

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2025

President of the Board - Original Signature Required



Date 6/12/2025

Secretary of the Board - Original Signature Required



Date 6/12/2025

Chief School Administrator - Original Signature Required

Date 6/12/2025

Tammi S Kinzel

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hampton Township SD	COUNTY : Allegheny	AUN : 103024603
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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	\$66505488
Ending Unassigned Fund Balance	\$3366035
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.06%

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 6/12/2025
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Hampton Township SD	County : Allegheny	AUN Number : 103024603
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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 5.12.25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Potential long-term substitutes if needed.
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 maintains a fund balance for unforeseen revenue or expenditure losses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for future ESY costs.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	294,000	
0840 Assigned Fund Balance	22,075	
0850 Unassigned Fund Balance	3,366,035	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,682,110</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	48,449,622	
7000 Revenue from State Sources	17,578,218	
8000 Revenue from Federal Sources	248,500	
9000 Other Financing Sources	229,148	
Total Estimated Revenues And Other Financing Sources		<u>\$66,505,488</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,187,598</u>

LEA : 103024603 Hampton Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	40,435,041
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	39,750
6150 Current Act 511 Taxes - Proportional Assessments	5,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	925,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	366,000
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	90,000
6990 Refunds and Other Miscellaneous Revenue	93,831
REVENUE FROM LOCAL SOURCES	\$48,449,622
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,145,927
7144 Reimbursement of CS Expenditures Subsidy	53,801
7160 Tuition for Orphans Subsidy	90,000
7271 Special Education funds for School-Aged Pupils	1,826,297
7311 Pupil Transportation Subsidy	750,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	541,477
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,496,478
7360 Safe Schools	175,000
7505 Ready to Learn Block Grant	294,130
7810 State Share of Social Security and Medicare Taxes	1,141,175
7820 State Share of Retirement Contributions	5,003,933
REVENUE FROM STATE SOURCES	\$17,578,218
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	101,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$248,500

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	228,148
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$229,148
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,505,488

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,435,041	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,478</u>	
Total Approx. Tax Revenue:	\$41,931,519	
Approx. Tax Levy for Tax Rate Calculation:	\$43,768,620	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$1,822,333,190	\$1,822,333,190
b. Real Estate Mills	23.0000	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,897,808,744	\$1,897,808,744
d. Assessed Value	\$1,829,791,790	\$1,829,791,790
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$41,913,663	\$41,913,663
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$41,913,663	\$41,913,663
(f Total * g)		
i. Base Mills Subject to Index	23.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.65411%	95.65411%
k. Tax Levy Needed	\$43,768,620	\$43,768,620
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	23.9200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,768,620	\$43,768,620
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,272,142
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,435,041
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$40,435,041	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,478</u>	
Total Approx. Tax Revenue:	\$41,931,519	
Approx. Tax Levy for Tax Rate Calculation:	\$43,768,620	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.9200	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,768,620	\$43,768,620
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	\$11,360.00	
Number of Homestead/Farmstead Properties	5507	5507
Median Assessed Value of Homestead Properties		\$175,000

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,435,041
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,478</u>
Total Approx. Tax Revenue:	\$41,931,519
Approx. Tax Levy for Tax Rate Calculation:	\$43,768,620
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,496,478	Lowering RE Tax Rate	\$0	\$1,496,478
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,496,478

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103024603 Hampton Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/12/2025 11:05:18 AM				Page - 1 of 1			
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	1,829,791,790	23.9200	43,768,620			95.65411%	
Totals:	1,829,791,790		43,768,620	- 1,496,478	= 42,272,142	X 95.65411%	= 40,435,041
				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%	106,000,000	5,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	10,500,000	525,000
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						116,500,000	5,825,000
Total Act 511, Current Taxes							5,825,000
Act 511 Tax Limit -->				1,897,808,744	X	12	22,773,705
				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	23.0000	23.9200	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		29,437,805
1200 Special Programs - Elementary / Secondary		7,304,988
1300 Vocational Education		812,198
1400 Other Instructional Programs - Elementary / Secondary		19,827
Total Instruction		\$37,574,818
2000 Support Services		
2100 Support Services - Students		2,637,672
2200 Support Services - Instructional Staff		1,445,444
2300 Support Services - Administration		4,892,411
2400 Support Services - Pupil Health		721,621
2500 Support Services - Business		512,533
2600 Operation and Maintenance of Plant Services		6,256,363
2700 Student Transportation Services		3,126,410
2800 Support Services - Central		1,330,562
2900 Other Support Services		53,045
Total Support Services		\$20,976,061
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,608,565
Total Operation of Non-Instructional Services		\$1,608,565
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		100,000
5200 Interfund Transfers - Out		6,021,044
5900 Budgetary Reserve		225,000
Total Other Expenditures and Financing Uses		\$6,346,044
Total Estimated Expenditures and Other Financing Uses		\$66,505,488

