

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2025

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Pamela R Mondock

(724)887-2003

Extn :

Contact Person

Telephone

Extension

mondockp@southmoreland.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
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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	\$37104530
Ending Unassigned Fund Balance	\$2796260
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.53%

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

Yes	☒
No	☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southmoreland SD	County : Westmoreland	AUN Number : 107657503
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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
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
310 Nonspendable Fund Balance		
320 Restricted Fund Balance		
330 Committed Fund Balance		
340 Assigned Fund Balance	2,668,270	
350 Unassigned Fund Balance	2,796,259	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$5,464,529</u>
Estimated Revenues And Other Financing Sources		
000 Revenue from Local Sources	15,846,458	
000 Revenue from State Sources	20,491,362	
000 Revenue from Federal Sources	766,711	
000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$37,104,531</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,569,060</u>

	<u>Amount</u>
EVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,639,945
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	12,500
6114 Payments in Lieu of Current Taxes - State / Local	279,513
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	2,315,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	680,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	57,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	461,500
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	30,000
6990 Refunds and Other Miscellaneous Revenue	65,500
EVENUE FROM LOCAL SOURCES	\$15,846,458
EVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,085,742
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,722,099
7311 Pupil Transportation Subsidy	1,053,431
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	1,634,369
7360 Safe Schools	150,000
7505 Ready to Learn Block Grant	1,140,029
7810 State Share of Social Security and Medicare Taxes	539,390
7820 State Share of Retirement Contributions	2,382,402
EVENUE FROM STATE SOURCES	\$20,491,362
EVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	578,984
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,615
8517 Title IV - 21st Century Schools	44,112
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$766,711
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,104,531

UN: 107657503 Southmoreland SD

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

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Est 1 Index (current): 5.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$11,640,250

Amount of Tax Relief for Homestead Exclusions

\$1,634,369

Total Approx. Tax Revenue:

\$13,274,619

Approx. Tax Levy for Tax Rate Calculation:

\$13,600,806

Fayette

Westmoreland

Total

2024-25 Data

a. Assessed Value	\$85,586,870	\$120,790,680	\$206,377,550
b. Real Estate Mills	17.0700	95.7100	

2025-26 Data

c. 2023 STEB Market Value	\$116,164,550	\$912,521,121	\$1,028,685,671
d. Assessed Value	\$86,086,430	\$123,487,320	\$209,573,750
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy (a * b)	\$1,460,968	\$11,560,876	\$13,021,844
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2025-26 Calculations

g. Percent of Total Market Value	11.29252%	88.70748%	100.00000%
h. Rebalanced 2024-25 Tax Levy (f Total * g)	\$1,470,494	\$11,551,350	\$13,021,844
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.1813	95.7100	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.50000%	97.50000%	97.27415%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,535,874	\$12,064,932	\$13,600,806

I. 2025-26 Real Estate Tax Rate (k / d * 1000)	17.8400	97.7000	
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m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,535,782	\$12,064,711	\$13,600,493
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n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$11,966,124
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o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$11,639,945
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JUN: 107657503 Southmoreland SD

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

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Total Approx. Tax Revenue:

\$13,274,619

Approx. Tax Levy for Tax Rate Calculation:

\$13,600,806

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.1090	100.8783	
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)	\$1,558,939	\$12,457,191	\$14,016,130
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

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$393.53	\$393.54	
Number of Homestead/Farmstead Properties	728	3425	4153
Median Assessed Value of Homestead Properties			\$45,000

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

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Fayette

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,634,369	Lowering RE Tax Rate	\$0	\$1,634,369
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,634,369

CODE

111 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
County of York	86,086,430	17.8400	1,535,782			95.50000%	
Southmoreland	123,487,320	97.7000	12,064,711			97.50000%	
Totals:	209,573,750		13,600,493	1,634,369	11,966,124	97.27415%	11,639,945

	Rate		Estimated Revenue
3120 Current Per Capita Taxes, Section 679	\$0.00		0
3140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
3141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
3142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
3143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
3144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
3145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
3146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
3149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			55,000
3150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
3151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,100,000
3152 Current Act 511 Occupation Taxes	0.000	0.000	0
3153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,000
3154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
3155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
3156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
3157 Current Act 511 Mercantile Taxes	0.000	0.000	0
3159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,315,000
Total Act 511, Current Taxes			2,370,000
Act 511 Tax Limit -->		1,028,685,671 X	12
		Market Value	Mills
			(511 Limit)

