

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2026

President of the Board - Original Signature Required

Date

6/23/26

Secretary of the Board - Original Signature Required

Date

6/23/26

Chief School Administrator - Original Signature Required

Date

6/23/26

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Telephone

Extension

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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 : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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 ☐

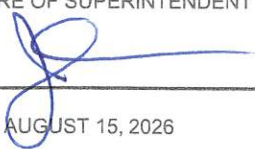
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$105272989
Ending Unassigned Fund Balance	\$5371241
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.10%

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 6/24/26
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DUE DATE: AUGUST 15, 2026

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

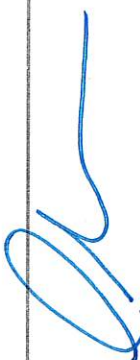
24 PS 6-687(a)(1)

(03/2006)

School District Name : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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 5/11/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA : 103026343 Moon Area SD

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$12,316.00 Function 1400, Object 200: \$0.00 . Provide a justification.	This includes supplemental salary and their benefits are coded to their regular salary line.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$77,720.00 Function 2700, Object 200: \$100,451.00	Salary is low because we have an offsetting credit from our transportation company who pays a portion of our Transportation Directors salary.
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.	Held for unforeseen expenditures
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 for future salary and benefit increases and future assessment appeals
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 for future debt service payments

<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	900,994	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,000,000	
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	5,371,241	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,371,241</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	78,196,210	
7000 Revenue from State Sources	26,611,779	
8000 Revenue from Federal Sources	465,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$105,272,989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$125,644,230</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,458,710
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	125,000
6150 Current Act 511 Taxes - Proportional Assessments	7,780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,500,000
6500 Earnings on Investments	1,550,000
6700 Revenues from LEA Activities	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	870,500
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	137,000
REVENUE FROM LOCAL SOURCES	\$78,196,210
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,700,000
7271 Special Education funds for School-Aged Pupils	2,720,000
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	820,505
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,665,579
7360 Safe Schools	176,908
7531 Ready to Learn-Foundation	385,009
7532 Ready to Learn-Adequacy Supplement	50,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	70,000
7810 State Share of Social Security and Medicare Taxes	2,435,760
7820 State Share of Retirement Contributions	7,638,018
REVENUE FROM STATE SOURCES	\$26,611,779
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	320,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,000
8517 Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$465,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	105,272,989

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,458,710	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,665,579</u>	
Total Approx. Tax Revenue:	\$66,124,289	
Approx. Tax Levy for Tax Rate Calculation:	\$68,670,475	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$2,669,093,821	\$2,669,093,821
b. Real Estate Mills	25.2831	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,828,251,385	\$2,828,251,385
d. Assessed Value	\$2,636,963,110	\$2,636,963,110
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$67,482,966	\$67,482,966
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$67,482,966	\$67,482,966
(f Total * g)		
i. Base Mills Subject to Index	25.2831	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed	\$68,670,475	\$68,670,475
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	26.0415	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,670,475	\$68,670,475
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,004,896
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,458,710
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,458,710	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,665,579</u>	
Total Approx. Tax Revenue:	\$66,124,289	
Approx. Tax Levy for Tax Rate Calculation:	\$68,670,475	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$69,537,245	\$69,537,245
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	\$8,481.46	
Number of Homestead/Farmstead Properties	7541	7541
Median Assessed Value of Homestead Properties		\$171,600

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,458,710
Amount of Tax Relief for Homestead Exclusions	<u>\$1,665,579</u>
Total Approx. Tax Revenue:	\$66,124,289
Approx. Tax Levy for Tax Rate Calculation:	\$68,670,475
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,665,579	Lowering RE Tax Rate	\$0	\$1,665,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,665,579

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	2,636,963,110	26.0415	68,670,475			96.20000%		
Totals:	2,636,963,110		68,670,475	-	1,665,579	=	67,004,896 X 96.20000% = 64,458,710	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	125,000	125,000	
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						125,000	125,000	
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%	6,650,000	6,650,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,105,000	1,105,000	
6154	Current Act 511 Amusement Taxes			2.500%	0.000%	25,000	25,000	
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						7,780,000	7,780,000	
Total Act 511, Current Taxes							7,905,000	
Act 511 Tax Limit -->					2,828,251,385 X	12	33,939,017	
					Market Value	Mills	(511 Limit)	

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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>	25.2831	26.0415	3.00%	Yes	4.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6154	Current Act 511 Amusement Taxes	2.500%	2.500%	0.00%	Yes	4.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		44,195,524
1200 Special Programs - Elementary / Secondary		14,258,232
1300 Vocational Education		3,398,077
1400 Other Instructional Programs - Elementary / Secondary		347,816
1500 Nonpublic School Programs		13,000
1800 Pre-Kindergarten		187,904
Total Instruction		\$62,400,553
2000 Support Services		
2100 Support Services - Students		4,479,752
2200 Support Services - Instructional Staff		2,905,243
2300 Support Services - Administration		4,584,683
2400 Support Services - Pupil Health		1,071,962
2500 Support Services - Business		720,310
2600 Operation and Maintenance of Plant Services		8,777,875
2700 Student Transportation Services		3,432,171
2800 Support Services - Central		337,818
2900 Other Support Services		74,000
Total Support Services		\$26,383,814
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,096,364
Total Operation of Non-Instructional Services		\$2,096,364
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		14,392,258
Total Other Expenditures and Financing Uses		\$14,392,258
Total Estimated Expenditures and Other Financing Uses		\$105,272,989

