

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2025



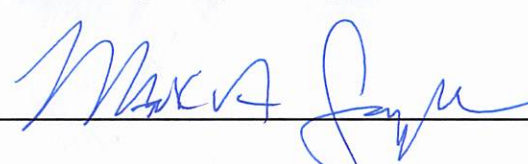
President of the Board - Original Signature Required5.21.2025

Date

Secretary of the Board - Original Signature Required5/21/2025

Date

Chief School Administrator - Original Signature Required5-21-2025

DateMark Czapp


Contact Person(717)225-4731 Extn :3014

Telephone Extensionczappm@sgasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Grove Area SD	COUNTY : York	AUN : 112676703
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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.

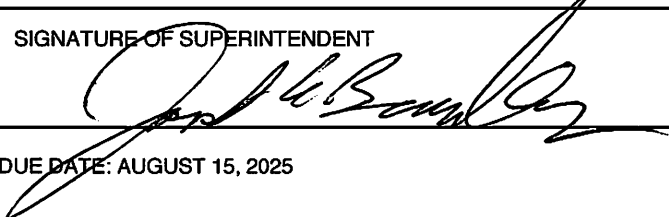
Total Budgeted Expenditures	\$87410634
Ending Unassigned Fund Balance	\$3129014
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.57%

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 5-21-2025
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

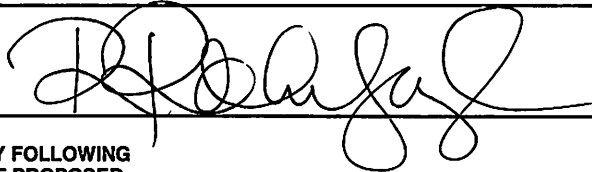
24 PS 6-687(a)(1)

(03/2006)

School District Name : Spring Grove Area SD	County : York	AUN Number : 112676703
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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 4/14/25
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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>
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$74,400.00 Function 1400, Object 200: \$0.00 . Provide a justification.	For budgeting purposes, salaries and benefits for summer school were all included in the 100s. The district software will breakdown salaries and benefits when staff are paid.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is to provide for the fluctuation in special education placements and other unexpected costs.
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 unassigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for any unexpected costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for increased cost related to facility upgrades, PSERS, health care, technology, and charter schools.

<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	7,500,000	
0850 Unassigned Fund Balance	3,289,230	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,789,230</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,122,173	
7000 Revenue from State Sources	32,408,245	
8000 Revenue from Federal Sources	720,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$87,250,418</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$98,039,648</u>

LEA : 112676703 Spring Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,846,173
6112 Interim Real Estate Taxes	320,000
6113 Public Utility Realty Taxes	45,000
6150 Current Act 511 Taxes - Proportional Assessments	5,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	975,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	61,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	890,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	565,000
6990 Refunds and Other Miscellaneous Revenue	129,500
REVENUE FROM LOCAL SOURCES	\$54,122,173
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,836,786
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	3,217,900
7311 Pupil Transportation Subsidy	3,215,055
7312 Nonpublic and Charter School Pupil Transportation Subsidy	87,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	657,987
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,749,798
7531 Ready to Learn-Foundation	916,229
7532 Ready to Learn-Adequacy Supplement	402,713
7810 State Share of Social Security and Medicare Taxes	1,512,060
7820 State Share of Retirement Contributions	6,602,717
REVENUE FROM STATE SOURCES	\$32,408,245
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	575,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	45,000
REVENUE FROM FEDERAL SOURCES	\$720,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,250,418

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,846,173	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,755,798</u>	
Total Approx. Tax Revenue:	\$46,601,971	
Approx. Tax Levy for Tax Rate Calculation:	\$48,228,516	
	York	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$1,872,967,073	\$1,872,967,073
b. Real Estate Mills	24.4535	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,051,331,585	\$2,051,331,585
d. Assessed Value	\$1,898,229,884	\$1,898,229,884
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$45,800,600	\$45,800,600
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$45,800,600	\$45,800,600
(f Total * g)		
i. Base Mills Subject to Index	24.4535	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$48,228,516	\$48,228,516
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.4071	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,228,516	\$48,228,516
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,472,718
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,846,173
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,846,173	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,755,798</u>	
Total Approx. Tax Revenue:	\$46,601,971	
Approx. Tax Levy for Tax Rate Calculation:	\$48,228,516	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.7739	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,924,787	\$48,924,787
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,745.00	
Number of Homestead/Farmstead Properties	7939	7939
Median Assessed Value of Homestead Properties		\$140,160

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,846,173
Amount of Tax Relief for Homestead Exclusions	<u>\$1,755,798</u>
Total Approx. Tax Revenue:	\$46,601,971
Approx. Tax Levy for Tax Rate Calculation:	\$48,228,516
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,749,798	Lowering RE Tax Rate	\$0	\$1,749,798
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,000			\$6,000
Amount of Tax Relief from State/Local Sources				\$1,755,798

