

ITEM	AMOUNTS	
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	2,027,747	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,027,747</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,351,647	
7000 Revenue from State Sources	24,996,001	
8000 Revenue from Federal Sources	676,509	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$54,024,157</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,051,904</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,968,030
6113 Public Utility Realty Taxes	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,880
6150 Current Act 511 Taxes - Proportional Assessments	3,134,396
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,357,015
6500 Earnings on Investments	372,521
6700 Revenues from LEA Activities	74,158
6800 Revenues from Intermediary Sources / Pass-Through Funds	553,109
6910 Rentals	462,477
6920 Contributions and Donations from Private Sources	28,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	103,061
REVENUE FROM LOCAL SOURCES	\$28,351,647
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,813,805
7271 Special Education funds for School-Aged Pupils	2,572,882
7311 Pupil Transportation Subsidy	1,709,640
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,725
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	14,841
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,731
7340 State Property Tax Reduction Allocation	2,263,051
7360 Safe Schools	82,419
7531 Ready to Learn-Foundation	620,903
7532 Ready to Learn-Adequacy Supplement	88,041
7533 Ready to Learn-Tax Equity Supplement	246,506
7810 State Share of Social Security and Medicare Taxes	1,020,886
7820 State Share of Retirement Contributions	4,489,571
REVENUE FROM STATE SOURCES	\$24,996,001
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	405,225
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,690
8517 Title IV - 21st Century Schools	26,594
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	170,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$676,509
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,024,157

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

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Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,968,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,263,051</u>	
Total Approx. Tax Revenue:	\$24,231,081	
Approx. Tax Levy for Tax Rate Calculation:	\$26,159,527	
	Allegheny	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$880,825,507	\$880,825,507
b. Real Estate Mills	28.3544	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,003,015,252	\$1,003,015,252
d. Assessed Value	\$879,498,072	\$879,498,072
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$24,975,279	\$24,975,279
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$24,975,279	\$24,975,279
(f Total * g)		
i. Base Mills Subject to Index	28.3544	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.93000%	91.93000%
k. Tax Levy Needed	\$26,159,527	\$26,159,527
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	29.7437	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,159,527	\$26,159,527
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,896,476
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,968,030
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$21,968,030

Amount of Tax Relief for Homestead Exclusions

\$2,263,051

Total Approx. Tax Revenue:

\$24,231,081

Approx. Tax Levy for Tax Rate Calculation:

\$26,159,527

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.7437	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,159,527	\$26,159,527
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$21,968,030

Amount of Tax Relief for Homestead Exclusions

\$2,263,051

Total Approx. Tax Revenue:

\$24,231,081

Approx. Tax Levy for Tax Rate Calculation:

\$26,159,527

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,263,051

Lowering RE Tax Rate

\$2,263,051

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

Amount of Tax Relief from State/Local Sources

\$2,263,051

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Allegheny	879,498,072	29.7437	26,159,527			91.93000%		
Totals:		879,498,072	26,159,527	-	2,263,051 =	23,896,476 X	91.93000% = 21,968,030	
				<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>	<u>Estimated Revenue</u>	
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			\$5.00	\$0.00	25,880	25,880	
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						25,880	25,880	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,885,455	2,885,455	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	248,941	248,941	
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						3,134,396	3,134,396	
Total Act 511, Current Taxes							3,160,276	
Act 511 Tax Limit -->					1,003,015,252 X	12	12,036,183	
					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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	28.3544	29.7437	4.90%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,464,074
1200 Special Programs - Elementary / Secondary	8,220,425
1300 Vocational Education	2,306,959
1400 Other Instructional Programs - Elementary / Secondary	363,037
1500 Nonpublic School Programs	12,424
Total Instruction	\$31,366,919
2000 Support Services	
2100 Support Services - Students	1,544,889
2200 Support Services - Instructional Staff	1,933,866
2300 Support Services - Administration	3,039,683
2400 Support Services - Pupil Health	953,101
2500 Support Services - Business	726,893
2600 Operation and Maintenance of Plant Services	5,606,239
2700 Student Transportation Services	3,322,386
2800 Support Services - Central	440,660
2900 Other Support Services	26,000
Total Support Services	\$17,593,717
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,551,724
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,552,724
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	34,000
5200 Interfund Transfers - Out	3,189,372
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$3,473,372
Total Estimated Expenditures and Other Financing Uses	\$53,986,732

