

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/08/2026

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michelle Amadio

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Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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 2026-2027 (compared to 2025-2026)?

Yes ☐

No ☒

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$66540450
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
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DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ambridge Area SD	County : Beaver	AUN Number : 127040703
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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
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,832,793.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$50,000 in budgetary reserve is for unexpected expenditures

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,490,359	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,490,359</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,450,621	
7000 Revenue from State Sources	28,588,470	
8000 Revenue from Federal Sources	1,011,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$58,050,091</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$66,540,450</u>

Amount

REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes	21,263,871
6113	Public Utility Realty Taxes	24,000
6114	Payments in Lieu of Current Taxes - State / Local	16,500
6120	Current Per Capita Taxes, Section 679	82,750
6140	Current Act 511 Taxes - Flat Rate Assessments	46,000
6150	Current Act 511 Taxes - Proportional Assessments	4,368,500
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500	Earnings on Investments	900,000
6700	Revenues from LEA Activities	81,500
6800	Revenues from Intermediary Sources / Pass-Through Funds	370,500
6910	Rentals	100,000
6940	Tuition from Patrons	30,000
6990	Refunds and Other Miscellaneous Revenue	167,000

REVENUE FROM LOCAL SOURCES \$28,450,621

REVENUE FROM STATE SOURCES

7111	Basic Education Funding-Formula	13,155,290
7271	Special Education funds for School-Aged Pupils	3,087,227
7292	Pre-K Counts	1,000,000
7311	Pupil Transportation Subsidy	800,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340	State Property Tax Reduction Allocation	1,832,793
7360	Safe Schools	30,000
7531	Ready to Learn-Foundation	2,908,629
7532	Ready to Learn-Adequacy Supplement	1,117,806
7810	State Share of Social Security and Medicare Taxes	693,263
7820	State Share of Retirement Contributions	3,167,462

REVENUE FROM STATE SOURCES \$28,588,470

REVENUE FROM FEDERAL SOURCES

8514	Title I - Improving the Academic Achievement of the Disadvantaged	675,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,000
8516	Title III - Language Instruction for English Learners and Immigrant Students	32,000

		<u>Amount</u>
REVENUE FROM FEDERAL SOURCES		
8517	Title IV - 21st Century Schools	54,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES		\$1,011,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		58,050,091

Act 1 Index (current): 4.7%

Calculation 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

\$21,263,871

\$1,832,793

\$23,096,664

\$28,226,228

Beaver

Total

2025-26 Data

\$2,354,674,750

\$2,354,674,750

11.9482

I. 2026-27 Data

\$1,658,457,966

\$2,362,383,260

\$0

2025-26 Calculations

\$28,134,125

(a * b)

2026-27 Calculations

100.00000%

\$28,134,125

II.

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

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

11.9482

Calculation of Tax Rates and Levies Generated

80.56500%

\$28,226,228

(Approx. Tax Levy * g)

I. 2026-27 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

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)

\$28,226,228

\$26,393,435

\$21,263,871

AUN: 127040703 Ambridge Area SD

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

Act 1 Index (current): 4.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$21,263,871

Amount of Tax Relief for Homestead Exclusions

\$1,832,793

Total Approx. Tax Revenue:

\$23,096,664

Approx. Tax Levy for Tax Rate Calculation:

\$28,226,228

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.5097	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,552,706	\$29,552,706
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	\$26,737.83	
Number of Homestead/Farmstead Properties	5737	5737
Median Assessed Value of Homestead Properties		\$169,700

Rate

\$21,263,871
\$1,832,793
\$23,096,664
\$28,226,228
Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$1,832,793

\$0

\$1,832,793

Lowering RE Tax Rate

\$0

\$1,832,793

\$0

\$1,832,793

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>
Beaver	2,362,383,260	11.9482	28,226,228			80.56500%	
Totals:	2,362,383,260		28,226,228	1,832,793	= 26,393,435	X 80.56500%	= 21,263,871

