

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Shelley Brose*

President of the Board - Original Signature Required

*6/23/25*

Date

*[Signature]*

Secretary of the Board - Original Signature Required

*6/23/2025*

Date

*[Signature]*

Chief School Administrator - Original Signature Required

*6/30/2025*

Date

Laura Shola

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers-Houston SD	COUNTY : Washington	AUN : 101631903
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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	\$27291094
Ending Unassigned Fund Balance	\$621201
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.27%

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

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

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

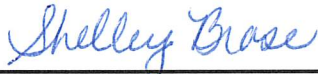
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Chartiers-Houston SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631903
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/19/25
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$92,350.00 Function 2200, Object 200: \$104,356.00	Instructional staff tuition reimbursement increases object 200 for function 2200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount reserved is an immaterial amount of less than 1% of expenditures and is for emergency use.
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.	Funds made available for unforeseen expenditures, prior to real estate tax and state subsidy revenues are received.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are reserved for OPEB liability, health insurance, and PSERS increases, and construction projects.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	45,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,552,410
0850 Unassigned Fund Balance	1,298,530
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,850,940</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,680,215
7000 Revenue from State Sources	9,666,140
8000 Revenue from Federal Sources	250,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,596,355</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,447,295</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,312,815
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	13,000
6150 Current Act 511 Taxes - Proportional Assessments	1,943,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,000
6500 Earnings on Investments	430,000
6700 Revenues from LEA Activities	43,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	8,500
6990 Refunds and Other Miscellaneous Revenue	51,000

**REVENUE FROM LOCAL SOURCES \$16,680,215**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,345,000
7144 Reimbursement of CS Expenditures Subsidy	60,066
7271 Special Education funds for School-Aged Pupils	839,269
7311 Pupil Transportation Subsidy	312,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,005
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	286,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,900
7340 State Property Tax Reduction Allocation	544,386
7360 Safe Schools	75,000
7531 Ready to Learn-Foundation	178,652
7532 Ready to Learn-Adequacy Supplement	51,862
7810 State Share of Social Security and Medicare Taxes	361,000
7820 State Share of Retirement Contributions	1,579,000

**REVENUE FROM STATE SOURCES \$9,666,140**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	178,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,000
8517 Title IV - 21st Century Schools	13,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$250,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,596,355</b>

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,312,815

Amount of Tax Relief for Homestead Exclusions \$544,386

Total Approx. Tax Revenue: \$13,857,201

Approx. Tax Levy for Tax Rate Calculation: \$14,385,949

Washington

Total

2024-25 Data		
a. Assessed Value	\$954,511,309	\$954,511,309
b. Real Estate Mills	13.9710	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$871,321,110	\$871,321,110
d. Assessed Value	\$981,607,500	\$981,607,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$13,335,477	\$13,335,477
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$13,335,477	\$13,335,477
(f Total * g)		
i. Base Mills Subject to Index	13.9710	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.18000%	96.18000%
k. Tax Levy Needed	\$14,385,949	\$14,385,949
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>14.6555</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,385,949	\$14,385,949
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,841,563
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,312,815
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,312,815	
Amount of Tax Relief for Homestead Exclusions	<u>\$544,386</u>	
Total Approx. Tax Revenue:	\$13,857,201	
Approx. Tax Levy for Tax Rate Calculation:	\$14,385,949	

Washington

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.6555	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,385,949	\$14,385,949
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$15,726.00	
Number of Homestead/Farmstead Properties	2362	2362
Median Assessed Value of Homestead Properties		\$163,600

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Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,312,815</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$544,386</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,857,201</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,385,949</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$544,386	Lowering RE Tax Rate	\$0		\$544,386
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$544,386</b>

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>
Washington	981,607,500	14.6555	14,385,949			96.18000%	
<b>Totals:</b>	<b>981,607,500</b>		<b>14,385,949</b>	544,386 =	13,841,563 X	96.18000% =	13,312,815

	<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%	1,750,000	1,675,000
6152 Current Act 511 Occupation Taxes	52.00000	0.000	17,000	16,200
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	255,000	252,500
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 2,022,000 1,943,700**

