


FINAL GENERAL FUND BUDGET

Calendar Year 2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/17/2025

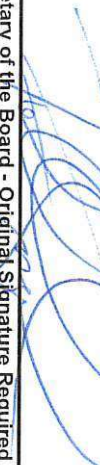
President of the Board - Original Signature Required



Date

1/12/2026

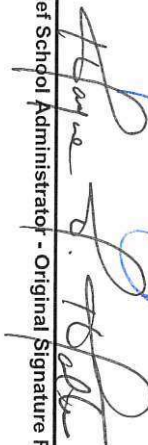
Asst Secretary of the Board - Original Signature Required



Date

1/5/26

Chief School Administrator - Original Signature Required



Date

1/5/26

Contact Person

Telephone

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Ronald Joseph

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Extension

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025) ?

Yes

No

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

Total Budgeted Expenditures	\$728861036
Ending Unassigned Fund Balance	\$39064879
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.35%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 1/5/26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 102027451
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 1/12/2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$3,861,002.47 C x 2%: \$542,816.50</p>	<p>To distribute the excess homestead allocation, we lowered the proposed millage rate from 10.66 mills (4% increase) to 10.457 mills (2% increase). This reduced the 2026 projected current real estate revenue by \$3,409,075.15. This is equivalent to the excess</p>
5010	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$900,000.00 . Provide a justification.</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5190	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,594,000.00 . Provide a justification.</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5210	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$900,000.00</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5390	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,594,000.00</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	
8080	<p>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.</p>	
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	

8160	Ending Fund Balance Entry and Budgetary Reserve. If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.
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<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	5,706,331
0850 Unassigned Fund Balance	50,413,451
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$58,619,782</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	417,602,533
7000 Revenue from State Sources	304,512,141
8000 Revenue from Federal Sources	1,040,031
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$723,154,705</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$781,774,487</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	175,713,560
6113 Public Utility Realty Taxes	333,738
6114 Payments in Lieu of Current Taxes - State / Local	136,706
6160 Non-Real Estate Taxes - 1st Class SDs	201,790,288
6400 Delinquencies on Taxes Levied / Assessed by the LEA	21,682,812
6500 Earnings on Investments	7,200,000
6910 Rentals	117,842
6940 Tuition from Patrons	7,270,860
6970 Services Provided Other Funds	2,183,125
6990 Refunds and Other Miscellaneous Revenue	1,173,602
REVENUE FROM LOCAL SOURCES	\$417,602,533
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	181,131,251
7112 Basic Education Funding-Social Security	7,896,868
7160 Tuition for Orphans Subsidy	297,311
7220 Vocational Education	565,610
7271 Special Education funds for School-Aged Pupils	30,627,530
7311 Pupil Transportation Subsidy	13,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,218,071
7330 Health Services (Medical, Dental, Nurse, Act 25)	508,930
7340 State Property Tax Reduction Allocation	27,140,825
7820 State Share of Retirement Contributions	42,125,745
REVENUE FROM STATE SOURCES	\$304,512,141
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,040,031
REVENUE FROM FEDERAL SOURCES	\$1,040,031
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	723,154,705

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$175,713,560**

Amount of Tax Relief for Homestead Exclusions **\$27,140,825**

Total Approx. Tax Revenue: **\$202,854,385**

Approx. Tax Levy for Tax Rate Calculation: **\$216,080,137**

Allegheny **Total**

2025 Data

a. Assessed Value	\$21,189,211,610	\$21,189,211,610
b. Real Estate Mills	10.2500	
I. 2026 Data		
c. 2023 STEB Market Value	\$22,907,138,505	\$22,907,138,505
d. Assessed Value	\$20,663,683,346	\$20,663,683,346
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025 Calculations

f. 2025 Tax Levy (a * b)	\$217,189,419	\$217,189,419
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2026 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025 Tax Levy (f Total * g)	\$217,189,419	\$217,189,419
II. i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.2500	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$216,080,137	\$216,080,137

I. 2026 Real Estate Tax Rate

(k / d * 1000)	10.4570	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$216,080,137	\$216,080,137

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

\$188,939,312

\$175,713,560

AUN: 102027451 Pittsburgh SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$175,713,560

Amount of Tax Relief for Homestead Exclusions

~~\$27,140,825~~

Total Approx. Tax Revenue:

\$202,854,385

Approx. Tax Levy for Tax Rate Calculation:

\$216,080,137

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	10.6600	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$220,274,864	\$220,274,864
s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$44,050.00	
Number of Homestead/Farmstead Properties	50539	50539
Median Assessed Value of Homestead Properties	\$88,100	\$88,100

AUN: 102027451 Pittsburgh SD

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

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Page - 3 of 3

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$175,713,560

Amount of Tax Relief for Homestead Exclusions

\$27,140,825

Total Approx. Tax Revenue:

\$202,854,385

Approx. Tax Levy for Tax Rate Calculation:

