

**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 : Wilkinsburg Borough SD	County : Allegheny	AUN Number : 103029803
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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 5-27-2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is projecting a surplus to add to fund balance at year end
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is projecting a fund balance at year end
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are assigning the balance to designated funds for PSERS rate increase, negotiated contract costs and health care premium costs

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	396,968	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,944,399	
0850 Unassigned Fund Balance	2,791,384	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,735,783</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,938,538	
7000 Revenue from State Sources	20,431,353	
8000 Revenue from Federal Sources	1,192,719	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$34,562,610</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$44,298,393</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,723,986
6113 Public Utility Realty Taxes	11,527
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,629,173
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,688,852
6500 Earnings on Investments	550,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,000
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$12,938,538
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,338,978
7271 Special Education funds for School-Aged Pupils	1,718,988
7292 Pre-K Counts	1,197,000
7311 Pupil Transportation Subsidy	383,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,250
7340 State Property Tax Reduction Allocation	1,407,666
7360 Safe Schools	85,054
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	235,000
7820 State Share of Retirement Contributions	1,539,993
REVENUE FROM STATE SOURCES	\$20,431,353
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,078,383
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,000
8517 Title IV - 21st Century Schools	43,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	26,036
REVENUE FROM FEDERAL SOURCES	\$1,192,719
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,562,610

AUN: 103029803 Wilksburg Borough SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,723,986

Amount of Tax Relief for Homestead Exclusions \$1,407,666

Total Approx. Tax Revenue: \$10,131,652

Approx. Tax Levy for Tax Rate Calculation: \$12,041,097

Allegheny

Total

2024-25 Data

a. Assessed Value \$431,209,836 \$431,209,836

b. Real Estate Mills 26.2395

I. 2025-26 Data

c. 2023 STEB Market Value \$484,471,551 \$484,471,551

d. Assessed Value \$435,796,354 \$435,796,354

e. Assessed Value of New Constr/ Renov \$0 \$0

2024-25 Calculations

f. 2024-25 Tax Levy \$11,314,730 \$11,314,730

(a * b)

2025-26 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2024-25 Tax Levy \$11,314,730 \$11,314,730

(f Total * g)

i. Base Mills Subject to Index 26.2395

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 82.04300% 82.04300%

k. Tax Levy Needed \$12,041,097 \$12,041,097

(Approx. Tax Levy * g)

I. 2025-26 Real Estate Tax Rate 27.6301

(k / d * 1000)

III. m. Tax Levy Generated by Mills \$12,041,097 \$12,041,097

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$10,633,431

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$8,723,986

(n * Est. Pct. Collection)

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,723,986
Amount of Tax Relief for Homestead Exclusions	<u>\$1,407,666</u>
Total Approx. Tax Revenue:	\$10,131,652
Approx. Tax Levy for Tax Rate Calculation:	\$12,041,097

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6301	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,041,097	\$12,041,097
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	\$21,388.18	
Number of Homestead/Farmstead Properties	2382	2382
Median Assessed Value of Homestead Properties		\$60,100

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,723,986
Amount of Tax Relief for Homestead Exclusions	<u>\$1,407,666</u>
Total Approx. Tax Revenue:	\$10,131,652
Approx. Tax Levy for Tax Rate Calculation:	\$12,041,097
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,407,666	Lowering RE Tax Rate	\$0	\$1,407,666
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,407,666

CODE6111 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	435,796,354	27.6301	12,041,097			82.04300%	
Totals:	435,796,354		12,041,097	- 1,407,666	= 10,633,431	X 82.04300%	= 8,723,986

	<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	\$5.00	\$0.00	15,000
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			15,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,473,173
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	156,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,629,173
Total Act 511, Current Taxes			1,644,173
Act 511 Tax Limit -->	484,471,551	X	12
	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	26.2395	27.6301	5.30%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,462,768
1200 Special Programs - Elementary / Secondary	7,096,292
1400 Other Instructional Programs - Elementary / Secondary	171,700
1500 Nonpublic School Programs	94,930
1800 Pre-Kindergarten	1,324,988
Total Instruction	\$23,150,678
2000 Support Services	
2100 Support Services - Students	985,444
2200 Support Services - Instructional Staff	444,844
2300 Support Services - Administration	1,220,726
2400 Support Services - Pupil Health	574,432
2500 Support Services - Business	776,459
2600 Operation and Maintenance of Plant Services	2,342,037
2700 Student Transportation Services	1,610,961
2800 Support Services - Central	336,614
Total Support Services	\$8,291,517
3000 Operation of Non-Instructional Services	
3300 Community Services	78,717
Total Operation of Non-Instructional Services	\$78,717
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	42,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,960,241
5900 Budgetary Reserve	1,369,158
Total Other Expenditures and Financing Uses	\$3,329,399
Total Estimated Expenditures and Other Financing Uses	\$34,892,311

