

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

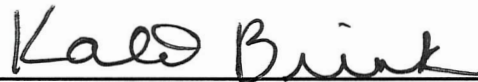
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 6/19/25



Secretary of the Board - Original Signature Required

Date 6/19/25



Chief School Administrator - Original Signature Required

Date 6-20-25

Anthony Rapp

Contact Person

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Extn :

Telephone

Extension

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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 : Council Rock SD	COUNTY : Bucks	AUN : 122092353
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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	\$292281981
Ending Unassigned Fund Balance	\$10497383
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.59%

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**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Council Rock SD	County : Bucks	AUN Number : 122092353
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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 5/15/25
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,736,693.00 Function 2800, Object 200: \$1,848,878.00	Employer post-employment payments to 403B and HRA accounts coded to 2830 Human Resources
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board Approved Reserve for unanticipated expenses and teacher contract negotiations.
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.	Board policy of minimum of 8% Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance per Board policy
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance per Board policy

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	145,178
0820 Restricted Fund Balance	29,264
0830 Committed Fund Balance	9,947,527
0840 Assigned Fund Balance	328,482
0850 Unassigned Fund Balance	19,971,357

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$30,247,366

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	220,369,481
7000 Revenue from State Sources	63,706,814
8000 Revenue from Federal Sources	1,805,703
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$285,881,998

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$316,129,364

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	177,881,440
6112 Interim Real Estate Taxes	734,365
6113 Public Utility Realty Taxes	189,344
6114 Payments in Lieu of Current Taxes - State / Local	4,900
6140 Current Act 5111 Taxes - Flat Rate Assessments	155,000
6150 Current Act 5111 Taxes - Proportional Assessments	30,658,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,514,451
6500 Earnings on Investments	5,500,000
6700 Revenues from LEA Activities	93,623
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Rentals	450,544
6920 Contributions and Donations from Private Sources	57,194
6940 Tuition from Patrons	30,000
6980 Revenue from Community Services Activities	150,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$220,369,481

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,408,780
7144 Reimbursement of CS Expenditures Subsidy	227,236
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,710,231
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,161,138
7330 Health Services (Medical, Dental, Nurse, Act 25)	248,350
7340 State Property Tax Reduction Allocation	8,782,211
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	416,762
7506 Pasmart Grants	72,180
7810 State Share of Social Security and Medicare Taxes	5,024,423
7820 State Share of Retirement Contributions	21,675,503
REVENUE FROM STATE SOURCES	\$63,706,814

REVENUE FROM FEDERAL SOURCES

8320 Energy Conservation Grants - TA and ECM	200,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	328,785
	Page 6

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	139,784
8516 Title III - Language Instruction for English Learners and Immigrant Students	70,437
8517 Title IV - 21st Century Schools	26,697
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$1,805,703
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	285,881,998

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

Approx. Tax Revenue from RE Taxes: \$177,881,440
Amount of Tax Relief for Homestead Exclusions \$8,782,211
Total Approx. Tax Revenue: \$186,663,651
Approx. Tax Levy for Tax Rate Calculation: \$191,232,816

Bucks Total

2024-25 Data

a. Assessed Value	\$1,315,928,310	\$1,315,928,310
b. Real Estate Mills	140.7732	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$12,600,115,688	\$12,600,115,688
d. Assessed Value	\$1,319,777,220	\$1,319,777,220
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$185,247,439	\$185,247,439
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$185,247,439	\$185,247,439
(f Total * g)		
i. Base Mills Subject to Index	140.7732	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.49567%	97.49567%
k. Tax Levy Needed	\$191,232,816	\$191,232,816
(Approx. Tax Levy * g)		
l. 2025-26 Real Estate Tax Rate	144.8978	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$191,232,816	\$191,232,816
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$182,450,605
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$177,881,440
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$177,881,440

Amount of Tax Relief for Homestead Exclusions

\$8,782,211

Total Approx. Tax Revenue:

\$186,663,651

Approx. Tax Levy for Tax Rate Calculation:

\$191,232,816

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index

146.4041

(1 * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$193,220,796

(p / 1000 * d)

\$193,220,796

s. Millage Rate within Index?

