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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Upper St. Clair SD	Allegheny	103029203

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 [x]

No [ ]

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

Total Budgeted Expenditures	$108388976
Ending Unassigned Fund Balance	$7926127
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.31%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2025

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	3,550,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,650,420	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,200,420**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	83,881,535	
7000 Revenue from State Sources	23,016,129	
8000 Revenue from Federal Sources	692,019	
9000 Other Financing Sources	75,000	
Total Estimated Revenues And Other Financing Sources		**$107,664,683**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$119,865,103**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	69,995,289
6112	Interim Real Estate Taxes	300,000
6113	Public Utility Realty Taxes	70,246
6150	Current Act 511 Taxes - Proportional Assessments	9,126,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,020,000
6500	Earnings on Investments	2,000,000
6700	Revenues from LEA Activities	215,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	625,000
6910	Rentals	100,000
6920	Contributions and Donations from Private Sources	15,000
6940	Tuition from Patrons	340,000
6990	Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES		**$83,881,535**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	5,947,574
7271	Special Education funds for School-Aged Pupils	2,368,311
7311	Pupil Transportation Subsidy	925,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	959,509
7330	Health Services (Medical, Dental, Nurse, Act 25)	82,000
7340	State Property Tax Reduction Allocation	2,367,981
7531	Ready to Learn-Foundation	421,681
7533	Ready to Learn-Tax Equity Supplement	89,636
7810	State Share of Social Security and Medicare Taxes	1,836,060
7820	State Share of Retirement Contributions	7,943,377
REVENUE FROM STATE SOURCES		**$23,016,129**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	100,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517	Title IV - 21st Century Schools	10,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	532,019
REVENUE FROM FEDERAL SOURCES		**$692,019**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	75,000
OTHER FINANCING SOURCES	**$75,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**107,664,683**

Act 1 Index (current): 4.0%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$69,995,289**
Amount of Tax Relief for Homestead Exclusions	**$2,367,981**
Total Approx. Tax Revenue:	**$72,363,270**
Approx. Tax Levy for Tax Rate Calculation:	**$74,218,951**

		Allegheny	Total
	2024-25 Data		
	a. Assessed Value	$2,361,650,989	$2,361,650,989
	b. Real Estate Mills	30.5970	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$2,423,301,913	$2,423,301,913
	d. Assessed Value	$2,355,035,714	$2,355,035,714
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$72,259,435	$72,259,435
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$72,259,435	$72,259,435
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.5970	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.41732%	97.41732%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$74,218,951	$74,218,951
	I. 2025-26 Real Estate Tax Rate (k / d * 1000)	**31.5150**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$74,218,951	$74,218,951
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$71,850,970
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$69,995,289

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$69,995,289**	
Amount of Tax Relief for Homestead Exclusions	**$2,367,981**	
Total Approx. Tax Revenue:	**$72,363,270**	
Approx. Tax Levy for Tax Rate Calculation:	**$74,218,951**	
	Allegheny	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.8208	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$74,939,120	$74,939,120
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
V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$12,495.96	
Number of Homestead/Farmstead Properties	6013	6013
Median Assessed Value of Homestead Properties		$246,000

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$69,995,289**
Amount of Tax Relief for Homestead Exclusions	**$2,367,981**
Total Approx. Tax Revenue:	**$72,363,270**
Approx. Tax Levy for Tax Rate Calculation:	**$74,218,951**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,367,981	Lowering RE Tax Rate	$0	$2,367,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,367,981**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	2,355,035,714	31.5150	74,218,951						97.41732%		
Totals:	**2,355,035,714**		**74,218,951**	-	2,367,981	=	71,850,970	X	97.41732%	=	69,995,289

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,577,200,000	7,886,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	152,000,000	760,000
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	0.00150	0.000	320,000,000	480,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,049,200,000**	**9,126,000**
	Total Act 511, Current Taxes				**9,126,000**
		Act 511 Tax Limit	**-->**	**2,423,301,913 X**	**12**	**29,079,623**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	30.5970	31.5150	3.01%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
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%				
6157	Current Act 511 Mercantile Taxes	0.00150	0.00150	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,881,999
1200 Special Programs - Elementary / Secondary	13,057,894
1300 Vocational Education	327,277
1400 Other Instructional Programs - Elementary / Secondary	239,738
1500 Nonpublic School Programs	6,758
Total Instruction	**$57,513,666**
2000 Support Services	
2100 Support Services - Students	3,401,251
2200 Support Services - Instructional Staff	5,485,099
2300 Support Services - Administration	6,060,130
2400 Support Services - Pupil Health	901,645
2500 Support Services - Business	1,191,256
2600 Operation and Maintenance of Plant Services	10,969,059
2700 Student Transportation Services	6,374,022
2800 Support Services - Central	518,580
2900 Other Support Services	368,250
Total Support Services	**$35,269,292**
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,103,286
Total Operation of Non-Instructional Services	**$3,103,286**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,533,357
5200 Interfund Transfers - Out	819,375
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	**$12,502,732**
Total Estimated Expenditures and Other Financing Uses	**$108,388,976**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,171,183
200 Personnel Services - Employee Benefits	15,882,507
300 Purchased Professional and Technical Services	92,300
400 Purchased Property Services	62,600
500 Other Purchased Services	347,194
600 Supplies	1,219,650
700 Property	10,000
800 Other Objects	96,565
Total Regular Programs - Elementary / Secondary	**$43,881,999**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,188,712
200 Personnel Services - Employee Benefits	3,970,054
300 Purchased Professional and Technical Services	2,323,217
500 Other Purchased Services	1,362,461
600 Supplies	97,800
800 Other Objects	115,650
Total Special Programs - Elementary / Secondary	**$13,057,894**
1300 Vocational Education	
500 Other Purchased Services	327,277
Total Vocational Education	**$327,277**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	209,000
200 Personnel Services - Employee Benefits	28,738
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	**$239,738**
1500 Nonpublic School Programs	
500 Other Purchased Services	6,758
Total Nonpublic School Programs	**$6,758**
Total Instruction	**$57,513,666**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,023,050
200 Personnel Services - Employee Benefits	1,206,531
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	12,640
500 Other Purchased Services	200
600 Supplies	109,200
800 Other Objects	11,630
Total Support Services - Students	**$3,401,251**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,071,482