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,511,266
200 Personnel Services - Employee Benefits	2,869,810
300 Purchased Professional and Technical Services	71,480
500 Other Purchased Services	6,899,856
600 Supplies	74,150
700 Property	17,000
800 Other Objects	19,206
Total Regular Programs - Elementary / Secondary	\$14,462,768
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	799,415
200 Personnel Services - Employee Benefits	435,898
300 Purchased Professional and Technical Services	675,738
500 Other Purchased Services	5,173,591
600 Supplies	350
800 Other Objects	11,300
Total Special Programs - Elementary / Secondary	\$7,096,292
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	3,700
500 Other Purchased Services	168,000
Total Other Instructional Programs - Elementary / Secondary	\$171,700
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	91,950
600 Supplies	2,980
Total Nonpublic School Programs	\$94,930
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	534,235
200 Personnel Services - Employee Benefits	397,178
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	8,075
600 Supplies	73,000
700 Property	2,000
800 Other Objects	304,000
Total Pre-Kindergarten	\$1,324,988
Total Instruction	\$23,150,678
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	549,013
200 Personnel Services - Employee Benefits	285,956
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	875
600 Supplies	7,300
800 Other Objects	2,300

Description	Amount
Total Support Services - Students	\$985,444
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	227,540
200 Personnel Services - Employee Benefits	175,564
300 Purchased Professional and Technical Services	34,490
500 Other Purchased Services	1,900
600 Supplies	5,350
Total Support Services - Instructional Staff	\$444,844
2300 Support Services - Administration	
100 Personnel Services - Salaries	648,257
200 Personnel Services - Employee Benefits	331,726
300 Purchased Professional and Technical Services	178,580
400 Purchased Property Services	400
500 Other Purchased Services	31,868
600 Supplies	12,100
800 Other Objects	17,795
Total Support Services - Administration	\$1,220,726
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	92,580
200 Personnel Services - Employee Benefits	62,552
300 Purchased Professional and Technical Services	411,000
400 Purchased Property Services	300
600 Supplies	8,000
Total Support Services - Pupil Health	\$574,432
2500 Support Services - Business	
100 Personnel Services - Salaries	286,585
200 Personnel Services - Employee Benefits	241,325
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	76,610
500 Other Purchased Services	64,584
600 Supplies	93,800
800 Other Objects	7,555
Total Support Services - Business	\$776,459
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	788,971
200 Personnel Services - Employee Benefits	433,520
300 Purchased Professional and Technical Services	167,000
400 Purchased Property Services	239,250
500 Other Purchased Services	453,196
600 Supplies	259,100
700 Property	1,000
Total Operation and Maintenance of Plant Services	\$2,342,037
2700 Student Transportation Services	
100 Personnel Services - Salaries	38,752

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Description	Amount
200 Personnel Services - Employee Benefits	27,440
500 Other Purchased Services	1,544,769
Total Student Transportation Services	\$1,610,961
2800 Support Services - Central	
300 Purchased Professional and Technical Services	130,703
400 Purchased Property Services	13,000
500 Other Purchased Services	5,000
600 Supplies	187,911
Total Support Services - Central	\$336,614
Total Support Services	\$8,291,517
3000 Operation of Non-Instructional Services	
3300 Community Services	
300 Purchased Professional and Technical Services	27,145
500 Other Purchased Services	38,000
600 Supplies	13,572
Total Community Services	\$78,717
Total Operation of Non-Instructional Services	\$78,717
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	10,000
700 Property	32,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,230,241
900 Other Uses of Funds	730,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,960,241
5900 Budgetary Reserve	
800 Other Objects	1,369,158
Total Budgetary Reserve	\$1,369,158
Total Other Expenditures and Financing Uses	\$3,329,399
TOTAL EXPENDITURES	\$34,892,311

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	9,028,439	7,098,738
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	6,895,104	1,000,000
Other Capital Projects Fund	5,090,898	
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 Cash and Short-Term Investments	\$21,014,441	\$8,098,738

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		

<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	\$21,014,441	\$8,098,738

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	40,900,000	43,900,000
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	\$40,900,000	\$43,900,000
TOTAL INDEBTEDNESS	\$40,900,000	\$43,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	396,968
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,614,706
0850 Unassigned Fund Balance	2,791,376
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,406,082
5900 Budgetary Reserve	1,369,158
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,172,208