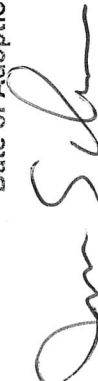


# FINAL GENERAL FUND BUDGET

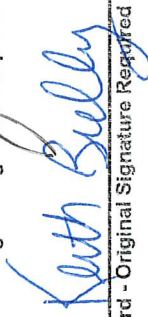
Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/03/2025



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Keith Bielby

Contact Person

keith.bielby@carlynton.k12.pa.us

Email Address

6/3/2025

Date

6/4/2025

Date

6/4/2025

Date

(412)429-2500

Telephone

Extn :1105

Extension



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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Carlynton SD	<b>County :</b> Allegheny
<b>AUN Number :</b> 103021603	

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/15/2025
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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>
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.	Set aside for future capital outlays and future PSERS, healthcare increases, fund balance lower than 8% PDE threshold
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Set aside for future capital outlays and future PSERS, healthcare increases, fund balance lower than 8% PDE threshold

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,373,767
0850 Unassigned Fund Balance	2,878,698
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,252,465</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,156,892
7000 Revenue from State Sources	12,080,555
8000 Revenue from Federal Sources	1,306,014
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$37,543,461</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$46,795,926</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,851,905
6113 Public Utility Realty Taxes	18,750
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,805,061
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,091,850
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,808
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	155,000
6940 Tuition from Patrons	1,018
6960 Services Provided Other Local Governmental Units / LEAs	8,500
6990 Refunds and Other Miscellaneous Revenue	130,000

**REVENUE FROM LOCAL SOURCES \$24,156,892**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,472,306
7160 Tuition for Orphans Subsidy	21,000
7271 Special Education funds for School-Aged Pupils	1,309,780
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	972,085
7360 Safe Schools	199,425
7505 Ready to Learn Block Grant	300,034
7533 Ready to Learn-Tax Equity Supplement	111,004
7810 State Share of Social Security and Medicare Taxes	569,384
7820 State Share of Retirement Contributions	2,518,537

**REVENUE FROM STATE SOURCES \$12,080,555**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	504,317
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,082
8517 Title IV - 21st Century Schools	41,469
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	693,646

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,306,014</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>37,543,461</b>
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Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$18,851,905

Amount of Tax Relief for Homestead Exclusions \$972,085

Total Approx. Tax Revenue: \$19,823,990

Approx. Tax Levy for Tax Rate Calculation: \$20,816,196

Allegheny

Total

2024-25 Data		
a. Assessed Value	\$732,950,990	\$732,950,990
b. Real Estate Mills	28.5082	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$770,916,627	\$770,916,627
d. Assessed Value	\$730,182,715	\$730,182,715
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$20,895,113	\$20,895,113
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$20,895,113	\$20,895,113
(f Total * g)		
i. Base Mills Subject to Index	28.5082	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$20,816,196	\$20,816,196
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>28.5082</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,816,195	\$20,816,195
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,844,110
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,851,905
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,851,905</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$972,085</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$19,823,990</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,816,196</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	29.9336	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,856,997	\$21,856,997
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,821.45	
Number of Homestead/Farmstead Properties	3151	3151
Median Assessed Value of Homestead Properties		\$109,800

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Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,851,905</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$972,085</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,823,990</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$20,816,196</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$972,085	Lowering RE Tax Rate	\$0	\$972,085
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$972,085</b>

CODE

6111 Current Real Estate Taxes

<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	730,182,715	28.5082	20,816,195			95.00000%	
<b>Totals:</b>	<b>730,182,715</b>		<b>20,816,195</b>	972,085 =	19,844,110 X	95.00000% =	18,851,905

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,465,000	2,465,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,061	340,061
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 2,805,061 2,805,061**

