FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2025

Jeffrey S. Gallaher — 7/3/25
President of the Board - Original Signature Required — **Date**

Patricia A. McGarvey — 06/24/2025
Secretary of the Board - Original Signature Required — **Date**

Maureen D. Fetcho — 7/9/25
Chief School Administrator - Original Signature Required — **Date**

Christy Braniff — (814)687-3402 — Extn :5008
Contact Person — **Telephone** — **Extension**

cbraniff@gsd1.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 :
Glendale SD	Clearfield	110173003

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	$17640229
Ending Unassigned Fund Balance	$113131
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.64%

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
Maureen D. Letcher	7/2/25

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 :
Glendale SD	Clearfield	110173003

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
	05/20/2025

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: $153,405.00 Function 2200, Object 200: $163,786.00	$35,000 for Tuition Reimbursement is included in the 2200 function under object (240). Also, the cost of Family Healthcare and 34% for Retirement impacts the total cost of benefits.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $112,736.00 Function 2800, Object 200: $113,807.00	Employees with Family Healthcare and 34% Retirement Contributions have benefits that are more than their salary.
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 is used to balance accounts that are overdrawn during the school year.
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
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 Fund Balance

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	708,859	
0850 Unassigned Fund Balance	1,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$1,708,859**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,366,910	
7000 Revenue from State Sources	11,808,450	
8000 Revenue from Federal Sources	578,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$16,753,360**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$18,462,219**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,193,410
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	8,250
6140 Current Act 511 Taxes - Flat Rate Assessments	9,750
6150 Current Act 511 Taxes - Proportional Assessments	605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	374,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	20,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	27,500
REVENUE FROM LOCAL SOURCES	**$4,366,910**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,750,000
7144 Reimbursement of CS Expenditures Subsidy	54,000
7160 Tuition for Orphans Subsidy	3,000
7240 Driver Education - Student	1,050
7271 Special Education funds for School-Aged Pupils	905,000
7311 Pupil Transportation Subsidy	900,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	505,400
7531 Ready to Learn-Foundation	487,000
7532 Ready to Learn-Adequacy Supplement	312,000
7810 State Share of Social Security and Medicare Taxes	343,000
7820 State Share of Retirement Contributions	1,537,000
REVENUE FROM STATE SOURCES	**$11,808,450**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	249,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	200,000
8749 Other CARES Act Funding	84,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000
REVENUE FROM FEDERAL SOURCES	**$578,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**16,753,360**

Act 1 Index (current): 6.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$3,193,750**	
Amount of Tax Relief for Homestead Exclusions	**$505,400**	
Total Approx. Tax Revenue:	**$3,699,150**	
Approx. Tax Levy for Tax Rate Calculation:	**$4,117,348**	

		Cambria	Clearfield	Total
	2024-25 Data			
	a. Assessed Value	$25,167,730	$14,394,010	$39,561,740
	b. Real Estate Mills	81.5900	126.4400	
I.	**2025-26 Data**			
	c. 2023 STEB Market Value	$108,617,392	$95,812,369	$204,429,761
	d. Assessed Value	$25,239,190	$29,019,147	$54,258,337
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2024-25 Calculations			
	f. 2024-25 Tax Levy (a * b)	$2,053,435	$1,819,979	$3,873,414
	2025-26 Calculations			
	g. Percent of Total Market Value	53.13189%	46.86811%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$2,058,018	$1,815,396	$3,873,414
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	81.7720	126.4400	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	88.00000%	88.90000%	88.42181%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,187,625	$1,929,723	$4,117,348
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**86.6700**	**66.4900**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,187,481	$1,929,483	$4,116,964
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$3,611,564
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$3,193,410

Act 1 Index (current): **6.0%**

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$3,193,750**		
Amount of Tax Relief for Homestead Exclusions	**$505,400**		
Total Approx. Tax Revenue:	**$3,699,150**		
Approx. Tax Levy for Tax Rate Calculation:	**$4,117,348**		

		Cambria	**Clearfield**	**Total**
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	86.6783	134.0264	
	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)	$2,187,690	$3,889,332	$6,077,022
	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	$3,953.00	$5,153.00	
	Number of Homestead/Farmstead Properties	677	798	1475
	Median Assessed Value of Homestead Properties			$15,220

Act 1 Index (current):	**6.0%**		
Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$3,193,750**		
Amount of Tax Relief for Homestead Exclusions	**$505,400**		
Total Approx. Tax Revenue:	**$3,699,150**		
Approx. Tax Levy for Tax Rate Calculation:	**$4,117,348**		

	Cambria	Clearfield			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$505,400	Lowering RE Tax Rate	$0	$505,400
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$505,400**

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
Cambria	25,239,190	86.6700	2,187,481						88.00000%		
Clearfield	29,019,147	66.4900	1,929,483						88.90000%		
Totals:	**54,258,337**		**4,116,964**	-	505,400	=	3,611,564	X	88.42181%	=	3,193,410

Code		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			8,250
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	8,250	8,250
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	1,500	1,500
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			**9,750**	**9,750**
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%	550,000	550,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	55,000	55,000
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			**605,000**	**605,000**
	Total Act 511, Current Taxes				**614,750**
		Act 511 Tax Limit -->	**204,429,761 X**	**12**	**2,453,157**
			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									
	Cambria	81.7720	86.6700	5.99%	Yes	6.0%				
	Clearfield	126.4400	66.4900	-47.40%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	6.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	6.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%				

