LEA Name : Northgate SD | Class : 3 | AUN Number : 103026873 | County : Allegheny

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2025

President of the Board - Original Signature Required — Date: 6/23/25

Secretary of the Board - Original Signature Required — Date: 6/23/25

Chief School Administrator - Original Signature Required — Date: 6/23/25

Christopher Ursu
Contact Person

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Telephone Extension

chris.ursu@northgatesd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northgate SD	Allegheny	103026873

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	$30732505
Ending Unassigned Fund Balance	$1361867
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.43%

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
[signature]	6/23/25

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Northgate SD	Allegheny	103026873

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
[signature]	5/27/25

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	The Estimated Ending Unassigned Fund Balance is for ongoing operational expenses and is within the allowable range as a percentage of budgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for planned capital projects.

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		
0840 Assigned Fund Balance	8,103,644	
0850 Unassigned Fund Balance	1,725,097	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,828,741**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,577,901	
7000 Revenue from State Sources	10,945,664	
8000 Revenue from Federal Sources	742,066	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$29,265,631**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$39,094,372**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,366,908
6113 Public Utility Realty Taxes	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	12,385
6150 Current Act 511 Taxes - Proportional Assessments	2,378,030
6400 Delinquencies on Taxes Levied / Assessed by the LEA	940,000
6500 Earnings on Investments	504,125
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	284,734
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	22,719
REVENUE FROM LOCAL SOURCES	**$17,577,901**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,854,254
7160 Tuition for Orphans Subsidy	66,000
7271 Special Education funds for School-Aged Pupils	1,270,429
7292 Pre-K Counts	199,500
7311 Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	11,638
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,453
7340 State Property Tax Reduction Allocation	1,216,649
7360 Safe Schools	169,526
7531 Ready to Learn-Foundation	256,549
7533 Ready to Learn-Tax Equity Supplement	55,446
7810 State Share of Social Security and Medicare Taxes	485,120
7820 State Share of Retirement Contributions	2,156,100
REVENUE FROM STATE SOURCES	**$10,945,664**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	404,779
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,735
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,999
8517 Title IV - 21st Century Schools	27,351
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	256,002

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,200
REVENUE FROM FEDERAL SOURCES	**$742,066**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**29,265,631**

Act 1 Index (current): 5.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$13,366,908**
Amount of Tax Relief for Homestead Exclusions	**$1,216,649**
Total Approx. Tax Revenue:	**$14,583,557**
Approx. Tax Levy for Tax Rate Calculation:	**$15,704,952**

		Allegheny	Total
	2024-25 Data		
	a. Assessed Value	$519,398,343	$519,398,343
	b. Real Estate Mills	28.7100	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$526,151,629	$526,151,629
	d. Assessed Value	$525,981,043	$525,981,043
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$14,911,926	$14,911,926
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$14,911,926	$14,911,926
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.7100	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	92.26000%	92.26000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$15,704,952	$15,704,952
	I. 2025-26 Real Estate Tax Rate (k / d * 1000)	**29.8584**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$15,704,952	$15,704,952
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$14,488,303
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$13,366,908

Act 1 Index (current): 5.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$13,366,908**
Amount of Tax Relief for Homestead Exclusions	**$1,216,649**
Total Approx. Tax Revenue:	**$14,583,557**
Approx. Tax Levy for Tax Rate Calculation:	**$15,704,952**

		Allegheny	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	30.1742	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$15,871,057	$15,871,057
	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		
	Assessed Value Exclusion per Homestead	$17,106.34	
V.	Number of Homestead/Farmstead Properties	2382	2382
	Median Assessed Value of Homestead Properties		$99,000

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$13,366,908**
Amount of Tax Relief for Homestead Exclusions	**$1,216,649**
Total Approx. Tax Revenue:	**$14,583,557**
Approx. Tax Levy for Tax Rate Calculation:	**$15,704,952**

	Allegheny		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,216,649	Lowering RE Tax Rate	$1,216,649
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			**$1,216,649**

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	525,981,043	29.8584	15,704,952						92.26000%		
Totals:	**525,981,043**		**15,704,952**	-	1,216,649	=	14,488,303	X	92.26000%	=	13,366,908

