FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

COPY

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2025

Signature on File
Court-Appointed Receiver, acting as the Board of School Directors - Original Signature Required

June 18, 2025
Date

Signature on File
Secretary of the Board - Original Signature Required

June 18,. 2025
Date

Signature on File
Chief School Administrator - Original Signature Required

June 18, 2025
Date

Devin Fortna
Contact Person

(412)466-5300 Extn :7008
Telephone **Extension**

fortnad@dukesk12.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Duquesne City SD	Allegheny	103022503

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	$22919191
Ending Unassigned Fund Balance	$1830146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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
Sue A Mariani	June 18, 2025

DUE DATE: AUGUST 15, 2025

AEIS

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 :	County :	AUN Number :
Duquesne City SD	Allegheny	103022503

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
(RECEIVER) William R. Kerr, Jr, Ed. D.	5/14/2025

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

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Allocated for unseen 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.	Ending unassigned fund balance is within allowable limits

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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	128,647	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,830,146	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$1,830,146**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,302,877	
7000 Revenue from State Sources	19,565,797	
8000 Revenue from Federal Sources	1,050,517	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$22,919,191**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$24,749,337**

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,325,877
6113 Public Utility Realty Taxes	1,600
6114 Payments in Lieu of Current Taxes - State / Local	1,650
6140 Current Act 511 Taxes - Flat Rate Assessments	7,500
6150 Current Act 511 Taxes - Proportional Assessments	401,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,750
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	131,000
6910 Rentals	50,500
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	7,000
REVENUE FROM LOCAL SOURCES	**$2,302,877**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,966,820
7271 Special Education funds for School-Aged Pupils	1,103,690
7311 Pupil Transportation Subsidy	678,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,500
7340 State Property Tax Reduction Allocation	591,126
7360 Safe Schools	42,000
7531 Ready to Learn-Foundation	449,892
7810 State Share of Social Security and Medicare Taxes	218,315
7820 State Share of Retirement Contributions	1,423,454
REVENUE FROM STATE SOURCES	**$19,565,797**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	861,892
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,210
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,750
8517 Title IV - 21st Century Schools	65,665
8732 ARRA - Qualified School Construction Bonds (QSCB)	34,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000

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	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	**$1,050,517**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**22,919,191**

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Act 1 Index (current): 6.6%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$1,325,877**
Amount of Tax Relief for Homestead Exclusions	**$344,210**
Total Approx. Tax Revenue:	**$1,670,087**
Approx. Tax Levy for Tax Rate Calculation:	**$2,085,910**

		Allegheny	**Total**
	2024-25 Data		
	a. Assessed Value	$104,378,670	$104,378,670
	b. Real Estate Mills	21.1900	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$100,364,535	$100,364,535
	d. Assessed Value	$92,378,670	$92,378,670
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$2,211,784	$2,211,784
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$2,211,784	$2,211,784
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.1900	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	76.12544%	76.12544%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,085,910	$2,085,910
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**22.5800**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,085,910	$2,085,910
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$1,741,700
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$1,325,877

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Act 1 Index (current): 6.6%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$1,325,877**	
Amount of Tax Relief for Homestead Exclusions	**$344,210**	
Total Approx. Tax Revenue:	**$1,670,087**	
Approx. Tax Levy for Tax Rate Calculation:	**$2,085,910**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.5885	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,086,696	$2,086,696
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		
Assessed Value Exclusion per Homestead	$18,500.00	
V. Number of Homestead/Farmstead Properties	824	824
Median Assessed Value of Homestead Properties		$37,000

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Act 1 Index (current): 6.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$1,325,877**
Amount of Tax Relief for Homestead Exclusions	**$344,210**
Total Approx. Tax Revenue:	**$1,670,087**
Approx. Tax Levy for Tax Rate Calculation:	**$2,085,910**

	Allegheny		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$344,210	Lowering RE Tax Rate	$246,916	$591,126
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$591,126**

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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	92,378,670	22.5800	2,085,910						76.12544%		
Totals:	**92,378,670**		**2,085,910**	-	344,210	=	1,741,700	X	76.12544%	=	1,325,877

		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	7,500	7,500
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			**7,500**	**7,500**
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%	375,000	375,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	26,000	26,000
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			**401,000**	**401,000**
	Total Act 511, Current Taxes				**408,500**
		Act 511 Tax Limit -->	**100,364,535 X**	**12**	**1,204,374**
			Market Value	**Mills**	**(511 Limit)**

