

PRELIMINARY GENERAL FUND BUDGET

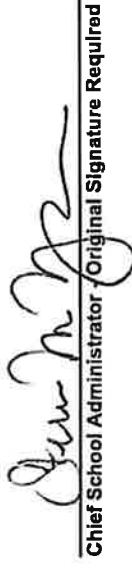
Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required_____
Date 1/27/2025

Secretary of the Board - Original Signature Required_____
Date 1/27/2025

Chief School Administrator - Original Signature Required_____
Date 1/27/2025

Tara Houser

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Contact Person

Telephone Extension

THouser@cbsd.org

Email Address

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	Jan. 16, 2025
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$3,962,755.00 Approved Referendum Exception Amt: \$0.00	The district will be applying for Special Education and Retirement Referendum Exceptions.
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.	Due to upcoming construction projects the district feels is financial prudent to maintain a unassigned fund balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Due to our retirement and our healthcare obligations the district has chosen to ear mark assigned fund balance for these activities.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	248,563
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	27,290,895
0850 Unassigned Fund Balance	19,585,888
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$46,876,783</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	332,168,054
7000 Revenue from State Sources	90,475,911
8000 Revenue from Federal Sources	3,434,639
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$426,078,604</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$472,955,387</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	269,327,156
6112 Interim Real Estate Taxes	1,300,000
6113 Public Utility Realty Taxes	240,000
6150 Current Act 511 Taxes - Proportional Assessments	40,455,898
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,000,000
6500 Earnings on Investments	7,920,000
6700 Revenues from LEA Activities	345,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,000
6910 Rentals	30,000
6940 Tuition from Patrons	375,000
6980 Revenue from Community Services Activities	3,475,000
6990 Refunds and Other Miscellaneous Revenue	2,300,000

REVENUE FROM LOCAL SOURCES

\$332,168,054

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	23,973,632
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	7,949,294
7311 Pupil Transportation Subsidy	2,604,512
7312 Nonpublic and Charter School Pupil Transportation Subsidy	482,952
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	351,397
7330 Health Services (Medical, Dental, Nurse, Act 25)	334,437
7340 State Property Tax Reduction Allocation	9,137,683
7505 Ready to Learn Block Grant	1,024,042
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	71,612
7810 State Share of Social Security and Medicare Taxes	7,723,919
7820 State Share of Retirement Contributions	36,737,431

REVENUE FROM STATE SOURCES

\$90,475,911

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	679,461
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	300,192
8516 Title III - Language Instruction for English Learners and Immigrant Students	111,459
8517 Title IV - 21st Century Schools	55,466
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,243,401

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,660
REVENUE FROM FEDERAL SOURCES	\$3,434,639
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	426,078,604

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$269,327,156
\$9,137,683
\$278,464,839
\$280,500,057

Rate

Bucks

Total

2024-25 Data

- a. Assessed Value
- b. Real Estate Mills

\$1,921,002,250
138.3200
\$1,921,002,250

I. 2025-26 Data

- c. 2023 STEB Market Value
- d. Assessed Value
- e. Assessed Value of New Constr/ Renov

\$18,425,318,741
\$1,922,154,851
\$0
\$18,425,318,741
\$1,922,154,851
\$0

2024-25 Calculations

- f. 2024-25 Tax Levy
- (a * b)

\$265,713,031
\$265,713,031

2025-26 Calculations

- g. Percent of Total Market Value
- h. Rebalanced 2024-25 Tax Levy
- (f Total * g)
- i. Base Mills Subject to Index
- (h / a * 1000) if no reassessment
- (h / (d-e) * 1000) if reassessment

100.000000%
\$265,713,031
100.000000%
\$265,713,031
138.3200

Calculation of Tax Rates and Levies Generated

- j. Weighted Avg. Collection Percentage
- k. Tax Levy Needed
- (Approx. Tax Levy * g)

99.250000%
\$280,500,057
\$280,500,057

I. 2025-26 Real Estate Tax Rate

(k / d * 1000)

145.9300

- m. Tax Levy Generated by Mills

\$280,500,057

\$280,500,057

- n. Tax Levy minus Tax Relief for Homestead Exclusions

\$271,362,374

(m - Amount of Tax Relief for Homestead Exclusions)

- o. Net Tax Revenue Generated By Mills

\$269,327,156

(n * Est. Pct. Collection)

