

Proposed Final Budget: 2025-2026 School Year

April 9, 2025



STRATEGIC / COMPREHENSIVE PLAN

2024-2029



GOALS

1 ACADEMIC EXCELLENCE

Ignite academic success, exceeding regional and national standards by combining innovative teaching methods and rigorous curricula that challenges students to stretch their potential.

2 CONTINUOUS LEARNING

Commitment to relevant, enriching staff development that fosters a culture of excellence for all.

3 EMPOWERING STUDENTS

Promote a school environment where students feel connected and their voices are encouraged, heard, and valued.

4 FACILITIES for the FUTURE

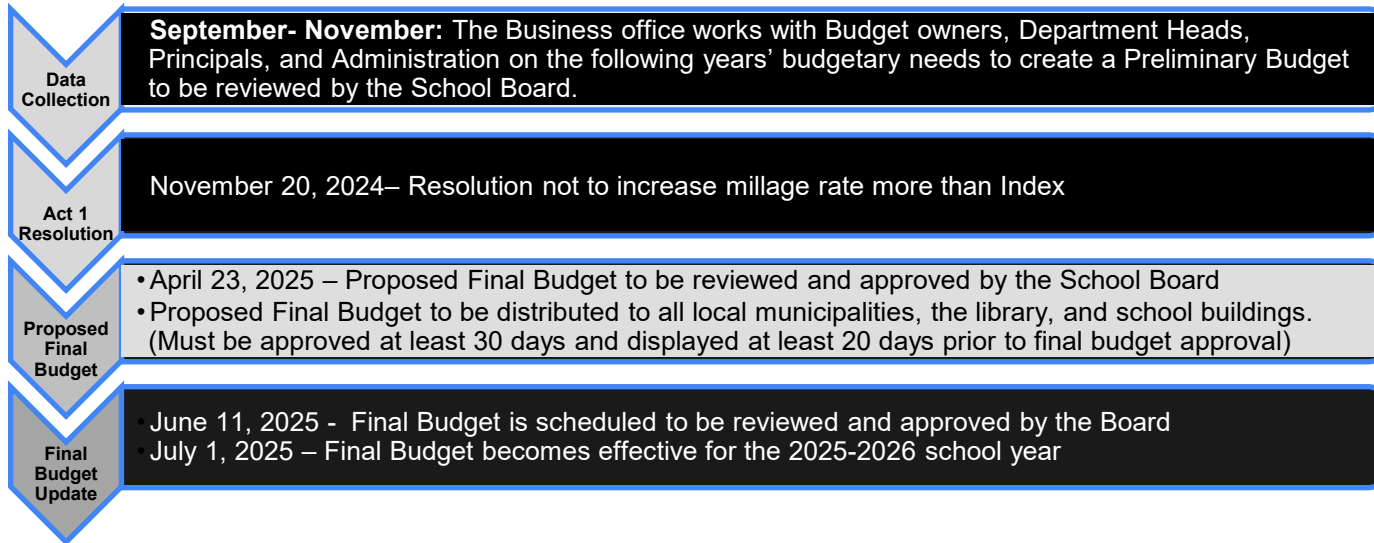
Invest in the maintenance and development of facilities and grounds that create future-ready learning spaces, reflecting our community pride and dedication to excellence in academics, arts, athletics and activities.

5 SAFETY & WELLNESS

Cultivate a safe educational environment where all students, staff and families feel secure, welcomed, and respected.

FY 2025-2026 Budget Timeline

Budget Timeline: Over the course of the year, the Business office works with NA Staff, Administration, and the Board to develop a balanced budget. There are four key milestones of the budget timeline which are summarized below:



Proposed Final Budget Highlights

- **2025-26 Proposed Final Budget Highlights**

- **Millage Rate** = 19.7400- No change from last year
- **Total Revenues** = \$203,764,324
- **Total Expenses** = \$204,342,605
- **Fund Balance Impact after Transfers** = (\$578,281) (-0.28% of Budget)
- **Projected Ending Fund Balance (Assigned + Unassigned)** = \$28,317,535 (13.85% of Budget)
- Estimated District Assessed Value (1.0% Growth) = \$6.59 Billion
- Average District Residential Assessed Property Value = \$254,374
- Estimated Value of 1 mill = \$6.52 Million
- Homestead Farmstead Exclusion: estimate = ~\$218 (to be available in May 2025)



FY 2025-2026 Key Revenue Assumptions

● Local Revenue

- **Real Estate Tax Millage-** Reflects no tax increase- Keeps millage rate at 19.7400 mills.
- **Assessed Value Growth Rate-** Reflects a 1.00% growth rate from prior year. Final growth rate will be known in May 2025- Based on certified assessed value listing provided by Allegheny County and reflected in the Final Budget
- **Earned Income Tax-** Reflects an estimated increase of 4.7% from the 2024-25 Budget.
- **Interest Earnings-** The 2025-26 Budget is less than the 2024-25 Forecast due to expected interest rate cuts over the next 12-18 months.

