

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Hamsini Rajgopal

(724)274-5300

Extn :

Contact Person

Telephone

Extension

hrajgopal@avsd.school

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny Valley SD	COUNTY : Allegheny	AUN : 103020603
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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	\$28519542
Ending Unassigned Fund Balance	\$1876377
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.57%

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

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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 05/13/25
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$31,205.00 Function 2900, Object 200: \$119,322.00	Costs related to Retiree Healthcare Benefits
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.	Offset increases in Healthcare and Capital Improvements
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Future Projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Future Projects

<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	10,665
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,371,089
0840 Assigned Fund Balance	8,700,000
0850 Unassigned Fund Balance	1,354,977
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,426,066</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,746,187
7000 Revenue from State Sources	7,259,755
8000 Revenue from Federal Sources	335,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,340,942</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,767,008</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,453,457
6113 Public Utility Realty Taxes	15,730
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,000
6150 Current Act 511 Taxes - Proportional Assessments	1,215,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$17,746,187
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,031,718
7271 Special Education funds for School-Aged Pupils	817,197
7292 Pre-K Counts	100,000
7311 Pupil Transportation Subsidy	350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,584
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	691,763
7360 Safe Schools	80,000
7505 Ready to Learn Block Grant	104,493
7810 State Share of Social Security and Medicare Taxes	300,000
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$7,259,755
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	25,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$335,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,340,942

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$15,453,457

Amount of Tax Relief for Homestead Exclusions \$691,763

Total Approx. Tax Revenue: \$16,145,220

Approx. Tax Levy for Tax Rate Calculation: \$16,705,708

Allegheny

Total

2024-25 Data

a. Assessed Value	\$767,159,735	\$767,159,735
b. Real Estate Mills	21.3899	

I. 2025-26 Data

c. 2023 STEB Market Value	\$750,986,042	\$750,986,042
d. Assessed Value	\$769,674,488	\$769,674,488
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$16,409,470	\$16,409,470
(a * b)		

2025-26 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$16,409,470	\$16,409,470
(f Total * g)		
i. Base Mills Subject to Index	21.3899	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$16,705,708	\$16,705,708
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate 21.7049

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$16,705,708	\$16,705,708
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,013,945
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$15,453,457
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,453,457	
Amount of Tax Relief for Homestead Exclusions	<u>\$691,763</u>	
Total Approx. Tax Revenue:	\$16,145,220	
Approx. Tax Levy for Tax Rate Calculation:	\$16,705,708	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.2454	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,121,717	\$17,121,717
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	\$11,431.82	
Number of Homestead/Farmstead Properties	2817	2817
Median Assessed Value of Homestead Properties		\$101,000

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,453,457
Amount of Tax Relief for Homestead Exclusions	<u>\$691,763</u>
Total Approx. Tax Revenue:	\$16,145,220
Approx. Tax Levy for Tax Rate Calculation:	\$16,705,708
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$691,763	Lowering RE Tax Rate	\$0	\$691,763
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$691,763

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	769,674,488	21.7049	16,705,708			96.50000%	
Totals:	769,674,488		16,705,708	691,763 =	16,013,945 X	96.50000% =	15,453,457

	<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	26,000
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 26,000 26,000

	<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%	1,065,000	1,065,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 1,215,000 1,215,000

Total Act 511, Current Taxes 1,241,000

Act 511 Tax Limit -->	750,986,042 X	12	9,011,833
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	
6111	<u>Current Real Estate Taxes</u> Allegheny	21.3899	21.7049	1.48%	Yes	4.0%			
	<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	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,848,819
1200 Special Programs - Elementary / Secondary	3,362,905
1300 Vocational Education	260,000
1400 Other Instructional Programs - Elementary / Secondary	216,500
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	207,065
Total Instruction	\$13,903,289
2000 Support Services	
2100 Support Services - Students	743,069
2200 Support Services - Instructional Staff	752,290
2300 Support Services - Administration	1,670,193
2400 Support Services - Pupil Health	296,927
2500 Support Services - Business	557,200
2600 Operation and Maintenance of Plant Services	2,811,336
2700 Student Transportation Services	1,672,381
2800 Support Services - Central	549,963
2900 Other Support Services	171,527
Total Support Services	\$9,224,886
3000 Operation of Non-Instructional Services	
3200 Student Activities	781,917
3300 Community Services	23,000
Total Operation of Non-Instructional Services	\$804,917
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,556,450
5200 Interfund Transfers - Out	2,030,000
Total Other Expenditures and Financing Uses	\$4,586,450
Total Estimated Expenditures and Other Financing Uses	\$28,519,542