LEA : 110173003 Glendale SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,859,100
1200 Special Programs - Elementary / Secondary	2,639,226
1300 Vocational Education	265,000
1400 Other Instructional Programs - Elementary / Secondary	281,527
Total Instruction	**$10,044,853**
2000 Support Services	
2100 Support Services - Students	567,996
2200 Support Services - Instructional Staff	345,816
2300 Support Services - Administration	1,592,551
2400 Support Services - Pupil Health	98,876
2500 Support Services - Business	409,694
2600 Operation and Maintenance of Plant Services	1,917,582
2700 Student Transportation Services	1,428,750
2800 Support Services - Central	232,793
Total Support Services	**$6,594,058**
3000 Operation of Non-Instructional Services	
3200 Student Activities	418,806
Total Operation of Non-Instructional Services	**$418,806**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	402,512
5200 Interfund Transfers - Out	170,000
5900 Budgetary Reserve	10,000
Total Other Expenditures and Financing Uses	**$582,512**
Total Estimated Expenditures and Other Financing Uses	**$17,640,229**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,998,611
200 Personnel Services - Employee Benefits	2,498,217
300 Purchased Professional and Technical Services	245,537
400 Purchased Property Services	29,000
500 Other Purchased Services	650,000
600 Supplies	359,835
700 Property	77,750
800 Other Objects	150
Total Regular Programs - Elementary / Secondary	**$6,859,100**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,031,761
200 Personnel Services - Employee Benefits	914,265
300 Purchased Professional and Technical Services	157,000
400 Purchased Property Services	2,200
500 Other Purchased Services	508,000
600 Supplies	20,500
700 Property	5,500
Total Special Programs - Elementary / Secondary	**$2,639,226**
1300 Vocational Education	
500 Other Purchased Services	265,000
Total Vocational Education	**$265,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	150,041
200 Personnel Services - Employee Benefits	116,236
300 Purchased Professional and Technical Services	300
500 Other Purchased Services	12,000
600 Supplies	650
700 Property	2,300
Total Other Instructional Programs - Elementary / Secondary	**$281,527**
Total Instruction	**$10,044,853**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	277,882
200 Personnel Services - Employee Benefits	173,489
300 Purchased Professional and Technical Services	102,250
500 Other Purchased Services	1,875
600 Supplies	8,750
700 Property	3,250
800 Other Objects	500
Total Support Services - Students	**$567,996**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	153,405

Description	Amount
200 Personnel Services - Employee Benefits	163,786
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	3,500
500 Other Purchased Services	5,725
600 Supplies	10,150
700 Property	2,500
800 Other Objects	250
Total Support Services - Instructional Staff	**$345,816**
2300 Support Services - Administration	
100 Personnel Services - Salaries	736,558
200 Personnel Services - Employee Benefits	561,968
300 Purchased Professional and Technical Services	162,000
400 Purchased Property Services	11,600
500 Other Purchased Services	30,125
600 Supplies	38,700
700 Property	3,100
800 Other Objects	48,500
Total Support Services - Administration	**$1,592,551**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	50,747
200 Personnel Services - Employee Benefits	32,529
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	350
500 Other Purchased Services	250
600 Supplies	5,500
700 Property	8,500
Total Support Services - Pupil Health	**$98,876**
2500 Support Services - Business	
100 Personnel Services - Salaries	181,755
200 Personnel Services - Employee Benefits	150,439
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	2,000
500 Other Purchased Services	11,900
600 Supplies	4,750
700 Property	1,000
800 Other Objects	2,850
Total Support Services - Business	**$409,694**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	643,425
200 Personnel Services - Employee Benefits	527,432
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	83,000
500 Other Purchased Services	122,925
600 Supplies	483,300
700 Property	56,000
800 Other Objects	500

Description	Amount
Total Operation and Maintenance of Plant Services	**$1,917,582**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,425,000
600 Supplies	2,250
700 Property	1,000
Total Student Transportation Services	**$1,428,750**
2800 Support Services - Central	
100 Personnel Services - Salaries	112,736
200 Personnel Services - Employee Benefits	113,807
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	900
500 Other Purchased Services	1,850
600 Supplies	1,250
700 Property	1,250
Total Support Services - Central	**$232,793**
Total Support Services	**$6,594,058**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	154,575
200 Personnel Services - Employee Benefits	66,131
300 Purchased Professional and Technical Services	97,000
400 Purchased Property Services	2,500
500 Other Purchased Services	47,100
600 Supplies	49,000
700 Property	2,000
800 Other Objects	500
Total Student Activities	**$418,806**
Total Operation of Non-Instructional Services	**$418,806**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	26,206
900 Other Uses of Funds	376,306
Total Debt Service / Other Expenditures and Financing Uses	**$402,512**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	170,000
Total Interfund Transfers - Out	**$170,000**
5900 Budgetary Reserve	
800 Other Objects	10,000
Total Budgetary Reserve	**$10,000**
Total Other Expenditures and Financing Uses	**$582,512**
TOTAL EXPENDITURES	**$17,640,229**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	2,553,648	1,566,588
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	12,815	11,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	24,000	23,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$2,590,463**	**$1,601,088**

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	**$2,590,463**	**$1,601,088**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	631,000	420,667
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	178,401	170,000
0550 Authority Lease Obligations	1,094,462	1,030,334
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$1,903,863**	**$1,621,001**
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	**$1,903,863**	**$1,621,001**

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	1,559,015	1,500,000
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		
Total Short-Term Payables	**$1,559,015**	**$1,500,000**
TOTAL INDEBTEDNESS	**$3,462,878**	**$3,121,001**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	708,859
0850 Unassigned Fund Balance	113,131
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$821,990**
5900 Budgetary Reserve	**10,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$831,990**