

## FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025



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



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



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

Toni Valicenti

Contact Person

tvalicenti@eawildcats.net

Email Address

7/7/2025  
\_\_\_\_\_  
Date

7/7/2025  
\_\_\_\_\_  
Date

7/7/2025  
\_\_\_\_\_  
Date

(412)824-8012

Telephone

Extn :4157

Extension

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 :<br>East Allegheny SD | County :<br>Allegheny | AUN Number :<br>103022803 |
|---------------------------------------------|-----------------------|---------------------------|

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<br>PRESIDENT<br> | DATE<br>7/7/2025 |
|-------------------------------------------------------------------------------------------------------------------------------|------------------|

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

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

24 PS 6-688

(10/2010)

|                   |                   |
|-------------------|-------------------|
| SCHOOL DISTRICT : | East Allegheny SD |
| COUNTY :          | Allegheny         |
| AUN :             | 103022803         |

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<br>(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

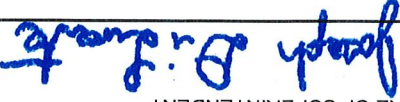
If yes, see information below, taken from the 2025-2026 General Fund Budget.

|                             |                                |                                                                                      |
|-----------------------------|--------------------------------|--------------------------------------------------------------------------------------|
| Total Budgeted Expenditures | Ending Unassigned Fund Balance | Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures |
| \$46741778                  | -\$-2581525                    | -5.52%                                                                               |

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<br> | DATE<br>7/7/2025 |
|--------------------------------------------------------------------------------------------------------------------|------------------|

DUE DATE: AUGUST 15, 2025

| <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. | The East Allegheny School District carries a negative fund balance , which was reduced for 23-24, however remains at fiscal year end. Therefore not a budgetary reserve. |

| ITEM                                                                                                                                        | AMOUNTS       |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year       |               |
| 810 Nonspendable Fund Balance                                                                                                               |               |
| 820 Restricted Fund Balance                                                                                                                 |               |
| 830 Committed Fund Balance                                                                                                                  |               |
| 840 Assigned Fund Balance                                                                                                                   |               |
| 850 Unassigned Fund Balance                                                                                                                 | (2,581,525)   |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year | (\$2,581,525) |
| Estimated Revenues And Other Financing Sources                                                                                              |               |
| 3000 Revenue from Local Sources                                                                                                             | 18,960,288    |
| 7000 Revenue from State Sources                                                                                                             | 24,059,338    |
| 3000 Revenue from Federal Sources                                                                                                           | 3,072,152     |
| 3000 Other Financing Sources                                                                                                                | 650,000       |
| Total Estimated Revenues And Other Financing Sources                                                                                        | \$46,741,778  |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation                                             |               |
|                                                                                                                                             | \$44,160,253  |

|                                                                                          | <u>Amount</u>       |
|------------------------------------------------------------------------------------------|---------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>                                                        |                     |
| 6111 Current Real Estate Taxes                                                           | 13,878,392          |
| 6113 Public Utility Realty Taxes                                                         | 12,000              |
| 6114 Payments in Lieu of Current Taxes - State / Local                                   | 50,000              |
| 6140 Current Act 511 Taxes - Flat Rate Assessments                                       | 25,000              |
| 6150 Current Act 511 Taxes - Proportional Assessments                                    | 2,136,831           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA                                 | 1,350,000           |
| 6500 Earnings on Investments                                                             | 355,000             |
| 6700 Revenues from LEA Activities                                                        | 1,500               |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                             | 586,065             |
| 6910 Rentals                                                                             | 55,000              |
| 6920 Contributions and Donations from Private Sources                                    | 5,500               |
| 6940 Tuition from Patrons                                                                | 360,000             |
| 6990 Refunds and Other Miscellaneous Revenue                                             | 145,000             |
| <b>REVENUE FROM LOCAL SOURCES</b>                                                        | <b>\$18,960,288</b> |
| <b>REVENUE FROM STATE SOURCES</b>                                                        |                     |
| 7111 Basic Education Funding-Formula                                                     | 12,430,938          |
| 7271 Special Education funds for School-Aged Pupils                                      | 1,430,000           |
| 7299 Program Revenues Not Listed Previously in the 7200 Series                           | 45,000              |
| 7311 Pupil Transportation Subsidy                                                        | 1,420,000           |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                           | 75,000              |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                   | 400,000             |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)                                    | 45,000              |
| 7340 State Property Tax Reduction Allocation                                             | 1,673,036           |
| 7505 Ready to Learn Block Grant                                                          | 2,376,130           |
| 7532 Ready to Learn-Adequacy Supplement                                                  | 524,418             |
| 7533 Ready to Learn-Tax Equity Supplement                                                | 341,219             |
| 7810 State Share of Social Security and Medicare Taxes                                   | 698,597             |
| 7820 State Share of Retirement Contributions                                             | 2,600,000           |
| <b>REVENUE FROM STATE SOURCES</b>                                                        | <b>\$24,059,338</b> |
| <b>REVENUE FROM FEDERAL SOURCES</b>                                                      |                     |
| 8514 Title I - Improving the Academic Achievement of the Disadvantaged                   | 950,000             |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 85,000              |
| 8517 Title IV - 21st Century Schools                                                     | 50,000              |
| 8744 ARP ESSER - Elementary and Secondary School Emergency Relief                        | 1,667,773           |

