

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher Juzwick

(724)625-7773

Extn :6303

Contact Person

Telephone

Extension

cjuzwick@pinerichland.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$1,232,016.00 Approved Referendum Exception Amt: \$0.00	The District is applying for referendum exception for the 2026-2027 budget
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 budgets a reserve amount for unexpected expenditures that we do not apply for.
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 remains below the 7.99% state allowed unassigned fund balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District commits funds for PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District assigns fund balance to future capital improvements, fund balance usage for budget deficits and employee benefit obligations

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	2,104,887
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	14,273,967
0850 Unassigned Fund Balance	5,878,924
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,345,362</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	86,133,903
7000 Revenue from State Sources	23,792,708
8000 Revenue from Federal Sources	558,225
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$110,484,836</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$130,830,198</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,181,770
6112 Interim Real Estate Taxes	809,634
6113 Public Utility Realty Taxes	75,184
6120 Current Per Capita Taxes, Section 679	85,701
6140 Current Act 511 Taxes - Flat Rate Assessments	85,701
6150 Current Act 511 Taxes - Proportional Assessments	11,768,551
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,501,262
6500 Earnings on Investments	1,850,000
6700 Revenues from LEA Activities	334,983
6800 Revenues from Intermediary Sources / Pass-Through Funds	877,592
6910 Rentals	191,386
6990 Refunds and Other Miscellaneous Revenue	372,139
REVENUE FROM LOCAL SOURCES	\$86,133,903
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,680,838
7112 Basic Education Funding-Social Security	2,193,648
7311 Pupil Transportation Subsidy	1,732,787
7312 Nonpublic and Charter School Pupil Transportation Subsidy	172,649
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	713,498
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,284
7340 State Property Tax Reduction Allocation	2,176,522
7505 Ready to Learn Block Grant	418,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	1,764,276
7820 State Share of Retirement Contributions	7,754,531
REVENUE FROM STATE SOURCES	\$23,792,708
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	122,038
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,615
8516 Title III - Language Instruction for English Learners and Immigrant Students	360
8517 Title IV - 21st Century Schools	10,813
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,399
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REVENUE FROM FEDERAL SOURCES	\$558,225
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,484,836
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Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$68,181,770	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,176,522</u>	
Total Approx. Tax Revenue:	\$70,358,292	
Approx. Tax Levy for Tax Rate Calculation:	\$72,681,246	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$3,515,103,054	\$3,515,103,054
b. Real Estate Mills	19.5867	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$3,951,270,239	\$3,951,270,239
d. Assessed Value	\$3,522,419,236	\$3,522,419,236
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations		
f. 2025-26 Tax Levy	\$68,849,269	\$68,849,269
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$68,849,269	\$68,849,269
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70525%	96.70525%
k. Tax Levy Needed	\$72,681,246	\$72,681,246
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	20.6339	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,681,246	\$72,681,246
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,504,724
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$68,181,770
(n * Est. Pct. Collection)		

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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): 3.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$68,181,770	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,176,522</u>	
Total Approx. Tax Revenue:		\$70,358,292	
Approx. Tax Levy for Tax Rate Calculation:		\$72,681,246	
	Allegheny		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.2722	
	q. Mills In Excess of Index (if l > p), (l - p))	0.3617	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,407,187	\$71,407,187
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,274,059	\$1,274,059
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,232,082	\$1,232,082

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$0.00	
V.	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		\$0

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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): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$68,181,770
Amount of Tax Relief for Homestead Exclusions	<u>\$2,176,522</u>
Total Approx. Tax Revenue:	\$70,358,292
Approx. Tax Levy for Tax Rate Calculation:	\$72,681,246

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,176,522	Lowering RE Tax Rate	\$0	\$2,176,522
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,176,522

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,522,419,236	20.6339	72,681,246			96.70525%	
Totals:	3,522,419,236		72,681,246	- 2,176,522	= 70,504,724	X 96.70525%	= 68,181,770

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		85,701
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	\$5.00	\$0.00	85,701
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 85,701 85,701

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	10,548,230	10,548,230
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	10,548,230	1,220,321
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 21,096,460 11,768,551

Total Act 511, Current Taxes 11,854,252

Act 511 Tax Limit -->	3,951,270,239 X	12	47,415,243
	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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	20.6339	5.35%	No	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	49,710,232
1200 Special Programs - Elementary / Secondary	16,473,622
1300 Vocational Education	658,968
1400 Other Instructional Programs - Elementary / Secondary	20,050
1500 Nonpublic School Programs	32,200
Total Instruction	\$66,895,072
2000 Support Services	
2100 Support Services - Students	3,958,098
2200 Support Services - Instructional Staff	2,289,565
2300 Support Services - Administration	5,535,786
2400 Support Services - Pupil Health	1,383,570
2500 Support Services - Business	783,081
2600 Operation and Maintenance of Plant Services	8,586,992
2700 Student Transportation Services	6,908,684
2800 Support Services - Central	2,694,634
2900 Other Support Services	100,000
Total Support Services	\$32,240,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,719,574
3300 Community Services	90,980
Total Operation of Non-Instructional Services	\$2,810,554
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,503,245
5200 Interfund Transfers - Out	5,804,193
5900 Budgetary Reserve	325,000
Total Other Expenditures and Financing Uses	\$15,632,438
Total Estimated Expenditures and Other Financing Uses	\$117,578,474

