FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/11/2026

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

CHRIS URSU — (412)732-3300 Extn :2126

Contact Person — **Telephone** **Extension**

chris.ursu@northgatesd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northgate SD	Allegheny	103026873

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 [x]

No [ ]

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

Total Budgeted Expenditures	$31766270
Ending Unassigned Fund Balance	$1646837
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.18%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Northgate SD	Allegheny	103026873

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

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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 maintains a reasonable level of unassigned fund balance, within allowable limits, to help ensure sufficient cash flow and the ability to meet ongoing operational needs and unforeseen expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is designated for anticipated capital improvement projects and facilities-related needs identified by the Facilities Department and Buildings & Grounds Committee.

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	6,955,779	
0850 Unassigned Fund Balance	1,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,955,779**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,186,902	
7000 Revenue from State Sources	11,213,679	
8000 Revenue from Federal Sources	819,550	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$30,220,131**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$38,175,910**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	13,906,292
6113	Public Utility Realty Taxes	14,627
6140	Current Act 511 Taxes - Flat Rate Assessments	13,755
6150	Current Act 511 Taxes - Proportional Assessments	2,455,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	991,702
6500	Earnings on Investments	413,443
6700	Revenues from LEA Activities	28,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	306,113
6910	Rentals	18,644
6990	Refunds and Other Miscellaneous Revenue	39,326
REVENUE FROM LOCAL SOURCES		**$18,186,902**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,901,860
7160	Tuition for Orphans Subsidy	20,000
7271	Special Education funds for School-Aged Pupils	1,344,274
7292	Pre-K Counts	204,250
7311	Pupil Transportation Subsidy	250,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	11,658
7330	Health Services (Medical, Dental, Nurse, Act 25)	18,800
7340	State Property Tax Reduction Allocation	1,216,199
7360	Safe Schools	120,813
7531	Ready to Learn-Foundation	311,995
7533	Ready to Learn-Tax Equity Supplement	55,446
7810	State Share of Social Security and Medicare Taxes	481,341
7820	State Share of Retirement Contributions	2,277,043
REVENUE FROM STATE SOURCES		**$11,213,679**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	387,596
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	49,708
8517	Title IV - 21st Century Schools	27,481
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	354,765
REVENUE FROM FEDERAL SOURCES		**$819,550**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**30,220,131**

Act 1 Index (current): 4.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$13,906,292**
Amount of Tax Relief for Homestead Exclusions	**$1,216,199**
Total Approx. Tax Revenue:	**$15,122,491**
Approx. Tax Levy for Tax Rate Calculation:	**$16,384,493**

		Allegheny	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$525,981,043	$525,981,043
	b. Real Estate Mills	29.8584	
	2026-27 Data		
	c. 2024 STEB Market Value	$612,278,783	$612,278,783
	d. Assessed Value	$525,110,343	$525,110,343
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$15,704,952	$15,704,952
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$15,704,952	$15,704,952
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.8584	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	91.68000%	91.68000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$16,384,493	$16,384,493
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**31.2020**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$16,384,493	$16,384,493
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$15,168,294
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$13,906,292

Act 1 Index (current): 4.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$13,906,292**
Amount of Tax Relief for Homestead Exclusions	**$1,216,199**
Total Approx. Tax Revenue:	**$15,122,491**
Approx. Tax Levy for Tax Rate Calculation:	**$16,384,493**

		Allegheny	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	31.2020	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$16,384,493	$16,384,493
	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	$16,495.23	
V.	Number of Homestead/Farmstead Properties	2363	2363
	Median Assessed Value of Homestead Properties		$99,900

Act 1 Index (current): 4.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$13,906,292**
Amount of Tax Relief for Homestead Exclusions	**$1,216,199**
Total Approx. Tax Revenue:	**$15,122,491**
Approx. Tax Levy for Tax Rate Calculation:	**$16,384,493**

	Allegheny			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,216,199	Lowering RE Tax Rate	$0	$1,216,199
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,216,199**

CODE

6111 Current Real Estate Taxes

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	525,110,343	31.2020	16,384,493						91.68000%		
Totals:	**525,110,343**		**16,384,493**	-	1,216,199	=	15,168,294	X	91.68000%	=	13,906,292

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	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	$5.00	$0.00	13,755	13,755
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			**13,755**	**13,755**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,235,000	2,235,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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			**2,455,000**	**2,455,000**
	Total Act 511, Current Taxes				**2,468,755**