|                                                                                        | Amount      |
|----------------------------------------------------------------------------------------|-------------|
| REVENUE FROM FEDERAL SOURCES                                                           |             |
| 8749 Other CARES Act Funding                                                           | 284,379     |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 35,000      |
| REVENUE FROM FEDERAL SOURCES                                                           | \$3,072,152 |
| OTHER FINANCING SOURCES                                                                |             |
| 9400 Sale of or Compensation for Loss of Fixed Assets                                  | 300,000     |
| 9500 Capital Contributions                                                             | 350,000     |
| OTHER FINANCING SOURCES                                                                | \$650,000   |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES                                             | 46,741,778  |

act 1 Index (current): 5.8%  
alculation Method:

**approx. Tax Revenue from RE Taxes:**  
**amount of Tax Relief for Homestead Exclusions**  
**total Approx. Tax Revenue:**  
**approx. Tax Levy for Tax Rate Calculation:**

Rate

**\$13,878,392**  
**\$1,673,036**  
**\$15,551,428**  
**\$16,281,870**  
**Allegheny**

**Total**

## 2024-25 Data

\$573,121,520  
28.0240

\$573,121,520

## 2025-26 Data

\$557,909,422  
\$580,997,358  
\$0

\$557,909,422  
\$580,997,358  
\$0

## 2024-25 Calculations

\$16,061,157

\$16,061,157

 $(a^*b)$ 

## 2025-26 Calculations

100.000000%  
\$16,061,157

100.00000%  
\$16,061,157

11

|                                    |         |
|------------------------------------|---------|
| (f Total * g)                      |         |
| i. Base Mills Subject to Index     |         |
| (h / a * 1000) if no reassessment  |         |
| (h / (d-e) * 1000) if reassessment |         |
|                                    | 28.0240 |

28.0240

## Calculation of Tax Rates and Levies Generated

95.000000%  
\$16,281,870

95.000000%  
\$16,281,870

Approx. Tax Levy \* g)

### I. 2025-26 Real Estate Tax Rate

**28.0240**

 $k/d * 1000)$ 

m. Tax Levy Generated by Mills

\$16,281,870

 $1 / 1000 * d)$ 

n. Tax Levy minus Tax Relief for Homestead Exclusions  
(m - Amount of Tax Relief for Homestead Exclusions

\$14,608,834

o. Net Tax Revenue Generated By Mills

\$13,878,392

n \* Est. Pct. Collection)

ct 1 Index (current): 5.8%  
alculation Method:

pprox. Tax Revenue from RE Taxes:  
mount of Tax Relief for Homestead Exclusions  
otal Approx. Tax Revenue:  
pprox. Tax Levy for Tax Rate Calculation:

\$13,878,392  
\$1,673,036  
\$15,551,428  
\$16,281,870  
Allegheny

Total

Index Maximums

|                                                                 |              |              |
|-----------------------------------------------------------------|--------------|--------------|
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 29.6493      |              |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000       |              |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$17,226,165 | \$17,226,165 |
| s. Millage Rate within Index?<br>(if l > p Then No)             | Yes          |              |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0          | \$0          |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0          | \$0          |

Information Related to Property Tax Relief

|                                               |             |          |
|-----------------------------------------------|-------------|----------|
| Assessed Value Exclusion per Homestead        | \$16,994.01 |          |
| Number of Homestead/Farmstead Properties      | 3513        | 3513     |
| Median Assessed Value of Homestead Properties |             | \$67,000 |

ct 1 Index (current): 5.8%

alculation Method:

pprox. Tax Revenue from RE Taxes:  
mount of Tax Relief for Homestead Exclusions  
otal Approx. Tax Revenue:  
pprox. Tax Levy for Tax Rate Calculation:

