FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2025

President of the Board - Original Signature Required — Date

Secretary of the Board - Original Signature Required — Date: 7/1/25

Chief School Administrator - Original Signature Required — Date: 7-1-25

Chelsea Campolongo
Contact Person

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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 :	COUNTY :	AUN :
South Park SD	Allegheny	103028753

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	$45499357
Ending Unassigned Fund Balance	$2531041
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.56%

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
Wayne Fedorcsis	7-1-2025

DUE DATE: AUGUST 15, 2025

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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 :
South Park SD	Allegheny	103028753

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
	6/13/25

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

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Val Number	Description	Justification
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.	Unassigned Fund Balance is equal to or less than the state-recommended 8%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for Capital Project expenses and future retirement and health benefit costs stabilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for Capital Project expenses and future retirement and health benefit costs stabilization.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	71,481	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,950,353	
0850 Unassigned Fund Balance	3,574,666	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$11,525,019**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,092,888	
7000 Revenue from State Sources	16,242,806	
8000 Revenue from Federal Sources	694,276	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$45,029,970**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$56,554,989**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	22,802,771
6112	Interim Real Estate Taxes	40,000
6113	Public Utility Realty Taxes	24,000
6120	Current Per Capita Taxes, Section 679	37,100
6140	Current Act 511 Taxes - Flat Rate Assessments	53,700
6150	Current Act 511 Taxes - Proportional Assessments	3,075,448
6400	Delinquencies on Taxes Levied / Assessed by the LEA	758,600
6500	Earnings on Investments	720,000
6700	Revenues from LEA Activities	59,600
6800	Revenues from Intermediary Sources / Pass-Through Funds	353,462
6910	Rentals	28,000
6940	Tuition from Patrons	13,747
6990	Refunds and Other Miscellaneous Revenue	126,460
REVENUE FROM LOCAL SOURCES		**$28,092,888**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,371,974
7144	Cyber Charter Transition	71,159
7271	Special Education funds for School-Aged Pupils	1,662,470
7311	Pupil Transportation Subsidy	698,398
7312	Nonpublic and Charter School Pupil Transportation Subsidy	48,510
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	513,539
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340	State Property Tax Reduction Allocation	1,516,212
7360	Safe Schools	50,000
7505	Ready to Learn Block Grant	308,092
7532	Ready to Learn-Adequacy Supplement	94,932
7533	Ready to Learn-Tax Equity Supplement	52,497
7810	State Share of Social Security and Medicare Taxes	667,539
7820	State Share of Retirement Contributions	3,151,484
REVENUE FROM STATE SOURCES		**$16,242,806**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	328,391
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	52,458

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,928
8517 Title IV - 21st Century Schools	19,499
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	280,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	**$694,276**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**45,029,970**

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$22,802,771**
Amount of Tax Relief for Homestead Exclusions	**$1,516,212**
Total Approx. Tax Revenue:	**$24,318,983**
Approx. Tax Levy for Tax Rate Calculation:	**$25,146,027**

		Allegheny	Total
	2024-25 Data		
	a. Assessed Value	$862,513,830	$862,513,830
	b. Real Estate Mills	28.1300	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$933,781,012	$933,781,012
	d. Assessed Value	$867,702,805	$867,702,805
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$24,262,514	$24,262,514
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$24,262,514	$24,262,514
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.1300	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$25,146,027	$25,146,027
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**28.9800**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$25,146,027	$25,146,027
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$23,629,815
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$22,802,771

Act 1 Index (current): 5.2%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$22,802,771**	
Amount of Tax Relief for Homestead Exclusions	**$1,516,212**	
Total Approx. Tax Revenue:	**$24,318,983**	
Approx. Tax Levy for Tax Rate Calculation:	**$25,146,027**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.5927	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$25,677,669	$25,677,669
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$12,643.61	
Number of Homestead/Farmstead Properties	4138	4138
Median Assessed Value of Homestead Properties		$142,600

V.

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$22,802,771**
Amount of Tax Relief for Homestead Exclusions	**$1,516,212**
Total Approx. Tax Revenue:	**$24,318,983**
Approx. Tax Levy for Tax Rate Calculation:	**$25,146,027**

	Allegheny		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,516,212	Lowering RE Tax Rate	$1,516,212
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			**$1,516,212**

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
Allegheny	867,702,805	28.9800	25,146,027						96.50000%		
Totals:	**867,702,805**		**25,146,027**	-	1,516,212	=	23,629,815	X	96.50000%	=	22,802,771

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			37,100
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	37,100	37,100
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	16,600	16,600
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			**53,700**	**53,700**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,739,548	2,739,548
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	295,900	295,900
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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			**3,075,448**	**3,075,448**
	Total Act 511, Current Taxes				**3,129,148**