Description	Amount
200 Personnel Services - Employee Benefits	1,284,723
300 Purchased Professional and Technical Services	138,500
400 Purchased Property Services	149,400
500 Other Purchased Services	51,400
600 Supplies	1,779,144
800 Other Objects	10,450
Total Support Services - Instructional Staff	**$5,485,099**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,150,320
200 Personnel Services - Employee Benefits	1,940,315
300 Purchased Professional and Technical Services	554,000
400 Purchased Property Services	18,300
500 Other Purchased Services	100,325
600 Supplies	198,743
800 Other Objects	98,127
Total Support Services - Administration	**$6,060,130**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	547,919
200 Personnel Services - Employee Benefits	310,546
300 Purchased Professional and Technical Services	17,200
400 Purchased Property Services	600
500 Other Purchased Services	1,700
600 Supplies	23,550
800 Other Objects	130
Total Support Services - Pupil Health	**$901,645**
2500 Support Services - Business	
100 Personnel Services - Salaries	516,263
200 Personnel Services - Employee Benefits	278,793
300 Purchased Professional and Technical Services	107,500
400 Purchased Property Services	18,600
500 Other Purchased Services	185,000
600 Supplies	76,900
800 Other Objects	8,200
Total Support Services - Business	**$1,191,256**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,288,797
200 Personnel Services - Employee Benefits	2,875,334
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,287,205
500 Other Purchased Services	547,200
600 Supplies	1,764,511
700 Property	137,000
800 Other Objects	10,412
Total Operation and Maintenance of Plant Services	**$10,969,059**
2700 Student Transportation Services	

Description	Amount
100 Personnel Services - Salaries	2,136,196
200 Personnel Services - Employee Benefits	1,134,097
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	287,180
500 Other Purchased Services	1,945,985
600 Supplies	861,071
800 Other Objects	1,493
Total Student Transportation Services	**$6,374,022**
2800 Support Services - Central	
100 Personnel Services - Salaries	255,162
200 Personnel Services - Employee Benefits	182,318
300 Purchased Professional and Technical Services	24,400
500 Other Purchased Services	6,500
600 Supplies	50,200
Total Support Services - Central	**$518,580**
2900 Other Support Services	
500 Other Purchased Services	68,250
800 Other Objects	300,000
Total Other Support Services	**$368,250**
Total Support Services	**$35,269,292**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,223,414
200 Personnel Services - Employee Benefits	801,007
300 Purchased Professional and Technical Services	251,625
400 Purchased Property Services	140,600
600 Supplies	577,640
800 Other Objects	109,000
Total Student Activities	**$3,103,286**
Total Operation of Non-Instructional Services	**$3,103,286**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,395,844
900 Other Uses of Funds	6,137,513
Total Debt Service / Other Expenditures and Financing Uses	**$11,533,357**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	819,375
Total Interfund Transfers - Out	**$819,375**
5900 Budgetary Reserve	
800 Other Objects	150,000

Description	Amount
Total Budgetary Reserve	**$150,000**
Total Other Expenditures and Financing Uses	**$12,502,732**
TOTAL EXPENDITURES	**$108,388,976**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	23,500,000	24,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	50,000	50,000
Other Capital Projects Fund	5,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
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	**$29,300,000**	**$26,800,000**

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	**$29,300,000**	**$26,800,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	131,225,000	177,913,496
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,440,906	1,005,818
0560 Other Post-Employment Benefits (OPEB)	23,027,241	23,027,241
0599 Other Noncurrent Liabilities		
Total General Fund	**$155,693,147**	**$201,946,555**
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		

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	**$155,693,147**	**$201,946,555**

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	**$155,693,147**	**$201,946,555**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	3,550,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	7,926,127
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,476,127**
5900	**Budgetary Reserve**	**150,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$11,626,127**