

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6-15-2026

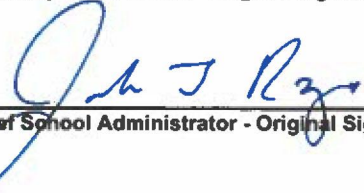
Date



Secretary of the Board - Original Signature Required

6-15-2026

Date



Chief School Administrator - Original Signature Required

6-15-26

Date

SCOTT BURCHILL

Contact Person

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper St. Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	☒
No	☐

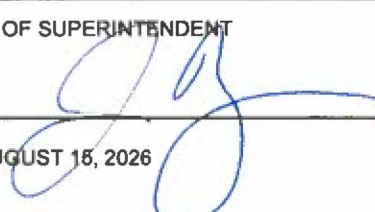
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$111566288
Ending Unassigned Fund Balance	\$6809766
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.10%

The 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 6-16-26
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

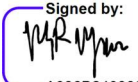
24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper St. Clair SD	County : Allegheny	AUN Number : 103029203
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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  Signed by: A096B240988A446...	DATE 5/7/2026
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Utilizing Budgetary Reserve is a sound management practice to provide for operating contingencies.
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.	Unassigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Upper St. Clair School District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been Assigned for Post Employment Benefits, Security, and Capital Expenditures.

<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		
0840 Assigned Fund Balance	4,950,000	
0850 Unassigned Fund Balance	8,082,201	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,032,201</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	86,039,262	
7000 Revenue from State Sources	23,393,354	
8000 Revenue from Federal Sources	786,237	
9000 Other Financing Sources	75,000	
Total Estimated Revenues And Other Financing Sources		<u>\$110,293,853</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$123,326,054</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,873,496
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	73,426
6150 Current Act 511 Taxes - Proportional Assessments	9,141,340
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,285,000
6500 Earnings on Investments	1,400,000
6700 Revenues from LEA Activities	215,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	630,000
6910 Rentals	100,000
6940 Tuition from Patrons	856,000
6990 Refunds and Other Miscellaneous Revenue	265,000
REVENUE FROM LOCAL SOURCES	\$86,039,262
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,000,982
7271 Special Education funds for School-Aged Pupils	2,559,434
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	953,153
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,000
7340 State Property Tax Reduction Allocation	2,367,017
7360 Safe Schools	85,570
7531 Ready to Learn-Foundation	511,326
7810 State Share of Social Security and Medicare Taxes	1,905,228
7820 State Share of Retirement Contributions	7,813,644
REVENUE FROM STATE SOURCES	\$23,393,354
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	96,071
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,972
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	631,194
REVENUE FROM FEDERAL SOURCES	\$786,237

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	75,000
OTHER FINANCING SOURCES	\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,293,853

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,873,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,367,017</u>	
Total Approx. Tax Revenue:	\$74,240,513	
Approx. Tax Levy for Tax Rate Calculation:	\$76,126,748	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$2,355,035,714	\$2,355,035,714
b. Real Estate Mills	31.5150	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,623,409,037	\$2,623,409,037
d. Assessed Value	\$2,345,211,813	\$2,345,211,813
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$74,218,951	\$74,218,951
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$74,218,951	\$74,218,951
(f Total * g)		
i. Base Mills Subject to Index	31.5150	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.44273%	97.44273%
k. Tax Levy Needed	\$76,126,748	\$76,126,748
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	32.4605	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,126,748	\$76,126,748
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,759,731
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,873,496
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,873,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,367,017</u>	
Total Approx. Tax Revenue:	\$74,240,513	
Approx. Tax Levy for Tax Rate Calculation:	\$76,126,748	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.6180	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$76,496,119	\$76,496,119
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	\$12,193.89	
Number of Homestead/Farmstead Properties	5980	5980
Median Assessed Value of Homestead Properties		\$246,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,873,496	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,367,017</u>	
Total Approx. Tax Revenue:	\$74,240,513	
Approx. Tax Levy for Tax Rate Calculation:	\$76,126,748	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,367,017	Lowering RE Tax Rate	\$0	\$2,367,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,367,017

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	2,345,211,813	32.4605	76,126,748				97.44273%	
Totals:	2,345,211,813		76,126,748	-	2,367,017	=	73,759,731	X 97.44273% = 71,873,496
				<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			\$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>			<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%	1,579,625,000	7,916,340	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	140,000,000	700,000	
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			0.00150	0.000	350,000,000	525,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						2,069,625,000	9,141,340	
Total Act 511, Current Taxes							9,141,340	
				Act 511 Tax Limit -->	2,623,409,037	X	12	31,480,908
					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	31.5150	32.4605	3.01%	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%				
6157	Current Act 511 Mercantile Taxes	0.00150	0.00150	0.00%	Yes	3.5%				

LEA : 103029203 Upper St. Clair SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,484,664
1200 Special Programs - Elementary / Secondary	14,049,333
1300 Vocational Education	338,642
1400 Other Instructional Programs - Elementary / Secondary	132,162
1500 Nonpublic School Programs	10,466
Total Instruction	\$60,015,267
2000 Support Services	
2100 Support Services - Students	3,976,664
2200 Support Services - Instructional Staff	5,336,103
2300 Support Services - Administration	6,425,444
2400 Support Services - Pupil Health	973,886
2500 Support Services - Business	1,291,552
2600 Operation and Maintenance of Plant Services	11,496,778
2700 Student Transportation Services	6,246,332
2800 Support Services - Central	577,290
2900 Other Support Services	819,000
Total Support Services	\$37,143,049
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,002,582
Total Operation of Non-Instructional Services	\$3,002,582
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,492,758
5200 Interfund Transfers - Out	662,632
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$11,405,390
Total Estimated Expenditures and Other Financing Uses	\$111,566,288