Act 511 Tax Limit	**-->**	**933,781,012** **X**	**12**	**11,205,372**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	28.1300	28.9800	3.03%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,860,539
1200 Special Programs - Elementary / Secondary	7,579,341
1300 Vocational Education	767,925
1400 Other Instructional Programs - Elementary / Secondary	19,170
Total Instruction	**$25,226,975**
2000 Support Services	
2100 Support Services - Students	1,883,544
2200 Support Services - Instructional Staff	1,487,061
2300 Support Services - Administration	2,513,653
2400 Support Services - Pupil Health	417,838
2500 Support Services - Business	578,449
2600 Operation and Maintenance of Plant Services	4,179,506
2700 Student Transportation Services	1,820,260
2900 Other Support Services	28,000
Total Support Services	**$12,908,311**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,267,552
3300 Community Services	1,000
Total Operation of Non-Instructional Services	**$1,268,552**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,095,519
Total Other Expenditures and Financing Uses	**$6,095,519**
Total Estimated Expenditures and Other Financing Uses	**$45,499,357**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,314,434
200 Personnel Services - Employee Benefits	6,175,039
300 Purchased Professional and Technical Services	229,681
400 Purchased Property Services	20,880
500 Other Purchased Services	363,511
600 Supplies	584,044
700 Property	159,427
800 Other Objects	13,523
Total Regular Programs - Elementary / Secondary	**$16,860,539**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,672,651
200 Personnel Services - Employee Benefits	2,141,337
300 Purchased Professional and Technical Services	1,304,618
500 Other Purchased Services	1,339,823
600 Supplies	119,912
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	**$7,579,341**
1300 Vocational Education	
100 Personnel Services - Salaries	185,492
200 Personnel Services - Employee Benefits	96,334
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	476,684
600 Supplies	7,315
Total Vocational Education	**$767,925**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	300
600 Supplies	14,870
Total Other Instructional Programs - Elementary / Secondary	**$19,170**
Total Instruction	**$25,226,975**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	990,668
200 Personnel Services - Employee Benefits	727,706
300 Purchased Professional and Technical Services	95,207
400 Purchased Property Services	1,260
500 Other Purchased Services	12,692
600 Supplies	54,181
800 Other Objects	1,830
Total Support Services - Students	**$1,883,544**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	702,138

Description	Amount
200 Personnel Services - Employee Benefits	469,666
300 Purchased Professional and Technical Services	247,937
500 Other Purchased Services	13,931
600 Supplies	52,078
800 Other Objects	1,311
Total Support Services - Instructional Staff	**$1,487,061**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,157,703
200 Personnel Services - Employee Benefits	829,133
300 Purchased Professional and Technical Services	241,556
400 Purchased Property Services	40,718
500 Other Purchased Services	18,066
600 Supplies	71,251
700 Property	2,000
800 Other Objects	153,226
Total Support Services - Administration	**$2,513,653**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	266,575
200 Personnel Services - Employee Benefits	138,568
300 Purchased Professional and Technical Services	5,745
400 Purchased Property Services	450
500 Other Purchased Services	700
600 Supplies	5,800
Total Support Services - Pupil Health	**$417,838**
2500 Support Services - Business	
100 Personnel Services - Salaries	309,657
200 Personnel Services - Employee Benefits	198,942
300 Purchased Professional and Technical Services	26,060
500 Other Purchased Services	4,850
600 Supplies	5,581
800 Other Objects	33,359
Total Support Services - Business	**$578,449**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,443,523
200 Personnel Services - Employee Benefits	981,788
300 Purchased Professional and Technical Services	19,185
400 Purchased Property Services	401,387
500 Other Purchased Services	298,030
600 Supplies	1,018,373
700 Property	14,700
800 Other Objects	2,520
Total Operation and Maintenance of Plant Services	**$4,179,506**
2700 Student Transportation Services	
500 Other Purchased Services	1,817,010
600 Supplies	3,250

Description	Amount
Total Student Transportation Services	**$1,820,260**
2900 Other Support Services	
500 Other Purchased Services	27,500
600 Supplies	500
Total Other Support Services	**$28,000**
Total Support Services	**$12,908,311**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	578,982
200 Personnel Services - Employee Benefits	239,315
300 Purchased Professional and Technical Services	110,781
400 Purchased Property Services	48,470
500 Other Purchased Services	168,524
600 Supplies	102,733
700 Property	6,600
800 Other Objects	12,147
Total Student Activities	**$1,267,552**
3300 Community Services	
600 Supplies	1,000
Total Community Services	**$1,000**
Total Operation of Non-Instructional Services	**$1,268,552**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,730,635
900 Other Uses of Funds	3,364,884
Total Debt Service / Other Expenditures and Financing Uses	**$6,095,519**
Total Other Expenditures and Financing Uses	**$6,095,519**
TOTAL EXPENDITURES	**$45,499,357**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	15,541,431	15,072,000
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	1,122,513	1,150,000
Other Capital Projects Fund	5,375	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	119,000	125,000
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	**$16,788,319**	**$16,347,000**

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	**$16,788,319**	**$16,347,000**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund		
0510 Bonds Payable	78,730,000	75,440,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	2,097,138	2,022,254
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$80,827,138**	**$77,462,254**
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	**$80,827,138**	**$77,462,254**

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	**$80,827,138**	**$77,462,254**

Account	Description	Amounts
0810	Nonspendable Fund Balance	71,481
0820	Restricted Fund Balance	
0830	Committed Fund Balance	6,053,285
0840	Assigned Fund Balance	2,471,306
0850	Unassigned Fund Balance	2,531,041
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,055,632**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$11,127,113**