Act 1 Index (current): 4.0%	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	\$269,327,156	
Amount of Tax Relief for Homestead Exclusions	\$9,137,683	
Total Approx. Tax Revenue:	\$278,464,839	
Approx. Tax Levy for Tax Rate Calculation:	\$280,500,057	Total
	Bucks	

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	143.8528	
q. Mills In Excess of Index (if (l > p), (l - p))	2.0772	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$276,507,357	\$276,507,357
IV. s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$3,992,700	\$3,992,700
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$3,962,755	\$3,962,755

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0.00	
V. Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.0%
Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

Rate
\$269,327,156
\$9,137,683
\$278,464,839
\$280,500,057
Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
Amount of Tax Relief from State/Local Sources

\$9,137,683
\$0
\$0
\$9,137,683

CODE

6111	Current Real Estate Taxes		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Bucks	1,922,154,851	145.9300	280,500,057				99.250000%
Totals:	1,922,154,851		280,500,057	9,137,683	271,362,374	99.250000% X	269,327,156

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00	0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments				Estimated Revenue
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	35,455,898	35,455,898
6152 Current Act 511 Occupation Taxes	0.00%	0.00%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,000,000	5,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00%	0.00%	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.00%	0.00%	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments				40,455,898
Total Act 511, Current Taxes				40,455,898
Act 511 Tax Limit →		18,425,318,741	X	221,103,825
		Market Value	12 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	Current Real Estate Taxes									
	Bucks									
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	180,861,022
1200 Special Programs - Elementary / Secondary	72,845,912
1300 Vocational Education	5,216,756
1400 Other Instructional Programs - Elementary / Secondary	4,347,597
1500 Nonpublic School Programs	25,147
Total Instruction	\$263,296,434
2000 Support Services	
2100 Support Services - Students	19,157,698
2200 Support Services - Instructional Staff	18,886,990
2300 Support Services - Administration	22,868,132
2400 Support Services - Pupil Health	5,481,448
2500 Support Services - Business	2,912,629
2600 Operation and Maintenance of Plant Services	40,576,801
2700 Student Transportation Services	27,662,410
2800 Support Services - Central	6,607,614
2900 Other Support Services	282,073
Total Support Services	\$144,435,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	8,681,427
3300 Community Services	4,302,832
Total Operation of Non-Instructional Services	\$12,984,259
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,728,750
5200 Interfund Transfers - Out	11,062,500
Total Other Expenditures and Financing Uses	\$14,792,250
Total Estimated Expenditures and Other Financing Uses	\$435,508,738

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	105,427,770
200 Personnel Services - Employee Benefits	66,640,629
300 Purchased Professional and Technical Services	95,707
400 Purchased Property Services	470,397
500 Other Purchased Services	2,482,973
600 Supplies	5,556,391
700 Property	144,677
800 Other Objects	42,478
Total Regular Programs - Elementary / Secondary	\$180,861,022
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,189,146
200 Personnel Services - Employee Benefits	25,457,336
300 Purchased Professional and Technical Services	6,616,981
400 Purchased Property Services	6,060
500 Other Purchased Services	4,802,970
600 Supplies	738,178
800 Other Objects	35,241
Total Special Programs - Elementary / Secondary	\$72,845,912
1300 Vocational Education	
500 Other Purchased Services	5,216,756
Total Vocational Education	\$5,216,756
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,007,496
200 Personnel Services - Employee Benefits	1,428,180
300 Purchased Professional and Technical Services	52,520
400 Purchased Property Services	1,010
500 Other Purchased Services	850,271
600 Supplies	8,120
Total Other Instructional Programs - Elementary / Secondary	\$4,347,597
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	22,321
600 Supplies	2,826
Total Nonpublic School Programs	\$25,147
Total Instruction	\$263,296,434
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	11,222,336
200 Personnel Services - Employee Benefits	7,400,678
300 Purchased Professional and Technical Services	392,095
500 Other Purchased Services	9,797
600 Supplies	130,732
800 Other Objects	2,060