Act 511 Tax Limit	**-->**	**612,278,783 X**	**12**	**7,347,345**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	29.8584	31.2020	4.50%	Yes	4.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,012,023
1200 Special Programs - Elementary / Secondary	5,322,162
1300 Vocational Education	766,628
1400 Other Instructional Programs - Elementary / Secondary	399,883
1500 Nonpublic School Programs	5,000
1800 Pre-Kindergarten	245,132
Total Instruction	**$19,750,828**
2000 Support Services	
2100 Support Services - Students	1,338,936
2200 Support Services - Instructional Staff	1,582,264
2300 Support Services - Administration	2,324,300
2400 Support Services - Pupil Health	338,771
2500 Support Services - Business	604,055
2600 Operation and Maintenance of Plant Services	3,199,653
2700 Student Transportation Services	1,000,000
2800 Support Services - Central	346,199
2900 Other Support Services	16,006
Total Support Services	**$10,750,184**
3000 Operation of Non-Instructional Services	
3200 Student Activities	575,809
3300 Community Services	120,697
Total Operation of Non-Instructional Services	**$696,506**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	**$150,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	418,752
Total Other Expenditures and Financing Uses	**$418,752**
Total Estimated Expenditures and Other Financing Uses	**$31,766,270**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,604,053
200 Personnel Services - Employee Benefits	4,940,761
300 Purchased Professional and Technical Services	481,376
400 Purchased Property Services	1,350
500 Other Purchased Services	809,570
600 Supplies	166,625
700 Property	7,489
800 Other Objects	799
Total Regular Programs - Elementary / Secondary	**$13,012,023**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,880,240
200 Personnel Services - Employee Benefits	1,246,749
300 Purchased Professional and Technical Services	99,256
500 Other Purchased Services	2,050,363
600 Supplies	43,054
700 Property	2,500
Total Special Programs - Elementary / Secondary	**$5,322,162**
1300 Vocational Education	
100 Personnel Services - Salaries	110,643
200 Personnel Services - Employee Benefits	77,505
500 Other Purchased Services	578,480
Total Vocational Education	**$766,628**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,664
200 Personnel Services - Employee Benefits	8,210
300 Purchased Professional and Technical Services	358,009
500 Other Purchased Services	12,400
600 Supplies	1,600
Total Other Instructional Programs - Elementary / Secondary	**$399,883**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	**$5,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	141,017
200 Personnel Services - Employee Benefits	101,436
600 Supplies	2,679
Total Pre-Kindergarten	**$245,132**
Total Instruction	**$19,750,828**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	720,581

Description	Amount
200 Personnel Services - Employee Benefits	514,423
300 Purchased Professional and Technical Services	45,924
500 Other Purchased Services	6,022
600 Supplies	51,986
Total Support Services - Students	**$1,338,936**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	476,935
200 Personnel Services - Employee Benefits	310,284
300 Purchased Professional and Technical Services	212,451
400 Purchased Property Services	500
500 Other Purchased Services	6,709
600 Supplies	531,301
700 Property	38,731
800 Other Objects	5,353
Total Support Services - Instructional Staff	**$1,582,264**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,116,987
200 Personnel Services - Employee Benefits	771,011
300 Purchased Professional and Technical Services	226,244
500 Other Purchased Services	126,840
600 Supplies	47,944
800 Other Objects	35,274
Total Support Services - Administration	**$2,324,300**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	194,400
200 Personnel Services - Employee Benefits	128,839
500 Other Purchased Services	50
600 Supplies	15,482
Total Support Services - Pupil Health	**$338,771**
2500 Support Services - Business	
100 Personnel Services - Salaries	267,131
200 Personnel Services - Employee Benefits	182,968
300 Purchased Professional and Technical Services	30,791
500 Other Purchased Services	46,650
600 Supplies	74,646
800 Other Objects	1,869
Total Support Services - Business	**$604,055**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,034,659
200 Personnel Services - Employee Benefits	729,995
300 Purchased Professional and Technical Services	24,691
400 Purchased Property Services	486,500
500 Other Purchased Services	108,266
600 Supplies	759,454
700 Property	35,000

Description	Amount
800 Other Objects	21,088
Total Operation and Maintenance of Plant Services	**$3,199,653**
2700 Student Transportation Services	
500 Other Purchased Services	1,000,000
Total Student Transportation Services	**$1,000,000**
2800 Support Services - Central	
100 Personnel Services - Salaries	75,122
200 Personnel Services - Employee Benefits	62,716
300 Purchased Professional and Technical Services	115,230
400 Purchased Property Services	18,000
500 Other Purchased Services	27,850
600 Supplies	47,281
Total Support Services - Central	**$346,199**
2900 Other Support Services	
500 Other Purchased Services	16,006
Total Other Support Services	**$16,006**
Total Support Services	**$10,750,184**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	243,562
200 Personnel Services - Employee Benefits	101,687
300 Purchased Professional and Technical Services	24,850
400 Purchased Property Services	10,700
500 Other Purchased Services	87,144
600 Supplies	105,866
700 Property	2,000
Total Student Activities	**$575,809**
3300 Community Services	
100 Personnel Services - Salaries	75,624
200 Personnel Services - Employee Benefits	31,573
300 Purchased Professional and Technical Services	10,000
600 Supplies	3,500
Total Community Services	**$120,697**
Total Operation of Non-Instructional Services	**$696,506**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	**$150,000**
Total Facilities Acquisition, Construction and Improvement Services	**$150,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	418,752

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	$418,752
Total Other Expenditures and Financing Uses	$418,752
TOTAL EXPENDITURES	$31,766,270

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	12,405,404	10,212,427
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	25,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	182,781	180,781
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$12,713,185**	**$10,518,208**

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		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$12,713,185**	**$10,518,208**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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	1,365,100	1,113,600
Total General Fund	**$1,365,100**	**$1,113,600**
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	**$1,365,100**	**$1,113,600**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	2,100,000	2,200,000
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		
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	**$2,100,000**	**$2,200,000**
TOTAL INDEBTEDNESS	**$3,465,100**	**$3,313,600**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	4,762,803
0850	Unassigned Fund Balance	1,646,837
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,409,640**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,409,640**