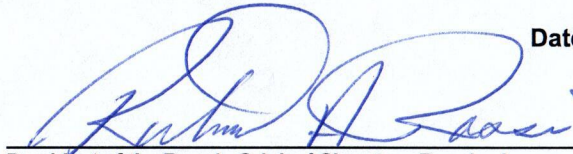
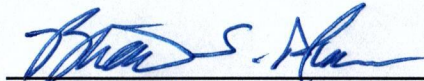


FINAL GENERAL FUND BUDGET**Fiscal Year 2025-2026****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6/23/2025
Date

Secretary of the Board - Original Signature Required

6/23/2025
Date

Chief School Administrator - Original Signature Required

6/23/2025
Date

Brandon Mirizio

Contact Person

(724)588-2500

Extn :2304

Telephone

Extension

bmirizio@greenville.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

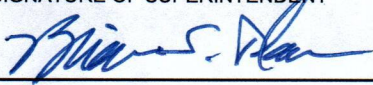
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$26441028
Ending Unassigned Fund Balance	\$1129671
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.27%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/25/25
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

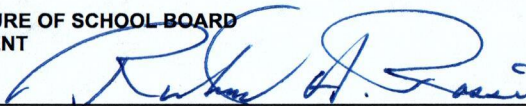
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenville Area SD	County : Mercer	AUN Number : 104432803
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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 5/19/2025
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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		
0810 Nonspendable Fund Balance	367,331	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,341,242	
0850 Unassigned Fund Balance	1,615,160	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,956,402</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,605,346	
7000 Revenue from State Sources	16,641,454	
8000 Revenue from Federal Sources	707,739	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$25,955,539</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,911,941</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,047,902
6113 Public Utility Realty Taxes	5,999
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	48,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	499,000
6500 Earnings on Investments	262,368
6700 Revenues from LEA Activities	42,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,289,877
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	157,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$8,605,346
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,811,610
7160 Tuition for Orphans Subsidy	100,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,383,049
7311 Pupil Transportation Subsidy	511,454
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	475,774
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	936,937
7350 Sewage Treatment Operations / Environmental Subsidies	200,000
7360 Safe Schools	131,000
7531 Ready to Learn-Foundation	605,749
7532 Ready to Learn-Adequacy Supplement	174,927
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	155,924
7810 State Share of Social Security and Medicare Taxes	540,000
7820 State Share of Retirement Contributions	2,560,000
REVENUE FROM STATE SOURCES	\$16,641,454
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	460,286

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,343
8516 Title III - Language Instruction for English Learners and Immigrant Students	35,110
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$707,739
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,955,539

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,047,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$936,937</u>	
Total Approx. Tax Revenue:	\$5,984,839	
Approx. Tax Levy for Tax Rate Calculation:	\$6,510,945	
	Mercer	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$95,579,200	\$95,579,200
b. Real Estate Mills	68.3600	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$413,262,807	\$413,262,807
d. Assessed Value	\$95,244,950	\$95,244,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$6,533,794	\$6,533,794
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$6,533,794	\$6,533,794
(f Total * g)		
i. Base Mills Subject to Index	68.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.56144%	90.56144%
k. Tax Levy Needed	\$6,510,945	\$6,510,945
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	68.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,510,945	\$6,510,945
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,574,008
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,047,902
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,047,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$936,937</u>	
Total Approx. Tax Revenue:	\$5,984,839	
Approx. Tax Levy for Tax Rate Calculation:	\$6,510,945	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	72.3932	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,895,087	\$6,895,087
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,047.00	
Number of Homestead/Farmstead Properties	2289	2289
Median Assessed Value of Homestead Properties		\$16,550

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,047,902
Amount of Tax Relief for Homestead Exclusions	<u>\$936,937</u>
Total Approx. Tax Revenue:	\$5,984,839
Approx. Tax Levy for Tax Rate Calculation:	\$6,510,945
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$936,937	Lowering RE Tax Rate	\$0	\$936,937
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$936,937

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Mercer	95,244,950	68.3600	6,510,945			90.56144%		
Totals:	95,244,950		6,510,945	-	936,937 =	5,574,008 X	90.56144% = 5,047,902	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			17,500	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	30,000	17,500	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	60,000	30,500	
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						90,000	48,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,040,000	1,040,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	135,000	135,000	
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						1,175,000	1,175,000	
Total Act 511, Current Taxes							1,223,000	
Act 511 Tax Limit -->				413,262,807 X	12	4,959,154		
				Market Value	Mills	(511 Limit)		