Tax unction n	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>									
	Fayette	17.1813	17.8400	3.84%	Yes	5.4%				
	Westmoreland	95.7100	97.7000	2.08%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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>
100 Instruction	
1100 Regular Programs - Elementary / Secondary	15,969,882
1200 Special Programs - Elementary / Secondary	4,577,671
1300 Vocational Education	911,081
1400 Other Instructional Programs - Elementary / Secondary	130,650
1500 Nonpublic School Programs	12,000
Total Instruction	\$21,601,284
100 Support Services	
2100 Support Services - Students	885,592
2200 Support Services - Instructional Staff	419,456
2300 Support Services - Administration	2,330,756
2400 Support Services - Pupil Health	465,548
2500 Support Services - Business	489,957
2600 Operation and Maintenance of Plant Services	3,421,103
2700 Student Transportation Services	2,499,623
2800 Support Services - Central	364,004
2900 Other Support Services	16,750
Total Support Services	\$10,892,789
100 Operation of Non-Instructional Services	
3200 Student Activities	938,909
3300 Community Services	22,737
Total Operation of Non-Instructional Services	\$961,646
100 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,573,811
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$3,648,811
Total Estimated Expenditures and Other Financing Uses	\$37,104,530

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<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,286,038
200 Personnel Services - Employee Benefits	5,867,271
300 Purchased Professional and Technical Services	477,700
400 Purchased Property Services	37,975
500 Other Purchased Services	848,970
600 Supplies	449,678
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$15,969,882
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,765,738
200 Personnel Services - Employee Benefits	1,337,907
300 Purchased Professional and Technical Services	499,140
500 Other Purchased Services	938,690
600 Supplies	29,126
800 Other Objects	7,070
Total Special Programs - Elementary / Secondary	\$4,577,671
1300 Vocational Education	
100 Personnel Services - Salaries	52,234
200 Personnel Services - Employee Benefits	51,054
500 Other Purchased Services	807,793
Total Vocational Education	\$911,081
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	42,650
500 Other Purchased Services	88,000
Total Other Instructional Programs - Elementary / Secondary	\$130,650
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$21,601,284
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	467,293
200 Personnel Services - Employee Benefits	380,004
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	1,750
500 Other Purchased Services	7,235
600 Supplies	21,297
800 Other Objects	1,263
Total Support Services - Students	\$885,592
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	236,880

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	154,711
300 Purchased Professional and Technical Services	1,020
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	25,285
800 Other Objects	60
Total Support Services - Instructional Staff	\$419,456
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,175,141
200 Personnel Services - Employee Benefits	824,916
300 Purchased Professional and Technical Services	199,225
400 Purchased Property Services	10,400
500 Other Purchased Services	66,275
600 Supplies	29,999
800 Other Objects	24,800
Total Support Services - Administration	\$2,330,756
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	190,724
200 Personnel Services - Employee Benefits	167,516
300 Purchased Professional and Technical Services	92,700
400 Purchased Property Services	770
500 Other Purchased Services	1,350
600 Supplies	12,388
800 Other Objects	100
Total Support Services - Pupil Health	\$465,548
2500 Support Services - Business	
100 Personnel Services - Salaries	237,963
200 Personnel Services - Employee Benefits	202,094
300 Purchased Professional and Technical Services	18,600
400 Purchased Property Services	18,190
500 Other Purchased Services	6,360
600 Supplies	5,500
800 Other Objects	1,250
Total Support Services - Business	\$489,957
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,242,463
200 Personnel Services - Employee Benefits	964,214
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	275,050
500 Other Purchased Services	235,176
600 Supplies	571,150
700 Property	88,500
800 Other Objects	2,200
Total Operation and Maintenance of Plant Services	\$3,421,103
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	90,298
200 Personnel Services - Employee Benefits	78,465
400 Purchased Property Services	7,500
500 Other Purchased Services	2,311,310
600 Supplies	12,050
Total Student Transportation Services	\$2,499,623
1800 Support Services - Central	
100 Personnel Services - Salaries	79,845
200 Personnel Services - Employee Benefits	35,190
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	22,850
500 Other Purchased Services	6,300
600 Supplies	73,900
700 Property	100,919
Total Support Services - Central	\$364,004
1900 Other Support Services	
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	9,750
Total Other Support Services	\$16,750
Total Support Services	\$10,892,789
2000 Operation of Non-Instructional Services	
2200 Student Activities	
100 Personnel Services - Salaries	386,186
200 Personnel Services - Employee Benefits	169,488
300 Purchased Professional and Technical Services	70,300
400 Purchased Property Services	26,500
500 Other Purchased Services	157,363
600 Supplies	89,755
700 Property	17,500
800 Other Objects	21,817
Total Student Activities	\$938,909
2300 Community Services	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,737
Total Community Services	\$22,737
Total Operation of Non-Instructional Services	\$961,646
2400 Other Expenditures and Financing Uses	
25100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	965,811
900 Other Uses of Funds	2,608,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,573,811
25900 Budgetary Reserve	
800 Other Objects	75,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$3,648,811
TOTAL EXPENDITURES	\$37,104,530

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Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	2,675,000	2,780,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	145,000	130,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	263,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	835,000
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	\$3,833,000	\$3,745,000

Long-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,833,000

\$3,745,000

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	26,404,000	23,765,000
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 General Fund	\$26,404,000	\$23,765,000

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

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

<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	\$26,404,000	\$23,765,000

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

otal Short-Term Payables

OTAL INDEBTEDNESS

\$26,404,000

\$23,765,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,668,270
0850 Unassigned Fund Balance	2,796,260
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,464,530
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,539,530