LEA Name : Freeport Area SD | Class : 3 | AUN Number : 128033053 | County : Armstrong

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025

President of the Board - Original Signature Required — Date: 6/11/25

Secretary of the Board - Original Signature Required — Date: 6/11/25

Chief School Administrator - Original Signature Required — Date: 6/11/25

Bradley T Walker
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Freeport Area SD	Armstrong	128033053

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 [x]

No [ ]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$39709259
Ending Unassigned Fund Balance	$2610173
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.57%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/11/25

DUE DATE: AUGUST 15, 2025

Printed 6/12/2025 9:13:29 AM

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 :	County :	AUN Number :
Freeport Area SD	Armstrong	128033053

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
	5/7/25

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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 established for uncertain 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.	Revenue for future expenditures.
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 for future capital projects, PSERS, and rising medical 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.	Assigned for Student Activities.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	57,775	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,100,000	
0840 Assigned Fund Balance	9,543	
0850 Unassigned Fund Balance	2,829,350	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,938,893**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,059,024	
7000 Revenue from State Sources	16,945,651	
8000 Revenue from Federal Sources	499,775	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$40,504,450**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$47,443,343**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	18,603,899
6112	Interim Real Estate Taxes	90,000
6113	Public Utility Realty Taxes	19,000
6114	Payments in Lieu of Current Taxes - State / Local	15,000
6140	Current Act 511 Taxes - Flat Rate Assessments	17,800
6150	Current Act 511 Taxes - Proportional Assessments	2,652,825
6400	Delinquencies on Taxes Levied / Assessed by the LEA	599,500
6500	Earnings on Investments	600,000
6700	Revenues from LEA Activities	55,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910	Rentals	96,000
6990	Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES		**$23,059,024**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	8,146,663
7112	Basic Education Funding-Social Security	660,855
7271	Special Education funds for School-Aged Pupils	1,482,040
7311	Pupil Transportation Subsidy	1,183,148
7312	Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	245,232
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,360
7340	State Property Tax Reduction Allocation	1,229,237
7360	Safe Schools	134,292
7505	Ready to Learn Block Grant	569,192
7532	Ready to Learn-Adequacy Supplement	295,287
7820	State Share of Retirement Contributions	2,908,345
REVENUE FROM STATE SOURCES		**$16,945,651**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	194,493
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,930
8517	Title IV - 21st Century Schools	15,352
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	**$499,775**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**40,504,450**

Act 1 Index (current): 5.3%

Calculation Method: **Revenue** **Section 672.1 Method Choice: (a)(1)**

Number of Decimals For Tax Rate Calculation: **2**

Approx. Tax Revenue from RE Taxes: **$18,605,000**

Amount of Tax Relief for Homestead Exclusions **$1,229,237**

Total Approx. Tax Revenue: **$19,834,237**

Approx. Tax Levy for Tax Rate Calculation: **$20,869,631**

		Armstrong	Butler	Total
	2024-25 Data			
	a. Assessed Value	$79,215,315	$83,551,374	$162,766,689
	b. Real Estate Mills	61.8300	176.3700	
I.	**2025-26 Data**			
	c. 2023 STEB Market Value	$245,232,035	$751,690,548	$996,922,583
	d. Assessed Value	$78,851,727	$84,638,924	$163,490,651
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2024-25 Calculations			
	f. 2024-25 Tax Levy (a * b)	$4,897,883	$14,735,956	$19,633,839
	2025-26 Calculations			
	g. Percent of Total Market Value	24.59890%	75.40110%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$4,829,708	$14,804,131	$19,633,839
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	61.8300	177.1859	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	90.83000%	96.00000%	94.72824%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,133,700	$15,735,931	$20,869,631
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**65.1000**	**185.9100**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,133,247	$15,735,222	$20,868,469
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$19,639,232
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$18,603,899

