

<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	402,975	
0820 Restricted Fund Balance	5,266,722	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,003,477	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,003,477</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,142,212	
7000 Revenue from State Sources	12,472,182	
8000 Revenue from Federal Sources	1,489,968	
9000 Other Financing Sources	450,000	
Total Estimated Revenues And Other Financing Sources		<u>\$39,554,362</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,557,839</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,751,828
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,902,610
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,061,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	272,274
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	125,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	130,000

REVENUE FROM LOCAL SOURCES \$25,142,212

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,444,414
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,352,401
7311 Pupil Transportation Subsidy	550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	972,085
7350 School Facility Improvements / Environmental Subsidies	100,000
7360 Safe Schools	199,425
7505 Ready to Learn Block Grant	411,038
7533 Ready to Learn-Tax Equity Supplement	111,004
7810 State Share of Social Security and Medicare Taxes	594,743
7820 State Share of Retirement Contributions	2,596,072

REVENUE FROM STATE SOURCES \$12,472,182

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	508,157
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,067
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	46,388

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,356

REVENUE FROM FEDERAL SOURCES \$1,489,968

OTHER FINANCING SOURCES

9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	450,000
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OTHER FINANCING SOURCES \$450,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 39,554,362

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$19,751,828

Amount of Tax Relief for Homestead Exclusions \$972,085

Total Approx. Tax Revenue: \$20,723,913

Approx. Tax Levy for Tax Rate Calculation: \$21,698,033

Allegheny

Total

2025-26 Data		
a. Assessed Value	\$730,182,715	\$730,182,715
b. Real Estate Mills	28.5082	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$864,630,157	\$864,630,157
d. Assessed Value	\$729,034,415	\$729,034,415
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$20,816,195	\$20,816,195
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$20,816,195	\$20,816,195
(f Total * g)		
i. Base Mills Subject to Index	28.5082	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.30000%	95.30000%
k. Tax Levy Needed	\$21,698,033	\$21,698,033
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	29.7627	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,698,033	\$21,698,033
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,725,948
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,751,828
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$19,751,828

Amount of Tax Relief for Homestead Exclusions

\$972,085

Total Approx. Tax Revenue:

\$20,723,913

Approx. Tax Levy for Tax Rate Calculation:

\$21,698,033

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

29.7625

(i * (1 + Index))

q. Mills In Excess of Index

0.0002

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$21,697,887

\$21,697,887

IV. (p / 1000 * d)

s. Millage Rate within Index?

No

(If l > p Then No)

t. Tax Levy In Excess of Index

\$146

\$146

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$139

\$139

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,478.40

V. Number of Homestead/Farmstead Properties

3117

3117

Median Assessed Value of Homestead Properties

\$110,400

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,751,828	
Amount of Tax Relief for Homestead Exclusions	<u>\$972,085</u>	
Total Approx. Tax Revenue:	\$20,723,913	
Approx. Tax Levy for Tax Rate Calculation:	\$21,698,033	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$972,085	Lowering RE Tax Rate	\$972,085
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$972,085

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	729,034,415	29.7627	21,698,033			95.30000%	
Totals:	729,034,415		21,698,033	972,085 =	20,725,948 X	95.30000% =	19,751,828

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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 0 0

	<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%	2,555,775	2,555,775
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	346,835	346,835
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 2,902,610 2,902,610

Total Act 511, Current Taxes 2,902,610

Act 511 Tax Limit -->	864,630,157 X	12	10,375,562
	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	28.5082	29.7627	4.41%	No	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,663,605
1200 Special Programs - Elementary / Secondary	6,089,167
1300 Vocational Education	1,206,067
Total Instruction	\$24,958,839
2000 Support Services	
2100 Support Services - Students	1,548,422
2200 Support Services - Instructional Staff	1,677,337
2300 Support Services - Administration	2,500,427
2400 Support Services - Pupil Health	343,718
2500 Support Services - Business	655,932
2600 Operation and Maintenance of Plant Services	3,018,080
2700 Student Transportation Services	2,592,673
2800 Support Services - Central	229,819
2900 Other Support Services	20,000
Total Support Services	\$12,586,408
3000 Operation of Non-Instructional Services	
3200 Student Activities	912,396
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$962,396
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,409,501
Total Other Expenditures and Financing Uses	\$1,409,501
Total Estimated Expenditures and Other Financing Uses	\$39,917,144

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,067,196
200 Personnel Services - Employee Benefits	6,184,187
300 Purchased Professional and Technical Services	880,100
400 Purchased Property Services	3,700
500 Other Purchased Services	1,175,137
600 Supplies	331,790
700 Property	20,000
800 Other Objects	1,495
Total Regular Programs - Elementary / Secondary	\$17,663,605
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,065,501
200 Personnel Services - Employee Benefits	1,541,970
300 Purchased Professional and Technical Services	890,277
500 Other Purchased Services	1,376,919
600 Supplies	212,500
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$6,089,167
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	332,708
200 Personnel Services - Employee Benefits	224,506
500 Other Purchased Services	645,573
600 Supplies	3,280
Total Vocational Education	\$1,206,067
Total Instruction	\$24,958,839
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	731,614
200 Personnel Services - Employee Benefits	509,904
300 Purchased Professional and Technical Services	292,704
500 Other Purchased Services	2,000
600 Supplies	11,700
800 Other Objects	500
Total Support Services - Students	\$1,548,422
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	492,823
200 Personnel Services - Employee Benefits	350,220
300 Purchased Professional and Technical Services	384,265
500 Other Purchased Services	23,145
600 Supplies	254,661
700 Property	172,223
Total Support Services - Instructional Staff	\$1,677,337
2300 <u>Support Services - Administration</u>	

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,285,293
200 Personnel Services - Employee Benefits	806,486
300 Purchased Professional and Technical Services	254,500
500 Other Purchased Services	20,250
600 Supplies	84,034
800 Other Objects	49,864
Total Support Services - Administration	\$2,500,427
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	198,636
200 Personnel Services - Employee Benefits	133,028
600 Supplies	12,054
Total Support Services - Pupil Health	\$343,718
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	393,821
200 Personnel Services - Employee Benefits	188,601
300 Purchased Professional and Technical Services	28,490
500 Other Purchased Services	13,800
600 Supplies	30,420
800 Other Objects	800
Total Support Services - Business	\$655,932
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,054,637
200 Personnel Services - Employee Benefits	731,731
300 Purchased Professional and Technical Services	14,205
400 Purchased Property Services	415,855
500 Other Purchased Services	123,407
600 Supplies	674,254
700 Property	2,000
800 Other Objects	1,991
Total Operation and Maintenance of Plant Services	\$3,018,080
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,509,651
600 Supplies	83,022
Total Student Transportation Services	\$2,592,673
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	167,890
500 Other Purchased Services	5,160
600 Supplies	56,254
800 Other Objects	515
Total Support Services - Central	\$229,819
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$12,586,408

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	340,748
200 Personnel Services - Employee Benefits	157,388
300 Purchased Professional and Technical Services	163,560
400 Purchased Property Services	25,000
500 Other Purchased Services	111,400
600 Supplies	89,465
800 Other Objects	24,835
Total Student Activities	\$912,396
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	50,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$962,396
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,095,237
900 Other Uses of Funds	314,264
Total Debt Service / Other Expenditures and Financing Uses	\$1,409,501
Total Other Expenditures and Financing Uses	\$1,409,501
TOTAL EXPENDITURES	\$39,917,144

Account Description	Amounts
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	5,266,722
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,640,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,640,695

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,310,392
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