● State Revenue

- **Basic Education Funding-** Reflects an estimate of \$13.6M of BEF based on the latest budget provided by the state.
- **Special Education Funding -** Reflects an estimate of \$4.7M of SEF based on the latest budget provided by the state.
- **Transportation Subsidy-** Estimated based on historical actual trending. Actuals for 2025-26 will not be known until later in the fiscal year.
- **Social Security and PSERS reimbursements** – Based upon 50% reimbursement rate of expected Social Security and PSERS expenses.
- **PlanCon Reimbursement-** Based upon eligible reimbursements from Debt Schedule.

● Federal Funding

- **IDEIA Funding** – reflects a level funding allocation for IDEIA. This is received from federal government passed through the AIU.
- **Title Funding-** reflects level funding based on historical allocations.
- **ACCESS Funding-** reflects estimated funding from School-Based ACCESS programs- Funds held by PDE and AIU for us to draw down.
- **ESSER Funding-** No remaining ESSER funding after the 2024-25 school year



Where Does our Funding Originate?

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Proposed Final Budget	\$ Δ FY 26 PF vs FY 25 Budget	% Δ FY 26 PF vs FY 25 Budget
LR - LOCAL REVENUE SOURCES	150,574,514	150,530,143	153,541,636	3,011,493	2.0%
SR - STATE REVENUE SOURCES	42,711,850	45,917,868	46,963,057	1,045,189	2.3%
FR - FEDERAL REVENUE SOURCES	3,433,242	3,100,611	3,124,631	24,020	0.8%
OR - OTHER REVENUE SOURCES	317,052	135,000	135,000	(0)	0.0%
Grand Total	197,036,657	199,683,622	203,764,324	4,080,702	2.0%

Proposed Final Budget: Drivers of Change

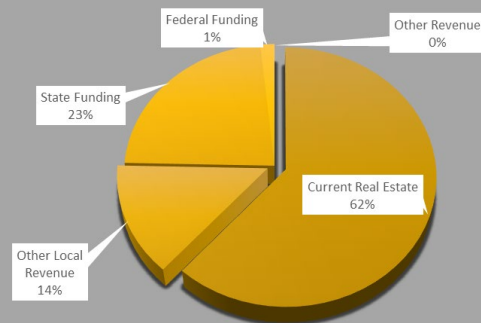
Revenue Increase vs FY 25 Budget +\$4.1MM

- ☐ LR. Increase in Current Real Estate (+\$1.4MM)
- ☐ LR. Increase in annual EIT collection (+\$831k)
- ☐ LR. Increase in Deed Transfer estimate (+\$355k)
- ☐ LR. Interest Earnings estimate (+\$275k)
- ☐ SR. BEF/SEF (+\$532k)
- ☐ SR. Increase Transportation Subsidy estimate (+\$100k)
- ☐ SR. Increase due to PSERS/SS (+\$430k)

Proposed Final Budget Revenue Highlights

- Assumes Millage rate of 19.7400 – No increase
- Assumes growth rate of 1% and refunds normalize
- Local Revenue makes up 76%- of which Current Real Estate is 62%
- State Funding driven by Basic/Special Ed Funding, PSERS/SS reimbursement, & PlanCon
- Federal Revenue driven by IDEIA and ACCESS Funding

2025-26 Budgeted Revenue by Source



FY 2025-2026 Key Expenditure Assumptions

- **Salaries**

- Based on current overall staffing expectations.
- Staffing mix and needs will change based on retirements, sabbaticals, leaves of absences, student enrollments, etc.

- **Benefits**

- Assumes Medical insurance renewal rate of 5% in January 2026 – This will not be known until after budget season.
- PSERS – 2025-26 Employer contribution rate increased from 33.90% in 2024-25 to 34.00% in 2025-26, a 0.29% increase. Note that the rate is expected to increase to 38.51% by 2032-2033.

- **Other Services**

- 2025-26 Proposed Final Budget includes an increase to 3rd party Contracted Transportation Carriers vs the 2024-25 Budget as we have seen an increase in these services due to the macro driver shortage environment. In addition, we have increased our estimate in tuition primarily due to increased allocation of AW Beattie operating costs based on enrollment.

