

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/30/2025**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jessica Drylie

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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 : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$100229853
Ending Unassigned Fund Balance	\$4562785
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.55%

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
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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 : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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 5/27/25
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$63,360.00 Function 2700, Object 200: \$90,542.00	Reimbursement from bus contractor offsets salaries. Therefore, benefits appear greater than salaries.
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.	Held for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future salary and benefit increases due to contractual obligations and future assessment appeals.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future debt service payments

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	870,334	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,000,000	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	5,401,901	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,401,901</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	73,098,713	
7000 Revenue from State Sources	25,576,755	
8000 Revenue from Federal Sources	715,269	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$99,390,737</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$119,792,638</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	61,867,713
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	7,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	863,500
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	127,500
REVENUE FROM LOCAL SOURCES	\$73,098,713
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,499,947
7144 Reimbursement of CS Expenditures Subsidy	148,286
7271 Special Education funds for School-Aged Pupils	2,498,449
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,666,250
7505 Ready to Learn Block Grant	335,009
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7810 State Share of Social Security and Medicare Taxes	2,502,282
7820 State Share of Retirement Contributions	7,222,532
REVENUE FROM STATE SOURCES	\$25,576,755
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	323,329
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,000
8517 Title IV - 21st Century Schools	25,000
8749 Other CARES Act Funding	193,940
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$715,269
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,390,737

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$61,867,713	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,666,250</u>	
Total Approx. Tax Revenue:	\$63,533,963	
Approx. Tax Levy for Tax Rate Calculation:	\$67,482,966	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$2,620,576,234	\$2,620,576,234
b. Real Estate Mills	24.5467	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,671,151,874	\$2,671,151,874
d. Assessed Value	\$2,669,093,821	\$2,669,093,821
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$64,326,499	\$64,326,499
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$64,326,499	\$64,326,499
(f Total * g)		
i. Base Mills Subject to Index	24.5467	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$67,482,966	\$67,482,966
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.2831	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$67,482,966	\$67,482,966
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$65,816,716
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$61,867,713
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$61,867,713	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,666,250</u>	
Total Approx. Tax Revenue:	\$63,533,963	
Approx. Tax Levy for Tax Rate Calculation:	\$67,482,966	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.7494	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,727,564	\$68,727,564
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	\$8,753.27	
Number of Homestead/Farmstead Properties	7529	7529
Median Assessed Value of Homestead Properties		\$170,700

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$61,867,713
Amount of Tax Relief for Homestead Exclusions	<u>\$1,666,250</u>
Total Approx. Tax Revenue:	\$63,533,963
Approx. Tax Levy for Tax Rate Calculation:	\$67,482,966
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,666,250	Lowering RE Tax Rate	\$0	\$1,666,250
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,666,250

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	2,669,093,821	25.2831	67,482,966				94.00000%	
Totals:				2,669,093,821	67,482,966	- 1,666,250 =	65,816,716 X	94.00000% = 61,867,713
				<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		90,000	90,000
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							90,000	90,000
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%		6,575,000	6,575,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		800,000	800,000
6154	Current Act 511 Amusement Taxes			2.500%	0.000%		25,000	25,000
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							7,400,000	7,400,000
Total Act 511, Current Taxes								7,490,000
Act 511 Tax Limit -->				2,671,151,874	X		12	32,053,822
				Market Value			Mills	(511 Limit)

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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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	24.5467	25.2831	3.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes	2.500%	2.500%	0.00%	Yes	4.9%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		42,504,472
1200 Special Programs - Elementary / Secondary		13,483,501
1300 Vocational Education		3,454,655
1400 Other Instructional Programs - Elementary / Secondary		300,000
1500 Nonpublic School Programs		7,000
1800 Pre-Kindergarten		163,249
Total Instruction		\$59,912,877
2000 Support Services		
2100 Support Services - Students		4,325,028
2200 Support Services - Instructional Staff		2,845,922
2300 Support Services - Administration		4,558,584
2400 Support Services - Pupil Health		1,002,629
2500 Support Services - Business		698,576
2600 Operation and Maintenance of Plant Services		8,207,375
2700 Student Transportation Services		3,302,782
2800 Support Services - Central		281,852
2900 Other Support Services		75,000
Total Support Services		\$25,297,748
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,746,165
Total Operation of Non-Instructional Services		\$1,746,165
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		13,273,063
Total Other Expenditures and Financing Uses		\$13,273,063
Total Estimated Expenditures and Other Financing Uses		\$100,229,853

