FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date: 5-27-25

Secretary of the Board - Original Signature Required — Date: 5-28-25

Chief School Administrator - Original Signature Required — Date: 5-28-25

Joan Wehner
Contact Person

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Telephone 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 :	COUNTY :	AUN :
Chartiers Valley SD	Allegheny	103021752

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 [x]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$79015195
Ending Unassigned Fund Balance	$3309446
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.18%

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
D. Dee Rp	5-28-25

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 :	County :	AUN Number :
Chartiers Valley SD	Allegheny	103021752

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
	4.8.25

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.	Reserve for prior year real estate tax refunds due to decrease in Allegheny County CLR
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 projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.
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 fund balance for debt service obligations in subsequent fiscal years.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	756,886	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,043,121	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,043,121**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,086,822	
7000 Revenue from State Sources	19,547,345	
8000 Revenue from Federal Sources	762,353	
9000 Other Financing Sources	85,000	
Total Estimated Revenues And Other Financing Sources		**$78,481,520**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$83,524,641**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	45,715,796
6112	Interim Real Estate Taxes	165,592
6113	Public Utility Realty Taxes	46,265
6114	Payments in Lieu of Current Taxes - State / Local	1,409,900
6140	Current Act 511 Taxes - Flat Rate Assessments	58,654
6150	Current Act 511 Taxes - Proportional Assessments	7,380,260
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,197,624
6500	Earnings on Investments	639,207
6700	Revenues from LEA Activities	63,389
6800	Revenues from Intermediary Sources / Pass-Through Funds	517,679
6910	Rentals	30,000
6940	Tuition from Patrons	750,000
6990	Refunds and Other Miscellaneous Revenue	112,456
REVENUE FROM LOCAL SOURCES		**$58,086,822**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,053,226
7144	Reimbursement of CS Expenditures Subsidy	88,707
7160	Tuition for Orphans Subsidy	65,594
7271	Special Education funds for School-Aged Pupils	2,038,429
7311	Pupil Transportation Subsidy	912,860
7312	Nonpublic and Charter School Pupil Transportation Subsidy	79,310
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	182,589
7330	Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340	State Property Tax Reduction Allocation	1,584,003
7533	Ready to Learn-Tax Equity Supplement	303,975
7810	State Share of Social Security and Medicare Taxes	1,309,663
7820	State Share of Retirement Contributions	5,870,989
REVENUE FROM STATE SOURCES		**$19,547,345**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	385,240
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,425
8516	Title III - Language Instruction for English Learners and Immigrant Students	55,407
8517	Title IV - 21st Century Schools	36,281

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,000
REVENUE FROM FEDERAL SOURCES	**$762,353**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	85,000
OTHER FINANCING SOURCES	**$85,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**78,481,520**

Act 1 Index (current): 4.0%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$45,715,796**
Amount of Tax Relief for Homestead Exclusions	**$1,584,003**
Total Approx. Tax Revenue:	**$47,299,799**
Approx. Tax Levy for Tax Rate Calculation:	**$49,204,624**

		Allegheny	Total
	2024-25 Data		
	a. Assessed Value	$2,452,859,219	$2,452,859,219
	b. Real Estate Mills	20.1909	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$2,475,093,818	$2,475,093,818
	d. Assessed Value	$2,436,970,315	$2,436,970,315
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$49,525,435	$49,525,435
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$49,525,435	$49,525,435
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1909	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$49,204,624	$49,204,624
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**20.1909**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$49,204,624	$49,204,624
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$47,620,621
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$45,715,796

Act 1 Index (current): 4.0%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$45,715,796**
Amount of Tax Relief for Homestead Exclusions	**$1,584,003**
Total Approx. Tax Revenue:	**$47,299,799**
Approx. Tax Levy for Tax Rate Calculation:	**$49,204,624**

		Allegheny	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	20.9985	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$51,172,721	$51,172,721
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$8,669.75	
	Number of Homestead/Farmstead Properties	9049	9049
	Median Assessed Value of Homestead Properties		$135,100

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$45,715,796**
Amount of Tax Relief for Homestead Exclusions	**$1,584,003**
Total Approx. Tax Revenue:	**$47,299,799**
Approx. Tax Levy for Tax Rate Calculation:	**$49,204,624**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,584,003	Lowering RE Tax Rate	$0	$1,584,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,584,003**

CODE

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	2,436,970,315	20.1909	49,204,624						96.00000%		
Totals:	**2,436,970,315**		**49,204,624**	-	1,584,003	=	47,620,621	X	96.00000%	=	45,715,796

		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	58,654	58,654
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			**58,654**	**58,654**
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%	5,924,531	5,924,531
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	872,278	872,278
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	0.75000	0.000	583,451	583,451
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**7,380,260**	**7,380,260**
	Total Act 511, Current Taxes				**7,438,914**
		Act 511 Tax Limit -->	**2,475,093,818 X**	**12**	**29,701,126**
			Market Value	**Mills**	**(511 Limit)**

