

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2026



President of the Board - Original Signature Required

05/20/2026

Date

Secretary of the Board - Original Signature Required

05/20/2026

Date

Chief School Administrator - Original Signature Required

05/20/2026

Date

Kermit J Houser

Contact Person

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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 : North Allegheny SD	COUNTY : Allegheny	AUN : 103026852
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

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

id you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$210949395
Ending Unassigned Fund Balance	\$15165133
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.18%

ne 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 5-21-26
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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 : North Allegheny SD	County : Allegheny	AUN Number : 103026852
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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 4/15/20
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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>
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 continues to have a positive fund balance to maintain strong financial stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balances represents the amount set aside for future PSERS and Debt obligations in the coming year.

<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	279,621	
0840 Assigned Fund Balance	13,000,000	
0850 Unassigned Fund Balance	15,252,388	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$28,532,009</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	159,078,212	
7000 Revenue from State Sources	48,192,040	
8000 Revenue from Federal Sources	3,177,267	
9000 Other Financing Sources	135,000	
Total Estimated Revenues And Other Financing Sources		<u>\$210,582,519</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$239,114,528</u>

LEA : 103026852 North Allegheny SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	129,916,412
6112 Interim Real Estate Taxes	2,485,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6150 Current Act 511 Taxes - Proportional Assessments	21,577,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,550,000
6500 Earnings on Investments	2,775,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	6,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$159,078,212
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,030,705
7271 Special Education funds for School-Aged Pupils	4,794,234
7311 Pupil Transportation Subsidy	2,486,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,802,239
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	3,862,604
7360 Safe Schools	300,000
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	3,636,000
7820 State Share of Retirement Contributions	16,133,500
REVENUE FROM STATE SOURCES	\$48,192,040
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,343,156
8514 Title I - Improving the Academic Achievement of the Disadvantaged	228,751
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,260
8517 Title IV - 21st Century Schools	13,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,466,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,600

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$3,177,267
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	135,000
OTHER FINANCING SOURCES	\$135,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	210,582,519

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$129,916,412	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,862,604</u>	
Total Approx. Tax Revenue:	\$133,779,016	
Approx. Tax Levy for Tax Rate Calculation:	\$135,091,303	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$6,573,414,994	\$6,573,414,994
b. Real Estate Mills	19.7400	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$7,287,179,904	\$7,287,179,904
d. Assessed Value	\$6,612,107,279	\$6,612,107,279
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$129,759,212	\$129,759,212
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$129,759,212	\$129,759,212
(f Total * g)		
i. Base Mills Subject to Index	19.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$135,091,303	\$135,091,303
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	20.4309	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$135,091,303	\$135,091,303
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$131,228,699
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$129,916,412
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$129,916,412	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,862,604</u>	
Total Approx. Tax Revenue:	\$133,779,016	
Approx. Tax Levy for Tax Rate Calculation:	\$135,091,303	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4309	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$135,091,303	\$135,091,303
IV. 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		
V. Assessed Value Exclusion per Homestead	\$11,938.00	
Number of Homestead/Farmstead Properties	15836	15836
Median Assessed Value of Homestead Properties		\$243,100

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$129,916,412
Amount of Tax Relief for Homestead Exclusions	<u>\$3,862,604</u>
Total Approx. Tax Revenue:	\$133,779,016
Approx. Tax Levy for Tax Rate Calculation:	\$135,091,303
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,862,604	Lowering RE Tax Rate	\$0	\$3,862,604
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,862,604

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103026852 North Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/21/2026 10:25:30 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	6,612,107,279	20.4309	135,091,303			99.00000%	
Totals:	6,612,107,279		135,091,303	- 3,862,604	= 131,228,699	X 99.00000%	= 129,916,412
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	19,037,300	19,037,300
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,540,000	2,540,000
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						21,577,300	21,577,300
Total Act 511, Current Taxes							21,577,300
Act 511 Tax Limit -->				7,287,179,904	X	12	87,446,159
				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	19.7400	20.4309	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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		93,624,068
1200 Special Programs - Elementary / Secondary		26,915,087
1300 Vocational Education		1,733,584
1400 Other Instructional Programs - Elementary / Secondary		36,997
Total Instruction		\$122,309,736
2000 Support Services		
2100 Support Services - Students		8,240,264
2200 Support Services - Instructional Staff		5,354,286
2300 Support Services - Administration		11,393,544
2400 Support Services - Pupil Health		2,356,271
2500 Support Services - Business		1,891,528
2600 Operation and Maintenance of Plant Services		16,793,806
2700 Student Transportation Services		13,142,038
2800 Support Services - Central		6,598,615
2900 Other Support Services		191,000
Total Support Services		\$65,961,352
3000 Operation of Non-Instructional Services		
3200 Student Activities		3,782,549
3300 Community Services		41,100
Total Operation of Non-Instructional Services		\$3,823,649
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		90,500
Total Facilities Acquisition, Construction and Improvement Services		\$90,500
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		16,764,158
5200 Interfund Transfers - Out		2,000,000
Total Other Expenditures and Financing Uses		\$18,764,158
Total Estimated Expenditures and Other Financing Uses		\$210,949,395