LEA : 103029203 Upper St. Clair SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,800,410
200 Personnel Services - Employee Benefits	16,701,284
300 Purchased Professional and Technical Services	70,553
400 Purchased Property Services	53,375
500 Other Purchased Services	444,108
600 Supplies	1,280,167
700 Property	26,932
800 Other Objects	107,835
Total Regular Programs - Elementary / Secondary	\$45,484,664
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,398,687
200 Personnel Services - Employee Benefits	4,010,763
300 Purchased Professional and Technical Services	2,416,101
500 Other Purchased Services	2,052,782
600 Supplies	155,300
800 Other Objects	15,700
Total Special Programs - Elementary / Secondary	\$14,049,333
1300 <u>Vocational Education</u>	
500 Other Purchased Services	338,642
Total Vocational Education	\$338,642
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	92,000
200 Personnel Services - Employee Benefits	38,162
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$132,162
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	10,466
Total Nonpublic School Programs	\$10,466
Total Instruction	\$60,015,267
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,298,409
200 Personnel Services - Employee Benefits	1,460,855
300 Purchased Professional and Technical Services	43,200
400 Purchased Property Services	12,600
500 Other Purchased Services	15,800
600 Supplies	123,800
800 Other Objects	22,000
Total Support Services - Students	\$3,976,664
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,280,363

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,414,381
300	Purchased Professional and Technical Services	240,281
400	Purchased Property Services	85,400
500	Other Purchased Services	51,400
600	Supplies	1,263,278
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$5,336,103
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,150,394
200	Personnel Services - Employee Benefits	1,903,763
300	Purchased Professional and Technical Services	594,200
400	Purchased Property Services	18,240
500	Other Purchased Services	107,990
600	Supplies	156,072
800	Other Objects	494,785
Total Support Services - Administration		\$6,425,444
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	592,148
200	Personnel Services - Employee Benefits	339,908
300	Purchased Professional and Technical Services	15,800
400	Purchased Property Services	600
600	Supplies	25,300
800	Other Objects	130
Total Support Services - Pupil Health		\$973,886
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	546,397
200	Personnel Services - Employee Benefits	317,875
300	Purchased Professional and Technical Services	100,000
400	Purchased Property Services	24,080
500	Other Purchased Services	210,000
600	Supplies	85,000
800	Other Objects	8,200
Total Support Services - Business		\$1,291,552
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	4,314,187
200	Personnel Services - Employee Benefits	2,813,245
300	Purchased Professional and Technical Services	86,500
400	Purchased Property Services	1,358,795
500	Other Purchased Services	584,050
600	Supplies	2,289,336
700	Property	40,000
800	Other Objects	10,665
Total Operation and Maintenance of Plant Services		\$11,496,778
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	2,330,161

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,122,277
300 Purchased Professional and Technical Services	8,240
400 Purchased Property Services	295,185
500 Other Purchased Services	1,866,530
600 Supplies	622,401
800 Other Objects	1,538
Total Student Transportation Services	\$6,246,332
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	249,368
200 Personnel Services - Employee Benefits	217,872
300 Purchased Professional and Technical Services	28,450
500 Other Purchased Services	5,100
600 Supplies	75,200
800 Other Objects	1,300
Total Support Services - Central	\$577,290
2900 <u>Other Support Services</u>	
500 Other Purchased Services	69,000
800 Other Objects	750,000
Total Other Support Services	\$819,000
Total Support Services	\$37,143,049
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,279,510
200 Personnel Services - Employee Benefits	633,488
300 Purchased Professional and Technical Services	212,140
400 Purchased Property Services	89,880
500 Other Purchased Services	15,000
600 Supplies	634,089
700 Property	20,000
800 Other Objects	118,475
Total Student Activities	\$3,002,582
Total Operation of Non-Instructional Services	\$3,002,582
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,493,687
900 Other Uses of Funds	5,999,071
Total Debt Service / Other Expenditures and Financing Uses	\$10,492,758
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	662,632
Total Interfund Transfers - Out	\$662,632
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$11,405,390
TOTAL EXPENDITURES	\$111,566,288

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	24,000,000	24,300,000
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	5,000	4,000
Other Capital Projects Fund	1,500,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
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 Cash and Short-Term Investments	\$26,255,000	\$25,804,000

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		

LEA : 103029203 Upper St. Clair SD

<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	\$26,255,000	\$25,804,000

LEA : 103029203 Upper St. Clair SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	154,784,575	
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,439,300	1,087,120
0560 Other Post-Employment Benefits (OPEB)	23,027,241	23,027,241
0599 Other Noncurrent Liabilities		
Total General Fund	\$179,251,116	\$24,114,361
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		

<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	\$179,251,116	\$24,114,361

<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	\$179,251,116	\$24,114,361

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,950,000
0850 Unassigned Fund Balance	6,809,766
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,759,766
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,009,766