\$216,080,137

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$27,140,825

Lowering RE Tax Rate

\$0

\$27,140,825

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$27,140,825

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 (Rebalanced)	2026				2025 (Rebalanced)	2026		
6111	<u>Current Real Estate Taxes</u> Allegheny	10.2500	10.4570	2.02%	Yes	4.0%				
	<u>Non-Real Estate Taxes -- 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	4.0%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.0%				

Description

Amount

1000 Instruction		
1100 Regular Programs - Elementary / Secondary	344,747,973	
1200 Special Programs - Elementary / Secondary	95,321,791	
1300 Vocational Education	8,346,636	
1400 Other Instructional Programs - Elementary / Secondary	5,083,494	
1800 Pre-Kindergarten	1,594,000	
Total Instruction	\$455,093,894	
2000 Support Services		
2100 Support Services - Students	19,872,534	
2200 Support Services - Instructional Staff	14,606,296	
2300 Support Services - Administration	39,473,622	
2400 Support Services - Pupil Health	12,944,831	
2500 Support Services - Business	7,180,511	
2600 Operation and Maintenance of Plant Services	71,329,482	
2700 Student Transportation Services	45,372,162	
2800 Support Services - Central	12,713,107	
Total Support Services	\$223,492,545	
3000 Operation of Non-Instructional Services		
3200 Student Activities	4,630,990	
3300 Community Services	651,679	
Total Operation of Non-Instructional Services	\$5,282,669	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	2,657,476	
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	41,755,252	
5200 Interfund Transfers - Out	79,200	
5900 Budgetary Reserve	500,000	
Total Other Expenditures and Financing Uses	\$42,334,452	
Total Estimated Expenditures and Other Financing Uses	\$728,861,036	

Estimated Expenditures and Other Financing Uses: Detail

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	113,120,829
200 Personnel Services - Employee Benefits	72,624,449
300 Purchased Professional and Technical Services	253,948
400 Purchased Property Services	12,500
500 Other Purchased Services	152,600,673
600 Supplies	6,024,727
700 Property	54,700
800 Other Objects	56,147
Total Regular Programs - Elementary / Secondary	\$344,747,973
1200 Special Programs - Elementary / Secondary	
200 Personnel Services - Employee Benefits	900,000
300 Purchased Professional and Technical Services	91,371,791
500 Other Purchased Services	3,050,000
Total Special Programs - Elementary / Secondary	\$95,321,791
1300 Vocational Education	
100 Personnel Services - Salaries	4,884,878
200 Personnel Services - Employee Benefits	3,234,823
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,090
500 Other Purchased Services	28,050
600 Supplies	154,299
700 Property	29,400
800 Other Objects	3,096
Total Vocational Education	\$8,346,636
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,065,218
200 Personnel Services - Employee Benefits	1,038,532
300 Purchased Professional and Technical Services	2,888,277
500 Other Purchased Services	54,846
600 Supplies	36,621
Total Other Instructional Programs - Elementary / Secondary	\$5,083,494
1800 Pre-Kindergarten	
200 Personnel Services - Employee Benefits	1,594,000
Total Pre-Kindergarten	\$1,594,000
Total Instruction	\$455,093,894
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	11,628,300
200 Personnel Services - Employee Benefits	7,805,931
300 Purchased Professional and Technical Services	184,602
500 Other Purchased Services	97,944
600 Supplies	155,092

Estimated Expenditures and Other Financing Uses: Detail

<u>Description</u>	<u>Amount</u>
800 Other Objects	665
Total Support Services - Students	\$19,872,534
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	6,195,995
200 Personnel Services - Employee Benefits	4,586,983
300 Purchased Professional and Technical Services	932,803
500 Other Purchased Services	131,700
600 Supplies	2,405,514
700 Property	350,000
800 Other Objects	3,301
Total Support Services - Instructional Staff	\$14,606,296
2300 Support Services - Administration	
100 Personnel Services - Salaries	19,012,402
200 Personnel Services - Employee Benefits	12,703,647
300 Purchased Professional and Technical Services	6,825,820
400 Purchased Property Services	27,600
500 Other Purchased Services	389,126
600 Supplies	390,090
700 Property	25,718
800 Other Objects	99,219
Total Support Services - Administration	\$39,473,622
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	6,932,571
200 Personnel Services - Employee Benefits	4,485,396
300 Purchased Professional and Technical Services	1,492,000
400 Purchased Property Services	1,000
500 Other Purchased Services	5,558
600 Supplies	28,306
Total Support Services - Pupil Health	\$12,944,831
2500 Support Services - Business	
100 Personnel Services - Salaries	2,831,147
200 Personnel Services - Employee Benefits	1,858,127
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	694,444
500 Other Purchased Services	825,936
600 Supplies	120,075
700 Property	711,044
800 Other Objects	34,738
Total Support Services - Business	\$7,180,511
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	31,283,448
200 Personnel Services - Employee Benefits	19,141,036
300 Purchased Professional and Technical Services	487,317
400 Purchased Property Services	4,991,785
500 Other Purchased Services	1,062,207