**Total Act 511, Current Taxes 1,943,700**

<b>Act 511 Tax Limit --&gt;</b>	<b>871,321,110 X</b>	<b>12</b>	<b>10,455,853</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Washington	13.9710	14.6555	4.90%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	52.00000	52.00000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,020,122
1200 Special Programs - Elementary / Secondary	3,266,980
1300 Vocational Education	860,931
1400 Other Instructional Programs - Elementary / Secondary	8,875
<b>Total Instruction</b>	<b>\$15,156,908</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	769,174
2200 Support Services - Instructional Staff	325,956
2300 Support Services - Administration	1,784,197
2400 Support Services - Pupil Health	297,917
2500 Support Services - Business	491,412
2600 Operation and Maintenance of Plant Services	2,943,841
2700 Student Transportation Services	1,144,500
2800 Support Services - Central	605,000
2900 Other Support Services	18,150
<b>Total Support Services</b>	<b>\$8,380,147</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	761,145
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$773,145</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	925,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$925,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,905,894
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,055,894</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,291,094</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,657,703
200 Personnel Services - Employee Benefits	4,387,969
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	77,750
500 Other Purchased Services	417,700
600 Supplies	399,500
700 Property	39,500
800 Other Objects	7,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,020,122</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,011,733
200 Personnel Services - Employee Benefits	806,797
300 Purchased Professional and Technical Services	908,800
500 Other Purchased Services	500,600
600 Supplies	34,050
700 Property	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,266,980</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	244,968
200 Personnel Services - Employee Benefits	194,626
500 Other Purchased Services	398,337
600 Supplies	23,000
<b>Total Vocational Education</b>	<b>\$860,931</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,875
300 Purchased Professional and Technical Services	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$8,875</b>
<b>Total Instruction</b>	<b>\$15,156,908</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	248,750
200 Personnel Services - Employee Benefits	225,124
300 Purchased Professional and Technical Services	275,000
500 Other Purchased Services	2,800
600 Supplies	17,500
<b>Total Support Services - Students</b>	<b>\$769,174</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	92,350
200 Personnel Services - Employee Benefits	104,356
300 Purchased Professional and Technical Services	108,500
500 Other Purchased Services	12,500

<u>Description</u>	<u>Amount</u>
600 Supplies	8,000
800 Other Objects	250
<b>Total Support Services - Instructional Staff</b>	<b>\$325,956</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	890,552
200 Personnel Services - Employee Benefits	689,510
300 Purchased Professional and Technical Services	48,150
400 Purchased Property Services	38,750
500 Other Purchased Services	57,135
600 Supplies	36,150
700 Property	4,000
800 Other Objects	19,950
<b>Total Support Services - Administration</b>	<b>\$1,784,197</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	173,826
200 Personnel Services - Employee Benefits	105,641
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	450
600 Supplies	6,500
700 Property	7,000
<b>Total Support Services - Pupil Health</b>	<b>\$297,917</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	235,556
200 Personnel Services - Employee Benefits	173,256
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	11,000
500 Other Purchased Services	7,600
600 Supplies	2,000
800 Other Objects	12,000
<b>Total Support Services - Business</b>	<b>\$491,412</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	996,484
200 Personnel Services - Employee Benefits	665,762
300 Purchased Professional and Technical Services	297,500
400 Purchased Property Services	281,900
500 Other Purchased Services	132,945
600 Supplies	437,250
700 Property	132,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,943,841</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,144,500
<b>Total Student Transportation Services</b>	<b>\$1,144,500</b>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	332,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,000
600 Supplies	266,000
<b>Total Support Services - Central</b>	<b>\$605,000</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	18,150
<b>Total Other Support Services</b>	<b>\$18,150</b>
<b>Total Support Services</b>	<b>\$8,380,147</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	372,000
200 Personnel Services - Employee Benefits	111,245
300 Purchased Professional and Technical Services	61,900
400 Purchased Property Services	31,250
500 Other Purchased Services	67,600
600 Supplies	87,150
700 Property	15,000
800 Other Objects	15,000
<b>Total Student Activities</b>	<b>\$761,145</b>
<b>3300 Community Services</b>	
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$773,145</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	75,000
700 Property	850,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$925,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$925,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	480,894
900 Other Uses of Funds	1,425,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,905,894</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,055,894</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,291,094</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2025 Estimate</u></b>	<b><u>06/30/2026 Projection</u></b>
General Fund	6,957,000	6,896,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	458,000	294,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	352,000	368,200
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	19,100	20,200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	56,000
Other Agency Fund	22,900	23,100
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,864,000</b>	<b>\$7,657,500</b>

**Long-Term Investments**

	<b><u>06/30/2025 Estimate</u></b>	<b><u>06/30/2026 Projection</u></b>
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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,864,000</b>	<b>\$7,657,500</b>
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**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**General Fund**

0510 Bonds Payable	15,420,000	13,995,000
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		

<b>Total General Fund</b>	<b>\$15,420,000</b>	<b>\$13,995,000</b>
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**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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$15,420,000</b>	<b>\$13,995,000</b>

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	2,030,000	2,050,000
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		
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		
<b>Total Short-Term Payables</b>	<b>\$2,030,000</b>	<b>\$2,050,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$17,450,000</b>	<b>\$16,045,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	45,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,535,000
0850 Unassigned Fund Balance	621,201
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,156,201</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,351,201</b>