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,791,841
200 Personnel Services - Employee Benefits	16,490,097
300 Purchased Professional and Technical Services	1,010,036
400 Purchased Property Services	20,000
500 Other Purchased Services	772,000
600 Supplies	721,550
700 Property	385,000
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$44,195,524
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,550,750
200 Personnel Services - Employee Benefits	4,806,392
300 Purchased Professional and Technical Services	743,692
500 Other Purchased Services	2,051,398
600 Supplies	102,000
800 Other Objects	4,000
Total Special Programs - Elementary / Secondary	\$14,258,232
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,423,140
200 Personnel Services - Employee Benefits	952,135
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	5,500
500 Other Purchased Services	907,402
600 Supplies	89,400
Total Vocational Education	\$3,398,077
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,316
500 Other Purchased Services	335,500
Total Other Instructional Programs - Elementary / Secondary	\$347,816
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,000
Total Nonpublic School Programs	\$13,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	110,020
200 Personnel Services - Employee Benefits	77,884
Total Pre-Kindergarten	\$187,904
Total Instruction	\$62,400,553
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,460,520
200 Personnel Services - Employee Benefits	1,635,282

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	224,000
500 Other Purchased Services	5,500
600 Supplies	152,250
800 Other Objects	2,200
Total Support Services - Students	\$4,479,752
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	720,846
200 Personnel Services - Employee Benefits	501,688
300 Purchased Professional and Technical Services	816,068
400 Purchased Property Services	160,696
500 Other Purchased Services	95,000
600 Supplies	510,250
700 Property	100,000
800 Other Objects	695
Total Support Services - Instructional Staff	\$2,905,243
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,373,978
200 Personnel Services - Employee Benefits	1,562,060
300 Purchased Professional and Technical Services	529,000
500 Other Purchased Services	19,800
600 Supplies	60,600
800 Other Objects	39,245
Total Support Services - Administration	\$4,584,683
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	556,475
200 Personnel Services - Employee Benefits	447,387
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	17,400
600 Supplies	19,700
Total Support Services - Pupil Health	\$1,071,962
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	354,515
200 Personnel Services - Employee Benefits	263,295
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	18,000
600 Supplies	45,000
800 Other Objects	14,500
Total Support Services - Business	\$720,310
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,090,260
200 Personnel Services - Employee Benefits	2,114,115
300 Purchased Professional and Technical Services	556,500
400 Purchased Property Services	788,000
500 Other Purchased Services	483,000
600 Supplies	1,675,500

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<u>Description</u>	<u>Amount</u>
700 Property	70,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,777,875
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	77,720
200 Personnel Services - Employee Benefits	100,451
500 Other Purchased Services	2,965,000
600 Supplies	289,000
Total Student Transportation Services	\$3,432,171
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	161,193
200 Personnel Services - Employee Benefits	98,565
300 Purchased Professional and Technical Services	24,000
600 Supplies	51,560
800 Other Objects	2,500
Total Support Services - Central	\$337,818
2900 <u>Other Support Services</u>	
500 Other Purchased Services	74,000
Total Other Support Services	\$74,000
Total Support Services	\$26,383,814
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	889,139
200 Personnel Services - Employee Benefits	500,775
300 Purchased Professional and Technical Services	201,500
400 Purchased Property Services	116,050
500 Other Purchased Services	145,200
600 Supplies	149,200
700 Property	60,000
800 Other Objects	34,500
Total Student Activities	\$2,096,364
Total Operation of Non-Instructional Services	\$2,096,364
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,242,258
900 Other Uses of Funds	6,150,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,392,258
Total Other Expenditures and Financing Uses	\$14,392,258
TOTAL EXPENDITURES	\$105,272,989

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	35,093,545	35,093,545
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	8,315,200	4,765,200
Other Capital Projects Fund	36,227,190	20,150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,529,059	3,650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	90,256	85,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	293,317	265,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$83,548,567	\$64,008,745

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	\$83,548,567	\$64,008,745

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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	239,214,600	237,214,600
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,891,744	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	37,546,274	37,000,000
0599 Other Noncurrent Liabilities	96,512,270	102,000,000
Total General Fund	\$375,164,888	\$378,014,600
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		

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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	15,125	23,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	571,771	510,000
0599 Other Noncurrent Liabilities	1,469,730	1,400,000
Total Food Service / Cafeteria Operations Fund	\$2,056,626	\$1,933,500
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	\$377,221,514	\$379,948,100

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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	\$377,221,514	\$379,948,100

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Account Description	Amounts
0810 Nonspendable Fund Balance	900,994
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	5,371,241
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,371,241
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,272,235