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 Current Per Capita Taxes, Section 679	\$5.00			82,750
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	1,000	1,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	45,000	45,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes – Flat Rate Assessments					46,000	46,000	Estimated Revenue
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>							
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,556,000				3,556,000
6152 Current Act 511 Occupation Taxes	0.00000	0.000	0				0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	609,500				609,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0				0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.000	0				0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0				0
6157 Current Act 511 Mercantile Taxes	0.50000	0.75000	203,000				203,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0	0				0

Total Current Act 511 Taxes – Proportional Assessments					4,368,500	4,368,500	4,368,500
Total Act 511, Current Taxes					4,368,500	4,368,500	4,414,500

Act 511 Tax Limit -->			1,658,457,966	X	12	19,901,496
			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>									
	Beaver									
6120	Current Per Capita Taxes, Section 679	11.9482	11.9482	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
6144	Current Act 511 Trailer Taxes					4.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes					4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes					4.7%				
6155	Current Act 511 Business Privilege Taxes					4.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.7%				
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	4.7%	0.75000	0.75000	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,583,407
1200 Special Programs - Elementary / Secondary	12,415,341
1300 Vocational Education	650,000
1400 Other Instructional Programs - Elementary / Secondary	417,272
1500 Nonpublic School Programs	83,400
1700 Higher Education Programs for Secondary Students	144,975
1800 Pre-Kindergarten	805,273
Total Instruction	\$37,099,668
2000 Support Services	
2100 Support Services - Students	1,392,017
2200 Support Services - Instructional Staff	692,363
2300 Support Services - Administration	2,919,621
2400 Support Services - Pupil Health	669,579
2500 Support Services - Business	703,450
2600 Operation and Maintenance of Plant Services	5,921,372
2700 Student Transportation Services	6,096,315
2800 Support Services - Central	2,071,329
2900 Other Support Services	22,660
Total Support Services	\$20,488,706
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,206,389
3300 Community Services	111,974
Total Operation of Non-Instructional Services	\$1,318,363
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,166,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,166,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,310,213
5300 Transfers Out to Component Units/Primary Governments	107,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$5,467,213
Total Estimated Expenditures and Other Financing Uses	\$66,540,450

<u>Description</u>		<u>Amount</u>
1000	Instruction	
1100	<u>Regular Programs - Elementary / Secondary</u>	
100	Personnel Services - Salaries	9,717,137
200	Personnel Services - Employee Benefits	6,670,544
300	Purchased Professional and Technical Services	401,700
400	Purchased Property Services	14,050
500	Other Purchased Services	4,814,030
600	Supplies	599,446
700	Property	344,100
800	Other Objects	22,400
Total Regular Programs - Elementary / Secondary		\$22,583,407
1200	<u>Special Programs - Elementary / Secondary</u>	
100	Personnel Services - Salaries	3,619,673
200	Personnel Services - Employee Benefits	2,245,178
300	Purchased Professional and Technical Services	1,240,500
400	Purchased Property Services	5,000
500	Other Purchased Services	5,221,700
600	Supplies	71,380
800	Other Objects	11,910
Total Special Programs - Elementary / Secondary		\$12,415,341
1300	<u>Vocational Education</u>	
500	Other Purchased Services	650,000
Total Vocational Education		\$650,000
1400	<u>Other Instructional Programs - Elementary / Secondary</u>	
100	Personnel Services - Salaries	12,000
200	Personnel Services - Employee Benefits	4,272
500	Other Purchased Services	399,000
600	Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary		\$417,272
1500	<u>Nonpublic School Programs</u>	
300	Purchased Professional and Technical Services	8,000
500	Other Purchased Services	15,000
600	Supplies	60,400
Total Nonpublic School Programs		\$83,400
1700	<u>Higher Education Programs for Secondary Students</u>	
500	Other Purchased Services	144,975
Total Higher Education Programs for Secondary Students		\$144,975
1800	<u>Pre-Kindergarten</u>	
100	Personnel Services - Salaries	509,312
200	Personnel Services - Employee Benefits	271,361
500	Other Purchased Services	5,000
600	Supplies	17,000
800	Other Objects	2,600

