FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2025

	06.10.2025
President of the Board - Original Signature Required	**Date**
Amie Savidge	6/10/2025
Secretary of the Board - Original Signature Required	**Date**
	6/10/2025
Chief School Administrator - Original Signature Required	**Date**
Amie Savidge	(717)362-8134 Extn :
Contact Person	**Telephone** **Extension**
savidgea@udasd.org	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Upper Dauphin Area SD	Dauphin	115229003

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	$25014327
Ending Unassigned Fund Balance	$1228506
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.91%

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
	6-10-2025

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Upper Dauphin Area SD	Dauphin	115229003

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
	04.24.2025

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $140,613.00 Function 2200, Object 200: $178,020.00	Benefit rich package compared to salaries
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $114,120.00 Function 2400, Object 200: $148,347.00	Benefit rich package compared to salaries
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.	Fund balance is within allowable limits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is committed between PSERS and capital reserve

ITEM	AMOUNTS	
:stimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		
)810 Nonspendable Fund Balance		
)820 Restricted Fund Balance		
)830 Committed Fund Balance	5,977,225	
)840 Assigned Fund Balance		
)850 Unassigned Fund Balance	1,925,825	
'otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation)uring The Fiscal Year		**$7,903,050**
:stimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,932,129	
7000 Revenue from State Sources	12,776,049	
8000 Revenue from Federal Sources	608,830	
9000 Other Financing Sources		
'otal Estimated Revenues And Other Financing Sources		**$24,317,008**
'otal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$32,220,058**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,487,129
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,980,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	6,000
REVENUE FROM LOCAL SOURCES	**$10,932,129**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,809,872
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	341,447
7271 Special Education funds for School-Aged Pupils	1,007,063
7292 Pre-K Counts	300,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	728,820
7505 Ready to Learn Block Grant	363,847
7820 State Share of Retirement Contributions	1,850,000
REVENUE FROM STATE SOURCES	**$12,776,049**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	472,291
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,556
8517 Title IV - 21st Century Schools	35,983
8521 Vocational Education - Operating Expenditures	30,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	**$608,830**
OTAL ESTIMATED REVENUES AND OTHER SOURCES	**24,317,008**

AUN: 115229003 Upper Dauphin Area SD

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

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Act 1 Index (current): 5.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$7,487,129**
Amount of Tax Relief for Homestead Exclusions	**$728,820**
Total Approx. Tax Revenue:	**$8,215,949**
Approx. Tax Levy for Tax Rate Calculation:	**$8,854,330**

		Dauphin	**Total**
	2024-25 Data		
	a. Assessed Value	$403,407,900	$403,407,900
	b. Real Estate Mills	20.6978	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$560,734,960	$560,734,960
	d. Assessed Value	$405,875,200	$405,875,200
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy	$8,349,656	$8,349,656
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	$8,349,656	$8,349,656
	(f Total * g)		
	i. Base Mills Subject to Index	20.6978	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
	k. Tax Levy Needed	$8,854,330	$8,854,330
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**21.8154**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$8,854,330	$8,854,330
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$8,125,510
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$7,487,129
	(n * Est. Pct. Collection)		

AUN: 115229003 Upper Dauphin Area SD

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

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pprox. Tax Revenue from RE Taxes:	$7,487,129
mount of Tax Relief for Homestead Exclusions	$728,820
otal Approx. Tax Revenue:	$8,215,949
pprox. Tax Levy for Tax Rate Calculation:	$8,854,330

		Dauphin	Total
	Index Maximums		
	p. Maximum Mills Based On Index	21.8154	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$8,854,330	$8,854,330
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$13,605.00	
V.	Number of Homestead/Farmstead Properties	2473	2473
	Median Assessed Value of Homestead Properties		$80,850

AUN: 115229003 Upper Dauphin Area SD

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

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Approx. Tax Revenue from RE Taxes:	**$7,487,129**
Amount of Tax Relief for Homestead Exclusions	**$728,820**
Total Approx. Tax Revenue:	**$8,215,949**
Approx. Tax Levy for Tax Rate Calculation:	**$8,854,330**

	Dauphin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$728,820	Lowering RE Tax Rate	$0	$728,820
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$728,820**

CODE

5111 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
'auphin	405,875,200	21.8154	8,854,330						92.14350%		
otals:	**405,875,200**		**8,854,330**	-	728,820	=	8,125,510	X	92.14350%	=	7,487,129

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			25,000
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	25,000	25,000
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			**25,000**	**25,000**
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%	1,100,000	1,100,000
6152	Current Act 511 Occupation Taxes	250.00000	0.000	780,000	780,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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			**1,980,000**	**1,980,000**
	Total Act 511, Current Taxes				**2,005,000**
		Act 511 Tax Limit -->	**560,734,960 X**	**12**	**6,728,820**
			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									
	Dauphin	20.6978	21.8154	5.40%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6152	Current Act 511 Occupation Taxes	250.00000	250.00000	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