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		53,471,786
200 Personnel Services - Employee Benefits		34,917,879
300 Purchased Professional and Technical Services		129,163
400 Purchased Property Services		31,994
500 Other Purchased Services		1,696,998
600 Supplies		3,345,698
700 Property		14,000
800 Other Objects		16,550
Total Regular Programs - Elementary / Secondary		\$93,624,068
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		12,810,579
200 Personnel Services - Employee Benefits		8,464,133
300 Purchased Professional and Technical Services		3,086,390
400 Purchased Property Services		8,000
500 Other Purchased Services		2,184,580
600 Supplies		356,180
800 Other Objects		5,225
Total Special Programs - Elementary / Secondary		\$26,915,087
1300 <u>Vocational Education</u>		
500 Other Purchased Services		1,733,584
Total Vocational Education		\$1,733,584
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		25,000
200 Personnel Services - Employee Benefits		1,997
500 Other Purchased Services		10,000
Total Other Instructional Programs - Elementary / Secondary		\$36,997
Total Instruction		\$122,309,736
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		4,964,175
200 Personnel Services - Employee Benefits		3,067,200
300 Purchased Professional and Technical Services		118,500
500 Other Purchased Services		3,030
600 Supplies		86,759
800 Other Objects		600
Total Support Services - Students		\$8,240,264
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		2,965,217
200 Personnel Services - Employee Benefits		2,070,642
300 Purchased Professional and Technical Services		65,611
400 Purchased Property Services		1,000
500 Other Purchased Services		38,661

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<u>Description</u>		<u>Amount</u>
600	Supplies	208,705
800	Other Objects	4,450
Total Support Services - Instructional Staff		\$5,354,286
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	5,544,322
200	Personnel Services - Employee Benefits	3,570,152
300	Purchased Professional and Technical Services	1,143,775
400	Purchased Property Services	10,700
500	Other Purchased Services	405,682
600	Supplies	342,505
800	Other Objects	376,408
Total Support Services - Administration		\$11,393,544
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,372,857
200	Personnel Services - Employee Benefits	931,605
300	Purchased Professional and Technical Services	8,500
400	Purchased Property Services	900
500	Other Purchased Services	100
600	Supplies	42,309
Total Support Services - Pupil Health		\$2,356,271
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	744,682
200	Personnel Services - Employee Benefits	511,581
300	Purchased Professional and Technical Services	14,100
400	Purchased Property Services	360,000
500	Other Purchased Services	150,415
600	Supplies	108,600
800	Other Objects	2,150
Total Support Services - Business		\$1,891,528
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	6,682,539
200	Personnel Services - Employee Benefits	4,426,414
300	Purchased Professional and Technical Services	404,000
400	Purchased Property Services	1,230,450
500	Other Purchased Services	430,175
600	Supplies	3,392,128
700	Property	220,000
800	Other Objects	8,100
Total Operation and Maintenance of Plant Services		\$16,793,806
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	4,296,140
200	Personnel Services - Employee Benefits	2,610,113
300	Purchased Professional and Technical Services	98,500
400	Purchased Property Services	33,000
500	Other Purchased Services	4,830,585

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,098,000
700 Property	175,000
800 Other Objects	700
Total Student Transportation Services	\$13,142,038
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,414,976
200 Personnel Services - Employee Benefits	1,555,765
300 Purchased Professional and Technical Services	290,183
400 Purchased Property Services	834,790
500 Other Purchased Services	107,800
600 Supplies	1,393,001
800 Other Objects	2,100
Total Support Services - Central	\$6,598,615
2900 <u>Other Support Services</u>	
500 Other Purchased Services	191,000
Total Other Support Services	\$191,000
Total Support Services	\$65,961,352
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,540,532
200 Personnel Services - Employee Benefits	361,919
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	61,800
500 Other Purchased Services	233,516
600 Supplies	445,502
800 Other Objects	41,280
Total Student Activities	\$3,782,549
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	41,000
600 Supplies	100
Total Community Services	\$41,100
Total Operation of Non-Instructional Services	\$3,823,649
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,072,387
900 Other Uses of Funds	11,691,771

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$16,764,158
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
Total Other Expenditures and Financing Uses	\$18,764,158
TOTAL EXPENDITURES	\$210,949,395

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	29,085,145	27,088,625
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	10,370,000	11,030,000
Other Capital Projects Fund	4,872,453	2,432,577
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,700,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	800,000	800,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,827,598	\$42,851,202

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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$46,827,598	\$42,851,202

LEA : 103026852 North Allegheny SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	122,540,000	121,890,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,226,846	1,725,770
0540 Accumulated Compensated Absences	14,100,000	14,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	28,000,000	28,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$166,866,846	\$166,315,770
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$166,866,846	\$166,315,770

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	26,000,000	27,000,000
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	360,000	60,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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 Short-Term Payables	\$26,560,000	\$27,260,000
TOTAL INDEBTEDNESS	\$193,426,846	\$193,575,770

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,000,000
0850 Unassigned Fund Balance	15,165,133
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,165,133
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,165,133