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		10,815,760
200 Personnel Services - Employee Benefits		7,354,301
300 Purchased Professional and Technical Services		582,423
400 Purchased Property Services		24,914
500 Other Purchased Services		802,520
600 Supplies		884,146
700 Property		10
Total Regular Programs - Elementary / Secondary		\$20,464,074
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,295,985
200 Personnel Services - Employee Benefits		2,521,422
300 Purchased Professional and Technical Services		1,634,730
500 Other Purchased Services		664,188
600 Supplies		101,900
800 Other Objects		2,200
Total Special Programs - Elementary / Secondary		\$8,220,425
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		744,922
200 Personnel Services - Employee Benefits		507,731
500 Other Purchased Services		1,009,806
600 Supplies		44,500
Total Vocational Education		\$2,306,959
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		89,449
200 Personnel Services - Employee Benefits		33,238
300 Purchased Professional and Technical Services		94,100
500 Other Purchased Services		144,000
600 Supplies		2,250
Total Other Instructional Programs - Elementary / Secondary		\$363,037
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		12,424
Total Nonpublic School Programs		\$12,424
Total Instruction		\$31,366,919
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		715,373
200 Personnel Services - Employee Benefits		653,613
300 Purchased Professional and Technical Services		82,919
500 Other Purchased Services		1,000
600 Supplies		91,984
Total Support Services - Students		\$1,544,889

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Description	Amount
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,111,095
200 Personnel Services - Employee Benefits	579,676
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	10,000
500 Other Purchased Services	77,500
600 Supplies	115,145
800 Other Objects	5,450
Total Support Services - Instructional Staff	\$1,933,866
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,527,890
200 Personnel Services - Employee Benefits	989,893
300 Purchased Professional and Technical Services	348,573
500 Other Purchased Services	87,427
600 Supplies	48,300
800 Other Objects	37,600
Total Support Services - Administration	\$3,039,683
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	373,326
200 Personnel Services - Employee Benefits	206,425
300 Purchased Professional and Technical Services	365,500
500 Other Purchased Services	250
600 Supplies	7,600
Total Support Services - Pupil Health	\$953,101
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	388,492
200 Personnel Services - Employee Benefits	292,793
500 Other Purchased Services	500
600 Supplies	41,858
800 Other Objects	3,250
Total Support Services - Business	\$726,893
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,984,685
200 Personnel Services - Employee Benefits	1,435,815
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	529,950
500 Other Purchased Services	330,233
600 Supplies	1,305,302
800 Other Objects	5,254
Total Operation and Maintenance of Plant Services	\$5,606,239
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,322,386
Total Student Transportation Services	\$3,322,386
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	202,245
200 Personnel Services - Employee Benefits	157,990
300 Purchased Professional and Technical Services	24,175
500 Other Purchased Services	51,500
600 Supplies	3,500
800 Other Objects	1,250
Total Support Services - Central	\$440,660
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,000
Total Other Support Services	\$26,000
Total Support Services	\$17,593,717
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	603,882
200 Personnel Services - Employee Benefits	281,442
300 Purchased Professional and Technical Services	109,500
400 Purchased Property Services	40,500
500 Other Purchased Services	229,500
600 Supplies	256,750
800 Other Objects	30,150
Total Student Activities	\$1,551,724
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,552,724
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	34,000
Total Debt Service / Other Expenditures and Financing Uses	\$34,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,189,372
Total Interfund Transfers - Out	\$3,189,372
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$3,473,372
TOTAL EXPENDITURES	\$53,986,732

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	4,432,477	4,432,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	75,638	65,438
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	12,388	
Other Capital Projects Fund	24,564,929	11,038,062
Debt Service Fund		
Food Service / Cafeteria Operations Fund	943,756	543,601
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	145,117	166,117
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,174,305	\$16,245,718

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		

<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	\$30,174,305	\$16,245,718

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	92,300,011	101,370,449
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,179,424	2,094,976
0540 Accumulated Compensated Absences	997,000	985,478
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,597,711	3,750,650
0599 Other Noncurrent Liabilities		
Total General Fund	\$99,074,146	\$108,201,553
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	\$99,074,146	\$108,201,553

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$99,074,146	\$108,201,553

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,065,172
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,065,172
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,315,172