<u>Description</u>		<u>Amount</u>
Total Pre-Kindergarten		\$805,273
Total Instruction		\$37,099,668
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries		721,679
200 Personnel Services - Employee Benefits		456,963
300 Purchased Professional and Technical Services		140,500
500 Other Purchased Services		7,850
600 Supplies		58,500
800 Other Objects		6,525
Total Support Services - Students		\$1,392,017
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries		295,840
200 Personnel Services - Employee Benefits		162,663
300 Purchased Professional and Technical Services		4,660
500 Other Purchased Services		14,200
600 Supplies		210,500
800 Other Objects		4,500
Total Support Services - Instructional Staff		\$692,363
2300 Support Services - Administration		
100 Personnel Services - Salaries		1,526,729
200 Personnel Services - Employee Benefits		973,505
300 Purchased Professional and Technical Services		223,747
500 Other Purchased Services		62,100
600 Supplies		46,450
800 Other Objects		87,090
Total Support Services - Administration		\$2,919,621
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries		225,138
200 Personnel Services - Employee Benefits		123,841
300 Purchased Professional and Technical Services		307,500
500 Other Purchased Services		100
600 Supplies		8,000
700 Property		5,000
Total Support Services - Pupil Health		\$669,579
2500 Support Services - Business		
100 Personnel Services - Salaries		266,116
200 Personnel Services - Employee Benefits		166,834
300 Purchased Professional and Technical Services		75,000
400 Purchased Property Services		168,500
500 Other Purchased Services		1,000
600 Supplies		5,000
700 Property		20,000

Description	Amount
800 Other Objects	1,000
Total Support Services - Business	\$703,450
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,449,482
200 Personnel Services - Employee Benefits	1,000,940
300 Purchased Professional and Technical Services	410,000
400 Purchased Property Services	953,000
500 Other Purchased Services	409,700
600 Supplies	1,395,700
700 Property	302,000
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$5,921,372
2700 Student Transportation Services	
500 Other Purchased Services	5,607,565
600 Supplies	488,750
Total Student Transportation Services	\$6,096,315
2800 Support Services - Central	
100 Personnel Services - Salaries	141,192
200 Personnel Services - Employee Benefits	97,637
300 Purchased Professional and Technical Services	280,500
400 Purchased Property Services	50,000
500 Other Purchased Services	7,000
600 Supplies	450,000
700 Property	1,045,000
Total Support Services - Central	\$2,071,329
2900 Other Support Services	
500 Other Purchased Services	22,660
Total Other Support Services	\$22,660
Total Support Services	\$20,488,706
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	311,438
200 Personnel Services - Employee Benefits	147,251
300 Purchased Professional and Technical Services	241,800
400 Purchased Property Services	47,500
500 Other Purchased Services	123,400
600 Supplies	195,100
700 Property	62,000
800 Other Objects	77,900
Total Student Activities	\$1,206,389
3300 Community Services	
100 Personnel Services - Salaries	36,990
200 Personnel Services - Employee Benefits	15,459
300 Purchased Professional and Technical Services	26,300

Description	Amount
500 Other Purchased Services	2,000
600 Supplies	19,225
800 Other Objects	12,000
Total Community Services	\$111,974
Total Operation of Non-Instructional Services	\$1,318,363
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,505,000
700 Property	661,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,166,500
Total Facilities Acquisition, Construction and Improvement Services	\$2,166,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,470,213
900 Other Uses of Funds	3,840,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,310,213
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	107,000
Total Transfers Out to Component Units/Primary Governments	\$107,000
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$5,467,213
TOTAL EXPENDITURES	\$66,540,450

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	1,500,000	1,500,000
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	1,800,000	1,800,000
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	45,000	45,000
Other Agency Fund	30,000	30,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,825,000	\$3,825,000

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,825,000

\$3,825,000

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			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
	40,305,000	530,000	410,000
			36,220,000

Total General Fund

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2026 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

\$41,245,000

\$37,160,000

Short-Term Payables

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

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$41,245,000

\$37,160,000

Account Description	Amounts
0810 Nondisposable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$50,000