- **Supplies**

- 2025-26 expected supply costs are higher than both the 2024-25 Budget and the 2024-25 Forecast driven by planned textbook purchases in 2025-26 that were not costs in 2024-25 and reallocation of Property Services to supplies as they are being performed in-house by the Grounds/Fields department.

- **Other Objects**

- Other Objects include a decrease of prior year tax refunds as our expectation is that the refunds related to the drop in the Countywide common level ratio have peaked, however we still have a slightly elevated estimate from a historical perspective. In addition, there is an expected lower interest payment on our debt as it is shifted to principal payment in “Other Financing”.

- **Other Financing**

- Other Financing includes our principal payments based on our debt schedule and includes a Fund Transfer of \$2MM to the Capital and Technology Fund to support future Capital needs and the Sustainable Infrastructure plan.



How is NASD Funding Utilized?

Expenses	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Proposed Final Budget	\$ Δ FY 26 PF vs FY 25 Budget	% Δ FY 26 PF vs FY 25 Budget
510000 Salaries	89,164,104	92,745,934	94,969,184	2,223,250	2.4%
520000 Benefits	54,788,264	57,782,000	59,510,150	1,728,150	3.0%
530000 Professional Services	5,215,360	4,899,478	5,507,947	608,469	12.4%
540000 Purch Prop Services	2,305,747	2,682,265	2,544,624	(137,641)	-5.1%
550000 Other Services	11,960,210	10,594,638	11,225,682	631,044	6.0%
560000 Supplies	8,480,261	8,600,044	9,923,075	1,323,031	15.4%
570000 Replacement Equip	120,666	325,500	409,000	83,500	25.7%
580000 Other Objects	7,606,094	6,412,622	5,545,640	(866,982)	-13.5%
590000 Other Financing	14,874,139	14,555,403	14,707,301	151,898	1.0%
Grand Total	194,514,845	198,597,884	204,342,605	5,744,721	2.9%

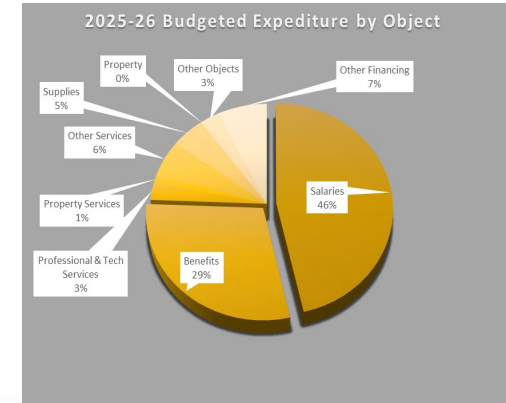
Proposed Final Budget: Drivers of Change

Expenses Increase vs FY 25 Budget +\$5.7MM

- ❑ 51. Staffing/Salary impact (+\$2.2MM)
- ❑ 52. Increase of PSERS/SS (+\$861k)
- ❑ 52. Increase in Medical Insurance (+\$824k)
- ❑ 53. Increase in Professional Education Services (+\$608k)
- ❑ 55. Increase 3rd Party Transportation estimate (+\$404k)
- ❑ 55. Net increase in Tuition (+\$141k)
- ❑ 56. Increase in Textbooks (+\$657k)
- ❑ 56. Increase in other supplies (tech/grants/inflation) (+\$665k)
- ❑ 58. Decrease CRE refund estimate (-\$300k)
- ❑ 58. Decrease in Interest on Debt/Leases (-\$541k)
- ❑ 59. Increase of Principal on Debt/Leases (+\$152k)

Proposed Final Budget Expenditure Highlights

- 75.6% of Expenditures is for Salaries and Benefits
- PSERS Contribution increased from 33.90% to 34.00% and is expected to increase through the mid 2030s
- 8.6% of Expenditures is for Debt/Lease Obligations
- Proposed Final Budget includes \$2MM of Capital/Tech Fund Transfers for sustainable infrastructure plan, purchase of buses, and Capital improvement set aside



FY 2025-26 Projected Fund Balance (As of March 31, 2025)