Act 1 Index (current): 5.3%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$18,605,000**
Amount of Tax Relief for Homestead Exclusions	**$1,229,237**
Total Approx. Tax Revenue:	**$19,834,237**
Approx. Tax Levy for Tax Rate Calculation:	**$20,869,631**

Section 672.1 Method Choice: (a)(1)

		Armstrong	Butler	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	65.1069	186.5767	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$5,133,792	$15,791,651	$20,925,443
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$5,437.00	$1,904.00	
	Number of Homestead/Farmstead Properties	1151	2322	3473
	Median Assessed Value of Homestead Properties			$29,000

Act 1 Index (current): 5.3%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$18,605,000**		
Amount of Tax Relief for Homestead Exclusions	**$1,229,237**		
Total Approx. Tax Revenue:	**$19,834,237**		
Approx. Tax Levy for Tax Rate Calculation:	**$20,869,631**		

	Armstrong	**Butler**			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,229,237		Lowering RE Tax Rate	$0	$1,229,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0				$0
Amount of Tax Relief from State/Local Sources					**$1,229,237**

CODE

6111 Current Real Estate Taxes

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
Armstrong	78,851,727	65.1000	5,133,247					90.83000%		
Butler	84,638,924	185.9100	15,735,222					96.00000%		
Totals:	**163,490,651**		**20,868,469**	-	1,229,237	=	19,639,232	X 94.72824%	=	18,603,899

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments				
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	$5.00	$0.00	17,800	17,800
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			**17,800**	**17,800**

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes – Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,362,825	2,362,825
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	290,000	290,000
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			**2,652,825**	**2,652,825**
	Total Act 511, Current Taxes				**2,670,625**

Act 511 Tax Limit	**-->**	**996,922,583**	**X**	**12**	**11,963,071**
		Market Value		**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Armstrong	61.8300	65.1000	5.29%	Yes	5.3%				
	Butler	177.1859	185.9100	4.93%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,520,526
1200 Special Programs - Elementary / Secondary	5,024,521
1300 Vocational Education	855,358
1400 Other Instructional Programs - Elementary / Secondary	213,392
1500 Nonpublic School Programs	1,358
Total Instruction	**$22,615,155**
2000 Support Services	
2100 Support Services - Students	984,235
2200 Support Services - Instructional Staff	789,185
2300 Support Services - Administration	2,807,030
2400 Support Services - Pupil Health	537,728
2500 Support Services - Business	627,929
2600 Operation and Maintenance of Plant Services	3,700,966
2700 Student Transportation Services	2,220,000
2800 Support Services - Central	364,841
2900 Other Support Services	93,392
Total Support Services	**$12,125,306**
3000 Operation of Non-Instructional Services	
3200 Student Activities	715,714
Total Operation of Non-Instructional Services	**$715,714**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	32,390
5200 Interfund Transfers - Out	3,857,694
5900 Budgetary Reserve	363,000
Total Other Expenditures and Financing Uses	**$4,253,084**
Total Estimated Expenditures and Other Financing Uses	**$39,709,259**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,758,449
200 Personnel Services - Employee Benefits	6,142,992
300 Purchased Professional and Technical Services	442,310
400 Purchased Property Services	6,700
500 Other Purchased Services	465,153
600 Supplies	703,042
800 Other Objects	1,880
Total Regular Programs - Elementary / Secondary	**$16,520,526**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,982,028
200 Personnel Services - Employee Benefits	1,231,026
300 Purchased Professional and Technical Services	664,218
500 Other Purchased Services	1,108,714
600 Supplies	38,535
Total Special Programs - Elementary / Secondary	**$5,024,521**
1300 Vocational Education	
500 Other Purchased Services	854,858
600 Supplies	500
Total Vocational Education	**$855,358**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	842
500 Other Purchased Services	188,550
600 Supplies	22,000
Total Other Instructional Programs - Elementary / Secondary	**$213,392**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,358
Total Nonpublic School Programs	**$1,358**
Total Instruction	**$22,615,155**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	499,764
200 Personnel Services - Employee Benefits	331,136
300 Purchased Professional and Technical Services	141,840
500 Other Purchased Services	1,400
600 Supplies	9,945
800 Other Objects	150
Total Support Services - Students	**$984,235**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	413,889
200 Personnel Services - Employee Benefits	297,698