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,728,766
200 Personnel Services - Employee Benefits	15,812,156
300 Purchased Professional and Technical Services	885,000
400 Purchased Property Services	12,200
500 Other Purchased Services	852,500
600 Supplies	824,850
700 Property	385,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$42,504,472
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,211,531
200 Personnel Services - Employee Benefits	3,889,270
300 Purchased Professional and Technical Services	785,000
500 Other Purchased Services	2,472,500
600 Supplies	118,700
800 Other Objects	6,500
Total Special Programs - Elementary / Secondary	\$13,483,501
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,498,538
200 Personnel Services - Employee Benefits	985,357
500 Other Purchased Services	889,860
600 Supplies	80,900
Total Vocational Education	\$3,454,655
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	300,000
Total Other Instructional Programs - Elementary / Secondary	\$300,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,000
Total Nonpublic School Programs	\$7,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	107,000
200 Personnel Services - Employee Benefits	56,249
Total Pre-Kindergarten	\$163,249
Total Instruction	\$59,912,877
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,216,159
200 Personnel Services - Employee Benefits	1,439,125
300 Purchased Professional and Technical Services	516,144
500 Other Purchased Services	20,500
600 Supplies	130,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,100
Total Support Services - Students	\$4,325,028
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	729,337
200 Personnel Services - Employee Benefits	563,640
300 Purchased Professional and Technical Services	725,600
400 Purchased Property Services	168,196
500 Other Purchased Services	55,699
600 Supplies	502,250
700 Property	100,000
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$2,845,922
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,386,212
200 Personnel Services - Employee Benefits	1,578,672
300 Purchased Professional and Technical Services	514,000
500 Other Purchased Services	11,050
600 Supplies	38,200
800 Other Objects	30,450
Total Support Services - Administration	\$4,558,584
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	541,700
200 Personnel Services - Employee Benefits	419,729
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	5,200
600 Supplies	21,000
Total Support Services - Pupil Health	\$1,002,629
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	337,008
200 Personnel Services - Employee Benefits	249,068
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	18,500
600 Supplies	70,000
800 Other Objects	12,000
Total Support Services - Business	\$698,576
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,897,789
200 Personnel Services - Employee Benefits	2,148,726
300 Purchased Professional and Technical Services	454,860
400 Purchased Property Services	713,000
500 Other Purchased Services	430,000
600 Supplies	1,484,000
700 Property	71,500
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$8,207,375

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,360
200 Personnel Services - Employee Benefits	90,542
500 Other Purchased Services	2,910,380
600 Supplies	238,500
Total Student Transportation Services	\$3,302,782
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	138,784
200 Personnel Services - Employee Benefits	89,568
300 Purchased Professional and Technical Services	4,500
600 Supplies	47,500
800 Other Objects	1,500
Total Support Services - Central	\$281,852
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$25,297,748
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	799,081
200 Personnel Services - Employee Benefits	428,359
300 Purchased Professional and Technical Services	112,400
400 Purchased Property Services	68,500
500 Other Purchased Services	119,325
600 Supplies	131,500
700 Property	60,000
800 Other Objects	27,000
Total Student Activities	\$1,746,165
Total Operation of Non-Instructional Services	\$1,746,165
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,243,063
900 Other Uses of Funds	6,030,000
Total Debt Service / Other Expenditures and Financing Uses	\$13,273,063
Total Other Expenditures and Financing Uses	\$13,273,063
TOTAL EXPENDITURES	\$100,229,853

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	39,357,428	38,557,500
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	6,744,060	5,844,060
Other Capital Projects Fund	18,103,905	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,664,000	4,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	80,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	305,950	288,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$69,255,343	\$49,214,560

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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<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	\$69,255,343	\$49,214,560

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	125,390,000	132,390,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,919,247	1,720,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	33,942,701	33,100,000
0599 Other Noncurrent Liabilities	102,711,860	102,900,000
Total General Fund	\$263,963,808	\$270,110,000
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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<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		

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<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	23,200	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	516,894	498,000
0599 Other Noncurrent Liabilities	1,564,140	1,500,000
Total Food Service / Cafeteria Operations Fund	\$2,104,234	\$2,023,000
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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<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		

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<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	\$266,068,042	\$272,133,000

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<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	\$266,068,042	\$272,133,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	870,334
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	4,562,785
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,562,785
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,433,119