

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Duquesne City SD	COUNTY : Allegheny	AUN : 103022503
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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	\$22919191
Ending Unassigned Fund Balance	\$1830146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 June 18, 2025
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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 : Duquesne City SD	County : Allegheny	AUN Number : 103022503
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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 (RECEIVER) <i>William H. Keny, Ed. D.</i>	DATE <i>5/14/2025</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Allocated for unseen expenses
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.	Ending unassigned fund balance is within allowable limits

<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	128,647	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,830,146	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,830,146</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,302,877	
7000 Revenue from State Sources	19,565,797	
8000 Revenue from Federal Sources	1,050,517	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,919,191</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,749,337</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,325,877
6113 Public Utility Realty Taxes	1,600
6114 Payments in Lieu of Current Taxes - State / Local	1,650
6140 Current Act 511 Taxes - Flat Rate Assessments	7,500
6150 Current Act 511 Taxes - Proportional Assessments	401,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,750
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	131,000
6910 Rentals	50,500
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	7,000
REVENUE FROM LOCAL SOURCES	\$2,302,877
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,966,820
7271 Special Education funds for School-Aged Pupils	1,103,690
7311 Pupil Transportation Subsidy	678,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,500
7340 State Property Tax Reduction Allocation	591,126
7360 Safe Schools	42,000
7531 Ready to Learn-Foundation	449,892
7810 State Share of Social Security and Medicare Taxes	218,315
7820 State Share of Retirement Contributions	1,423,454
REVENUE FROM STATE SOURCES	\$19,565,797
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	861,892
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,210
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,750
8517 Title IV - 21st Century Schools	65,665
8732 ARRA - Qualified School Construction Bonds (QSCB)	34,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
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REVENUE FROM FEDERAL SOURCES	\$1,050,517
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,919,191
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Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,325,877

Amount of Tax Relief for Homestead Exclusions \$344,210

Total Approx. Tax Revenue: \$1,670,087

Approx. Tax Levy for Tax Rate Calculation: \$2,085,910

Allegheny

Total

2024-25 Data		
a. Assessed Value	\$104,378,670	\$104,378,670
b. Real Estate Mills	21.1900	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$100,364,535	\$100,364,535
d. Assessed Value	\$92,378,670	\$92,378,670
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$2,211,784	\$2,211,784
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$2,211,784	\$2,211,784
(f Total * g)		
i. Base Mills Subject to Index	21.1900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	76.12544%	76.12544%
k. Tax Levy Needed	\$2,085,910	\$2,085,910
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,085,910	\$2,085,910
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,741,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,325,877
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,325,877
Amount of Tax Relief for Homestead Exclusions	<u>\$344,210</u>
Total Approx. Tax Revenue:	\$1,670,087
Approx. Tax Levy for Tax Rate Calculation:	\$2,085,910

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.5885	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,086,696	\$2,086,696
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	\$18,500.00	
Number of Homestead/Farmstead Properties	824	824
Median Assessed Value of Homestead Properties		\$37,000

Act 1 Index (current): 6.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,325,877
Amount of Tax Relief for Homestead Exclusions	<u>\$344,210</u>
Total Approx. Tax Revenue:	\$1,670,087
Approx. Tax Levy for Tax Rate Calculation:	\$2,085,910
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$344,210	Lowering RE Tax Rate	\$246,916		\$591,126
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$591,126

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	92,378,670	22.5800	2,085,910			76.12544%	
Totals:	92,378,670		2,085,910	344,210	= 1,741,700	X 76.12544%	= 1,325,877

	<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	\$5.00	\$0.00	7,500
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 7,500 7,500

	<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%	375,000	375,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	26,000	26,000
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 401,000 401,000

Total Act 511, Current Taxes 408,500

Act 511 Tax Limit -->	100,364,535	X	12	1,204,374
	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	21.1900	22.5800	6.56%	Yes	6.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,199,712
1200 Special Programs - Elementary / Secondary	4,330,230
1300 Vocational Education	181,800
1400 Other Instructional Programs - Elementary / Secondary	20,500
1500 Nonpublic School Programs	12,500
Total Instruction	\$15,744,742
2000 Support Services	
2100 Support Services - Students	1,105,955
2200 Support Services - Instructional Staff	574,415
2300 Support Services - Administration	963,605
2400 Support Services - Pupil Health	111,965
2500 Support Services - Business	330,105
2600 Operation and Maintenance of Plant Services	1,347,625
2700 Student Transportation Services	1,363,635
2800 Support Services - Central	268,015
2900 Other Support Services	2,805
Total Support Services	\$6,068,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	125,049
3300 Community Services	68,600
Total Operation of Non-Instructional Services	\$193,649
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	805,675
5900 Budgetary Reserve	7,000
Total Other Expenditures and Financing Uses	\$812,675
Total Estimated Expenditures and Other Financing Uses	\$22,919,191

