

<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	410,842
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,572,031
0840 Assigned Fund Balance	21,644,057
0850 Unassigned Fund Balance	7,134,778
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$32,350,866</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,963,676
7000 Revenue from State Sources	28,993,809
8000 Revenue from Federal Sources	1,370,558
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$52,328,043</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$84,678,909</u>

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,312,525
6113 Public Utility Realty Taxes	20,342
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	2,569,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,287,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	579,409
6910 Rentals	20,400
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$21,963,676

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	15,048,679
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,017,481
7292 Pre-K Counts	510,000
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	66,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	2,258,125
7360 Safe Schools	63,521
7531 Ready to Learn-Foundation	1,200,464
7532 Ready to Learn-Adequacy Supplement	715,022
7533 Ready to Learn-Tax Equity Supplement	24,517
7810 State Share of Social Security and Medicare Taxes	800,000
7820 State Share of Retirement Contributions	3,700,000

REVENUE FROM STATE SOURCES \$28,993,809

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,121,900
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	121,274
8517 Title IV - 21st Century Schools	74,884

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

REVENUE FROM FEDERAL SOURCES **\$1,370,558**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **52,328,043**

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,312,525
Amount of Tax Relief for Homestead Exclusions	<u>\$2,258,125</u>
Total Approx. Tax Revenue:	\$18,570,650
Approx. Tax Levy for Tax Rate Calculation:	\$20,383,153

Allegheny

Total

2024-25 Data		
a. Assessed Value	\$822,768,440	\$822,768,440
b. Real Estate Mills	25.1300	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$816,697,332	\$816,697,332
d. Assessed Value	\$811,108,361	\$811,108,361
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$20,676,171	\$20,676,171
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$20,676,171	\$20,676,171
(f Total * g)		
i. Base Mills Subject to Index	25.1300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$20,383,153	\$20,383,153
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.1300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,383,153	\$20,383,153
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,125,028
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,312,525
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,312,525
Amount of Tax Relief for Homestead Exclusions	<u>\$2,258,125</u>
Total Approx. Tax Revenue:	\$18,570,650
Approx. Tax Levy for Tax Rate Calculation:	\$20,383,153

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.5624	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,544,985	\$21,544,985
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,312,525
Amount of Tax Relief for Homestead Exclusions	<u>\$2,258,125</u>
Total Approx. Tax Revenue:	\$18,570,650
Approx. Tax Levy for Tax Rate Calculation:	\$20,383,153

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,258,125	Lowering RE Tax Rate	\$0	\$2,258,125
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,258,125

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	811,108,361	25.1300	20,383,153			90.00000%	
Totals:	811,108,361		20,383,153	- 2,258,125 =	18,125,028 X	90.00000% =	16,312,525

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	\$5.00	\$0.00	45,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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			75,000

	<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%	2,369,000	2,369,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			2,569,000	2,569,000
Total Act 511, Current Taxes				2,644,000
Act 511 Tax Limit -->		816,697,332 X	12	9,800,368
		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	25.1300	25.1300	0.00%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,947,812
1200 Special Programs - Elementary / Secondary	9,324,209
1300 Vocational Education	550,000
1400 Other Instructional Programs - Elementary / Secondary	401,546
1500 Nonpublic School Programs	67,839
1800 Pre-Kindergarten	658,673
Total Instruction	\$31,950,079
2000 Support Services	
2100 Support Services - Students	2,420,683
2200 Support Services - Instructional Staff	2,494,710
2300 Support Services - Administration	3,040,877
2400 Support Services - Pupil Health	758,624
2500 Support Services - Business	741,769
2600 Operation and Maintenance of Plant Services	4,909,027
2700 Student Transportation Services	3,894,784
2800 Support Services - Central	102,951
2900 Other Support Services	23,000
Total Support Services	\$18,386,425
3000 Operation of Non-Instructional Services	
3200 Student Activities	882,062
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$892,062
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	235,000
Total Facilities Acquisition, Construction and Improvement Services	\$235,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,007,759
5500 Special and Extraordinary Items	20,000
Total Other Expenditures and Financing Uses	\$3,027,759
Total Estimated Expenditures and Other Financing Uses	\$54,491,325