Description	Amount
300 Purchased Professional and Technical Services	38,950
500 Other Purchased Services	18,800
600 Supplies	19,248
800 Other Objects	600
Total Support Services - Instructional Staff	**$789,185**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,515,754
200 Personnel Services - Employee Benefits	978,726
300 Purchased Professional and Technical Services	191,150
400 Purchased Property Services	2,560
500 Other Purchased Services	33,650
600 Supplies	60,290
800 Other Objects	24,900
Total Support Services - Administration	**$2,807,030**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	273,970
200 Personnel Services - Employee Benefits	143,098
300 Purchased Professional and Technical Services	102,460
400 Purchased Property Services	725
500 Other Purchased Services	600
600 Supplies	16,875
Total Support Services - Pupil Health	**$537,728**
2500 Support Services - Business	
100 Personnel Services - Salaries	344,312
200 Personnel Services - Employee Benefits	227,817
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	1,100
500 Other Purchased Services	4,200
600 Supplies	12,500
800 Other Objects	2,000
Total Support Services - Business	**$627,929**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,135,264
200 Personnel Services - Employee Benefits	975,832
300 Purchased Professional and Technical Services	304,100
400 Purchased Property Services	296,195
500 Other Purchased Services	180,205
600 Supplies	809,170
800 Other Objects	200
Total Operation and Maintenance of Plant Services	**$3,700,966**
2700 Student Transportation Services	
500 Other Purchased Services	2,220,000
Total Student Transportation Services	**$2,220,000**
2800 Support Services - Central	

Description	Amount
100 Personnel Services - Salaries	92,889
200 Personnel Services - Employee Benefits	67,352
300 Purchased Professional and Technical Services	131,000
400 Purchased Property Services	10,000
500 Other Purchased Services	3,600
600 Supplies	60,000
Total Support Services - Central	**$364,841**
2900 Other Support Services	
500 Other Purchased Services	93,392
Total Other Support Services	**$93,392**
Total Support Services	**$12,125,306**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	292,575
200 Personnel Services - Employee Benefits	137,869
300 Purchased Professional and Technical Services	115,975
400 Purchased Property Services	8,750
500 Other Purchased Services	83,210
600 Supplies	61,835
800 Other Objects	15,500
Total Student Activities	**$715,714**
Total Operation of Non-Instructional Services	**$715,714**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,680
900 Other Uses of Funds	27,710
Total Debt Service / Other Expenditures and Financing Uses	**$32,390**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,857,694
Total Interfund Transfers - Out	**$3,857,694**
5900 Budgetary Reserve	
800 Other Objects	363,000
Total Budgetary Reserve	**$363,000**
Total Other Expenditures and Financing Uses	**$4,253,084**
TOTAL EXPENDITURES	**$39,709,259**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	6,938,893	6,487,929
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	2,500,000	1,860,000
Other Capital Projects Fund		
Debt Service Fund	200,000	200,000
Food Service / Cafeteria Operations Fund	150,000	135,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,788,893**	**$8,682,929**

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		

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$9,788,893**	**$8,682,929**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	34,633,553	31,075,859
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	88,509	65,000
0540 Accumulated Compensated Absences	1,911,764	1,990,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,846,113	6,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$42,479,939**	**$39,130,859**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term 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		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$42,479,939**	**$39,130,859**

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	**$42,479,939**	**$39,130,859**

Account	Description	Amounts
0810	Nonspendable Fund Balance	57,775
0820	Restricted Fund Balance	
0830	Committed Fund Balance	5,114,368
0840	Assigned Fund Balance	9,543
0850	Unassigned Fund Balance	2,610,173
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$7,734,084**
5900	**Budgetary Reserve**	**363,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,154,859**