)escription	Amount
l000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,763,745
1200 Special Programs - Elementary / Secondary	5,396,611
1300 Vocational Education	876,792
1400 Other Instructional Programs - Elementary / Secondary	118,050
1500 Nonpublic School Programs	21,000
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	308,887
[otal Instruction	**$16,541,855**
:000 Support Services	
2100 Support Services - Students	805,337
2200 Support Services - Instructional Staff	406,599
2300 Support Services - Administration	1,462,464
2400 Support Services - Pupil Health	268,967
2500 Support Services - Business	363,836
2600 Operation and Maintenance of Plant Services	2,101,262
2700 Student Transportation Services	1,162,000
2800 Support Services - Central	389,536
[otal Support Services	**$6,960,001**
3000 Operation of Non-Instructional Services	
3200 Student Activities	574,271
[otal Operation of Non-Instructional Services	**$574,271**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	938,200
[otal Other Expenditures and Financing Uses	**$938,200**
[otal Estimated Expenditures and Other Financing Uses	**$25,014,327**

)escription	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,030,522
200 Personnel Services - Employee Benefits	3,529,986
400 Purchased Property Services	38,827
500 Other Purchased Services	899,246
600 Supplies	235,164
700 Property	30,000
Total Regular Programs - Elementary / Secondary	**$9,763,745**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,383,063
200 Personnel Services - Employee Benefits	1,303,883
300 Purchased Professional and Technical Services	547,187
500 Other Purchased Services	2,147,428
600 Supplies	15,050
Total Special Programs - Elementary / Secondary	**$5,396,611**
1300 Vocational Education	
100 Personnel Services - Salaries	415,018
200 Personnel Services - Employee Benefits	289,170
400 Purchased Property Services	500
500 Other Purchased Services	122,032
600 Supplies	46,976
700 Property	3,096
Total Vocational Education	**$876,792**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	78,900
Total Other Instructional Programs - Elementary / Secondary	**$118,050**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	21,000
Total Nonpublic School Programs	**$21,000**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	56,770
Total Higher Education Programs for Secondary Students	**$56,770**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	160,797
200 Personnel Services - Employee Benefits	117,163
500 Other Purchased Services	1,000
600 Supplies	29,927
Total Pre-Kindergarten	**$308,887**
Total Instruction	**$16,541,855**

Description	Amount
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	393,282
200 Personnel Services - Employee Benefits	285,330
300 Purchased Professional and Technical Services	118,000
500 Other Purchased Services	1,525
600 Supplies	7,200
Total Support Services - Students	**$805,337**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	140,613
200 Personnel Services - Employee Benefits	178,020
300 Purchased Professional and Technical Services	27,288
500 Other Purchased Services	39,828
600 Supplies	20,850
Total Support Services - Instructional Staff	**$406,599**
2300 Support Services - Administration	
100 Personnel Services - Salaries	737,069
200 Personnel Services - Employee Benefits	554,488
300 Purchased Professional and Technical Services	94,907
500 Other Purchased Services	46,850
600 Supplies	17,550
800 Other Objects	11,600
Total Support Services - Administration	**$1,462,464**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	114,120
200 Personnel Services - Employee Benefits	148,347
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
Total Support Services - Pupil Health	**$268,967**
2500 Support Services - Business	
100 Personnel Services - Salaries	163,842
200 Personnel Services - Employee Benefits	131,496
500 Other Purchased Services	10,800
600 Supplies	54,198
800 Other Objects	3,500
Total Support Services - Business	**$363,836**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	621,412
200 Personnel Services - Employee Benefits	543,961
300 Purchased Professional and Technical Services	39,555
400 Purchased Property Services	252,950
500 Other Purchased Services	159,024

Description	Amount
600 Supplies	450,800
700 Property	32,000
800 Other Objects	1,560
Total Operation and Maintenance of Plant Services	**$2,101,262**
2700 Student Transportation Services	
500 Other Purchased Services	1,159,000
600 Supplies	3,000
Total Student Transportation Services	**$1,162,000**
2800 Support Services - Central	
100 Personnel Services - Salaries	43,562
200 Personnel Services - Employee Benefits	24,939
300 Purchased Professional and Technical Services	167,980
500 Other Purchased Services	14,500
600 Supplies	13,555
700 Property	125,000
Total Support Services - Central	**$389,536**
Total Support Services	**$6,960,001**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	187,291
200 Personnel Services - Employee Benefits	87,213
300 Purchased Professional and Technical Services	80,330
400 Purchased Property Services	31,506
500 Other Purchased Services	105,768
600 Supplies	68,035
800 Other Objects	14,128
Total Student Activities	**$574,271**
Total Operation of Non-Instructional Services	**$574,271**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	118,200
900 Other Uses of Funds	820,000
Total Debt Service / Other Expenditures and Financing Uses	**$938,200**
Total Other Expenditures and Financing Uses	**$938,200**
TOTAL EXPENDITURES	**$25,014,327**

:ash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	8,200,000	8,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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 Cash and Short-Term Investments	**$8,200,000**	**$8,100,000**

.ong-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	**$8,200,000**	**$8,100,000**

.ong-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	5,807,525	4,606,750
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	**$5,807,525**	**$4,606,750**
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		

.ong-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		

.ong-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		

.ong-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		

.ong-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		
'otal Long-Term Indebtedness	**$5,807,525**	**$4,606,750**

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	**$5,807,525**	**$4,606,750**

\ccount Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,977,225
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,228,506
'otal Ending Fund Balance - Committed, Assigned, and Unassigned	**$7,205,731**
5900 Budgetary Reserve	
'otal Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$7,205,731**