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,986,151
200 Personnel Services - Employee Benefits	18,596,309
300 Purchased Professional and Technical Services	994,292
400 Purchased Property Services	16,740
500 Other Purchased Services	773,555
600 Supplies	1,312,925
800 Other Objects	30,260
Total Regular Programs - Elementary / Secondary	\$49,710,232
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,521,163
200 Personnel Services - Employee Benefits	5,146,305
300 Purchased Professional and Technical Services	1,862,150
500 Other Purchased Services	2,898,825
600 Supplies	40,527
800 Other Objects	4,652
Total Special Programs - Elementary / Secondary	\$16,473,622
1300 <u>Vocational Education</u>	
500 Other Purchased Services	658,968
Total Vocational Education	\$658,968
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,661
200 Personnel Services - Employee Benefits	6,369
500 Other Purchased Services	20
Total Other Instructional Programs - Elementary / Secondary	\$20,050
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	31,200
600 Supplies	1,000
Total Nonpublic School Programs	\$32,200
Total Instruction	\$66,895,072
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,106,982
200 Personnel Services - Employee Benefits	1,453,758
300 Purchased Professional and Technical Services	278,380
500 Other Purchased Services	1,633
600 Supplies	84,440
800 Other Objects	32,905
Total Support Services - Students	\$3,958,098
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,120,540
200 Personnel Services - Employee Benefits	817,573

2026-2027 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	173,980
400 Purchased Property Services	10,350
500 Other Purchased Services	2,545
600 Supplies	162,922
800 Other Objects	1,655
Total Support Services - Instructional Staff	\$2,289,565
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,762,506
200 Personnel Services - Employee Benefits	1,891,655
300 Purchased Professional and Technical Services	687,437
400 Purchased Property Services	450
500 Other Purchased Services	66,418
600 Supplies	76,690
800 Other Objects	50,630
Total Support Services - Administration	\$5,535,786
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	743,394
200 Personnel Services - Employee Benefits	462,083
300 Purchased Professional and Technical Services	154,713
400 Purchased Property Services	1,325
500 Other Purchased Services	50
600 Supplies	21,955
800 Other Objects	50
Total Support Services - Pupil Health	\$1,383,570
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	367,532
200 Personnel Services - Employee Benefits	237,748
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	40,487
500 Other Purchased Services	16,221
600 Supplies	92,563
800 Other Objects	17,530
Total Support Services - Business	\$783,081
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,639,828
200 Personnel Services - Employee Benefits	2,019,278
300 Purchased Professional and Technical Services	654,582
400 Purchased Property Services	472,308
500 Other Purchased Services	328,220
600 Supplies	2,466,372
700 Property	4,823
800 Other Objects	1,581
Total Operation and Maintenance of Plant Services	\$8,586,992
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	38,274

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	22,132
300 Purchased Professional and Technical Services	475,314
500 Other Purchased Services	6,280,025
600 Supplies	30,189
800 Other Objects	62,750
Total Student Transportation Services	\$6,908,684
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	690,080
200 Personnel Services - Employee Benefits	511,713
300 Purchased Professional and Technical Services	350,432
400 Purchased Property Services	24,000
500 Other Purchased Services	130,110
600 Supplies	979,648
700 Property	6,100
800 Other Objects	2,551
Total Support Services - Central	\$2,694,634
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$32,240,410
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,326,661
200 Personnel Services - Employee Benefits	642,518
300 Purchased Professional and Technical Services	152,900
400 Purchased Property Services	56,050
500 Other Purchased Services	215,140
600 Supplies	266,960
700 Property	3,020
800 Other Objects	56,325
Total Student Activities	\$2,719,574
3300 <u>Community Services</u>	
800 Other Objects	90,980
Total Community Services	\$90,980
Total Operation of Non-Instructional Services	\$2,810,554
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,934,245
900 Other Uses of Funds	6,569,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,503,245
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,804,193
Total Interfund Transfers - Out	\$5,804,193

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<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	325,000
Total Budgetary Reserve	\$325,000
Total Other Expenditures and Financing Uses	\$15,632,438
TOTAL EXPENDITURES	\$117,578,474

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	22,450,249	11,933,067
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	9,952,589	9,952,589
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,793,000	1,818,000
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	\$34,195,838	\$23,703,656
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$34,195,838	\$23,703,656
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	70,645,000	64,410,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	5,998,514	6,298,439
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,825,000	5,815,000
Total General Fund	\$82,468,514	\$76,523,439

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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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	\$82,468,514	\$76,523,439
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Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	9,268,497	9,063,245
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	1,190,000	902,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	160,000	164,800
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	\$10,618,497	\$10,130,045
TOTAL INDEBTEDNESS	\$93,087,011	\$86,653,484

Account Description	Amounts
0810 Nonspendable Fund Balance	2,104,887
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	7,466,908
0850 Unassigned Fund Balance	5,592,345
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,251,724
5900 Budgetary Reserve	325,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,681,611