Estimated Expenditures and Other Financing Uses: Detail

<u>Description</u>	<u>Amount</u>
600 Supplies	13,507,117
700 Property	850,912
800 Other Objects	5,660
Total Operation and Maintenance of Plant Services	\$71,329,482
2700 Student Transportation Services	
100 Personnel Services - Salaries	683,849
200 Personnel Services - Employee Benefits	426,553
500 Other Purchased Services	44,252,954
600 Supplies	8,446
700 Property	360
Total Student Transportation Services	\$45,372,162
2800 Support Services - Central	
100 Personnel Services - Salaries	6,573,519
200 Personnel Services - Employee Benefits	4,364,103
300 Purchased Professional and Technical Services	342,572
400 Purchased Property Services	55,900
500 Other Purchased Services	899,729
600 Supplies	460,830
700 Property	10,151
800 Other Objects	6,303
Total Support Services - Central	\$12,713,107
Total Support Services	\$223,492,545
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,937,127
200 Personnel Services - Employee Benefits	879,943
300 Purchased Professional and Technical Services	220,778
400 Purchased Property Services	23,500
500 Other Purchased Services	1,157,222
600 Supplies	279,833
700 Property	125,837
800 Other Objects	6,750
Total Student Activities	\$4,630,990
3300 Community Services	
100 Personnel Services - Salaries	304,768
200 Personnel Services - Employee Benefits	215,496
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,100
500 Other Purchased Services	13,675
600 Supplies	114,640
Total Community Services	\$651,679
Total Operation of Non-Instructional Services	\$5,282,669
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,636,276
500 Other Purchased Services	11,200
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	20,567,495
900 Other Uses of Funds	21,187,757
Total Debt Service / Other Expenditures and Financing Uses	\$41,755,252
5200 Interfund Transfers - Out	
900 Other Uses of Funds	79,200
Total Interfund Transfers - Out	\$79,200
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$42,334,452
TOTAL EXPENDITURES	\$728,861,036

Cash and Short-Term Investments

06/30/2026 Estimate 06/30/Fina Projection

General Fund	77,543,558	67,608,272
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	3,242,762	3,909,429
Other Capital Projects Fund	41,579,554	53,173,890
Debt Service Fund	1,018,665	1,024,934
Food Service / Cafeteria Operations Fund		(1,355,703)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	33,493,196	30,189,429
Private Purpose Trust Fund	36,000	26,608
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	1,048,790	1,059,840
Permanent Fund		

Total Cash and Short-Term Investments **\$157,962,525** **\$155,636,699**

Long-Term Investments

06/30/2026 Estimate 06/30/Fina 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		

06/30/2026 Estimate 06/30/Fina Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$157,962,525 \$155,636,699

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund		
0510 Bonds Payable	313,758,443	325,804,984
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,023,888	938,564
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	17,107,274	16,875,365
0560 Other Post-Employment Benefits (OPEB)	3,879,840	2,527,486
0599 Other Noncurrent Liabilities	949,627,192	917,776,135
Total General Fund	\$1,285,396,637	\$1,263,922,534

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/Fina 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/Fina 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/Fina 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/Fina 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

\$1,285,396,637

\$1,263,922,534

Short-Term Payables

	<u>06/30/2026 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	10,657,947	10,111,947
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	5,541,575	5,401,255
Total Short-Term Payables	\$16,199,522	\$15,513,202
TOTAL INDEBTEDNESS	\$1,301,596,159	\$1,279,435,736

Description Nonspecial Education Special Education

1000 Instruction

1100 Regular Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Special Programs - Elementary / Secondary

1300 Vocational Education

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
 - 200 Personnel Services - Employee Benefits
 - 300 Purchased Professional and Technical Services
 - 400 Purchased Property Services
 - 500 Other Purchased Services
 - 600 Supplies
 - 700 Property
 - 800 Other Objects
- 1,885,041

Total Other Instructional Programs - Elementary / Secondary

1500 Nonpublic School Programs

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

\$1,885,041

Nonspecial Education Special Education

Description

- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Nonpublic School Programs

1600 Adult Education Programs

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Adult Education Programs

1700 Higher Education Programs for Secondary Students

- 500 Other Purchased Services
- 600 Supplies

Total Higher Education Programs for Secondary Students

1800 Pre-Kindergarten

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Pre-Kindergarten

Total Instruction

\$1,885,041

TOTAL EXPENDITURES

\$1,885,041

6000 Revenue from Local Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Revenue from Local Sources	\$1,885,041	\$0
TOTAL REVENUES	\$1,885,041	\$0

6000 Revenue from Local Sources

6940 Tuition from Patrons

1,885,041

0

Total Revenue from Local Sources

\$1,885,041

\$0

TOTAL REVENUES

\$1,885,041

\$0

Nonspecial Education Special Education

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	11,348,572
0850 Unassigned Fund Balance	39,064,879
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$52,913,451
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$53,413,451