

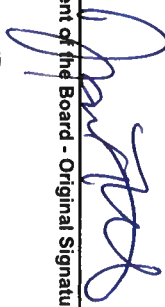
FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2025

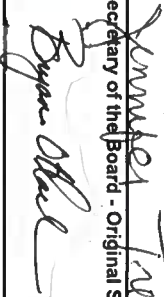
President of the Board - Original Signature Required



Date

6-25-25

Secretary of the Board - Original Signature Required



Date

6-25-25

Chief School Administrator - Original Signature Required

Date

6-25-25

Jennifer Tressler

(412)492-1200

Extn :2806

Contact Person

Telephone

Extension

tresslerj@shalerarea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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%

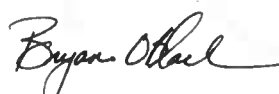
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes
No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$102229683
Ending Unassigned Fund Balance	\$4067294
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.97%

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 <i>6/25/2025</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 : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 5-21-25
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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.	Unassigned Fund Balance is less than required maximum limit set by code.
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 Balance is for future PSERS costs.

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

1,776,745

0850 Unassigned Fund Balance

6,620,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$8,396,745

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

64,133,266

7000 Revenue from State Sources

33,951,711

8000 Revenue from Federal Sources

1,592,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$99,676,977

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$108,073,722

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	52,194,219
6113 Public Utility Realty Taxes	64,839
6140 Current Act 511 Taxes - Flat Rate Assessments	25,600
6150 Current Act 511 Taxes - Proportional Assessments	7,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,640,000
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	47,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	860,000
6910 Rentals	46,608
6920 Contributions and Donations from Private Sources	10,000
6980 Revenue from Community Services Activities	40,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$64,133,266
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,575,000
7271 Special Education funds for School-Aged Pupils	4,340,000
7311 Pupil Transportation Subsidy	971,800
7312 Nonpublic and Charter School Pupil Transportation Subsidy	113,575
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,352,900
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,500
7340 State Property Tax Reduction Allocation	3,556,327
7505 Ready to Learn Block Grant	706,471
7810 State Share of Social Security and Medicare Taxes	1,705,568
7820 State Share of Retirement Contributions	7,559,570
REVENUE FROM STATE SOURCES	\$33,951,711
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	625,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	45,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	\$1,592,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,676,977

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$52,194,219
Amount of Tax Relief for Homestead Exclusions	<u>\$3,556,327</u>
Total Approx. Tax Revenue:	\$55,750,546
Approx. Tax Levy for Tax Rate Calculation:	\$58,382,187

Allegheny

Total

2024-25 Data		
a. Assessed Value	\$2,213,590,085	\$2,213,590,085
b. Real Estate Mills	26.3391	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,397,042,821	\$2,397,042,821
d. Assessed Value	\$2,216,559,659	\$2,216,559,659
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$58,303,971	\$58,303,971
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$58,303,971	\$58,303,971
(f Total * g)		
i. Base Mills Subject to Index	26.3391	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.20000%	95.20000%
k. Tax Levy Needed	\$58,382,187	\$58,382,187
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	26.3391	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,382,187	\$58,382,187
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,825,860
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,194,219
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$52,194,219
Amount of Tax Relief for Homestead Exclusions	<u>\$3,556,327</u>
Total Approx. Tax Revenue:	\$55,750,546
Approx. Tax Levy for Tax Rate Calculation:	\$58,382,187

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6297	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$61,242,878	\$61,242,878
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,446.32	
Number of Homestead/Farmstead Properties	11796	11796
Median Assessed Value of Homestead Properties		\$130,400

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,194,219
Amount of Tax Relief for Homestead Exclusions	<u>\$3,556,327</u>
Total Approx. Tax Revenue:	\$55,750,546
Approx. Tax Levy for Tax Rate Calculation:	\$58,382,187

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,556,327	Lowering RE Tax Rate	\$0	\$3,556,327
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,556,327

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	2,216,559,659	26.3391	58,382,187			95.20000%	
Totals:	2,216,559,659		58,382,187	3,556,327	54,825,860	95.20000%	52,194,219

	<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	25,600
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 25,600 25,600

	<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%	7,200,000	7,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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 7,950,000 7,950,000

Total Act 511, Current Taxes 7,975,600

Act 511 Tax Limit -->	2,397,042,821	X	12	28,764,514
	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	26.3391	26.3391	0.00%	Yes	4.9%				
	<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	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,891,242
1200 Special Programs - Elementary / Secondary	15,785,822
1300 Vocational Education	1,241,817
1400 Other Instructional Programs - Elementary / Secondary	1,761,351
1500 Nonpublic School Programs	14,000
Total Instruction	\$61,694,232
2000 Support Services	
2100 Support Services - Students	4,587,630
2200 Support Services - Instructional Staff	1,695,154
2300 Support Services - Administration	4,417,936
2400 Support Services - Pupil Health	1,157,087
2500 Support Services - Business	910,421
2600 Operation and Maintenance of Plant Services	9,400,638
2700 Student Transportation Services	4,383,186
2800 Support Services - Central	2,500,326
2900 Other Support Services	67,000
Total Support Services	\$29,119,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,193,073
3300 Community Services	103,000
Total Operation of Non-Instructional Services	\$2,296,073
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	70,000
5200 Interfund Transfers - Out	9,050,000
Total Other Expenditures and Financing Uses	\$9,120,000
Total Estimated Expenditures and Other Financing Uses	\$102,229,683