		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	$5.00	$0.00	12,385	12,385
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			**12,385**	**12,385**
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%	2,183,030	2,183,030
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	195,000	195,000
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			**2,378,030**	**2,378,030**
	Total Act 511, Current Taxes				**2,390,415**
		Act 511 Tax Limit -->	**526,151,629 X**	**12**	**6,313,820**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	28.7100	29.8584	4.00%	Yes	5.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,368,825
1200 Special Programs - Elementary / Secondary	5,219,397
1300 Vocational Education	865,404
1400 Other Instructional Programs - Elementary / Secondary	320,894
1500 Nonpublic School Programs	6,315
1700 Higher Education Programs for Secondary Students	25,000
1800 Pre-Kindergarten	223,535
Total Instruction	**$19,029,370**
2000 Support Services	
2100 Support Services - Students	1,286,491
2200 Support Services - Instructional Staff	1,513,680
2300 Support Services - Administration	2,319,516
2400 Support Services - Pupil Health	338,157
2500 Support Services - Business	551,103
2600 Operation and Maintenance of Plant Services	2,973,367
2700 Student Transportation Services	1,050,374
2800 Support Services - Central	327,391
2900 Other Support Services	14,704
Total Support Services	**$10,374,783**
3000 Operation of Non-Instructional Services	
3200 Student Activities	523,975
3300 Community Services	113,670
Total Operation of Non-Instructional Services	**$637,645**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	256,739
Total Facilities Acquisition, Construction and Improvement Services	**$256,739**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	433,968
Total Other Expenditures and Financing Uses	**$433,968**
Total Estimated Expenditures and Other Financing Uses	**$30,732,505**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,280,523
200 Personnel Services - Employee Benefits	4,637,588
300 Purchased Professional and Technical Services	484,772
400 Purchased Property Services	1,700
500 Other Purchased Services	832,494
600 Supplies	122,108
700 Property	9,000
800 Other Objects	640
Total Regular Programs - Elementary / Secondary	**$12,368,825**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,710,542
200 Personnel Services - Employee Benefits	1,157,268
300 Purchased Professional and Technical Services	157,869
500 Other Purchased Services	2,147,872
600 Supplies	45,846
Total Special Programs - Elementary / Secondary	**$5,219,397**
1300 Vocational Education	
100 Personnel Services - Salaries	215,758
200 Personnel Services - Employee Benefits	149,905
500 Other Purchased Services	499,741
Total Vocational Education	**$865,404**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,011
200 Personnel Services - Employee Benefits	11,812
300 Purchased Professional and Technical Services	272,106
500 Other Purchased Services	7,965
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	**$320,894**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,315
Total Nonpublic School Programs	**$6,315**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	**$25,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	133,623
200 Personnel Services - Employee Benefits	85,912
600 Supplies	4,000
Total Pre-Kindergarten	**$223,535**
Total Instruction	**$19,029,370**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	692,218
200 Personnel Services - Employee Benefits	491,177
300 Purchased Professional and Technical Services	60,400
500 Other Purchased Services	5,920
600 Supplies	36,776
Total Support Services - Students	**$1,286,491**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	458,038
200 Personnel Services - Employee Benefits	316,119
300 Purchased Professional and Technical Services	285,520
400 Purchased Property Services	1,000
500 Other Purchased Services	5,821
600 Supplies	397,082
700 Property	45,400
800 Other Objects	4,700
Total Support Services - Instructional Staff	**$1,513,680**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,110,263
200 Personnel Services - Employee Benefits	752,711
300 Purchased Professional and Technical Services	256,561
500 Other Purchased Services	113,496
600 Supplies	51,396
800 Other Objects	35,089
Total Support Services - Administration	**$2,319,516**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,513
200 Personnel Services - Employee Benefits	123,460
300 Purchased Professional and Technical Services	595
500 Other Purchased Services	100
600 Supplies	26,489
Total Support Services - Pupil Health	**$338,157**
2500 Support Services - Business	
100 Personnel Services - Salaries	266,461
200 Personnel Services - Employee Benefits	177,243
300 Purchased Professional and Technical Services	28,159
500 Other Purchased Services	7,000
600 Supplies	70,240
800 Other Objects	2,000
Total Support Services - Business	**$551,103**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	912,041
200 Personnel Services - Employee Benefits	659,701
300 Purchased Professional and Technical Services	31,744
400 Purchased Property Services	574,189

Description	Amount
500 Other Purchased Services	104,698
600 Supplies	587,846
700 Property	81,784
800 Other Objects	21,364
Total Operation and Maintenance of Plant Services	**$2,973,367**
2700 Student Transportation Services	
500 Other Purchased Services	1,050,374
Total Student Transportation Services	**$1,050,374**
2800 Support Services - Central	
100 Personnel Services - Salaries	76,294
200 Personnel Services - Employee Benefits	61,675
300 Purchased Professional and Technical Services	117,165
400 Purchased Property Services	10,000
500 Other Purchased Services	27,289
600 Supplies	34,968
Total Support Services - Central	**$327,391**
2900 Other Support Services	
500 Other Purchased Services	14,704
Total Other Support Services	**$14,704**
Total Support Services	**$10,374,783**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	201,700
200 Personnel Services - Employee Benefits	85,054
300 Purchased Professional and Technical Services	47,118
400 Purchased Property Services	11,000
500 Other Purchased Services	77,316
600 Supplies	101,787
Total Student Activities	**$523,975**
3300 Community Services	
100 Personnel Services - Salaries	71,440
200 Personnel Services - Employee Benefits	26,730
300 Purchased Professional and Technical Services	12,000
600 Supplies	3,500
Total Community Services	**$113,670**
Total Operation of Non-Instructional Services	**$637,645**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	256,739
Total Facilities Acquisition, Construction and Improvement Services	**$256,739**
Total Facilities Acquisition, Construction and Improvement Services	**$256,739**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	186,268
900 Other Uses of Funds	247,700
Total Debt Service / Other Expenditures and Financing Uses	**$433,968**
Total Other Expenditures and Financing Uses	**$433,968**
TOTAL EXPENDITURES	**$30,732,505**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,500,000	5,885,528
Public Purpose (Expendable) Trust Fund	58,000	56,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	29,000	28,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	**$7,687,000**	**$6,069,528**

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	**$7,687,000**	**$6,069,528**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General 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 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		

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		

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	2,000,000	2,100,000
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		
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	**$2,000,000**	**$2,100,000**
TOTAL INDEBTEDNESS	**$2,000,000**	**$2,100,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	7,000,000
0850	Unassigned Fund Balance	1,361,867
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,361,867**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,361,867**