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,093,794
200 Personnel Services - Employee Benefits	3,847,437
300 Purchased Professional and Technical Services	286,400
400 Purchased Property Services	13,472
500 Other Purchased Services	354,873
600 Supplies	231,538
700 Property	12,153
800 Other Objects	9,152
Total Regular Programs - Elementary / Secondary	\$9,848,819
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,099,613
200 Personnel Services - Employee Benefits	865,203
300 Purchased Professional and Technical Services	732,710
500 Other Purchased Services	645,334
600 Supplies	17,123
800 Other Objects	2,922
Total Special Programs - Elementary / Secondary	\$3,362,905
1300 <u>Vocational Education</u>	
500 Other Purchased Services	260,000
Total Vocational Education	\$260,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
500 Other Purchased Services	215,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$216,500
1500 <u>Nonpublic School Programs</u>	
600 Supplies	7,000
700 Property	1,000
Total Nonpublic School Programs	\$8,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	118,338
200 Personnel Services - Employee Benefits	87,964
600 Supplies	763
Total Pre-Kindergarten	\$207,065
Total Instruction	\$13,903,289
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	382,656
200 Personnel Services - Employee Benefits	284,014
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	2,836

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,250
600 Supplies	7,499
800 Other Objects	6,314
Total Support Services - Students	\$743,069
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	404,662
200 Personnel Services - Employee Benefits	262,462
300 Purchased Professional and Technical Services	6,560
400 Purchased Property Services	425
600 Supplies	50,822
700 Property	27,094
800 Other Objects	265
Total Support Services - Instructional Staff	\$752,290
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	795,272
200 Personnel Services - Employee Benefits	550,124
300 Purchased Professional and Technical Services	163,000
400 Purchased Property Services	20,962
500 Other Purchased Services	64,237
600 Supplies	71,053
700 Property	750
800 Other Objects	4,795
Total Support Services - Administration	\$1,670,193
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	163,809
200 Personnel Services - Employee Benefits	116,918
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,103
600 Supplies	9,700
800 Other Objects	397
Total Support Services - Pupil Health	\$296,927
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,553
200 Personnel Services - Employee Benefits	197,877
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	7,955
500 Other Purchased Services	33,120
600 Supplies	22,545
800 Other Objects	18,150
Total Support Services - Business	\$557,200
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	905,430
200 Personnel Services - Employee Benefits	793,731
300 Purchased Professional and Technical Services	11,450
400 Purchased Property Services	426,035

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	151,419
600 Supplies	484,611
700 Property	38,500
800 Other Objects	160
Total Operation and Maintenance of Plant Services	\$2,811,336
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	11,307
200 Personnel Services - Employee Benefits	4,710
400 Purchased Property Services	38,277
500 Other Purchased Services	1,616,087
600 Supplies	2,000
Total Student Transportation Services	\$1,672,381
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	122,330
200 Personnel Services - Employee Benefits	89,338
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	178,025
500 Other Purchased Services	28,900
600 Supplies	110,370
700 Property	16,000
Total Support Services - Central	\$549,963
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	31,205
200 Personnel Services - Employee Benefits	119,322
500 Other Purchased Services	21,000
Total Other Support Services	\$171,527
Total Support Services	\$9,224,886
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	384,247
200 Personnel Services - Employee Benefits	178,909
300 Purchased Professional and Technical Services	73,900
400 Purchased Property Services	6,700
500 Other Purchased Services	56,200
600 Supplies	36,101
700 Property	36,470
800 Other Objects	9,390
Total Student Activities	\$781,917
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	5,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$23,000
Total Operation of Non-Instructional Services	\$804,917
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	756,450
900 Other Uses of Funds	1,800,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,556,450
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,030,000
Total Interfund Transfers - Out	\$2,030,000
Total Other Expenditures and Financing Uses	\$4,586,450
TOTAL EXPENDITURES	\$28,519,542

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	11,400,000	9,400,000
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	500,000
Capital Reserve Fund - § 1431	4,300,000	2,000,000
Other Capital Projects Fund	1,874,522	
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	\$17,974,522	\$11,900,000
TOTAL CASH AND INVESTMENTS	\$17,974,522	\$11,900,000

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

0510 Bonds Payable	21,045,000	19,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	52,602	42,602
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,660,757	3,960,757
0599 Other Noncurrent Liabilities		

Total General Fund	\$24,758,359	\$23,248,359
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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	\$24,758,359	\$23,248,359
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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	\$24,758,359	\$23,248,359
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Account Description	Amounts
0810 Nonspendable Fund Balance	10,665
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,371,089
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	1,876,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,247,466

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,258,131
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