

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

June 9, 2025
Date


Secretary of the Board - Original Signature Required

6/9/25
Date


Chief School Administrator - Original Signature Required

June 9, 2025
Date

Kimberly Pawlishak

(412)967-2412 Extn :

Contact Person

Telephone Extension

kimberly_pawlishak@fcsd.edu

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
---	-----------------------	--------------------

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	\$123187421
Ending Unassigned Fund Balance	\$8733772
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.08%

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 <i>Mary Catherine Kelly, EdD</i>	DATE <i>June 9, 2025</i>
---	-----------------------------

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 : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
--	-----------------------	---------------------------

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 5/5/25
--	----------------

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.	district allocates funds from unassigned fund balance to be available for budgetary reserve purposes
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.	district allocates funds from unassigned fund balance to be available for budgetary reserve purposes
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balances exist for PSERS and other GALA activities
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 Balances exist for capital projects and athletic activities

<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	1,231,132
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,821,889
0840 Assigned Fund Balance	13,660,161
0850 Unassigned Fund Balance	10,011,500
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,493,550</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	94,502,337
7000 Revenue from State Sources	25,119,562
8000 Revenue from Federal Sources	1,027,794
9000 Other Financing Sources	60,000
Total Estimated Revenues And Other Financing Sources	<u>\$120,709,693</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$151,203,243</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	76,044,136
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	97,600
6150 Current Act 511 Taxes - Proportional Assessments	12,280,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,350,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	237,861
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	50,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6990 Refunds and Other Miscellaneous Revenue	90,740

REVENUE FROM LOCAL SOURCES \$94,502,337

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,152,883
7271 Special Education funds for School-Aged Pupils	2,676,328
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	978,773
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,552,188
7350 Sewage Treatment Operations / Environmental Subsidies	483,200
7360 Safe Schools	14,000
7531 Ready to Learn-Foundation	205,030
7810 State Share of Social Security and Medicare Taxes	1,999,890
7820 State Share of Retirement Contributions	8,709,270

REVENUE FROM STATE SOURCES \$25,119,562

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	535,794
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
REVENUE FROM FEDERAL SOURCES	\$1,027,794
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	60,000
OTHER FINANCING SOURCES	\$60,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,709,693

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$76,044,136
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,188</u>
Total Approx. Tax Revenue:	\$78,596,324
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830

Allegheny

Total

2024-25 Data		
a. Assessed Value	\$3,728,947,058	\$3,728,947,058
b. Real Estate Mills	21.5128	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,869,106,650	\$3,869,106,650
d. Assessed Value	\$3,715,299,696	\$3,715,299,696
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$80,220,092	\$80,220,092
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$80,220,092	\$80,220,092
(f Total * g)		
i. Base Mills Subject to Index	21.5128	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$81,764,830	\$81,764,830
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	22.0076	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$81,764,830	\$81,764,830
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,212,642
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,044,136
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,044,136	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,188</u>	
Total Approx. Tax Revenue:	\$78,596,324	
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.3733	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$83,123,515	\$83,123,515
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	\$14,821.00	
Number of Homestead/Farmstead Properties	7843	7843
Median Assessed Value of Homestead Properties		\$231,600

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,044,136
Amount of Tax Relief for Homestead Exclusions	<u>\$2,552,188</u>
Total Approx. Tax Revenue:	\$78,596,324
Approx. Tax Levy for Tax Rate Calculation:	\$81,764,830
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,552,188	Lowering RE Tax Rate	\$0	\$2,552,188
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,552,188

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	3,715,299,696	22.0076	81,764,830			96.00000%	
Totals:	3,715,299,696		81,764,830	- 2,552,188	= 79,212,642	X 96.00000%	= 76,044,136

	<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	97,600
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 97,600 97,600

	<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%	11,180,000	11,180,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
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 12,280,000 12,280,000

Total Act 511, Current Taxes 12,377,600

Act 511 Tax Limit -->	3,869,106,650 X	12	46,429,280
	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	21.5128	22.0076	2.31%	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	54,678,422
1200 Special Programs - Elementary / Secondary	16,299,322
1300 Vocational Education	700,000
1400 Other Instructional Programs - Elementary / Secondary	867,315
1500 Nonpublic School Programs	9,000
1800 Pre-Kindergarten	266,891
Total Instruction	\$72,820,950
2000 Support Services	
2100 Support Services - Students	4,856,370
2200 Support Services - Instructional Staff	4,847,817
2300 Support Services - Administration	6,954,877
2400 Support Services - Pupil Health	797,282
2500 Support Services - Business	1,145,153
2600 Operation and Maintenance of Plant Services	9,961,364
2700 Student Transportation Services	5,879,704
2800 Support Services - Central	1,203,970
2900 Other Support Services	108,000
Total Support Services	\$35,754,537
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,259,003
3300 Community Services	73,000
Total Operation of Non-Instructional Services	\$3,332,003
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,962,029
Total Facilities Acquisition, Construction and Improvement Services	\$1,962,029
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,792,902
5200 Interfund Transfers - Out	2,025,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$9,317,902
Total Estimated Expenditures and Other Financing Uses	\$123,187,421

