purchased Services	962,322
600 Supplies	41,770
700 Property	4,500
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$9,995,947
1300 Vocational Education	
500 Other Purchased Services	1,749,058
Total Vocational Education	\$1,749,058
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	234,660
200 Personnel Services - Employee Benefits	157,874
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	2,000
500 Other Purchased Services	600
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$398,434
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	280,541
Total Higher Education Programs for Secondary Students	\$280,541
Total Instruction	\$46,854,662
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,409,037
200 Personnel Services - Employee Benefits	947,971
500 Other Purchased Services	1,630
600 Supplies	11,450
800 Other Objects	525
Total Support Services - Students	\$2,370,613

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	998,945
200 Personnel Services - Employee Benefits	777,316
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	41,950
600 Supplies	47,350
800 Other Objects	525
Total Support Services - Instructional Staff	\$1,882,086
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,047,432
200 Personnel Services - Employee Benefits	1,405,944
300 Purchased Professional and Technical Services	265,035
400 Purchased Property Services	20,000
500 Other Purchased Services	68,270
600 Supplies	46,100
700 Property	2,000
800 Other Objects	152,386
Total Support Services - Administration	\$4,007,167
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	494,220
200 Personnel Services - Employee Benefits	332,501
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	200
500 Other Purchased Services	500
600 Supplies	9,200
Total Support Services - Pupil Health	\$837,221
2500 Support Services - Business	
100 Personnel Services - Salaries	447,209
200 Personnel Services - Employee Benefits	330,579
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	60,000
500 Other Purchased Services	7,525
600 Supplies	45,800
700 Property	43,000
800 Other Objects	700
Total Support Services - Business	\$946,813
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,314,045
200 Personnel Services - Employee Benefits	1,559,032
300 Purchased Professional and Technical Services	306,200
400 Purchased Property Services	373,500
500 Other Purchased Services	202,766
600 Supplies	1,205,520
700 Property	190,000
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$6,151,563
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	90,506
200 Personnel Services - Employee Benefits	60,891
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	4,875,258
600 Supplies	7,300
Total Student Transportation Services	\$5,048,955
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	606,575
200 Personnel Services - Employee Benefits	414,998
300 Purchased Professional and Technical Services	94,750
400 Purchased Property Services	13,000
500 Other Purchased Services	53,100
600 Supplies	524,950
700 Property	35,000
800 Other Objects	2,200
Total Support Services - Central	\$1,744,573
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$23,058,991
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	788,097
200 Personnel Services - Employee Benefits	532,213
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	49,100
500 Other Purchased Services	206,296
600 Supplies	165,275
800 Other Objects	29,430
Total Student Activities	\$1,773,811
3300 <u>Community Services</u>	
400 Purchased Property Services	2,000
600 Supplies	100
700 Property	1,500
800 Other Objects	71,400
Total Community Services	\$75,000
Total Operation of Non-Instructional Services	\$1,848,811
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	987,599
900 Other Uses of Funds	6,140,469

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$7,128,068
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,750
Total Interfund Transfers - Out	\$25,750
Total Other Expenditures and Financing Uses	\$7,153,818
TOTAL EXPENDITURES	\$78,916,282

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

General Fund	25,740,883	30,735,556
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	20,992,237	14,048,919
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	850,000
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 Cash and Short-Term Investments**\$47,733,120****\$45,634,475****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	\$47,733,120	\$45,634,475

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	49,238,532	42,132,594
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$49,513,532****\$42,407,594****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 Indebtedness06/30/2025 Estimate06/30/2026 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

\$49,513,532

\$42,407,594

<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	\$49,513,532	\$42,407,594

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	27,365,145
0850 Unassigned Fund Balance	4,780,130
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,145,275

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,145,275
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