Rate

\$13,878,392  
\$1,673,036  
\$15,551,428  
\$16,281,870  
Allegheny

Total

|                                                                                   |             |                      |     |             |
|-----------------------------------------------------------------------------------|-------------|----------------------|-----|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$1,673,036 | Lowering RE Tax Rate | \$0 | \$1,673,036 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0         |                      |     | \$0         |
| Amount of Tax Relief from State/Local Sources                                     |             |                      |     | \$1,673,036 |

CODE

| 3111 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                                              | 580,997,358                                           | 28.0240           | 16,281,870                  |                                               |                                     | 95.000000%        |                                    |  |  |  |
| Totals:                                                | 580,997,358                                           |                   | 16,281,870                  | 1,673,036                                     | 14,608,834                          | 95.000000%        | 13,878,392                         |  |  |  |
|                                                        |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6120                                                   | Current Per Capita Taxes, Section 679                 |                   |                             |                                               |                                     |                   | Estimated Revenue                  |  |  |  |
| 6140                                                   | Current Act 511 Taxes – Flat Rate Assessments         |                   |                             |                                               |                                     |                   | 0                                  |  |  |  |
| 6141                                                   | Current Act 511 Per Capita Taxes                      |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6142                                                   | Current Act 511 Occupation Taxes – Flat Rate          |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6143                                                   | Current Act 511 Local Services Taxes                  |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6144                                                   | Current Act 511 Trailer Taxes                         |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6145                                                   | Current Act 511 Business Privilege Taxes – Flat Rate  |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6146                                                   | Current Act 511 Mechanical Device Taxes – Flat Rate   |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6149                                                   | Current Act 511 Taxes, Other Flat Rate Assessments    |                   |                             |                                               |                                     |                   |                                    |  |  |  |
|                                                        |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| Total Current Act 511 Taxes – Flat Rate Assessments    |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6150                                                   | Current Act 511 Taxes – Proportional Assessments      |                   |                             |                                               |                                     |                   | Estimated Revenue                  |  |  |  |
| 6151                                                   | Current Act 511 Earned Income Taxes                   |                   |                             |                                               |                                     |                   | 1,514,831                          |  |  |  |
| 6152                                                   | Current Act 511 Occupation Taxes                      |                   |                             |                                               |                                     |                   | 0                                  |  |  |  |
| 6153                                                   | Current Act 511 Real Estate Transfer Taxes            |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| 6154                                                   | Current Act 511 Amusement Taxes                       |                   |                             |                                               |                                     |                   | 225,000                            |  |  |  |
| 6155                                                   | Current Act 511 Business Privilege Taxes              |                   |                             |                                               |                                     |                   | 0                                  |  |  |  |
| 6156                                                   | Current Act 511 Mechanical Device Taxes – Percentage  |                   |                             |                                               |                                     |                   | 150,000                            |  |  |  |
| 6157                                                   | Current Act 511 Mercantile Taxes                      |                   |                             |                                               |                                     |                   | 2,000                              |  |  |  |
| 6159                                                   | Current Act 511 Taxes, Other Proportional Assessments |                   |                             |                                               |                                     |                   | 245,000                            |  |  |  |
|                                                        |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| Total Current Act 511 Taxes – Proportional Assessments |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
| Total Act 511, Current Taxes                           |                                                       |                   |                             |                                               |                                     |                   |                                    |  |  |  |
|                                                        |                                                       |                   |                             | Act 511 Tax Limit -->                         | 557,909,422                         | X                 | 2,136,831                          |  |  |  |
|                                                        |                                                       |                   |                             |                                               |                                     | 12                | 2,161,831                          |  |  |  |
|                                                        |                                                       |                   |                             |                                               | Market Value                        | Mills             | 6,694,913 (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         | Current Real Estate Taxes                            |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Allegheny                                            |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Current Act 511 Taxes – Flat Rate Assessments        |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6143         | Current Act 511 Local Services Taxes                 | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |
|              | Current Act 511 Taxes – Proportional Assessments     |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes                  | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes           | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |
| 6155         | Current Act 511 Business Privilege Taxes             | 1.00000              | 1.00000 | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |
| 6156         | Current Act 511 Mechanical Device Taxes - Percentage | 10.000%              | 10.000% | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |
| 6157         | Current Act 511 Mercantile Taxes                     | 1.25000              | 1.25000 | 0.00%                  | Yes                         | 5.8%  |                                 |         |                        |                             |

