

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



Date

6/8/2026

Secretary of the Board - Original Signature Required



Date

6-8-2026

Chief School Administrator - Original Signature Required



Date

6-8-2026

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
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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%

Would 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	\$43710597
Ending Unassigned Fund Balance	\$3052720
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.98%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6.10.26
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DUE DATE: AUGUST 15, 2026

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

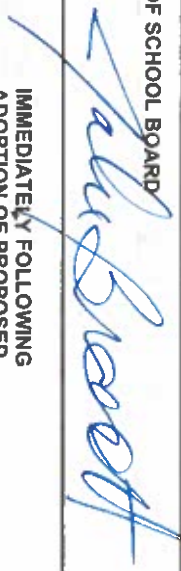
24 PS 6-687(a)(1)

(03/2006)

School District Name : Avonworth SD	County : Allegheny	AUN Number : 103020753
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/4/26
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$4,002.00 . Provide a justification.	Retiree Benefit Contribution
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$4,002.00	Retiree Benefit Contribution
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is established for unanticipated expenditures that may occur during the year.
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 as per Board past practice and is projected to be under 8%. This is prudent to assist with future budgets should funds be required to balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is to assist in offsetting future employee benefits expenditures as they are a major part of District 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.	Assigned Fund balance is to assist in future capital expenditures and future employee benefit 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	454,200	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,000,000	
0840 Assigned Fund Balance	3,700,000	
0850 Unassigned Fund Balance	2,944,255	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,644,255</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	32,806,164	
7000 Revenue from State Sources	9,773,627	
8000 Revenue from Federal Sources	421,732	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$43,001,523</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$51,645,778</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,312,664
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	26,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	3,960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	25,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$32,806,164
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,852,059
7112 Basic Education Funding-Social Security	625,000
7271 Special Education funds for School-Aged Pupils	957,314
7311 Pupil Transportation Subsidy	459,993
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	150,772
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	451,785
7360 Safe Schools	42,800
7505 Ready to Learn Block Grant	208,288
7820 State Share of Retirement Contributions	2,905,616
REVENUE FROM STATE SOURCES	\$9,773,627
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	260,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	74,305
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,325
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	43,102
REVENUE FROM FEDERAL SOURCES	\$421,732
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,001,523

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,312,664	
Amount of Tax Relief for Homestead Exclusions	<u>\$451,785</u>	
Total Approx. Tax Revenue:	\$27,764,449	
Approx. Tax Levy for Tax Rate Calculation:	\$28,464,774	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$1,243,187,794	\$1,243,187,794
b. Real Estate Mills	22.2800	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,438,585,173	\$1,438,585,173
d. Assessed Value	\$1,234,914,269	\$1,234,914,269
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$27,698,224	\$27,698,224
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$27,698,224	\$27,698,224
(f Total * g)		
i. Base Mills Subject to Index	22.2800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$28,464,774	\$28,464,774
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	23.0500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,464,774	\$28,464,774
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,012,989
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,312,664
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,312,664	
Amount of Tax Relief for Homestead Exclusions	<u>\$451,785</u>	
Total Approx. Tax Revenue:	\$27,764,449	
Approx. Tax Levy for Tax Rate Calculation:	\$28,464,774	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.0598	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,476,876	\$28,476,876
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	\$5,383.19	
Number of Homestead/Farmstead Properties	3641	3641
Median Assessed Value of Homestead Properties		\$230,600

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,312,664
Amount of Tax Relief for Homestead Exclusions	<u>\$451,785</u>
Total Approx. Tax Revenue:	\$27,764,449
Approx. Tax Levy for Tax Rate Calculation:	\$28,464,774
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$451,785	Lowering RE Tax Rate	\$0	\$451,785
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$451,785

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	1,234,914,269	23.0500	28,464,774				97.50000%		
Totals:				1,234,914,269	28,464,774	-	451,785	=	28,012,989 X
							97.50000%	=	27,312,664
									</

