

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/12/2025

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/24/25  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/24/25  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/24/25  
Date

Grant S Palfey  
\_\_\_\_\_  
Contact Person

(570)674-7231

Extn :

\_\_\_\_\_  
Telephone Extension

gpalfey@dshs.com

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$43835700
Ending Unassigned Fund Balance	\$-2445619
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.57%

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  6/24/25
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DUE DATE: AUGUST 15, 2025

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Dallas SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118401603
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/24/25
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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 meant to be used for emergencies. The negative position is a result of unanticipated healthcare, special education and charter school expenses. It will take us several years to reestablish.
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.	Budgetary reserve is meant to be used for emergencies. The negative position is a result of unanticipated healthcare, special education and charter school expenses. It will take us several years to reestablish.

ITEM

AMOUNTS

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

0810 Nondisposable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(4,514,501)

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **(\$4,514,501)**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	29,692,323
7000 Revenue from State Sources	15,541,722
8000 Revenue from Federal Sources	670,537
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$45,904,582**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$41,390,081**

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	23,672,323
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	4,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	830,000
6500 Earnings on Investments	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6990 Refunds and Other Miscellaneous Revenue	135,000

**REVENUE FROM LOCAL SOURCES \$29,692,323**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,265,184
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,614,370
7311 Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	605,243
7505 Ready to Learn Block Grant	790,431
7810 State Share of Social Security and Medicare Taxes	727,621
7820 State Share of Retirement Contributions	3,233,873

**REVENUE FROM STATE SOURCES \$15,541,722**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	524,264
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,825
8517 Title IV - 21st Century Schools	46,448
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

**REVENUE FROM FEDERAL SOURCES \$670,537**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**45,904,582**

Act 1 Index (current): 4.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$23,672,323

Amount of Tax Relief for Homestead Exclusions ~~\$605,243~~

Total Approx. Tax Revenue: \$24,277,566

Approx. Tax Levy for Tax Rate Calculation: \$25,136,148

Luzerne **Total**

**2024-25 Data**

a. Assessed Value	\$1,668,840,200	\$1,668,840,200
b. Real Estate Mills	14.3019	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$1,557,314,342	\$1,557,314,342
d. Assessed Value	\$1,677,051,300	\$1,677,051,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy	\$23,867,586	\$23,867,586
(a * b)		

**2025-26 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$23,867,586	\$23,867,586

**II.**

i. Base Mills Subject to Index	14.3019	
(f Total * g)		
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$25,136,148	\$25,136,148
(Approx. Tax Levy * g)		

**I. 2025-26 Real Estate Tax Rate**

(k / d \* 1000) **14.9883**

**III.**

m. Tax Levy Generated by Mills	\$25,136,148	\$25,136,148
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$24,530,905	\$24,530,905
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$23,672,323	\$23,672,323
(n * Est. Pct. Collection)		

AUN: 118401603 Dallas SD

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

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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$23,672,323

Amount of Tax Relief for Homestead Exclusions ~~\$605,243~~

Total Approx. Tax Revenue: \$24,277,566

Approx. Tax Levy for Tax Rate Calculation: \$25,136,148

Total

Luzerne

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	14.9883	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,136,148	\$25,136,148
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 * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$7,339.06	
Number of Homestead/Farmstead Properties	5502	5502
Median Assessed Value of Homestead Properties		\$168,800

AUN: 118401603 Dallas SD

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

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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$23,672,323

Amount of Tax Relief for Homestead Exclusions \$605,243

Total Approx. Tax Revenue: \$24,277,566

Approx. Tax Levy for Tax Rate Calculation: \$25,136,148

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$605,243 Lowering RE Tax Rate \$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