Description	Amount
Total Support Services - Students	\$19,157,698
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	10,219,693
200 Personnel Services - Employee Benefits	6,429,898
300 Purchased Professional and Technical Services	611,576
400 Purchased Property Services	58,190
500 Other Purchased Services	217,892
600 Supplies	1,340,699
700 Property	3,170
800 Other Objects	5,872
Total Support Services - Instructional Staff	\$18,886,990
2300 Support Services - Administration	
100 Personnel Services - Salaries	12,487,517
200 Personnel Services - Employee Benefits	7,734,887
300 Purchased Professional and Technical Services	1,642,396
400 Purchased Property Services	20,705
500 Other Purchased Services	457,998
600 Supplies	417,081
800 Other Objects	107,548
Total Support Services - Administration	\$22,868,132
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	3,120,811
200 Personnel Services - Employee Benefits	2,249,390
300 Purchased Professional and Technical Services	23,079
400 Purchased Property Services	1,465
500 Other Purchased Services	5,050
600 Supplies	78,623
800 Other Objects	3,030
Total Support Services - Pupil Health	\$5,481,448
2500 Support Services - Business	
100 Personnel Services - Salaries	1,426,642
200 Personnel Services - Employee Benefits	1,299,649
300 Purchased Professional and Technical Services	119,684
400 Purchased Property Services	1,510
500 Other Purchased Services	30,978
600 Supplies	28,684
800 Other Objects	5,482
Total Support Services - Business	\$2,912,629
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	14,384,325
200 Personnel Services - Employee Benefits	9,381,364
300 Purchased Professional and Technical Services	515,100
400 Purchased Property Services	3,884,803
500 Other Purchased Services	1,066,822
600 Supplies	6,884,640

<u>Description</u>	<u>Amount</u>
700 Property	4,455,000
800 Other Objects	4,747
Total Operation and Maintenance of Plant Services	\$40,576,801
2700 Student Transportation Services	
100 Personnel Services - Salaries	7,873,316
200 Personnel Services - Employee Benefits	5,513,400
300 Purchased Professional and Technical Services	12,852
400 Purchased Property Services	133,598
500 Other Purchased Services	12,278,422
600 Supplies	1,814,812
700 Property	35,000
800 Other Objects	1,010
Total Student Transportation Services	\$27,662,410
2800 Support Services - Central	
100 Personnel Services - Salaries	1,768,775
200 Personnel Services - Employee Benefits	1,428,473
300 Purchased Professional and Technical Services	592,385
400 Purchased Property Services	1,226,626
500 Other Purchased Services	1,052,807
600 Supplies	524,181
800 Other Objects	14,367
Total Support Services - Central	\$6,607,614
2900 Other Support Services	
500 Other Purchased Services	282,073
Total Other Support Services	\$282,073
Total Support Services	\$144,435,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	4,465,050
200 Personnel Services - Employee Benefits	2,328,187
300 Purchased Professional and Technical Services	1,082,580
500 Other Purchased Services	110,090
600 Supplies	648,203
700 Property	9,543
800 Other Objects	37,774
Total Student Activities	\$9,861,427
3300 Community Services	
100 Personnel Services - Salaries	2,396,528
200 Personnel Services - Employee Benefits	1,306,890
300 Purchased Professional and Technical Services	93,859
400 Purchased Property Services	7,828
500 Other Purchased Services	40,855
600 Supplies	456,872

Description	Amount
Total Community Services	\$4,302,832
Total Operation of Non-Instructional Services	\$12,984,259
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	84,750
900 Other Uses of Funds	3,645,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,729,750
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,062,500
Total Interfund Transfers - Out	\$11,062,500
Total Other Expenditures and Financing Uses	\$14,792,250
TOTAL EXPENDITURES	\$435,508,738

Cash and Short-Term Investments

	<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 Cash and Short-Term Investments

\$56,345,897

\$57,283,051

Long-Term Investments

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	

06/30/2025 Estimate

06/30/2026 Projection

<u>Long-Term Investments</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund			
<u>Total Long-Term Investments</u>			
TOTAL CASH AND INVESTMENTS		\$56,345,897	\$57,283,051

Long-Term Indebtedness		06/30/2025 Estimate	06/30/2026 Projection
General Fund			
0510	Bonds Payable		
0520	Extended-Term Financing Agreements Payable	350,000	45,000,000
0530	Lease and Other Right-To-Use Obligations		
0540	Accumulated Compensated Absences		
0550	Authority Lease Obligations		
0560	Other Post-Employment Benefits (OPEB)	2,926,637	2,999,803
0599	Other Noncurrent Liabilities		
Total General Fund		\$3,276,637	\$47,999,803

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	
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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

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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>		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		\$3,276,637	\$47,999,803
Total Long-Term Indebtedness			

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	\$3,276,637	\$47,999,803
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	248,563
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	22,290,895
0850 Unassigned Fund Balance	15,155,754
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$37,446,649
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,695,212