

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/23/2025



President of the Board - Original Signature Required

4/23/25

Date



Secretary of the Board - Original Signature Required

4/23/25

Date



Chief School Administrator - Original Signature Required

4/23/25

Date

Kermit J Houser

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Allegheny SD	COUNTY : Allegheny	AUN : 103026852
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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	\$204342605
Ending Unassigned Fund Balance	\$16237914
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

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

**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 : North Allegheny SD	County : Allegheny	AUN Number : 103026852
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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 4/23/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$3,435,478.00 7340 PDE Amount: \$0.00	
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.	The District continues to have a positive fund balance to maintain strong financial stability.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance consists of swaption derivatives and the estimated amount needed if called.
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 balances represents the amount set aside for future PSERS and Debt obligations in the coming year.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	601,508
0840 Assigned Fund Balance	12,200,000
0850 Unassigned Fund Balance	16,094,308
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,895,816</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	153,541,636
7000 Revenue from State Sources	46,963,057
8000 Revenue from Federal Sources	3,124,631
9000 Other Financing Sources	135,000
Total Estimated Revenues And Other Financing Sources	<u>\$203,764,324</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$232,660,140</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	125,386,774
6112 Interim Real Estate Taxes	2,325,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6150 Current Act 511 Taxes - Proportional Assessments	20,731,862
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,550,000
6500 Earnings on Investments	2,775,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	6,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$153,541,636
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,635,282
7271 Special Education funds for School-Aged Pupils	4,659,120
7311 Pupil Transportation Subsidy	2,486,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,926,464
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	3,435,478
7360 Safe Schools	302,455
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	3,527,000
7820 State Share of Retirement Contributions	15,844,500
REVENUE FROM STATE SOURCES	\$46,963,057
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,316,820
8514 Title I - Improving the Academic Achievement of the Disadvantaged	228,751
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,260
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,100
8517 Title IV - 21st Century Schools	13,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,438,200

LEA : 103026852 North Allegheny SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,124,631
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	135,000
OTHER FINANCING SOURCES	\$135,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	203,764,324

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$125,386,774	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,435,478</u>	
Total Approx. Tax Revenue:	\$128,822,252	
Approx. Tax Levy for Tax Rate Calculation:	\$130,088,785	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$6,524,862,069	\$6,524,862,069
b. Real Estate Mills	19.7400	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,681,660,819	\$6,681,660,819
d. Assessed Value	\$6,590,110,690	\$6,590,110,690
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$128,800,777	\$128,800,777
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$128,800,777	\$128,800,777
(f Total * g)		
i. Base Mills Subject to Index	19.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$130,088,785	\$130,088,785
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$130,088,785	\$130,088,785
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$126,653,307
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$125,386,774
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$125,386,774	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,435,478</u>	
Total Approx. Tax Revenue:	\$128,822,252	
Approx. Tax Levy for Tax Rate Calculation:	\$130,088,785	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.5296	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$135,292,336	\$135,292,336
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	\$11,042.22	
Number of Homestead/Farmstead Properties	15761	15761
Median Assessed Value of Homestead Properties		\$241,500

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$125,386,774
Amount of Tax Relief for Homestead Exclusions	<u>\$3,435,478</u>
Total Approx. Tax Revenue:	\$128,822,252
Approx. Tax Levy for Tax Rate Calculation:	\$130,088,785
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,435,478	Lowering RE Tax Rate	\$3,435,478
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$3,435,478

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103026852 North Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 4/24/2025 10:33:19 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	6,590,110,690	19.7400	130,088,785			99.00000%	
Totals:	6,590,110,690		130,088,785	- 3,435,478	= 126,653,307	X 99.00000%	= 125,386,774
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
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						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	18,376,862	18,376,862
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,355,000	2,355,000
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						20,731,862	20,731,862
Total Act 511, Current Taxes							20,731,862
Act 511 Tax Limit -->				6,681,660,819	X	12	80,179,930
				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> Allegheny	19.7400	19.7400	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>					4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	90,162,453
1200 Special Programs - Elementary / Secondary	25,614,175
1300 Vocational Education	1,596,723
1400 Other Instructional Programs - Elementary / Secondary	35,604
Total Instruction	\$117,408,955
2000 Support Services	
2100 Support Services - Students	7,868,342
2200 Support Services - Instructional Staff	5,060,897
2300 Support Services - Administration	10,569,677
2400 Support Services - Pupil Health	2,225,282
2500 Support Services - Business	1,821,218
2600 Operation and Maintenance of Plant Services	16,026,515
2700 Student Transportation Services	12,843,878
2800 Support Services - Central	5,998,546
2900 Other Support Services	190,000
Total Support Services	\$62,604,355
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,367,796
3300 Community Services	41,100
Total Operation of Non-Instructional Services	\$4,408,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	90,500
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,829,899
5200 Interfund Transfers - Out	2,000,000
Total Other Expenditures and Financing Uses	\$19,829,899
Total Estimated Expenditures and Other Financing Uses	\$204,342,605