**Amount of Tax Relief from State/Local Sources \$605,243**



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>									
	Luzerne									
6120	Current Per Capita Taxes, Section 679	14.3019	14.9883	4.80%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,803,851
1200 Special Programs - Elementary / Secondary	6,724,132
1300 Vocational Education	1,277,579
1400 Other Instructional Programs - Elementary / Secondary	1,100
<b>Total Instruction</b>	<b>\$28,806,662</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,362,748
2200 Support Services - Instructional Staff	344,121
2300 Support Services - Administration	2,635,241
2400 Support Services - Pupil Health	439,499
2500 Support Services - Business	854,252
2600 Operation and Maintenance of Plant Services	4,188,904
2700 Student Transportation Services	2,193,546
2800 Support Services - Central	326,245
2900 Other Support Services	54,000
<b>Total Support Services</b>	<b>\$12,398,556</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,410,482
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,410,482</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	150,000
5900 Budgetary Reserve	1,070,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,220,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,835,700</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,202,685
200 Personnel Services - Employee Benefits	8,291,507
400 Purchased Property Services	115,000
500 Other Purchased Services	804,818
600 Supplies	364,341
700 Property	25,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,803,851</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,813,331
200 Personnel Services - Employee Benefits	2,049,696
300 Purchased Professional and Technical Services	1,000,000
400 Purchased Property Services	5,000
500 Other Purchased Services	815,705
600 Supplies	40,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,724,132</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	352,428
200 Personnel Services - Employee Benefits	255,263
500 Other Purchased Services	660,688
600 Supplies	8,200
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$1,277,579</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
600 Supplies	1,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,100</b>
<b>Total Instruction</b>	<b>\$28,806,662</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	788,590
200 Personnel Services - Employee Benefits	563,933
400 Purchased Property Services	2,000
500 Other Purchased Services	1,900
600 Supplies	6,325
<b>Total Support Services - Students</b>	<b>\$1,362,748</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	173,610
200 Personnel Services - Employee Benefits	125,746
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615
700 Property	1,650
800 Other Objects	1,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$344,121</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,335,348
200 Personnel Services - Employee Benefits	972,693
300 Purchased Professional and Technical Services	233,500
400 Purchased Property Services	4,000
500 Other Purchased Services	33,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	30,000
<b>Total Support Services - Administration</b>	<b>\$2,635,241</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	248,970
200 Personnel Services - Employee Benefits	180,329
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
<b>Total Support Services - Pupil Health</b>	<b>\$439,499</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	286,552
200 Personnel Services - Employee Benefits	208,050
400 Purchased Property Services	232,500
600 Supplies	125,000
700 Property	1,500
800 Other Objects	650
<b>Total Support Services - Business</b>	<b>\$854,252</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,268,422
200 Personnel Services - Employee Benefits	918,718
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	1,110,000
500 Other Purchased Services	304,558
600 Supplies	537,000
700 Property	37,706
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,188,904</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,192,196
600 Supplies	1,350
<b>Total Student Transportation Services</b>	<b>\$2,193,546</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	131,210
200 Personnel Services - Employee Benefits	95,035

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	100,000
<b>Total Support Services - Central</b>	<b>\$326,245</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	50,000
<b>Total Other Support Services</b>	<b>\$54,000</b>
<b>Total Support Services</b>	<b>\$12,398,556</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	421,639
200 Personnel Services - Employee Benefits	305,393
300 Purchased Professional and Technical Services	470,000
400 Purchased Property Services	15,000
500 Other Purchased Services	86,150
600 Supplies	112,300
<b>Total Student Activities</b>	<b>\$1,410,482</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,410,482</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	150,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$150,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,070,000
<b>Total Budgetary Reserve</b>	<b>\$1,070,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,220,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,835,700</b>

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	200,000	1,250,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$400,000</b>	<b>\$1,450,000</b>

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<u>Long-Term Investments</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		

06/30/2025 Estimate      06/30/2026 Projection

Long-Term Investments

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$400,000</b>	<b>\$1,450,000</b>

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**General Fund**

0510 Bonds Payable	69,029,756	70,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	250,000	250,000

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total General Fund**

**\$69,279,756**

**\$70,250,000**

**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

<b>Capital Reserve Fund - \$ 690, \$1850</b>
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**

<b>Capital Reserve Fund - \$ 1431</b>
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**

<b>Other Capital Projects Fund</b>
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**

<b>Debt Service Fund</b>
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**

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**

06/30/2025 Estimate      06/30/2026 Projection

**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**      **\$69,279,756**      **\$70,250,000**

06/30/2025 Estimate      06/30/2026 Projection

**Short-Term Payables**

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**

	<b>\$69,279,756</b>	<b>\$70,250,000</b>
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**TOTAL INDEBTEDNESS**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,445,619)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$2,445,619)</b>
<b>5900 Budgetary Reserve</b>	<b>1,070,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$1,375,619)</b>