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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	21.1900	22.5800	6.56%	Yes	6.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	6.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,199,712
1200 Special Programs - Elementary / Secondary	4,330,230
1300 Vocational Education	181,800
1400 Other Instructional Programs - Elementary / Secondary	20,500
1500 Nonpublic School Programs	12,500
Total Instruction	**$15,744,742**
2000 Support Services	
2100 Support Services - Students	1,105,955
2200 Support Services - Instructional Staff	574,415
2300 Support Services - Administration	963,605
2400 Support Services - Pupil Health	111,965
2500 Support Services - Business	330,105
2600 Operation and Maintenance of Plant Services	1,347,625
2700 Student Transportation Services	1,363,635
2800 Support Services - Central	268,015
2900 Other Support Services	2,805
Total Support Services	**$6,068,125**
3000 Operation of Non-Instructional Services	
3200 Student Activities	125,049
3300 Community Services	68,600
Total Operation of Non-Instructional Services	**$193,649**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	805,675
5900 Budgetary Reserve	7,000
Total Other Expenditures and Financing Uses	**$812,675**
Total Estimated Expenditures and Other Financing Uses	**$22,919,191**

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,253,195
200 Personnel Services - Employee Benefits	1,641,690
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	7,223,815
600 Supplies	79,812
Total Regular Programs - Elementary / Secondary	**$11,199,712**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	800,955
200 Personnel Services - Employee Benefits	491,775
300 Purchased Professional and Technical Services	745,000
500 Other Purchased Services	2,289,500
600 Supplies	3,000
Total Special Programs - Elementary / Secondary	**$4,330,230**
1300 Vocational Education	
500 Other Purchased Services	181,800
Total Vocational Education	**$181,800**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	**$20,500**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	12,500
Total Nonpublic School Programs	**$12,500**
Total Instruction	**$15,744,742**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	590,945
200 Personnel Services - Employee Benefits	400,010
300 Purchased Professional and Technical Services	82,500
600 Supplies	32,000
800 Other Objects	500
Total Support Services - Students	**$1,105,955**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	317,235
200 Personnel Services - Employee Benefits	242,730
300 Purchased Professional and Technical Services	13,000
600 Supplies	250
800 Other Objects	1,200
Total Support Services - Instructional Staff	**$574,415**
2300 Support Services - Administration	

Description	Amount
100 Personnel Services - Salaries	434,265
200 Personnel Services - Employee Benefits	304,390
300 Purchased Professional and Technical Services	169,000
500 Other Purchased Services	15,700
600 Supplies	23,200
800 Other Objects	17,050
Total Support Services - Administration	**$963,605**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	62,990
200 Personnel Services - Employee Benefits	37,455
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	320
600 Supplies	1,200
Total Support Services - Pupil Health	**$111,965**
2500 Support Services - Business	
100 Personnel Services - Salaries	146,200
200 Personnel Services - Employee Benefits	75,905
300 Purchased Professional and Technical Services	72,500
400 Purchased Property Services	5,000
500 Other Purchased Services	3,000
600 Supplies	16,500
800 Other Objects	11,000
Total Support Services - Business	**$330,105**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	436,480
200 Personnel Services - Employee Benefits	327,675
300 Purchased Professional and Technical Services	137,700
400 Purchased Property Services	83,700
500 Other Purchased Services	112,950
600 Supplies	236,950
700 Property	11,820
800 Other Objects	350
Total Operation and Maintenance of Plant Services	**$1,347,625**
2700 Student Transportation Services	
500 Other Purchased Services	1,363,635
Total Student Transportation Services	**$1,363,635**
2800 Support Services - Central	
100 Personnel Services - Salaries	100,835
200 Personnel Services - Employee Benefits	54,160
300 Purchased Professional and Technical Services	11,180
400 Purchased Property Services	51,000
500 Other Purchased Services	14,520
600 Supplies	36,320
Total Support Services - Central	**$268,015**

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Description	Amount
2900 Other Support Services	
500 Other Purchased Services	2,805
Total Other Support Services	**$2,805**
Total Support Services	**$6,068,125**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	68,009
200 Personnel Services - Employee Benefits	39,540
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,000
600 Supplies	6,000
800 Other Objects	500
Total Student Activities	**$125,049**
3300 Community Services	
500 Other Purchased Services	59,500
600 Supplies	9,100
Total Community Services	**$68,600**
Total Operation of Non-Instructional Services	**$193,649**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	301,886
900 Other Uses of Funds	503,789
Total Debt Service / Other Expenditures and Financing Uses	**$805,675**
5900 Budgetary Reserve	
800 Other Objects	7,000
Total Budgetary Reserve	**$7,000**
Total Other Expenditures and Financing Uses	**$812,675**
TOTAL EXPENDITURES	**$22,919,191**

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Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,100,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	28,000	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	165,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	12,000	12,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$3,290,000**	**$3,197,000**

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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Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$3,290,000**	**$3,197,000**

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Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	9,803,333	9,065,833
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	3,170	2,500
0540 Accumulated Compensated Absences	160,000	155,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,150,000	1,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$11,116,503**	**$10,323,333**
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		

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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		

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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		

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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		

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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	**$11,116,503**	**$10,323,333**

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Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	1,650,000	1,450,000
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	**$1,650,000**	**$1,450,000**
TOTAL INDEBTEDNESS	**$12,766,503**	**$11,773,333**

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Account	Description	Amounts
0810	Nonspendable Fund Balance	128,647
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	1,830,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$1,830,146**
5900	**Budgetary Reserve**	**7,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,965,793**

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