Description

Amount

000 Instruction

- 1100 Regular Programs - Elementary / Secondary
- 1200 Special Programs - Elementary / Secondary
- 1300 Vocational Education
- 1400 Other Instructional Programs - Elementary / Secondary
- 1500 Nonpublic School Programs

Total Instruction

000 Support Services

- 2100 Support Services - Students
- 2200 Support Services - Instructional Staff
- 2300 Support Services - Administration
- 2400 Support Services - Pupil Health
- 2500 Support Services - Business
- 2600 Operation and Maintenance of Plant Services
- 2700 Student Transportation Services
- 2800 Support Services - Central
- 2900 Other Support Services

Total Support Services

000 Operation of Non-Instructional Services

- 3200 Student Activities
- 3300 Community Services

Total Operation of Non-Instructional Services

000 Facilities Acquisition, Construction and Improvement Services

- 4000 Facilities Acquisition, Construction and Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

000 Other Expenditures and Financing Uses

- 5100 Debt Service / Other Expenditures and Financing Uses
- 5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

18,742,801  
6,092,845  
742,414  
1,061,163  
10,000  
\$26,649,223

1,445,702  
1,332,218  
2,226,449  
477,184  
655,807  
4,183,370  
2,595,727  
161,000  
14,900  
\$13,092,357

883,208  
9,500

\$892,708

527,500  
\$527,500

5,574,990  
5,000

\$5,579,990  
\$46,741,778

| Description                                                 | Amount       |
|-------------------------------------------------------------|--------------|
| 1000 Instruction                                            |              |
| 1100 Regular Programs - Elementary / Secondary              |              |
| 100 Personnel Services - Salaries                           | 7,525,483    |
| 200 Personnel Services - Employee Benefits                  | 5,409,970    |
| 300 Purchased Professional and Technical Services           | 2,000        |
| 400 Purchased Property Services                             | 127,143      |
| 500 Other Purchased Services                                | 4,902,905    |
| 600 Supplies                                                | 661,850      |
| 700 Property                                                | 112,700      |
| 800 Other Objects                                           | 750          |
| Total Regular Programs - Elementary / Secondary             | \$18,742,801 |
| 1200 Special Programs - Elementary / Secondary              |              |
| 100 Personnel Services - Salaries                           | 1,997,618    |
| 200 Personnel Services - Employee Benefits                  | 1,763,727    |
| 300 Purchased Professional and Technical Services           | 1,842,000    |
| 500 Other Purchased Services                                | 435,500      |
| 600 Supplies                                                | 50,350       |
| 700 Property                                                | 3,500        |
| 800 Other Objects                                           | 150          |
| Total Special Programs - Elementary / Secondary             | \$6,092,845  |
| 1300 Vocational Education                                   |              |
| 100 Personnel Services - Salaries                           | 166,244      |
| 200 Personnel Services - Employee Benefits                  | 90,864       |
| 300 Purchased Professional and Technical Services           | 1,500        |
| 400 Purchased Property Services                             | 10,706       |
| 500 Other Purchased Services                                | 425,600      |
| 600 Supplies                                                | 31,000       |
| 700 Property                                                | 16,500       |
| Total Vocational Education                                  | \$742,414    |
| 1400 Other Instructional Programs - Elementary / Secondary  |              |
| 100 Personnel Services - Salaries                           | 228,469      |
| 200 Personnel Services - Employee Benefits                  | 117,444      |
| 500 Other Purchased Services                                | 715,000      |
| 600 Supplies                                                | 250          |
| Total Other Instructional Programs - Elementary / Secondary | \$1,061,163  |
| 1500 Nonpublic School Programs                              |              |
| 300 Purchased Professional and Technical Services           | 10,000       |
| Total Nonpublic School Programs                             | \$10,000     |
| Total Instruction                                           | \$26,649,223 |
| 2000 Support Services                                       |              |
| 2100 Support Services - Students                            |              |
| 100 Personnel Services - Salaries                           | 714,463      |
| 200 Personnel Services - Employee Benefits                  | 457,714      |
| 300 Purchased Professional and Technical Services           | 240,700      |

