

**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 : 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.

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	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

\$3,682,110

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

\$66,505,488

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

\$70,187,598

	<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
8610 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

\$1,496,478

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 Const/ 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

100.000000%

100.000000%

II. 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)

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 \$1,496,478

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 23.9200

(1 * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$43,768,620

(p / 1000 * d)

IV. s. Millage Rate within Index? Yes

(if l > p Then No)

t. Tax Levy In Excess of Index \$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0

(1 * Est. Pct. Collection)

Information Related to Property Tax Relier

V. Assessed Value Exclusion per Homestead \$11,360.00

Number of Homestead/Farmstead Properties 5507

Median Assessed Value of Homestead Properties \$175,000

AUN: 103024603 Hampton Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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 \$1,496,478

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

CODE

6111	Current Real Estate Taxes	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	43,768,620	1,496,478 =	42,272,142 X	95.65411% =
Totals:	1,829,791,790	43,768,620	1,496,478 =	42,272,142 X	95.65411% =

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679		0	0
6140	Current Act 511 Taxes - Flat Rate Assessments		0	0
6141	Current Act 511 Per Capita Taxes	\$0.00	0	0
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments		0	0
6150	Current Act 511 Taxes - Proportional Assessments		106,000,000	5,300,000
6151	Current Act 511 Earned Income Taxes	0.500%	0	0
6152	Current Act 511 Occupation Taxes	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	10,500,000	525,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000%	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments		116,500,000	5,825,000

Total Act 511, Current Taxes	Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
116,500,000	1,897,808,744 X	116,500,000	12	22,773,705
5,825,000				

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	Current Real Estate Taxes 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	0.5000%	0.5000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,451,926
1200 Special Programs - Elementary / Secondary	7,307,849
1300 Vocational Education	812,198
1400 Other Instructional Programs - Elementary / Secondary	19,838
Total Instruction	\$37,591,811
2000 Support Services	
2100 Support Services - Students	2,638,901
2200 Support Services - Instructional Staff	1,446,069
2300 Support Services - Administration	4,889,716
2400 Support Services - Pupil Health	721,978
2500 Support Services - Business	512,778
2600 Operation and Maintenance of Plant Services	6,231,254
2700 Student Transportation Services	3,126,443
2800 Support Services - Central	1,331,015
2900 Other Support Services	53,045
Total Support Services	\$20,951,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,609,232
Total Operation of Non-Instructional Services	\$1,609,232
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	100,000
5200 Interfund Transfers - Out	6,028,246
5900 Budgetary Reserve	225,000
Total Other Expenditures and Financing Uses	\$6,353,246
Total Estimated Expenditures and Other Financing Uses	\$66,505,488

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,358,318
200 Personnel Services - Employee Benefits	10,249,956
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	\$29,451,926
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,519,544
200 Personnel Services - Employee Benefits	2,066,049
300 Purchased Professional and Technical Services	778,994
500 Other Purchased Services	877,947
600 Supplies	65,315
Total Special Programs - Elementary / Secondary	\$7,307,849
1300 Vocational Education	
500 Other Purchased Services	812,198
Total Vocational Education	\$812,198
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	7,338
Total Other Instructional Programs - Elementary / Secondary	\$19,838
Total Instruction	\$37,591,811
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,512,866
200 Personnel Services - Employee Benefits	889,252
300 Purchased Professional and Technical Services	185,629
600 Supplies	50,184
800 Other Objects	970
Total Support Services - Students	\$2,638,901
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	768,753
200 Personnel Services - Employee Benefits	415,102
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	\$1,446,069
2300 Support Services - Administration	

Description

Amount

100 Personnel Services - Salaries 2,538,498
 200 Personnel Services - Employee Benefits 1,496,435
 300 Purchased Professional and Technical Services 541,510
 400 Purchased Property Services 3,750
 500 Other Purchased Services 111,338
 600 Supplies 134,265
 700 Property 270
 800 Other Objects 63,650

Total Support Services - Administration

\$4,889,716

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 436,933
 200 Personnel Services - Employee Benefits 256,488
 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

\$721,978

2500 Support Services - Business

100 Personnel Services - Salaries 302,368
 200 Personnel Services - Employee Benefits 177,892
 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

\$512,778

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 2,685,433
 200 Personnel Services - Employee Benefits 1,576,776
 300 Purchased Professional and Technical Services 4,700
 400 Purchased Property Services 429,010
 500 Other Purchased Services 327,500
 600 Supplies 1,104,500
 700 Property 103,335

Total Operation and Maintenance of Plant Services

\$6,231,254

2700 Student Transportation Services

100 Personnel Services - Salaries 41,226
 200 Personnel Services - Employee Benefits 24,200
 300 Purchased Professional and Technical Services 7,500
 500 Other Purchased Services 3,053,517

Total Student Transportation Services

\$3,126,443

2800 Support Services - Central

100 Personnel Services - Salaries 557,069
 200 Personnel Services - Employee Benefits 327,512
 300 Purchased Professional and Technical Services 154,000
 400 Purchased Property Services 87,562

Description	Amount
500 Other Purchased Services	74,098
600 Supplies	130,774
Total Support Services - Central	\$1,331,015
2900 Other Support Services	
500 Other Purchased Services	53,045
Total Other Support Services	\$53,045
Total Support Services	\$20,951,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	822,219
200 Personnel Services - Employee Benefits	334,922
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	\$1,609,232
Total Operation of Non-Instructional Services	\$1,609,232
5000 Other Expenditures and Financing Uses	
800 Other Objects	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$100,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,028,246
Total Interfund Transfers - Out	\$6,028,246
5900 Budgetary Reserve	
800 Other Objects	225,000
Total Budgetary Reserve	\$225,000
Total Other Expenditures and Financing Uses	\$6,353,246
TOTAL EXPENDITURES	\$66,505,488

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	10,511,400	10,511,400
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

	<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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2025 Estimate

06/30/2026 Projection

\$12,113,400

\$11,787,400

Long-Term Indebtedness

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

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total General Fund

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

06/30/2025 Estimate

06/30/2026 Projection

\$64,636,916

\$60,957,708

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

\$64,636,916

\$60,957,708

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	\$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