IMPACT TO FUND BALANCE	<i>Assigned (Debt Service)</i>	<i>Assigned (PSERS)</i>	<i>Committed (SWAPS)</i>	<i>Unassigned</i>	<i>Total</i>
FUND BALANCE AS OF JUNE 30, 2025	6,500,000	5,700,000	601,508	16,094,308	28,895,816
FUND BALANCE UTILIZATION FY 2025-26	(6,500,000)	(5,700,000)	(321,887)	12,521,887	-
FUND BALANCE ASSIGNMENT FY 2025-26	6,200,000	5,600,000	-	(11,800,000)	-
FUND BALANCE DESIGNATION- YEAR END	-	-	-	-	-
ESTIMATED 2025-26 SURPLUS (Deficit)				(578,281)	(578,281)
ESTIMATED PREFUND CAP/TECH TRANSFER	-	-	-	-	-
PROJECTED FUND BALANCE AS OF JUNE 30, 2026	6,200,000	5,600,000	279,621	16,237,914	28,317,535

Projected Ending Fund Balance

- Assigned for PSERS/Debt \$11,800,000
- Committed for Swaps(through 2027) 279,621
- Undesignated 16,237,914

Total Projected Fund Balance - \$28,317,535

Projected June 30, 2026, Unassigned Fund Balance as % of FY 2025-2026 Budget – 7.95%

Projected June 30, 2026, Total Fund Balance as % of FY 2025-2026 Budget - 13.86%

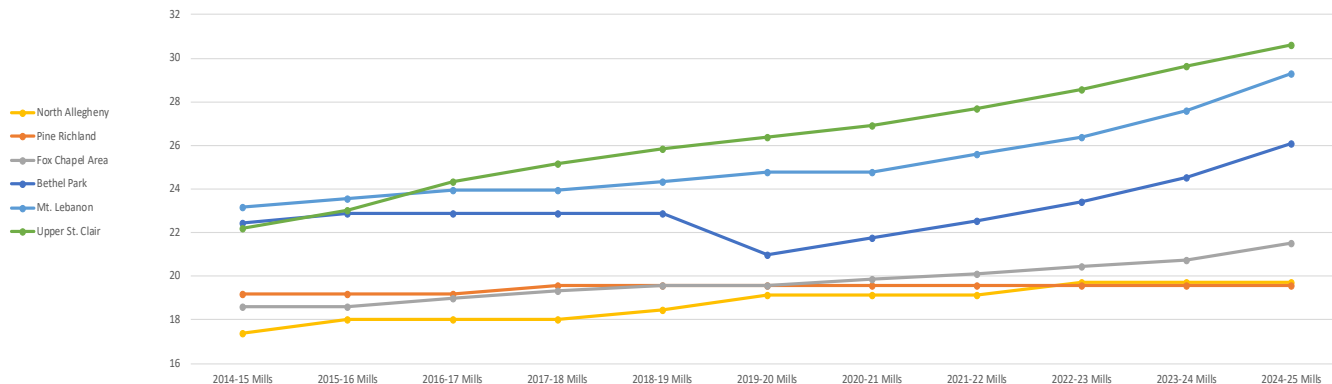
Fund Balance as # of months of expense = 1.66 months

Note- Additional assignments may be made throughout the year and after year end.



Historical Millage Rates

Millage Rate Graph



Highlights

Of comparable districts in Allegheny County (41):

- Avg. Millage rate 24.9815 mills

- NA is 4th lowest of comparable districts in the County

- 20.98% lower than County average

District Taxable Assessed Value= \$6.6B

District	2014-15 Mills	2015-16 Mills	2016-17 Mills	2017-18 Mills	2018-19 Mills	2019-20 Mills	2020-21 Mills	2021-22 Mills	2022-23 Mills	2023-24 Mills	2024-25 Mills
North Allegheny	17.4039	18.0011	18.0011	18.0011	18.4557	19.1408	19.1408	19.1408	19.7400	19.7400	19.7400
Pine Richland	19.2083	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
Fox Chapel Area	18.6283	18.6283	18.9822	19.3429	19.5750	19.5750	19.8686	20.1269	20.4288	20.7352	21.5128
Bethel Park	22.4276	22.8763	22.8763	22.8763	22.8763	21.0000	21.7654	22.5272	23.4281	24.5526	26.0748
Mt. Lebanon	23.1500	23.5500	23.9300	23.9300	24.3200	24.7900	24.7900	25.5900	26.3900	27.5900	29.3005
Upper St. Clair	22.1957	23.0355	24.3388	25.1560	25.8603	26.3775	26.8972	27.6772	28.5628	29.6339	30.5970



