

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

Date

6/18/25



Secretary of the Board - Original Signature Required

Date

6/18/25



Chief School Administrator - Original Signature Required

Date

6/18/25

Albert Ragan

Contact Person

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Extension

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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 : Elizabeth Forward SD	COUNTY : Allegheny	AUN : 103023153
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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	\$60355916
Ending Unassigned Fund Balance	\$2219338
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.67%

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 6/18/25
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DUE DATE: AUGUST 15, 2025

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

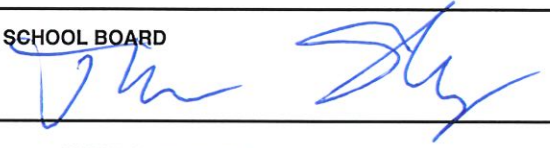
24 PS 6-687(a)(1)

(03/2006)

School District Name : Elizabeth Forward SD	County : Allegheny	AUN Number : 103023153
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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 5/21/25
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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.	This is for unanticipated and unexpected expenses
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.	School Board Policy 620 - Fund Balance

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	7,200,000
0850 Unassigned Fund Balance	3,271,483
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,471,483</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,152,021
7000 Revenue from State Sources	24,384,062
8000 Revenue from Federal Sources	567,688
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$52,103,771</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,575,254</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,114,786
6113 Public Utility Realty Taxes	23,176
6140 Current Act 511 Taxes - Flat Rate Assessments	27,504
6150 Current Act 511 Taxes - Proportional Assessments	2,943,292
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,248,276
6500 Earnings on Investments	375,638
6700 Revenues from LEA Activities	57,171
6800 Revenues from Intermediary Sources / Pass-Through Funds	528,139
6910 Rentals	448,531
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	75,508
REVENUE FROM LOCAL SOURCES	\$27,152,021
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,721,409
7271 Special Education funds for School-Aged Pupils	2,478,170
7311 Pupil Transportation Subsidy	1,519,055
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,575
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	16,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,731
7340 State Property Tax Reduction Allocation	2,263,882
7360 Safe Schools	124,140
7531 Ready to Learn-Foundation	620,914
7532 Ready to Learn-Adequacy Supplement	44,033
7533 Ready to Learn-Tax Equity Supplement	123,253
7810 State Share of Social Security and Medicare Taxes	976,759
7820 State Share of Retirement Contributions	4,419,141
REVENUE FROM STATE SOURCES	\$24,384,062
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	353,791
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	52,359
8517 Title IV - 21st Century Schools	28,538
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$567,688
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,103,771

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,114,786	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,263,882</u>	
Total Approx. Tax Revenue:	\$23,378,668	
Approx. Tax Levy for Tax Rate Calculation:	\$24,975,279	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$885,037,577	\$885,037,577
b. Real Estate Mills	26.8508	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$902,580,710	\$902,580,710
d. Assessed Value	\$880,825,507	\$880,825,507
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$23,763,967	\$23,763,967
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$23,763,967	\$23,763,967
(f Total * g)		
i. Base Mills Subject to Index	26.8508	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.97000%	92.97000%
k. Tax Levy Needed	\$24,975,279	\$24,975,279
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	28.3544	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,975,279	\$24,975,279
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,711,397
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,114,786
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,114,786	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,263,882</u>	
Total Approx. Tax Revenue:	\$23,378,668	
Approx. Tax Levy for Tax Rate Calculation:	\$24,975,279	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.3544	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,975,279	\$24,975,279
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	\$14,730.00	
Number of Homestead/Farmstead Properties	5464	5464
Median Assessed Value of Homestead Properties		\$100,500

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,114,786	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,263,882</u>	
Total Approx. Tax Revenue:	\$23,378,668	
Approx. Tax Levy for Tax Rate Calculation:	\$24,975,279	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,263,882	Lowering RE Tax Rate	\$0	\$2,263,882
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,263,882

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103023153 Elizabeth Forward SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/19/2025 12:51:32 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	880,825,507	28.3544	24,975,279			92.97000%	
Totals:	880,825,507		24,975,279	- 2,263,882	= 22,711,397	X 92.97000%	= 21,114,786
				<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>	<u>Estimated Revenue</u>
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	27,504	27,504
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						27,504	27,504
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,713,183	2,713,183
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	230,109	230,109
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						2,943,292	2,943,292
Total Act 511, Current Taxes							2,970,796
Act 511 Tax Limit -->				902,580,710	X	12	10,830,969
				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	26.8508	28.3544	5.60%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,273,668
1200 Special Programs - Elementary / Secondary	7,832,608
1300 Vocational Education	2,320,199
1400 Other Instructional Programs - Elementary / Secondary	240,069
1500 Nonpublic School Programs	2,417
Total Instruction	\$30,668,961
2000 Support Services	
2100 Support Services - Students	1,605,929
2200 Support Services - Instructional Staff	2,021,583
2300 Support Services - Administration	3,236,086
2400 Support Services - Pupil Health	812,242
2500 Support Services - Business	672,141
2600 Operation and Maintenance of Plant Services	5,505,635
2700 Student Transportation Services	3,161,086
2800 Support Services - Central	434,944
2900 Other Support Services	25,000
Total Support Services	\$17,474,646
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,543,100
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,544,100
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	35,300
5200 Interfund Transfers - Out	3,182,909
5300 Transfers Out to Component Units/Primary Governments	7,200,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$10,668,209
Total Estimated Expenditures and Other Financing Uses	\$60,355,916