2025-2026 Final General Fund Budget

LEA : 103023912 Fox Chapel Area SD

Printed 6/10/2025 8:43:00 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,482,878
200 Personnel Services - Employee Benefits	19,971,392
300 Purchased Professional and Technical Services	1,196,500
400 Purchased Property Services	65,536
500 Other Purchased Services	996,581
600 Supplies	1,716,938
700 Property	224,398
800 Other Objects	24,199
Total Regular Programs - Elementary / Secondary	\$54,678,422
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,031,365
200 Personnel Services - Employee Benefits	4,770,713
300 Purchased Professional and Technical Services	1,786,300
400 Purchased Property Services	27,000
500 Other Purchased Services	2,587,756
600 Supplies	85,298
800 Other Objects	10,890
Total Special Programs - Elementary / Secondary	\$16,299,322
1300 <u>Vocational Education</u>	
500 Other Purchased Services	700,000
Total Vocational Education	\$700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	355,933
200 Personnel Services - Employee Benefits	184,497
300 Purchased Professional and Technical Services	192,650
500 Other Purchased Services	74,485
600 Supplies	59,750
Total Other Instructional Programs - Elementary / Secondary	\$867,315
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
600 Supplies	1,000
Total Nonpublic School Programs	\$9,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	163,283
200 Personnel Services - Employee Benefits	102,887
600 Supplies	721
Total Pre-Kindergarten	\$266,891
Total Instruction	\$72,820,950
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,455,906

2025-2026 Final General Fund Budget

LEA : 103023912 Fox Chapel Area SD

Printed 6/10/2025 8:43:00 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,537,714
300 Purchased Professional and Technical Services	301,902
400 Purchased Property Services	35,220
500 Other Purchased Services	3,916
600 Supplies	284,637
700 Property	169,500
800 Other Objects	67,575
Total Support Services - Students	\$4,856,370
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,055,396
200 Personnel Services - Employee Benefits	1,378,062
300 Purchased Professional and Technical Services	110,405
400 Purchased Property Services	24,060
500 Other Purchased Services	48,530
600 Supplies	308,301
700 Property	914,533
800 Other Objects	8,530
Total Support Services - Instructional Staff	\$4,847,817
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,536,218
200 Personnel Services - Employee Benefits	1,917,046
300 Purchased Professional and Technical Services	1,026,150
400 Purchased Property Services	8,580
500 Other Purchased Services	108,065
600 Supplies	115,398
700 Property	33,000
800 Other Objects	210,420
Total Support Services - Administration	\$6,954,877
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	431,915
200 Personnel Services - Employee Benefits	286,705
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	2,692
500 Other Purchased Services	150
600 Supplies	15,144
800 Other Objects	676
Total Support Services - Pupil Health	\$797,282
2500 Support Services - Business	
100 Personnel Services - Salaries	342,880
200 Personnel Services - Employee Benefits	213,965
300 Purchased Professional and Technical Services	258,772
400 Purchased Property Services	28,867
500 Other Purchased Services	550
600 Supplies	297,469
800 Other Objects	2,650

2025-2026 Final General Fund Budget

LEA : 103023912 Fox Chapel Area SD

Printed 6/10/2025 8:43:00 AM

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,145,153
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,558,076
200 Personnel Services - Employee Benefits	2,533,086
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	1,108,871
500 Other Purchased Services	453,904
600 Supplies	1,940,577
700 Property	116,000
800 Other Objects	10,850
Total Operation and Maintenance of Plant Services	\$9,961,364
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	120,047
200 Personnel Services - Employee Benefits	70,634
500 Other Purchased Services	5,657,528
700 Property	31,270
800 Other Objects	225
Total Student Transportation Services	\$5,879,704
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	378,562
200 Personnel Services - Employee Benefits	283,603
300 Purchased Professional and Technical Services	168,255
400 Purchased Property Services	46,500
500 Other Purchased Services	125,050
600 Supplies	201,250
800 Other Objects	750
Total Support Services - Central	\$1,203,970
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	8,000
Total Other Support Services	\$108,000
Total Support Services	\$35,754,537
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,357,270
200 Personnel Services - Employee Benefits	633,992
300 Purchased Professional and Technical Services	141,371
400 Purchased Property Services	146,385
500 Other Purchased Services	402,108
600 Supplies	185,914
700 Property	321,600
800 Other Objects	70,363
Total Student Activities	\$3,259,003
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	54,000
600 Supplies	6,000
800 Other Objects	13,000
Total Community Services	\$73,000
Total Operation of Non-Instructional Services	\$3,332,003
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,894,299
600 Supplies	34,450
700 Property	33,280
Total Facilities Acquisition, Construction and Improvement Services	\$1,962,029
Total Facilities Acquisition, Construction and Improvement Services	\$1,962,029
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,419,702
900 Other Uses of Funds	2,373,200
Total Debt Service / Other Expenditures and Financing Uses	\$5,792,902
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,025,000
Total Interfund Transfers - Out	\$2,025,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,317,902
TOTAL EXPENDITURES	\$123,187,421

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	31,427,453	29,165,017
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	4,418,432	4,783,017
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,300,000
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	\$37,245,885	\$35,248,034
--	---------------------	---------------------

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	\$37,245,885	\$35,248,034
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	53,700,000	51,640,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$53,700,000	\$51,640,000

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

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	\$53,700,000	\$51,640,000
-------------------------------------	---------------------	---------------------

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	\$53,700,000	\$51,640,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	1,231,132
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,621,889
0840 Assigned Fund Balance	12,660,161
0850 Unassigned Fund Balance	8,733,772
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,015,822
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,746,954