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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>	22.2800	23.0500	3.46%	Yes	3.5%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,511,630
1200 Special Programs - Elementary / Secondary	6,445,371
1300 Vocational Education	445,320
1400 Other Instructional Programs - Elementary / Secondary	18,661
1500 Nonpublic School Programs	3,650
Total Instruction	\$24,424,632
2000 Support Services	
2100 Support Services - Students	1,650,159
2200 Support Services - Instructional Staff	753,394
2300 Support Services - Administration	2,923,102
2400 Support Services - Pupil Health	403,964
2500 Support Services - Business	473,463
2600 Operation and Maintenance of Plant Services	3,748,023
2700 Student Transportation Services	2,298,071
2800 Support Services - Central	1,320,755
2900 Other Support Services	42,002
Total Support Services	\$13,612,933
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,406,340
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,411,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,061,692
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$4,261,692
Total Estimated Expenditures and Other Financing Uses	\$43,710,597

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,627,322
200 Personnel Services - Employee Benefits	6,445,399
300 Purchased Professional and Technical Services	361,000
400 Purchased Property Services	40,065
500 Other Purchased Services	376,265
600 Supplies	661,579
Total Regular Programs - Elementary / Secondary	\$17,511,630
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,956,761
200 Personnel Services - Employee Benefits	1,902,724
300 Purchased Professional and Technical Services	308,762
400 Purchased Property Services	10,000
500 Other Purchased Services	1,158,185
600 Supplies	108,939
Total Special Programs - Elementary / Secondary	\$6,445,371
1300 <u>Vocational Education</u>	
500 Other Purchased Services	445,320
Total Vocational Education	\$445,320
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,461
200 Personnel Services - Employee Benefits	6,200
Total Other Instructional Programs - Elementary / Secondary	\$18,661
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,650
Total Nonpublic School Programs	\$3,650
Total Instruction	\$24,424,632
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	967,728
200 Personnel Services - Employee Benefits	638,387
500 Other Purchased Services	1,000
600 Supplies	42,319
800 Other Objects	725
Total Support Services - Students	\$1,650,159
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	315,744
200 Personnel Services - Employee Benefits	230,969
300 Purchased Professional and Technical Services	11,000
600 Supplies	167,031
800 Other Objects	28,650
Total Support Services - Instructional Staff	\$753,394

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,378,908
200 Personnel Services - Employee Benefits	974,117
300 Purchased Professional and Technical Services	343,676
400 Purchased Property Services	3,877
500 Other Purchased Services	50,125
600 Supplies	135,309
800 Other Objects	37,090
Total Support Services - Administration	\$2,923,102
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	228,444
200 Personnel Services - Employee Benefits	157,676
300 Purchased Professional and Technical Services	7,500
600 Supplies	10,344
Total Support Services - Pupil Health	\$403,964
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	219,041
200 Personnel Services - Employee Benefits	150,450
300 Purchased Professional and Technical Services	35,053
500 Other Purchased Services	10,870
600 Supplies	56,049
800 Other Objects	2,000
Total Support Services - Business	\$473,463
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	797,732
200 Personnel Services - Employee Benefits	691,204
300 Purchased Professional and Technical Services	133,512
400 Purchased Property Services	243,032
500 Other Purchased Services	209,916
600 Supplies	745,388
700 Property	926,839
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$3,748,023
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,298,071
Total Student Transportation Services	\$2,298,071
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	92,500
200 Personnel Services - Employee Benefits	48,379
300 Purchased Professional and Technical Services	434,314
500 Other Purchased Services	600
600 Supplies	378,832
700 Property	365,330
800 Other Objects	800

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$1,320,755
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	4,002
500 Other Purchased Services	38,000
Total Other Support Services	\$42,002
Total Support Services	\$13,612,933
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	678,523
200 Personnel Services - Employee Benefits	310,708
300 Purchased Professional and Technical Services	36,700
500 Other Purchased Services	104,150
600 Supplies	272,454
800 Other Objects	3,805
Total Student Activities	\$1,406,340
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,411,340
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	997,950
900 Other Uses of Funds	3,063,742
Total Debt Service / Other Expenditures and Financing Uses	\$4,061,692
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$4,261,692
TOTAL EXPENDITURES	\$43,710,597

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	9,500,000	8,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	165,000	160,000
Capital Reserve Fund - § 690, §1850	1,589,000	1,264,000
Capital Reserve Fund - § 1431	60,000	
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	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,354,000	\$10,214,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,354,000	\$10,214,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	56,075,000	53,935,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	420,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,800,000	2,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$59,295,000	\$57,135,000
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		

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<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		

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<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		

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<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	\$59,295,000	\$57,135,000

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<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	\$59,295,000	\$57,135,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	454,200
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	2,882,461
0850 Unassigned Fund Balance	3,052,720
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,935,181
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,589,381