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	20.1909	20.1909	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679					4.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,174,600
1200 Special Programs - Elementary / Secondary	13,191,380
1300 Vocational Education	1,088,036
Total Instruction	**$49,454,016**
2000 Support Services	
2100 Support Services - Students	1,608,598
2200 Support Services - Instructional Staff	1,748,977
2300 Support Services - Administration	4,100,130
2400 Support Services - Pupil Health	828,915
2500 Support Services - Business	791,694
2600 Operation and Maintenance of Plant Services	8,742,126
2700 Student Transportation Services	5,142,200
2800 Support Services - Central	237,088
2900 Other Support Services	822,741
Total Support Services	**$24,022,469**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,345,171
3300 Community Services	6,000
Total Operation of Non-Instructional Services	**$1,351,171**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,737,539
5900 Budgetary Reserve	450,000
Total Other Expenditures and Financing Uses	**$4,187,539**
Total Estimated Expenditures and Other Financing Uses	**$79,015,195**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,668,452
200 Personnel Services - Employee Benefits	13,379,534
300 Purchased Professional and Technical Services	730,565
400 Purchased Property Services	12,990
500 Other Purchased Services	949,922
600 Supplies	272,814
700 Property	139,838
800 Other Objects	20,485
Total Regular Programs - Elementary / Secondary	**$35,174,600**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,056,347
200 Personnel Services - Employee Benefits	3,512,319
300 Purchased Professional and Technical Services	2,099,250
500 Other Purchased Services	3,496,226
600 Supplies	27,038
800 Other Objects	200
Total Special Programs - Elementary / Secondary	**$13,191,380**
1300 Vocational Education	
300 Purchased Professional and Technical Services	1,088,036
Total Vocational Education	**$1,088,036**
Total Instruction	**$49,454,016**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	906,909
200 Personnel Services - Employee Benefits	638,083
300 Purchased Professional and Technical Services	6,300
500 Other Purchased Services	4,400
600 Supplies	52,606
800 Other Objects	300
Total Support Services - Students	**$1,608,598**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	495,583
200 Personnel Services - Employee Benefits	334,075
300 Purchased Professional and Technical Services	276,100
500 Other Purchased Services	48,000
600 Supplies	78,525
700 Property	497,794
800 Other Objects	18,900
Total Support Services - Instructional Staff	**$1,748,977**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,895,171
200 Personnel Services - Employee Benefits	1,241,615

Description	Amount
300 Purchased Professional and Technical Services	396,800
400 Purchased Property Services	458,234
500 Other Purchased Services	15,200
600 Supplies	11,465
800 Other Objects	81,645
Total Support Services - Administration	**$4,100,130**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	408,692
200 Personnel Services - Employee Benefits	305,574
300 Purchased Professional and Technical Services	100,750
400 Purchased Property Services	600
600 Supplies	13,299
Total Support Services - Pupil Health	**$828,915**
2500 Support Services - Business	
100 Personnel Services - Salaries	394,894
200 Personnel Services - Employee Benefits	290,670
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,000
600 Supplies	60,280
700 Property	26,000
800 Other Objects	850
Total Support Services - Business	**$791,694**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,216,857
200 Personnel Services - Employee Benefits	1,674,509
300 Purchased Professional and Technical Services	556,000
400 Purchased Property Services	1,661,326
500 Other Purchased Services	1,296,784
600 Supplies	332,000
800 Other Objects	4,650
Total Operation and Maintenance of Plant Services	**$8,742,126**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,572,955
200 Personnel Services - Employee Benefits	1,203,072
300 Purchased Professional and Technical Services	12,005
400 Purchased Property Services	64,157
500 Other Purchased Services	838,723
600 Supplies	449,648
800 Other Objects	1,640
Total Student Transportation Services	**$5,142,200**
2800 Support Services - Central	
100 Personnel Services - Salaries	106,641
200 Personnel Services - Employee Benefits	98,947
500 Other Purchased Services	1,000

Description	Amount
600 Supplies	30,000
800 Other Objects	500
Total Support Services - Central	**$237,088**
2900 Other Support Services	
500 Other Purchased Services	72,741
600 Supplies	750,000
Total Other Support Services	**$822,741**
Total Support Services	**$24,022,469**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	664,571
200 Personnel Services - Employee Benefits	343,900
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	20,000
500 Other Purchased Services	5,000
600 Supplies	137,500
800 Other Objects	16,200
Total Student Activities	**$1,345,171**
3300 Community Services	
500 Other Purchased Services	6,000
Total Community Services	**$6,000**
Total Operation of Non-Instructional Services	**$1,351,171**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,737,539
Total Debt Service / Other Expenditures and Financing Uses	**$3,737,539**
5900 Budgetary Reserve	
800 Other Objects	450,000
Total Budgetary Reserve	**$450,000**
Total Other Expenditures and Financing Uses	**$4,187,539**
TOTAL EXPENDITURES	**$79,015,195**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	9,775,925	8,798,332
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,518,741	1,931,782
Capital Reserve Fund - § 1431	9,376,449	7,032,337
Other Capital Projects Fund		
Debt Service Fund	4,329,852	3,896,866
Food Service / Cafeteria Operations Fund	485,113	597,113
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,763	40,763
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$26,526,843**	**$22,297,193**

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		
TOTAL CASH AND INVESTMENTS	**$26,526,843**	**$22,297,193**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	134,858,420	131,303,470
0520 Extended-Term Financing Agreements Payable	684,679	157,640
0530 Lease and Other Right-To-Use Obligations	343,154	243,821
0540 Accumulated Compensated Absences	2,218,528	1,691,489
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,754,455	17,754,455
0599 Other Noncurrent Liabilities		
Total General Fund	**$155,859,236**	**$151,150,875**
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	**$155,859,236**	**$151,150,875**

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		
TOTAL INDEBTEDNESS	**$155,859,236**	**$151,150,875**

Account	Description	Amounts
0810	Nonspendable Fund Balance	756,886
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	1,200,000
0850	Unassigned Fund Balance	3,309,446
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,509,446**
5900	**Budgetary Reserve**	**450,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,716,332**