Tax Function	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>									
	Mercer	68.3600	68.3600	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,983,724
1200 Special Programs - Elementary / Secondary	4,719,272
1300 Vocational Education	977,765
1400 Other Instructional Programs - Elementary / Secondary	12,163
1500 Nonpublic School Programs	14,000
Total Instruction	\$15,706,924
2000 Support Services	
2100 Support Services - Students	783,614
2200 Support Services - Instructional Staff	789,402
2300 Support Services - Administration	1,578,901
2400 Support Services - Pupil Health	303,433
2500 Support Services - Business	474,397
2600 Operation and Maintenance of Plant Services	2,016,615
2700 Student Transportation Services	1,099,215
2900 Other Support Services	10,000
Total Support Services	\$7,055,577
3000 Operation of Non-Instructional Services	
3200 Student Activities	835,859
3300 Community Services	1,022,910
Total Operation of Non-Instructional Services	\$1,858,769
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,619,758
Total Other Expenditures and Financing Uses	\$1,619,758
Total Estimated Expenditures and Other Financing Uses	\$26,441,028

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,186,587
200 Personnel Services - Employee Benefits	3,632,376
300 Purchased Professional and Technical Services	103,830
500 Other Purchased Services	633,125
600 Supplies	278,774
700 Property	141,332
800 Other Objects	7,700
Total Regular Programs - Elementary / Secondary	\$9,983,724
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,137,447
200 Personnel Services - Employee Benefits	1,335,199
300 Purchased Professional and Technical Services	298,009
500 Other Purchased Services	810,013
600 Supplies	33,046
700 Property	89,000
800 Other Objects	16,558
Total Special Programs - Elementary / Secondary	\$4,719,272
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	263,118
200 Personnel Services - Employee Benefits	183,583
500 Other Purchased Services	488,890
600 Supplies	30,174
700 Property	12,000
Total Vocational Education	\$977,765
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,663
Total Other Instructional Programs - Elementary / Secondary	\$12,163
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$15,706,924
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	456,139
200 Personnel Services - Employee Benefits	254,605
300 Purchased Professional and Technical Services	57,850
500 Other Purchased Services	1,025
600 Supplies	10,495
800 Other Objects	3,500
Total Support Services - Students	\$783,614

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	350,715
200 Personnel Services - Employee Benefits	285,750
300 Purchased Professional and Technical Services	33,258
400 Purchased Property Services	3,500
500 Other Purchased Services	25,496
600 Supplies	67,429
700 Property	8,080
800 Other Objects	15,174
Total Support Services - Instructional Staff	\$789,402
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	803,123
200 Personnel Services - Employee Benefits	546,467
300 Purchased Professional and Technical Services	91,000
500 Other Purchased Services	46,360
600 Supplies	60,201
700 Property	4,368
800 Other Objects	27,382
Total Support Services - Administration	\$1,578,901
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	154,411
200 Personnel Services - Employee Benefits	135,627
300 Purchased Professional and Technical Services	650
600 Supplies	11,536
700 Property	1,209
Total Support Services - Pupil Health	\$303,433
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	253,479
200 Personnel Services - Employee Benefits	192,449
300 Purchased Professional and Technical Services	19,369
500 Other Purchased Services	1,100
600 Supplies	3,000
800 Other Objects	5,000
Total Support Services - Business	\$474,397
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	636,533
200 Personnel Services - Employee Benefits	546,332
300 Purchased Professional and Technical Services	127,839
400 Purchased Property Services	393,868
500 Other Purchased Services	121,037
600 Supplies	177,742
700 Property	10,264
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,016,615
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	26,700
200 Personnel Services - Employee Benefits	11,403
500 Other Purchased Services	1,056,112
600 Supplies	5,000
Total Student Transportation Services	\$1,099,215
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$7,055,577
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	303,193
200 Personnel Services - Employee Benefits	128,976
300 Purchased Professional and Technical Services	54,092
400 Purchased Property Services	8,500
500 Other Purchased Services	32,495
600 Supplies	290,798
700 Property	17,805
Total Student Activities	\$835,859
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	581,194
200 Personnel Services - Employee Benefits	144,278
300 Purchased Professional and Technical Services	109,000
500 Other Purchased Services	69,383
600 Supplies	91,945
800 Other Objects	27,110
Total Community Services	\$1,022,910
Total Operation of Non-Instructional Services	\$1,858,769
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	490,758
900 Other Uses of Funds	1,129,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,619,758
Total Other Expenditures and Financing Uses	\$1,619,758
TOTAL EXPENDITURES	\$26,441,028

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	6,000,000	5,500,000
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	2,500,000	1,200,000
Other Capital Projects Fund	480,000	
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	50,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,030,000	\$6,745,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,030,000	\$6,745,000

LEA : 104432803 Greenville Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	15,780,000	14,651,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	12,573	95,852
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	359,905	290,452
Total General Fund	\$16,152,478	\$15,037,304
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$16,152,478	\$15,037,304

LEA : 104432803 Greenville Area SD

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$16,152,478	\$15,037,304

Account Description	Amounts
0810 Nonspendable Fund Balance	367,331
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,341,242
0850 Unassigned Fund Balance	1,129,671
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,470,913
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,838,244