FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Signature on File
Court-Appointed Receiver, acting as the Board of School Directors - Original Signature Required

06/10/2026
Date

Signature on File
Secretary of the Board - Original Signature Required

06/10/2026
Date

Signature on File
Chief School Administrator - Original Signature Required

06/10/2026
Date

Devin Fortna
Contact Person

(412)466-5300 Extn :7021
Telephone **Extension**

fortnad@dukesk12.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Duquesne City SD	Allegheny	103022503

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	$23835513
Ending Unassigned Fund Balance	$1802695
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.56%

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
Signature on File	06/10/2026

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 :
Duquesne City SD	Allegheny	103022503

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
Signature on File	06/10/2026

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

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $231,075.30 C x 2%: $11,822.52	Limited to an assessed value exclusion per Homestead of 50% of median assessed value.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Allocated for unseen expenses.
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.	Ending unassigned fund balance is within allowable limits
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending assigned fund balance for extraordinary educational expense

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	115,392	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,125,000	
0850 Unassigned Fund Balance	1,802,695	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,927,695**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,335,177	
7000 Revenue from State Sources	20,302,646	
8000 Revenue from Federal Sources	1,197,690	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$23,835,513**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$28,763,208**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	1,383,632
6113	Public Utility Realty Taxes	1,750
6114	Payments in Lieu of Current Taxes - State / Local	1,500
6140	Current Act 511 Taxes - Flat Rate Assessments	7,750
6150	Current Act 511 Taxes - Proportional Assessments	383,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	215,650
6500	Earnings on Investments	150,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	109,840
6910	Rentals	49,555
6920	Contributions and Donations from Private Sources	25,000
6990	Refunds and Other Miscellaneous Revenue	7,500
REVENUE FROM LOCAL SOURCES		**$2,335,177**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	15,061,069
7220	Vocational Education	15,000
7271	Special Education funds for School-Aged Pupils	1,120,859
7311	Pupil Transportation Subsidy	650,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	8,000
7340	State Property Tax Reduction Allocation	591,126
7360	Safe Schools	117,302
7531	Ready to Learn-Foundation	943,864
7810	State Share of Social Security and Medicare Taxes	255,460
7820	State Share of Retirement Contributions	1,469,966
REVENUE FROM STATE SOURCES		**$20,302,646**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	994,871
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,901
8516	Title III - Language Instruction for English Learners and Immigrant Students	15,661
8517	Title IV - 21st Century Schools	64,257
8732	ARRA - Qualified School Construction Bonds (QSCB)	34,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	**$1,197,690**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**23,835,513**

Act 1 Index (current): 5.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$1,383,632**
Amount of Tax Relief for Homestead Exclusions	**$591,126**
Total Approx. Tax Revenue:	**$1,974,758**
Approx. Tax Levy for Tax Rate Calculation:	**$2,506,713**

		Allegheny	Total
	2025-26 Data		
	a. Assessed Value	$92,378,670	$92,378,670
	b. Real Estate Mills	22.5800	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$124,599,008	$124,599,008
	d. Assessed Value	$104,971,211	$104,971,211
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$2,085,910	$2,085,910
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$2,085,910	$2,085,910
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.5800	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	72.23017%	72.23017%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,506,713	$2,506,713
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**23.8800**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,506,713	$2,506,713
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$1,915,587
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$1,383,632

Act 1 Index (current): 5.8%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$1,383,632**
Amount of Tax Relief for Homestead Exclusions	**$591,126**
Total Approx. Tax Revenue:	**$1,974,758**
Approx. Tax Levy for Tax Rate Calculation:	**$2,506,713**

		Allegheny	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	23.8896	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,507,720	$2,507,720
	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	$18,500.00	
V.	Number of Homestead/Farmstead Properties	815	815
	Median Assessed Value of Homestead Properties		$37,000

Act 1 Index (current): 5.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$1,383,632**
Amount of Tax Relief for Homestead Exclusions	**$591,126**
Total Approx. Tax Revenue:	**$1,974,758**
Approx. Tax Levy for Tax Rate Calculation:	**$2,506,713**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$591,126	Lowering RE Tax Rate	$0	$591,126
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$591,126**

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	104,971,211	23.8800	2,506,713						72.23017%		
Totals:	**104,971,211**		**2,506,713**	-	591,126	=	1,915,587	X	72.23017%	=	1,383,632