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112676703 Spring Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/22/2025 7:25:06 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
York	1,898,229,884	25.4071	48,228,516			96.50000%	
Totals:	1,898,229,884		48,228,516	- 1,755,798	= 46,472,718	X 96.50000%	= 44,846,173
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,850,000	4,850,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	850,000	850,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						5,700,000	5,700,000
Total Act 511, Current Taxes							5,700,000
Act 511 Tax Limit -->				2,051,331,585	X	12	24,615,979
				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>									
	York	24.4535	25.4071	3.90%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		35,853,266
1200 Special Programs - Elementary / Secondary		14,075,387
1300 Vocational Education		2,691,980
1400 Other Instructional Programs - Elementary / Secondary		629,700
1500 Nonpublic School Programs		10,000
1800 Pre-Kindergarten		43,000
Total Instruction		\$53,303,333
2000 Support Services		
2100 Support Services - Students		3,152,275
2200 Support Services - Instructional Staff		4,185,540
2300 Support Services - Administration		4,039,643
2400 Support Services - Pupil Health		1,288,437
2500 Support Services - Business		724,968
2600 Operation and Maintenance of Plant Services		7,111,821
2700 Student Transportation Services		5,853,444
2800 Support Services - Central		652,651
2900 Other Support Services		5,605
Total Support Services		\$27,014,384
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,490,366
3300 Community Services		37,309
Total Operation of Non-Instructional Services		\$1,527,675
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,215,242
5900 Budgetary Reserve		350,000
Total Other Expenditures and Financing Uses		\$5,565,242
Total Estimated Expenditures and Other Financing Uses		\$87,410,634

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,932,211
200 Personnel Services - Employee Benefits	12,127,336
300 Purchased Professional and Technical Services	207,200
400 Purchased Property Services	625,269
500 Other Purchased Services	2,581,671
600 Supplies	1,170,082
700 Property	190,562
800 Other Objects	18,935
Total Regular Programs - Elementary / Secondary	\$35,853,266
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,810,700
200 Personnel Services - Employee Benefits	3,884,362
300 Purchased Professional and Technical Services	1,597,500
500 Other Purchased Services	2,735,921
600 Supplies	46,904
Total Special Programs - Elementary / Secondary	\$14,075,387
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	509,782
200 Personnel Services - Employee Benefits	298,740
300 Purchased Professional and Technical Services	360
400 Purchased Property Services	810
500 Other Purchased Services	1,856,700
600 Supplies	21,493
700 Property	3,800
800 Other Objects	295
Total Vocational Education	\$2,691,980
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	74,400
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	435,300
Total Other Instructional Programs - Elementary / Secondary	\$629,700
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	5,000
500 Other Purchased Services	15,000
600 Supplies	3,000
Total Pre-Kindergarten	\$43,000
Total Instruction	\$53,303,333

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,905,836
200 Personnel Services - Employee Benefits	1,129,337
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	3,110
600 Supplies	33,860
800 Other Objects	5,132
Total Support Services - Students	\$3,152,275
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,680,458
200 Personnel Services - Employee Benefits	1,249,827
300 Purchased Professional and Technical Services	184,325
400 Purchased Property Services	453,500
500 Other Purchased Services	28,410
600 Supplies	512,520
700 Property	75,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$4,185,540
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,210,280
200 Personnel Services - Employee Benefits	1,479,820
300 Purchased Professional and Technical Services	243,700
400 Purchased Property Services	2,200
500 Other Purchased Services	23,910
600 Supplies	51,607
700 Property	8,000
800 Other Objects	20,126
Total Support Services - Administration	\$4,039,643
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	640,008
200 Personnel Services - Employee Benefits	437,429
300 Purchased Professional and Technical Services	196,500
500 Other Purchased Services	500
600 Supplies	14,000
Total Support Services - Pupil Health	\$1,288,437
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	372,592
200 Personnel Services - Employee Benefits	269,753
500 Other Purchased Services	17,750
600 Supplies	60,043
800 Other Objects	4,830
Total Support Services - Business	\$724,968
2600 <u>Operation and Maintenance of Plant Services</u>	

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Description	Amount
100 Personnel Services - Salaries	1,864,028
200 Personnel Services - Employee Benefits	1,326,349
300 Purchased Professional and Technical Services	567,500
400 Purchased Property Services	1,013,700
500 Other Purchased Services	461,244
600 Supplies	1,852,000
700 Property	20,000
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$7,111,821
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	122,130
200 Personnel Services - Employee Benefits	75,787
400 Purchased Property Services	7,200
500 Other Purchased Services	5,408,327
600 Supplies	240,000
Total Student Transportation Services	\$5,853,444
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	297,043
200 Personnel Services - Employee Benefits	219,804
300 Purchased Professional and Technical Services	25,750
500 Other Purchased Services	12,600
600 Supplies	92,039
700 Property	5,415
Total Support Services - Central	\$652,651
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,605
Total Other Support Services	\$5,605
Total Support Services	\$27,014,384
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	675,742
200 Personnel Services - Employee Benefits	287,092
300 Purchased Professional and Technical Services	138,184
400 Purchased Property Services	32,400
500 Other Purchased Services	175,730
600 Supplies	132,263
700 Property	14,570
800 Other Objects	34,385
Total Student Activities	\$1,490,366
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	18,956
200 Personnel Services - Employee Benefits	5,853
300 Purchased Professional and Technical Services	2,500
600 Supplies	10,000

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$37,309
Total Operation of Non-Instructional Services	\$1,527,675
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,237,242
900 Other Uses of Funds	3,978,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,215,242
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$5,565,242
TOTAL EXPENDITURES	\$87,410,634

LEA : 112676703 Spring Grove Area SD

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	10,789,230	10,629,014
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	1,600,000	1,650,000
Other Capital Projects Fund	7,800,000	3,800,000
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	\$20,189,230	\$16,079,014

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		

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<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	\$20,189,230	\$16,079,014

LEA : 112676703 Spring Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	38,825,000	34,851,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	575,351	610,140
0540 Accumulated Compensated Absences	650,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,700,000	9,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$48,750,351	\$45,161,640
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		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$48,750,351	\$45,161,640

<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	\$48,750,351	\$45,161,640

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	3,129,014
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,629,014
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,979,014