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,358,318
200 Personnel Services - Employee Benefits	10,235,835
300 Purchased Professional and Technical Services	284,029
400 Purchased Property Services	97,502
500 Other Purchased Services	276,795
600 Supplies	591,219
700 Property	586,987
800 Other Objects	7,120
Total Regular Programs - Elementary / Secondary	\$29,437,805
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,519,544
200 Personnel Services - Employee Benefits	2,063,188
300 Purchased Professional and Technical Services	778,994
500 Other Purchased Services	877,947
600 Supplies	65,315
Total Special Programs - Elementary / Secondary	\$7,304,988
1300 <u>Vocational Education</u>	
500 Other Purchased Services	812,198
Total Vocational Education	\$812,198
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	7,327
Total Other Instructional Programs - Elementary / Secondary	\$19,827
Total Instruction	\$37,574,818
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,512,866
200 Personnel Services - Employee Benefits	888,023
300 Purchased Professional and Technical Services	185,629
600 Supplies	50,184
800 Other Objects	970
Total Support Services - Students	\$2,637,672
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	768,753
200 Personnel Services - Employee Benefits	414,477
300 Purchased Professional and Technical Services	109,800
400 Purchased Property Services	2,200
500 Other Purchased Services	8,100
600 Supplies	142,114
Total Support Services - Instructional Staff	\$1,445,444
2300 <u>Support Services - Administration</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	2,538,498
200	Personnel Services - Employee Benefits	1,494,372
300	Purchased Professional and Technical Services	541,510
400	Purchased Property Services	3,750
500	Other Purchased Services	116,096
600	Supplies	134,265
700	Property	270
800	Other Objects	63,650
Total Support Services - Administration		\$4,892,411
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	436,933
200	Personnel Services - Employee Benefits	256,131
300	Purchased Professional and Technical Services	13,500
400	Purchased Property Services	950
500	Other Purchased Services	1,779
600	Supplies	12,328
Total Support Services - Pupil Health		\$721,621
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	302,368
200	Personnel Services - Employee Benefits	177,647
300	Purchased Professional and Technical Services	20,998
400	Purchased Property Services	2,520
500	Other Purchased Services	2,000
600	Supplies	7,000
Total Support Services - Business		\$512,533
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,685,433
200	Personnel Services - Employee Benefits	1,574,594
300	Purchased Professional and Technical Services	4,700
400	Purchased Property Services	429,010
500	Other Purchased Services	354,791
600	Supplies	1,104,500
700	Property	103,335
Total Operation and Maintenance of Plant Services		\$6,256,363
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	41,226
200	Personnel Services - Employee Benefits	24,167
300	Purchased Professional and Technical Services	7,500
500	Other Purchased Services	3,053,517
Total Student Transportation Services		\$3,126,410
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	557,069
200	Personnel Services - Employee Benefits	327,059
300	Purchased Professional and Technical Services	154,000
400	Purchased Property Services	87,562

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	74,098
600	Supplies	130,774
Total Support Services - Central		\$1,330,562
2900 <u>Other Support Services</u>		
500	Other Purchased Services	53,045
Total Other Support Services		\$53,045
Total Support Services		\$20,976,061
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	822,219
200	Personnel Services - Employee Benefits	334,255
300	Purchased Professional and Technical Services	30,000
400	Purchased Property Services	21,000
500	Other Purchased Services	214,125
600	Supplies	155,600
700	Property	3,816
800	Other Objects	27,550
Total Student Activities		\$1,608,565
Total Operation of Non-Instructional Services		\$1,608,565
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	100,000
Total Debt Service / Other Expenditures and Financing Uses		\$100,000
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	6,021,044
Total Interfund Transfers - Out		\$6,021,044
5900 <u>Budgetary Reserve</u>		
800	Other Objects	225,000
Total Budgetary Reserve		\$225,000
Total Other Expenditures and Financing Uses		\$6,346,044
TOTAL EXPENDITURES		\$66,505,488

LEA : 103024603 Hampton Township SD

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	10,511,400	10,511,400
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	777,000	451,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,113,400	\$11,787,400

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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,113,400	\$11,787,400

LEA : 103024603 Hampton Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	58,871,981	55,192,773
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	985,367	985,367
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,779,568	4,779,568
0599 Other Noncurrent Liabilities		
Total General Fund	\$64,636,916	\$60,957,708
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$64,636,916	\$60,957,708

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$64,636,916	\$60,957,708

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	294,000
0840 Assigned Fund Balance	22,075
0850 Unassigned Fund Balance	3,366,035
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,682,110
5900 Budgetary Reserve	225,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,907,110