		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	7,750	7,750
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			**7,750**	**7,750**
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%	355,000	355,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	28,000	28,000
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			**383,000**	**383,000**
	Total Act 511, Current Taxes				**390,750**
		Act 511 Tax Limit -->	**124,599,008 X**	**12**	**1,495,188**
			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	22.5800	23.8800	5.76%	Yes	5.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,257,453
1200 Special Programs - Elementary / Secondary	4,916,381
1300 Vocational Education	174,928
1400 Other Instructional Programs - Elementary / Secondary	28,000
1500 Nonpublic School Programs	32,856
Total Instruction	**$16,409,618**
2000 Support Services	
2100 Support Services - Students	1,202,673
2200 Support Services - Instructional Staff	582,730
2300 Support Services - Administration	959,814
2400 Support Services - Pupil Health	111,894
2500 Support Services - Business	304,138
2600 Operation and Maintenance of Plant Services	1,414,508
2700 Student Transportation Services	1,375,491
2800 Support Services - Central	357,504
2900 Other Support Services	2,850
Total Support Services	**$6,311,602**
3000 Operation of Non-Instructional Services	
3200 Student Activities	135,028
3300 Community Services	73,790
Total Operation of Non-Instructional Services	**$208,818**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	100,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	803,475
5900 Budgetary Reserve	2,000
Total Other Expenditures and Financing Uses	**$805,475**
Total Estimated Expenditures and Other Financing Uses	**$23,835,513**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,355,835
200 Personnel Services - Employee Benefits	1,684,157
300 Purchased Professional and Technical Services	14,400
500 Other Purchased Services	7,141,982
600 Supplies	61,079
Total Regular Programs - Elementary / Secondary	**$11,257,453**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	743,831
200 Personnel Services - Employee Benefits	498,486
300 Purchased Professional and Technical Services	879,274
500 Other Purchased Services	2,791,790
600 Supplies	3,000
Total Special Programs - Elementary / Secondary	**$4,916,381**
1300 Vocational Education	
500 Other Purchased Services	174,928
Total Vocational Education	**$174,928**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	8,000
Total Other Instructional Programs - Elementary / Secondary	**$28,000**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	32,856
Total Nonpublic School Programs	**$32,856**
Total Instruction	**$16,409,618**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	631,432
200 Personnel Services - Employee Benefits	439,780
300 Purchased Professional and Technical Services	91,500
500 Other Purchased Services	5,500
600 Supplies	33,961
800 Other Objects	500
Total Support Services - Students	**$1,202,673**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	294,750
200 Personnel Services - Employee Benefits	204,287
300 Purchased Professional and Technical Services	29,700
600 Supplies	52,493
800 Other Objects	1,500
Total Support Services - Instructional Staff	**$582,730**

Description	Amount
2300 Support Services - Administration	
100 Personnel Services - Salaries	444,691
200 Personnel Services - Employee Benefits	314,873
300 Purchased Professional and Technical Services	145,000
500 Other Purchased Services	12,700
600 Supplies	22,800
800 Other Objects	19,750
Total Support Services - Administration	**$959,814**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	65,425
200 Personnel Services - Employee Benefits	38,849
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	320
600 Supplies	1,300
Total Support Services - Pupil Health	**$111,894**
2500 Support Services - Business	
100 Personnel Services - Salaries	144,200
200 Personnel Services - Employee Benefits	76,938
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	3,000
500 Other Purchased Services	4,500
600 Supplies	19,500
800 Other Objects	11,000
Total Support Services - Business	**$304,138**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	483,398
200 Personnel Services - Employee Benefits	421,549
300 Purchased Professional and Technical Services	5,950
400 Purchased Property Services	84,750
500 Other Purchased Services	98,036
600 Supplies	312,975
700 Property	7,500
800 Other Objects	350
Total Operation and Maintenance of Plant Services	**$1,414,508**
2700 Student Transportation Services	
500 Other Purchased Services	1,375,491
Total Student Transportation Services	**$1,375,491**
2800 Support Services - Central	
100 Personnel Services - Salaries	100,149
200 Personnel Services - Employee Benefits	57,910
300 Purchased Professional and Technical Services	92,560
400 Purchased Property Services	52,000
500 Other Purchased Services	15,520
600 Supplies	39,365

Description	Amount
Total Support Services - Central	**$357,504**
2900 Other Support Services	
500 Other Purchased Services	2,850
Total Other Support Services	**$2,850**
Total Support Services	**$6,311,602**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	75,021
200 Personnel Services - Employee Benefits	43,207
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	1,000
500 Other Purchased Services	6,800
600 Supplies	5,000
800 Other Objects	600
Total Student Activities	**$135,028**
3300 Community Services	
500 Other Purchased Services	59,500
600 Supplies	14,290
Total Community Services	**$73,790**
Total Operation of Non-Instructional Services	**$208,818**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	40,000
700 Property	60,000
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
Total Facilities Acquisition, Construction and Improvement Services	**$100,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	283,784
900 Other Uses of Funds	519,691
Total Debt Service / Other Expenditures and Financing Uses	**$803,475**
5900 Budgetary Reserve	
800 Other Objects	2,000
Total Budgetary Reserve	**$2,000**
Total Other Expenditures and Financing Uses	**$805,475**
TOTAL EXPENDITURES	**$23,835,513**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	3,125,000	3,025,000
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	29,494	30,694
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	185,000	165,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	12,613	12,800
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$3,352,107**	**$3,233,494**

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	**$3,352,107**	**$3,233,494**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	9,337,499	8,856,666
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	122,322	80,022
0540 Accumulated Compensated Absences	190,800	210,800
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,199,688	1,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$10,850,309**	**$10,247,488**
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	**$10,850,309**	**$10,247,488**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	1,500,000	1,400,000
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	**$1,500,000**	**$1,400,000**
TOTAL INDEBTEDNESS	**$12,350,309**	**$11,647,488**

Account	Description	Amounts
0810	Nonspendable Fund Balance	115,392
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	3,125,000
0850	Unassigned Fund Balance	1,802,695
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,927,695**
5900	**Budgetary Reserve**	**2,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,045,087**