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,872,577
200 Personnel Services - Employee Benefits	7,062,026
300 Purchased Professional and Technical Services	467,900
400 Purchased Property Services	26,010
500 Other Purchased Services	890,403
600 Supplies	901,348
700 Property	53,404
Total Regular Programs - Elementary / Secondary	\$20,273,668
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,159,042
200 Personnel Services - Employee Benefits	2,452,595
300 Purchased Professional and Technical Services	1,691,981
500 Other Purchased Services	425,540
600 Supplies	101,600
800 Other Objects	1,850
Total Special Programs - Elementary / Secondary	\$7,832,608
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	786,421
200 Personnel Services - Employee Benefits	513,098
500 Other Purchased Services	979,180
600 Supplies	41,500
Total Vocational Education	\$2,320,199
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	76,066
200 Personnel Services - Employee Benefits	28,403
300 Purchased Professional and Technical Services	59,100
500 Other Purchased Services	72,000
600 Supplies	4,500
Total Other Instructional Programs - Elementary / Secondary	\$240,069
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,417
Total Nonpublic School Programs	\$2,417
Total Instruction	\$30,668,961
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	801,376
200 Personnel Services - Employee Benefits	656,926
300 Purchased Professional and Technical Services	63,500
500 Other Purchased Services	1,000
600 Supplies	83,127
Total Support Services - Students	\$1,605,929

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,127,139
200 Personnel Services - Employee Benefits	614,879
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	10,000
500 Other Purchased Services	81,556
600 Supplies	135,559
800 Other Objects	2,450
Total Support Services - Instructional Staff	\$2,021,583
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,667,847
200 Personnel Services - Employee Benefits	1,043,553
300 Purchased Professional and Technical Services	339,572
500 Other Purchased Services	93,814
600 Supplies	53,700
800 Other Objects	37,600
Total Support Services - Administration	\$3,236,086
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	347,446
200 Personnel Services - Employee Benefits	192,446
300 Purchased Professional and Technical Services	264,500
500 Other Purchased Services	250
600 Supplies	7,600
Total Support Services - Pupil Health	\$812,242
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	380,548
200 Personnel Services - Employee Benefits	247,941
500 Other Purchased Services	1,000
600 Supplies	39,402
800 Other Objects	3,250
Total Support Services - Business	\$672,141
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,998,715
200 Personnel Services - Employee Benefits	1,401,783
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	566,110
500 Other Purchased Services	345,071
600 Supplies	1,113,702
800 Other Objects	5,254
Total Operation and Maintenance of Plant Services	\$5,505,635
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,161,086
Total Student Transportation Services	\$3,161,086
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	202,846
200 Personnel Services - Employee Benefits	116,673
300 Purchased Professional and Technical Services	35,175
500 Other Purchased Services	60,500
600 Supplies	18,500
800 Other Objects	1,250
Total Support Services - Central	\$434,944
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$17,474,646
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	636,671
200 Personnel Services - Employee Benefits	299,429
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	42,000
500 Other Purchased Services	180,500
600 Supplies	232,750
800 Other Objects	35,750
Total Student Activities	\$1,543,100
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,544,100
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	35,300
Total Debt Service / Other Expenditures and Financing Uses	\$35,300
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,182,909
Total Interfund Transfers - Out	\$3,182,909
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	7,200,000
Total Transfers Out to Component Units/Primary Governments	\$7,200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$10,668,209
TOTAL EXPENDITURES	\$60,355,916

LEA : 103023153 Elizabeth Forward SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	11,848,531	4,648,337
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	14,715	14,705
Other Capital Projects Fund	9,137,242	16,013,848
Debt Service Fund		
Food Service / Cafeteria Operations Fund	973,894	273,894
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	158,962	208,962
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,133,344	\$21,159,746

<u>Long-Term Investments</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		

LEA : 103023153 Elizabeth Forward SD

<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	\$22,133,344	\$21,159,746

LEA : 103023153 Elizabeth Forward SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	39,368,437	88,440,011
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,260,128	2,179,424
0540 Accumulated Compensated Absences	972,784	972,400
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,932,581	3,132,581
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,533,930	\$94,724,416
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	\$45,533,930	\$94,724,416

<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	\$45,533,930	\$94,724,416

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,219,338
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,219,338
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,469,338