| Description                                             | Amount             |
|---------------------------------------------------------|--------------------|
| 400 Purchased Property Services                         | 250                |
| 500 Other Purchased Services                            | 3,400              |
| 600 Supplies                                            | 17,225             |
| 800 Other Objects                                       | 2,950              |
| <b>Total Support Services - Students</b>                | <b>\$1,445,702</b> |
| <b>2200 Support Services - Instructional Staff</b>      |                    |
| 100 Personnel Services - Salaries                       | 524,552            |
| 200 Personnel Services - Employee Benefits              | 290,787            |
| 300 Purchased Professional and Technical Services       | 328,129            |
| 400 Purchased Property Services                         | 75,700             |
| 500 Other Purchased Services                            | 12,700             |
| 600 Supplies                                            | 52,950             |
| 700 Property                                            | 46,000             |
| 800 Other Objects                                       | 1,400              |
| <b>Total Support Services - Instructional Staff</b>     | <b>\$1,332,218</b> |
| <b>2300 Support Services - Administration</b>           |                    |
| 100 Personnel Services - Salaries                       | 1,031,985          |
| 200 Personnel Services - Employee Benefits              | 735,659            |
| 300 Purchased Professional and Technical Services       | 334,300            |
| 500 Other Purchased Services                            | 63,200             |
| 600 Supplies                                            | 12,455             |
| 700 Property                                            | 2,000              |
| 800 Other Objects                                       | 46,850             |
| <b>Total Support Services - Administration</b>          | <b>\$2,226,449</b> |
| <b>2400 Support Services - Pupil Health</b>             |                    |
| 100 Personnel Services - Salaries                       | 145,969            |
| 200 Personnel Services - Employee Benefits              | 129,615            |
| 300 Purchased Professional and Technical Services       | 175,000            |
| 400 Purchased Property Services                         | 400                |
| 500 Other Purchased Services                            | 500                |
| 600 Supplies                                            | 13,700             |
| 700 Property                                            | 12,000             |
| <b>Total Support Services - Pupil Health</b>            | <b>\$477,184</b>   |
| <b>2500 Support Services - Business</b>                 |                    |
| 100 Personnel Services - Salaries                       | 264,750            |
| 200 Personnel Services - Employee Benefits              | 264,307            |
| 300 Purchased Professional and Technical Services       | 61,000             |
| 400 Purchased Property Services                         | 30,000             |
| 500 Other Purchased Services                            | 27,100             |
| 600 Supplies                                            | 8,000              |
| 800 Other Objects                                       | 650                |
| <b>Total Support Services - Business</b>                | <b>\$655,807</b>   |
| <b>2600 Operation and Maintenance of Plant Services</b> |                    |
| 100 Personnel Services - Salaries                       | 1,555,838          |
| 200 Personnel Services - Employee Benefits              | 930,065            |

| Description                                                                | Amount              |
|----------------------------------------------------------------------------|---------------------|
| 300 Purchased Professional and Technical Services                          | 362,000             |
| 400 Purchased Property Services                                            | 205,000             |
| 500 Other Purchased Services                                               | 169,350             |
| 600 Supplies                                                               | 845,066             |
| 700 Property                                                               | 115,251             |
| 800 Other Objects                                                          | 800                 |
| <b>Total Operation and Maintenance of Plant Services</b>                   | <b>\$4,183,370</b>  |
| <b>2700 Student Transportation Services</b>                                |                     |
| 500 Other Purchased Services                                               | 2,576,500           |
| 800 Other Objects                                                          | 19,227              |
| <b>Total Student Transportation Services</b>                               | <b>\$2,595,727</b>  |
| <b>2800 Support Services - Central</b>                                     |                     |
| 300 Purchased Professional and Technical Services                          | 161,000             |
| <b>Total Support Services - Central</b>                                    | <b>\$161,000</b>    |
| <b>2900 Other Support Services</b>                                         |                     |
| 500 Other Purchased Services                                               | 14,900              |
| <b>Total Other Support Services</b>                                        | <b>\$14,900</b>     |
| <b>Total Support Services</b>                                              | <b>\$13,092,357</b> |
| <b>3000 Operation of Non-Instructional Services</b>                        |                     |
| <b>3200 Student Activities</b>                                             |                     |
| 100 Personnel Services - Salaries                                          | 257,785             |
| 200 Personnel Services - Employee Benefits                                 | 159,393             |
| 300 Purchased Professional and Technical Services                          | 153,880             |
| 400 Purchased Property Services                                            | 40,350              |
| 500 Other Purchased Services                                               | 24,750              |
| 600 Supplies                                                               | 125,800             |
| 700 Property                                                               | 114,000             |
| 800 Other Objects                                                          | 7,250               |
| <b>Total Student Activities</b>                                            | <b>\$883,208</b>    |
| <b>3300 Community Services</b>                                             |                     |
| 300 Purchased Professional and Technical Services                          | 500                 |
| 500 Other Purchased Services                                               | 3,500               |
| 600 Supplies                                                               | 5,500               |
| <b>Total Community Services</b>                                            | <b>\$9,500</b>      |
| <b>Total Operation of Non-Instructional Services</b>                       | <b>\$892,708</b>    |
| <b>4000 Facilities Acquisition, Construction and Improvement Services</b>  |                     |
| <b>4000 Facilities Acquisition, Construction and Improvement Services</b>  |                     |
| 700 Property                                                               | 527,500             |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b> | <b>\$527,500</b>    |
| <b>Total Facilities Acquisition, Construction and Improvement Services</b> | <b>\$527,500</b>    |
| <b>5000 Other Expenditures and Financing Uses</b>                          |                     |
| <b>5100 Debt Service / Other Expenditures and Financing Uses</b>           |                     |