Yes

(if 1 > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index

\$0

(1 * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$3,143.17

Number of Homestead/Farmstead Properties

19283

Median Assessed Value of Homestead Properties

\$45,967

19283

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$177,881,440
 Amount of Tax Relief for Homestead Exclusions \$8,782,211
 Total Approx. Tax Revenue: \$186,663,651
 Approx. Tax Levy for Tax Rate Calculation: \$191,232,816

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$8,782,211

Lowering RE Tax Rate

\$0

\$8,782,211

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$8,782,211

CODE

6111	Current Real Estate Taxes												
County Name	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills					
Bucks		1,319,777,220	144.8978	191,232,816	8,782,211 =	182,450,605 X	97.49567%	177,881,440					
Totals:		1,319,777,220		191,232,816		182,450,605 X	97.49567%	177,881,440					

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679			0
6140	Current Act 511 Taxes - Flat Rate Assessments			0
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	155,000
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		155,000	155,000
6150	Current Act 511 Taxes - Proportional Assessments			
6151	Current Act 511 Earned Income Taxes	0.500%	22,350,000	22,350,000
6152	Current Act 511 Occupation Taxes	400.00000	4,357,919	4,357,919
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	3,950,701	3,950,701
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments		30,658,620	30,658,620
	Total Act 511, Current Taxes		151,201,388	151,201,388

Act 511 Tax Limit -->	12,600,115,688 X	12	151,201,388
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	Current Real Estate Taxes									
	Bucks	140,7732	144,8978	2.93%	Yes	4.0%				
	Current Act 511 Taxes - Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes - Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes	400.00000	400.00000	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	112,436,407
1200 Special Programs - Elementary / Secondary	60,022,032
1300 Vocational Education	2,723,761
1400 Other Instructional Programs - Elementary / Secondary	1,720,944
Total Instruction	\$176,983,144
2000 Support Services	
2100 Support Services - Students	9,588,676
2200 Support Services - Instructional Staff	8,004,152
2300 Support Services - Administration	12,810,323
2400 Support Services - Pupil Health	3,114,266
2500 Support Services - Business	1,910,936
2600 Operation and Maintenance of Plant Services	20,849,453
2700 Student Transportation Services	21,403,600
2800 Support Services - Central	8,727,894
2900 Other Support Services	108,612
Total Support Services	\$86,517,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,531,556
3300 Community Services	223,914
Total Operation of Non-Instructional Services	\$3,755,470
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	125,000
5200 Interfund Transfers - Out	20,730,455
5900 Budgetary Reserve	4,250,000
Total Other Expenditures and Financing Uses	\$25,105,455
Total Estimated Expenditures and Other Financing Uses	\$292,281,981

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Regular Programs - Elementary / Secondary

\$112,436,407

1200 Special Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Special Programs - Elementary / Secondary

\$60,022,032

1300 Vocational Education

- 500 Other Purchased Services

Total Vocational Education

\$2,723,761

1400 Other Instructional Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

Total Other Instructional Programs - Elementary / Secondary

\$1,720,944

Total Instruction

\$176,903,144

2000 Support Services

2100 Support Services - Students

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Support Services - Students

\$9,588,676

<u>Description</u>	<u>Amount</u>
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2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	4,473,324
200 Personnel Services - Employee Benefits	2,688,766
300 Purchased Professional and Technical Services	95,621
400 Purchased Property Services	3,449
500 Other Purchased Services	70,550
600 Supplies	588,648
700 Property	3,000
800 Other Objects	80,794
Total Support Services - Instructional Staff	\$8,004,152

2300 Support Services - Administration

100 Personnel Services - Salaries	6,091,065
200 Personnel Services - Employee Benefits	3,542,500
300 Purchased Professional and Technical Services	1,694,115
400 Purchased Property Services	14,560
500 Other Purchased Services	285,865
600 Supplies	777,941
700 Property	7,400
800 Other Objects	396,877
Total Support Services - Administration	\$12,810,323

