

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2025

Elizabeth M J Wan

President of the Board - Original Signature Required

06/11/2025

Date

Ahlan Y. Windman

Secretary of the Board - Original Signature Required

06/11/2025

Date

Bonnie Hyland

Chief School Administrator - Original Signature Required

06/11/2025

Date

Kermit J Houser

(412)630-5810

Extn :

Contact Person

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Extension

khouser@northallegheny.org

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	\$204355366
Ending Unassigned Fund Balance	\$16252125
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.95%

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 <i>Ben van Hyland</i>	DATE <i>6-11-25</i>
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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>
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	12,325,000
0850 Unassigned Fund Balance	16,315,207
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$29,241,715</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	153,101,465
7000 Revenue from State Sources	47,384,301
8000 Revenue from Federal Sources	3,124,631
9000 Other Financing Sources	135,000
Total Estimated Revenues And Other Financing Sources	<u>\$203,745,397</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$232,987,112</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	124,643,465
6112 Interim Real Estate Taxes	2,485,000
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	20,875,000
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 \$153,101,465

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	3,856,722
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 \$47,384,301

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

Amount

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 203,745,397

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$124,643,465
Amount of Tax Relief for Homestead Exclusions	<u>\$3,856,722</u>
Total Approx. Tax Revenue:	\$128,500,187
Approx. Tax Levy for Tax Rate Calculation:	\$129,759,212

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	\$6,573,414,994	\$6,573,414,994
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	\$129,759,212	\$129,759,212
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$129,759,212	\$129,759,212
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$125,902,490
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$124,643,465
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$124,643,465
Amount of Tax Relief for Homestead Exclusions	<u>\$3,856,722</u>
Total Approx. Tax Revenue:	\$128,500,187
Approx. Tax Levy for Tax Rate Calculation:	\$129,759,212

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)	\$134,949,580	\$134,949,580
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	\$12,303.27	
Number of Homestead/Farmstead Properties	15880	15880
Median Assessed Value of Homestead Properties		\$242,900

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$124,643,465
Amount of Tax Relief for Homestead Exclusions	<u>\$3,856,722</u>
Total Approx. Tax Revenue:	\$128,500,187
Approx. Tax Levy for Tax Rate Calculation:	\$129,759,212

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,856,722	Lowering RE Tax Rate	\$0	\$3,856,722
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,856,722

CODE

6111 Current Real Estate Taxes

<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	6,573,414,994	19.7400	129,759,212			99.00000%	
Totals:	6,573,414,994		129,759,212	3,856,722	= 125,902,490	X 99.00000%	= 124,643,465

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	18,410,000	18,410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,465,000	2,465,000
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 20,875,000 20,875,000

Total Act 511, Current Taxes 20,875,000

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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	90,135,053
1200 Special Programs - Elementary / Secondary	25,592,175
1300 Vocational Education	1,596,723
1400 Other Instructional Programs - Elementary / Secondary	35,604
Total Instruction	\$117,359,555
2000 Support Services	
2100 Support Services - Students	7,868,342
2200 Support Services - Instructional Staff	5,060,897
2300 Support Services - Administration	10,567,177
2400 Support Services - Pupil Health	2,225,282
2500 Support Services - Business	1,853,218
2600 Operation and Maintenance of Plant Services	16,064,515
2700 Student Transportation Services	12,895,378
2800 Support Services - Central	5,991,746
2900 Other Support Services	190,000
Total Support Services	\$62,716,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,357,496
3300 Community Services	41,100
Total Operation of Non-Instructional Services	\$4,398,596
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	17,790,160
5200 Interfund Transfers - Out	2,000,000
Total Other Expenditures and Financing Uses	\$19,790,160
Total Estimated Expenditures and Other Financing Uses	\$204,355,366

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,669,352
200 Personnel Services - Employee Benefits	32,943,470
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	\$90,135,053
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,878,652
200 Personnel Services - Employee Benefits	8,152,413
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	\$25,592,175
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	\$117,359,555
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

2025-2026 Final General Fund Budget

LEA : 103026852 North Allegheny SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,450
Total Support Services - Instructional Staff	\$5,060,897
<u>2300 Support Services - Administration</u>	
100 Personnel Services - Salaries	5,196,584
200 Personnel Services - Employee Benefits	2,971,699
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	\$10,567,177
<u>2400 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
<u>2500 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	146,650
600 Supplies	108,800
800 Other Objects	850
Total Support Services - Business	\$1,853,218
<u>2600 Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,638,716
200 Personnel Services - Employee Benefits	4,008,701
300 Purchased Professional and Technical Services	250,500
400 Purchased Property Services	1,277,800
500 Other Purchased Services	417,250
600 Supplies	3,218,448
700 Property	245,000
800 Other Objects	8,100
Total Operation and Maintenance of Plant Services	\$16,064,515
<u>2700 Student Transportation Services</u>	
100 Personnel Services - Salaries	4,205,689
200 Personnel Services - Employee Benefits	2,678,549
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	32,000
500 Other Purchased Services	4,624,600
600 Supplies	1,155,340

<u>Description</u>	<u>Amount</u>
700 Property	100,000
800 Other Objects	700
Total Student Transportation Services	\$12,895,378
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,222,689
200 Personnel Services - Employee Benefits	1,524,083
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	\$5,991,746
2900 <u>Other Support Services</u>	
500 Other Purchased Services	190,000
Total Other Support Services	\$190,000
Total Support Services	\$62,716,555
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,459,449
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	\$4,357,496
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	\$4,398,596
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	5,090,069
900 Other Uses of Funds	12,700,091

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$17,790,160
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	\$19,790,160
TOTAL EXPENDITURES	\$204,355,366

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	27,364,000	28,314,000
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	9,700,000	11,120,000
Other Capital Projects Fund	7,450,000	3,922,682
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,200,000	1,000,000
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	\$46,364,000	\$45,006,682

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$46,364,000	\$45,006,682

<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	4,151,936	2,226,845
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	\$158,988,918	\$138,694,115
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$158,988,918

\$138,694,115

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	27,000,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	450,000	350,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	90,000	90,000
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	\$27,540,000	\$27,940,000
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TOTAL INDEBTEDNESS	\$186,528,918	\$166,634,115
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	279,621
0840 Assigned Fund Balance	12,100,000
0850 Unassigned Fund Balance	16,252,125
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,631,746

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,631,746
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