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,104,909
200 Personnel Services - Employee Benefits	7,464,352
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	15,600
500 Other Purchased Services	1,555,391
600 Supplies	785,488
700 Property	17,382
800 Other Objects	3,690
Total Regular Programs - Elementary / Secondary	\$20,947,812
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,118,667
200 Personnel Services - Employee Benefits	2,029,275
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	4,129,900
600 Supplies	14,293
800 Other Objects	2,074
Total Special Programs - Elementary / Secondary	\$9,324,209
1300 <u>Vocational Education</u>	
500 Other Purchased Services	550,000
Total Vocational Education	\$550,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	281,104
200 Personnel Services - Employee Benefits	120,442
Total Other Instructional Programs - Elementary / Secondary	\$401,546
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	67,839
Total Nonpublic School Programs	\$67,839
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	416,158
200 Personnel Services - Employee Benefits	242,515
Total Pre-Kindergarten	\$658,673
Total Instruction	\$31,950,079
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,459,163
200 Personnel Services - Employee Benefits	914,012
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,277
600 Supplies	35,080
700 Property	1,476
800 Other Objects	1,675

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,420,683
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	621,529
200 Personnel Services - Employee Benefits	321,392
300 Purchased Professional and Technical Services	94,001
400 Purchased Property Services	16,550
500 Other Purchased Services	98,693
600 Supplies	494,554
700 Property	843,727
800 Other Objects	4,264
Total Support Services - Instructional Staff	\$2,494,710
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,576,032
200 Personnel Services - Employee Benefits	836,510
300 Purchased Professional and Technical Services	314,900
400 Purchased Property Services	1,500
500 Other Purchased Services	82,300
600 Supplies	162,090
700 Property	6,000
800 Other Objects	61,545
Total Support Services - Administration	\$3,040,877
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	230,133
200 Personnel Services - Employee Benefits	151,150
300 Purchased Professional and Technical Services	370,322
400 Purchased Property Services	210
500 Other Purchased Services	70
600 Supplies	6,739
Total Support Services - Pupil Health	\$758,624
2500 Support Services - Business	
100 Personnel Services - Salaries	354,786
200 Personnel Services - Employee Benefits	184,259
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	36,000
600 Supplies	116,550
700 Property	5,000
800 Other Objects	40,674
Total Support Services - Business	\$741,769
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,992,748
200 Personnel Services - Employee Benefits	1,185,240
300 Purchased Professional and Technical Services	113,636
400 Purchased Property Services	462,889
500 Other Purchased Services	174,881
600 Supplies	945,854

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<u>Description</u>	<u>Amount</u>
700 Property	32,909
800 Other Objects	870
Total Operation and Maintenance of Plant Services	\$4,909,027
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	94,631
200 Personnel Services - Employee Benefits	69,614
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	3,692,915
600 Supplies	7,624
Total Student Transportation Services	\$3,894,784
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	51,376
200 Personnel Services - Employee Benefits	31,975
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	9,600
Total Support Services - Central	\$102,951
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$18,386,425
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	328,364
200 Personnel Services - Employee Benefits	151,400
300 Purchased Professional and Technical Services	56,790
400 Purchased Property Services	39,230
500 Other Purchased Services	106,259
600 Supplies	95,161
700 Property	33,316
800 Other Objects	71,542
Total Student Activities	\$882,062
3300 <u>Community Services</u>	
600 Supplies	4,000
800 Other Objects	6,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$892,062
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	225,000
600 Supplies	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$235,000
Total Facilities Acquisition, Construction and Improvement Services	\$235,000

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,417,759
900 Other Uses of Funds	1,590,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,007,759
5500 <u>Special and Extraordinary Items</u>	
800 Other Objects	20,000
Total Special and Extraordinary Items	\$20,000
Total Other Expenditures and Financing Uses	\$3,027,759
TOTAL EXPENDITURES	\$54,491,325

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Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	20,000,000	18,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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 Cash and Short-Term Investments	\$22,110,000	\$19,110,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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

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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$22,110,000	\$19,110,000
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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	31,480,000	29,890,000
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 General Fund	\$31,480,000	\$29,890,000
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		

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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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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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	\$31,480,000	\$29,890,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$31,480,000	\$29,890,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	410,842
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,572,031
0840 Assigned Fund Balance	21,644,057
0850 Unassigned Fund Balance	4,971,496
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,187,584

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,598,426
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