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,442,189
200 Personnel Services - Employee Benefits	16,184,785
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	77,901
500 Other Purchased Services	1,355,500
600 Supplies	677,173
700 Property	148,694
Total Regular Programs - Elementary / Secondary	\$42,891,242
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,075,458
200 Personnel Services - Employee Benefits	5,039,564
300 Purchased Professional and Technical Services	647,500
500 Other Purchased Services	2,898,800
600 Supplies	114,000
700 Property	3,000
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$15,785,822
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	101,681
200 Personnel Services - Employee Benefits	43,549
500 Other Purchased Services	1,096,587
Total Vocational Education	\$1,241,817
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,026,633
200 Personnel Services - Employee Benefits	674,718
500 Other Purchased Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$1,761,351
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$61,694,232
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,675,616
200 Personnel Services - Employee Benefits	1,801,714
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	500
500 Other Purchased Services	8,600
600 Supplies	27,200
800 Other Objects	4,000
Total Support Services - Students	\$4,587,630

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	948,354
200 Personnel Services - Employee Benefits	568,953
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	990
500 Other Purchased Services	1,000
600 Supplies	105,699
700 Property	4,158
Total Support Services - Instructional Staff	\$1,695,154
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,043,530
200 Personnel Services - Employee Benefits	1,479,753
300 Purchased Professional and Technical Services	615,980
400 Purchased Property Services	60,000
500 Other Purchased Services	77,986
600 Supplies	54,121
700 Property	6,200
800 Other Objects	80,366
Total Support Services - Administration	\$4,417,936
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	459,877
200 Personnel Services - Employee Benefits	396,510
300 Purchased Professional and Technical Services	283,000
400 Purchased Property Services	3,000
600 Supplies	14,700
Total Support Services - Pupil Health	\$1,157,087
2500 Support Services - Business	
100 Personnel Services - Salaries	421,969
200 Personnel Services - Employee Benefits	295,267
300 Purchased Professional and Technical Services	96,700
400 Purchased Property Services	75,540
500 Other Purchased Services	14,750
600 Supplies	5,000
800 Other Objects	1,195
Total Support Services - Business	\$910,421
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,370,179
200 Personnel Services - Employee Benefits	2,187,132
300 Purchased Professional and Technical Services	562,250
400 Purchased Property Services	1,167,364
500 Other Purchased Services	300,356
600 Supplies	1,787,512
700 Property	21,965
800 Other Objects	3,880
Total Operation and Maintenance of Plant Services	\$9,400,638

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,013
200 Personnel Services - Employee Benefits	18,173
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	4,115,000
600 Supplies	100,000
800 Other Objects	15,000
Total Student Transportation Services	\$4,383,186
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,050,446
200 Personnel Services - Employee Benefits	653,860
300 Purchased Professional and Technical Services	37,500
500 Other Purchased Services	44,205
600 Supplies	571,628
700 Property	141,812
800 Other Objects	875
Total Support Services - Central	\$2,500,326
2900 <u>Other Support Services</u>	
500 Other Purchased Services	67,000
Total Other Support Services	\$67,000
Total Support Services	\$29,119,378
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,163,142
200 Personnel Services - Employee Benefits	439,330
300 Purchased Professional and Technical Services	71,500
400 Purchased Property Services	24,800
500 Other Purchased Services	278,501
600 Supplies	136,250
700 Property	25,600
800 Other Objects	53,950
Total Student Activities	\$2,193,073
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	50,000
600 Supplies	28,000
800 Other Objects	25,000
Total Community Services	\$103,000
Total Operation of Non-Instructional Services	\$2,296,073
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	70,000
Total Debt Service / Other Expenditures and Financing Uses	\$70,000
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	9,050,000
Total Interfund Transfers - Out	\$9,050,000
Total Other Expenditures and Financing Uses	\$9,120,000
TOTAL EXPENDITURES	\$102,229,683

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	12,000,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	400,000	350,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	400,000	100,000
Debt Service Fund	1,000,000	100,000
Food Service / Cafeteria Operations Fund	1,150,000	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		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$14,950,000	\$11,050,000
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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	\$14,950,000	\$11,050,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	91,000,000	81,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	160,000	140,000
0540 Accumulated Compensated Absences	1,200,000	1,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,300,000	12,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$104,660,000	\$94,490,000

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		

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>
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	\$104,660,000	\$94,490,000

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	\$104,660,000	\$94,490,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,776,745
0850 Unassigned Fund Balance	4,067,294
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,844,039

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,844,039
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