2025-2026 Final General Fund Budget

LEA : 103022503 Duquesne City SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,253,195
200 Personnel Services - Employee Benefits	1,641,690
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	7,223,815
600 Supplies	79,812
Total Regular Programs - Elementary / Secondary	\$11,199,712
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	800,955
200 Personnel Services - Employee Benefits	491,775
300 Purchased Professional and Technical Services	745,000
500 Other Purchased Services	2,289,500
600 Supplies	3,000
Total Special Programs - Elementary / Secondary	\$4,330,230
1300 <u>Vocational Education</u>	
500 Other Purchased Services	181,800
Total Vocational Education	\$181,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$20,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,500
Total Nonpublic School Programs	\$12,500
Total Instruction	\$15,744,742
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	590,945
200 Personnel Services - Employee Benefits	400,010
300 Purchased Professional and Technical Services	82,500
600 Supplies	32,000
800 Other Objects	500
Total Support Services - Students	\$1,105,955
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	317,235
200 Personnel Services - Employee Benefits	242,730
300 Purchased Professional and Technical Services	13,000
600 Supplies	250
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$574,415
2300 <u>Support Services - Administration</u>	

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	434,265
200 Personnel Services - Employee Benefits	304,390
300 Purchased Professional and Technical Services	169,000
500 Other Purchased Services	15,700
600 Supplies	23,200
800 Other Objects	17,050
Total Support Services - Administration	\$963,605
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	62,990
200 Personnel Services - Employee Benefits	37,455
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	320
600 Supplies	1,200
Total Support Services - Pupil Health	\$111,965
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	146,200
200 Personnel Services - Employee Benefits	75,905
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	5,000
500 Other Purchased Services	3,000
600 Supplies	16,500
800 Other Objects	11,000
Total Support Services - Business	\$330,105
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	436,480
200 Personnel Services - Employee Benefits	327,675
300 Purchased Professional and Technical Services	137,700
400 Purchased Property Services	83,700
500 Other Purchased Services	112,950
600 Supplies	236,950
700 Property	11,820
800 Other Objects	350
Total Operation and Maintenance of Plant Services	\$1,347,625
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,363,635
Total Student Transportation Services	\$1,363,635
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	100,835
200 Personnel Services - Employee Benefits	54,160
300 Purchased Professional and Technical Services	11,180
400 Purchased Property Services	51,000
500 Other Purchased Services	14,520
600 Supplies	36,320
Total Support Services - Central	\$268,015

<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	2,805
Total Other Support Services	\$2,805
Total Support Services	\$6,068,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	68,009
200 Personnel Services - Employee Benefits	39,540
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,000
600 Supplies	6,000
800 Other Objects	500
Total Student Activities	\$125,049
3300 Community Services	
500 Other Purchased Services	59,500
600 Supplies	9,100
Total Community Services	\$68,600
Total Operation of Non-Instructional Services	\$193,649
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
Total Facilities Acquisition, Construction and Improvement Services	\$100,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	301,886
900 Other Uses of Funds	503,789
Total Debt Service / Other Expenditures and Financing Uses	\$805,675
5900 Budgetary Reserve	
800 Other Objects	7,000
Total Budgetary Reserve	\$7,000
Total Other Expenditures and Financing Uses	\$812,675
TOTAL EXPENDITURES	\$22,919,191

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	3,100,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	28,000	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	165,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	12,000	12,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,290,000	\$3,197,000

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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,290,000	\$3,197,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	9,803,333	9,065,833
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	3,170	2,500
0540 Accumulated Compensated Absences	160,000	155,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,150,000	1,100,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$11,116,503	\$10,323,333
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

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

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	\$11,116,503	\$10,323,333
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	1,650,000	1,450,000
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		
Total Short-Term Payables	\$1,650,000	\$1,450,000
TOTAL INDEBTEDNESS	\$12,766,503	\$11,773,333

Account Description	Amounts
0810 Nonspendable Fund Balance	128,647
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,830,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,830,146
5900 Budgetary Reserve	7,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,965,793