Next Steps

- **Board Votes on Proposed Final Budget with no tax increase**
 - April 23, 2025 - Needs to be approved at least 30 days prior to final vote.
 - Display Proposed Final Budget - Needs to be on display for 20 days prior to final vote
- **Update Proposed Final Budget to Final Budget**
 - Minimal / Immaterial changes to the overall budget
 - Update CRE for final listing of certified assessed values provided by Allegheny County
 - Update revenue for final state allocation of property tax reduction funding
 - Update any other revenue and expense estimates for items that become known (final insurance quote, staffing changes, educational supplies/subscriptions, debt refunding, etc.)
- **Adoption of Tax Rates and Final 2025-26 Budget**
 - Scheduled for June 11, 2025





Appendix A

Timeline for Events related to 2025-26 Budget Process



Timeline for Events Related to 2025-2026 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except
Philadelphia City SD, Pittsburgh SD, and Scranton SD

Date	Description	Section
September 1, 2024 <i>(Annual deadline)</i>	Department of Education publishes the 2025-2026 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2024 <i>(Annual deadline)</i>	Department of Education notifies school districts of their 2025-2026 adjusted index.	Section 313(2)
December 15, 2024 <i>(Annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2023 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2023 calendar year.)	Sections 503(b)(2); 324(2)
December 31, 2024 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 31, 2024 <i>(60 days prior to March 1 application deadline)</i>	School Districts send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions, and deadline to apply.	Section 341(b)
January 30, 2025 <i>(110 days prior to primary election)</i>	School district deadline to make 2025-2026 proposed version of preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
February 4, 2025 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education in the Consolidated Financial Reporting System (CFRS) application.	Section 311(d)(2)
February 9, 2025 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2025-2026 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2025-2026 Budget Process

Date	Description	Section
February 14, 2025 <i>(10 days after receipt of resolution)</i>	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2025-2026 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 19, 2025 <i>(90 days prior to primary election)</i>	School district deadline to adopt the 2025-2026 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 24, 2025 <i>(85 days prior to primary election)</i>	School district deadline to submit 2025-2026 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 27, 2025 <i>(1 week prior to filing of request for referendum exception)</i>	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2025 <i>(Annual deadline)</i>	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2024)	Section 341(c), (e), (i)
March 6, 2025 <i>(75 days prior to primary election)</i>	Department of Education deadline to notify school districts that submitted the 2025-2026 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 6, 2025 <i>(75 days prior to primary election)</i>	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 21, 2025 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
March 26, 2025 <i>(55 days prior to primary election)</i>	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2025-2026 Budget Process

Date	Description	Section
March 31, 2025 (50 days prior to primary election)	School district deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2025 (Annual deadline)	Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2025-2026.	Section 503(a)(1), (e)
April 20, 2025 (Annual deadline)	Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2024 (Annual deadline)	Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 505(a)(4)
May 1, 2025 (Annual deadline)	Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
Prior to May 20, 2025	General Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See March 21 or March 31, 2025)	Section 333(c)(4)
No later than May 31, 2025 (Optional action)	Deadline for school district board of directors electing to adopt resolution rejecting 2025-2026 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2025	School district deadline to adopt 2025-2026 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.	Section 687(a)(1) (School Code)
June 5, 2025	School district deadline to submit copy of resolution (if adopted) rejecting 2025-2026 property tax allocation to Department of Education. (See May 31, 2025.)	Section 903(b)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2025-2026 Budget Process

Date	Description	Section
June 10, 2025 <i>(20 days prior to final budget adoption deadline)</i>	School district deadline to make 2025-2026 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2025 <i>(10 days prior to final budget adoption deadline)</i>	School district deadline to offer public notice of its intent to adopt the 2025-2026 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2025 <i>(Annual deadline)</i>	School district deadline to adopt the 2025-2026 final budget.	Section 312(a)
June 30, 2025 <i>(Annual deadline)</i>	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 321(d), 342, 505(a)(4)
July 15, 2025 <i>(Annual deadline)</i>	School district deadline to submit 2025-2026 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2025 <i>(60 days after receipt of resolution)</i>	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2025-2026 property tax relief allocation under Section 903(a). (See May 31, 2025.)	Section 904(b)
August 28, 2025	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 505(b)
October 23, 2025	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 505(b)
December 1, 2025	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals, and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2026.	Section 351(f)(2)

Appendix B

PDE 2028 – 2025-26 Proposed Final Budget



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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kermit J Houser

(412)630-5810

Extn :

Contact Person

Telephone

Extension

khouser@northallegheny.org

Email Address

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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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>

LEA : 103026852 North Allegheny SD

	<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

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	<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)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
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
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$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>			<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%	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					4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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

<u>Long-Term Investments</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		

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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

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<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

<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