**Total Act 511, Current Taxes 2,805,061**

<b>Act 511 Tax Limit --&gt;</b>	<b>770,916,627 X</b>	<b>12</b>	<b>9,251,000</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	28.5082	28.5082	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,520,196
1200 Special Programs - Elementary / Secondary	6,435,417
1300 Vocational Education	1,031,809
1500 Nonpublic School Programs	31,040
<b>Total Instruction</b>	<b>\$24,018,462</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,526,175
2200 Support Services - Instructional Staff	1,597,918
2300 Support Services - Administration	2,256,470
2400 Support Services - Pupil Health	423,368
2500 Support Services - Business	487,167
2600 Operation and Maintenance of Plant Services	3,112,734
2700 Student Transportation Services	2,000,000
2800 Support Services - Central	216,619
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$11,640,451</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	915,039
3300 Community Services	50,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$965,039</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	919,509
<b>Total Other Expenditures and Financing Uses</b>	<b>\$919,509</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,543,461</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,522,701
200 Personnel Services - Employee Benefits	5,923,718
300 Purchased Professional and Technical Services	756,567
400 Purchased Property Services	3,980
500 Other Purchased Services	938,483
600 Supplies	353,267
700 Property	20,000
800 Other Objects	1,480
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,520,196</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,967,553
200 Personnel Services - Employee Benefits	1,529,969
300 Purchased Professional and Technical Services	565,735
500 Other Purchased Services	2,180,160
600 Supplies	192,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,435,417</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	256,080
200 Personnel Services - Employee Benefits	170,347
500 Other Purchased Services	599,402
600 Supplies	5,980
<b>Total Vocational Education</b>	<b>\$1,031,809</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	11,626
200 Personnel Services - Employee Benefits	19,414
<b>Total Nonpublic School Programs</b>	<b>\$31,040</b>
<b>Total Instruction</b>	<b>\$24,018,462</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	753,043
200 Personnel Services - Employee Benefits	499,182
300 Purchased Professional and Technical Services	263,750
500 Other Purchased Services	2,000
600 Supplies	7,700
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$1,526,175</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	473,526
200 Personnel Services - Employee Benefits	338,060
300 Purchased Professional and Technical Services	322,884
500 Other Purchased Services	22,415
600 Supplies	234,176

<u>Description</u>	<u>Amount</u>
700 Property	206,857
<b>Total Support Services - Instructional Staff</b>	<b>\$1,597,918</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,178,780
200 Personnel Services - Employee Benefits	703,256
300 Purchased Professional and Technical Services	223,500
500 Other Purchased Services	19,100
600 Supplies	81,974
800 Other Objects	49,860
<b>Total Support Services - Administration</b>	<b>\$2,256,470</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	166,811
200 Personnel Services - Employee Benefits	159,757
300 Purchased Professional and Technical Services	93,500
600 Supplies	3,300
<b>Total Support Services - Pupil Health</b>	<b>\$423,368</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	272,891
200 Personnel Services - Employee Benefits	141,869
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	12,000
600 Supplies	34,212
800 Other Objects	695
<b>Total Support Services - Business</b>	<b>\$487,167</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,048,103
200 Personnel Services - Employee Benefits	837,800
300 Purchased Professional and Technical Services	14,205
400 Purchased Property Services	427,962
500 Other Purchased Services	118,297
600 Supplies	650,542
700 Property	14,900
800 Other Objects	925
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,112,734</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,966,978
600 Supplies	33,022
<b>Total Student Transportation Services</b>	<b>\$2,000,000</b>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	163,000
500 Other Purchased Services	5,100
600 Supplies	48,019
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$216,619</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$11,640,451</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	349,231
200 Personnel Services - Employee Benefits	193,181
300 Purchased Professional and Technical Services	145,852
400 Purchased Property Services	27,000
500 Other Purchased Services	97,150
600 Supplies	77,800
800 Other Objects	24,825
<b>Total Student Activities</b>	<b>\$915,039</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	50,000
<b>Total Community Services</b>	<b>\$50,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$965,039</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	338,733
900 Other Uses of Funds	580,776
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$919,509</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$919,509</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,543,461</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,031,371	500,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,031,371</b>	<b>\$5,500,000</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,031,371</b>	<b>\$5,500,000</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	3,241,675	22,741,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	360,373	320,332
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,739,433	7,531,284
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,341,481</b>	<b>\$30,593,291</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

**\$11,341,481**

**\$30,593,291**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$11,341,481</b>	<b>\$30,593,291</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,373,767
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,878,698
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,252,465</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,655,440</b>
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