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	1,846,624
200 Personnel Services - Employee Benefits	1,082,652
300 Purchased Professional and Technical Services	83,015
400 Purchased Property Services	2,800
500 Other Purchased Services	28,942
600 Supplies	58,488
700 Property	1,000
800 Other Objects	10,745
Total Support Services - Pupil Health	\$3,114,266

2500 Support Services - Business

100 Personnel Services - Salaries	1,052,485
200 Personnel Services - Employee Benefits	696,933
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	26,164
500 Other Purchased Services	27,500
600 Supplies	34,600
800 Other Objects	3,254
Total Support Services - Business	\$1,910,936

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries	4,441,233
200 Personnel Services - Employee Benefits	2,644,642
300 Purchased Professional and Technical Services	1,034,936
400 Purchased Property Services	7,424,652
500 Other Purchased Services	675,600

Description

Amount

600 Supplies	3,866,890
700 Property	697,500
800 Other Objects	64,000
Total Operation and Maintenance of Plant Services	\$20,849,453

2700 Student Transportation Services

100 Personnel Services - Salaries	1,070,201
200 Personnel Services - Employee Benefits	813,303
400 Purchased Property Services	448,285
500 Other Purchased Services	18,200,112
600 Supplies	591,139
700 Property	280,560
Total Student Transportation Services	\$21,403,600

2800 Support Services - Central

100 Personnel Services - Salaries	1,736,693
200 Personnel Services - Employee Benefits	1,848,878
300 Purchased Professional and Technical Services	434,100
400 Purchased Property Services	680,300
500 Other Purchased Services	298,200
600 Supplies	1,346,223
700 Property	2,356,500
800 Other Objects	27,000
Total Support Services - Central	\$8,727,894

2900 Other Support Services

500 Other Purchased Services	100,000
800 Other Objects	8,612
Total Other Support Services	\$108,612

Total Support Services **\$86,517,912**

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries	1,823,615
200 Personnel Services - Employee Benefits	798,811
300 Purchased Professional and Technical Services	160,930
400 Purchased Property Services	52,735
500 Other Purchased Services	298,095
600 Supplies	321,770
700 Property	3,000
800 Other Objects	72,600
Total Student Activities	\$3,531,556

3300 Community Services

100 Personnel Services - Salaries	83,059
200 Personnel Services - Employee Benefits	35,015
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	13,000
500 Other Purchased Services	56,200

Description	Amount
600 Supplies	29,640
800 Other Objects	6,000
Total Community Services	\$223,914
Total Operation of Non-Instructional Services	\$3,755,470
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	125,000
Total Debt Service / Other Expenditures and Financing Uses	\$125,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,730,455
Total Interfund Transfers - Out	\$20,730,455
5900 Budgetary Reserve	
800 Other Objects	4,250,000
Total Budgetary Reserve	\$4,250,000
Total Other Expenditures and Financing Uses	\$25,105,455
TOTAL EXPENDITURES	\$292,281,981

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	45,000,000	39,000,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	12,000,000	10,000,000
Other Capital Projects Fund	4,000,000	2,000,000
Debt Service Fund	3,460,000	6,460,000
Food Service / Cafeteria Operations Fund	2,500,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	24,000,000	22,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,200,000	1,200,000
Other Agency Fund	300,000	300,000
Permanent Fund		
Total Cash and Short-Term Investments	\$92,460,000	\$82,960,000

Long-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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$92,460,000

\$82,960,000

Long-Term Indebtedness

General Fund

	06/30/2025 Estimate	06/30/2026 Projection
0510 Bonds Payable	239,305,000	229,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	450,000	200,000
0540 Accumulated Compensated Absences	4,805,000	4,705,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,275,289	6,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$250,835,289	\$240,895,000

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	

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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

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

06/30/2025 Estimate

06/30/2026 Projection

\$250,835,289

\$240,895,000

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

\$250,835,289

\$240,895,000

Account Description	Amounts
0810 Nonspendable Fund Balance	145,178
0820 Restricted Fund Balance	29,264
0830 Committed Fund Balance	13,000,000
0840 Assigned Fund Balance	350,000
0850 Unassigned Fund Balance	10,497,383
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,847,383
5900 Budgetary Reserve	4,250,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$28,271,825