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,659,052
200 Personnel Services - Employee Benefits	32,981,170
300 Purchased Professional and Technical Services	112,663
400 Purchased Property Services	31,934
500 Other Purchased Services	1,616,000
600 Supplies	2,732,084
700 Property	14,000
800 Other Objects	15,550
Total Regular Programs - Elementary / Secondary	\$90,162,453
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,878,652
200 Personnel Services - Employee Benefits	8,174,413
300 Purchased Professional and Technical Services	3,221,390
400 Purchased Property Services	8,000
500 Other Purchased Services	1,928,450
600 Supplies	398,420
800 Other Objects	4,850
Total Special Programs - Elementary / Secondary	\$25,614,175
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,596,723
Total Vocational Education	\$1,596,723
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,604
Total Other Instructional Programs - Elementary / Secondary	\$35,604
Total Instruction	\$117,408,955
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,716,740
200 Personnel Services - Employee Benefits	2,942,513
300 Purchased Professional and Technical Services	118,500
500 Other Purchased Services	2,780
600 Supplies	87,209
800 Other Objects	600
Total Support Services - Students	\$7,868,342
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,923,910
200 Personnel Services - Employee Benefits	1,810,050
300 Purchased Professional and Technical Services	81,811
400 Purchased Property Services	1,000
500 Other Purchased Services	35,361
600 Supplies	204,315

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,450
Total Support Services - Instructional Staff	\$5,060,897
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,196,584
200 Personnel Services - Employee Benefits	2,974,199
300 Purchased Professional and Technical Services	1,134,400
400 Purchased Property Services	10,700
500 Other Purchased Services	397,568
600 Supplies	510,964
800 Other Objects	345,262
Total Support Services - Administration	\$10,569,677
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,318,368
200 Personnel Services - Employee Benefits	870,470
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	900
500 Other Purchased Services	100
600 Supplies	26,944
Total Support Services - Pupil Health	\$2,225,282
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	714,036
200 Personnel Services - Employee Benefits	460,382
300 Purchased Professional and Technical Services	22,500
400 Purchased Property Services	400,000
500 Other Purchased Services	114,650
600 Supplies	108,800
800 Other Objects	850
Total Support Services - Business	\$1,821,218
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,638,716
200 Personnel Services - Employee Benefits	4,018,701
300 Purchased Professional and Technical Services	250,500
400 Purchased Property Services	1,277,800
500 Other Purchased Services	369,250
600 Supplies	3,218,448
700 Property	245,000
800 Other Objects	8,100
Total Operation and Maintenance of Plant Services	\$16,026,515
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,205,689
200 Personnel Services - Employee Benefits	2,634,549
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	32,000
500 Other Purchased Services	4,617,100
600 Supplies	1,155,340

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<u>Description</u>	<u>Amount</u>
700 Property	100,000
800 Other Objects	700
Total Student Transportation Services	\$12,843,878
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,222,689
200 Personnel Services - Employee Benefits	1,530,883
300 Purchased Professional and Technical Services	287,683
400 Purchased Property Services	719,990
500 Other Purchased Services	123,650
600 Supplies	1,112,051
800 Other Objects	1,600
Total Support Services - Central	\$5,998,546
2900 <u>Other Support Services</u>	
500 Other Purchased Services	190,000
Total Other Support Services	\$190,000
Total Support Services	\$62,604,355
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,469,749
200 Personnel Services - Employee Benefits	1,102,216
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	61,800
500 Other Purchased Services	234,050
600 Supplies	368,401
800 Other Objects	41,080
Total Student Activities	\$4,367,796
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	41,000
600 Supplies	100
Total Community Services	\$41,100
Total Operation of Non-Instructional Services	\$4,408,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,122,598
900 Other Uses of Funds	12,707,301

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$17,829,899
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
Total Other Expenditures and Financing Uses	\$19,829,899
TOTAL EXPENDITURES	\$204,342,605

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	29,255,816	27,147,256
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	10,635,000	11,035,000
Other Capital Projects Fund	6,860,000	3,156,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,700,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	650,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$49,100,816	\$43,488,256

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	\$49,100,816	\$43,488,256

LEA : 103026852 North Allegheny SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	113,055,482	101,967,270
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	4,205,048	2,272,746
0540 Accumulated Compensated Absences	4,200,000	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	37,581,500	30,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$159,042,030	\$138,740,016
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	\$159,042,030	\$138,740,016

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	28,100,000	29,000,000
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	460,000	360,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,000	50,000
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 Short-Term Payables	\$28,615,000	\$29,410,000
TOTAL INDEBTEDNESS	\$187,657,030	\$168,150,016

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	279,621
0840 Assigned Fund Balance	11,800,000
0850 Unassigned Fund Balance	16,237,914
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,317,535
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,317,535