| Description                                                       | Amount              |
|-------------------------------------------------------------------|---------------------|
| 800 Other Objects                                                 | 1,789,990           |
| 900 Other Uses of Funds                                           | 3,785,000           |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b> | <b>\$5,574,990</b>  |
| <b>5200 Interfund Transfers - Out</b>                             |                     |
| 900 Other Uses of Funds                                           | 5,000               |
| <b>Total Interfund Transfers - Out</b>                            | <b>\$5,000</b>      |
| <b>Total Other Expenditures and Financing Uses</b>                | <b>\$5,579,990</b>  |
| <b>TOTAL EXPENDITURES</b>                                         | <b>\$46,741,778</b> |

Cash and Short-Term Investments

|                                                              |                     |                       |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 | 06/30/2025 Estimate | 06/30/2026 Projection |
| Public Purpose (Expendable) Trust Fund                       | 250,000             | 427,000               |
| 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                     | 150,000             | 40,000                |
| 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

|  |           |           |
|--|-----------|-----------|
|  | \$400,000 | \$467,000 |
|--|-----------|-----------|

Long-Term Investments

|                                                              |                     |                       |
|--------------------------------------------------------------|---------------------|-----------------------|
| General Fund                                                 | 06/30/2025 Estimate | 06/30/2026 Projection |
| Public Purpose (Expendable) Trust Fund                       | 250,000             | 500,000               |
| 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                     | 160,000             | 800,000               |
| 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                                            |                     |                       |

06/30/2025 Estimate

\$410,000

\$810,000

06/30/2026 Projection

\$1,300,000

\$1,767,000

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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                | 150,000     | 255,000     |
| 0560 Other Post-Employment Benefits (OPEB)      |             |             |
| 0599 Other Noncurrent Liabilities               | 5,808,020   | 4,855,711   |
| Total General Fund                              | \$5,958,020 | \$5,110,711 |

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

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

**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**

|                                                 |  |
|-------------------------------------------------|--|
| <b><u>Long-Term Indebtedness</u></b>            |  |
| <b>Private Purpose 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               |  |
| <b>Total Private Purpose Trust Fund</b>         |  |
| <b>Investment 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               |  |
| <b>Total Investment Trust Fund</b>              |  |
| <b>Pension 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               |  |
| <b>Total Pension Trust Fund</b>                 |  |
| <b>Activity 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               |  |
| <b>Total Activity Fund</b>                      |  |

## 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

**\$5,958,020**

**\$5,110,711**

| <u>Short-Term Payables</u>                                   | <u>06/30/2025 Estimate</u> | <u>06/30/2026 Projection</u> |
|--------------------------------------------------------------|----------------------------|------------------------------|
| General Fund                                                 | 4,913,447                  | 4,860,000                    |
| 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                                    | \$4,913,447                | \$4,860,000                  |
| TOTAL INDEBTEDNESS                                           | \$10,871,467               | \$9,970,711                  |

| Account Description                                                                           | Amounts       |
|-----------------------------------------------------------------------------------------------|---------------|
| 0810 Nonspendable Fund Balance                                                                |               |
| 0820 Restricted Fund Balance                                                                  |               |
| 0830 Committed Fund Balance                                                                   |               |
| 0840 Assigned Fund Balance                                                                    |               |
| 0850 Unassigned Fund Balance                                                                  | (2,581,525)   |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | (\$2,581,525) |
| 5900 Budgetary Reserve                                                                        |               |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | (\$2,581,525) |