

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2026

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Toni Valicenti

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Contact Person

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 : East Allegheny SD	COUNTY : Allegheny	AUN : 103022803
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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 ☐

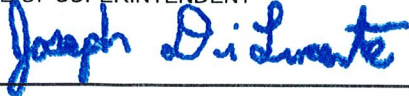
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$47542150
Ending Unassigned Fund Balance	\$-2661963
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.59%

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 6/23/2024
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Allegheny SD	County : Allegheny	AUN Number : 103022803
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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 6/24/2026
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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>
2040	Act 511 Taxes: 6156 Rate has changed from previous year. 6156 Prior Year Rate: 10.0000% 6156 Current Year Rate:	The rate is the same as last fiscal year, however we do not have revenue from this source.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The East Allegheny School District carries a negative fund balance, which was reduced for 24-25, however it still remains. Therefore we do not have a budgetary reserve.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	(2,661,963)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	(\$2,661,963)
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	18,930,898
7000 Revenue from State Sources	27,186,873
3000 Revenue from Federal Sources	1,324,379
3000 Other Financing Sources	100,000
Total Estimated Revenues And Other Financing Sources	\$47,542,150
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$44,880,187

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,179,565
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000
6150 Current Act 511 Taxes - Proportional Assessments	2,190,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,125,000
6500 Earnings on Investments	375,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	499,930
6910 Rentals	105,000
6920 Contributions and Donations from Private Sources	5,403
6940 Tuition from Patrons	360,000
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$18,930,898
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,929,794
7271 Special Education funds for School-Aged Pupils	2,501,774
7299 Program Revenues Not Listed Previously in the 7200 Series	25,000
7311 Pupil Transportation Subsidy	1,420,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,102
7340 State Property Tax Reduction Allocation	1,672,934
7505 Ready to Learn Block Grant	3,241,632
7532 Ready to Learn-Adequacy Supplement	524,418
7533 Ready to Learn-Tax Equity Supplement	341,219
7810 State Share of Social Security and Medicare Taxes	725,000
7820 State Share of Retirement Contributions	3,200,000
REVENUE FROM STATE SOURCES	\$27,186,873
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	860,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,000
8517 Title IV - 21st Century Schools	60,000
8749 Other CARES Act Funding	284,379

Amount	
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	35,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,324,379
OTHER FINANCING SOURCES	
9500 Capital Contributions	100,000
OTHER FINANCING SOURCES	\$100,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,542,150

ct 1 Index (current): 5.1%
alculation Method:

pprox. Tax Revenue from RE Taxes:
mount of Tax Relief for Homestead Exclusions
otal Approx. Tax Revenue:
pprox. Tax Levy for Tax Rate Calculation:

Rate
\$14,179,565
\$1,672,934
\$15,852,499
\$16,598,792
Allegheny

Total

2025-26 Data

a. Assessed Value \$580,997,358 \$580,997,358
b. Real Estate Mills 28.0240

I. 2026-27 Data

c. 2024 STEB Market Value \$638,708,930 \$638,708,930
d. Assessed Value \$563,568,802 \$563,568,802
e. Assessed Value of New Constr/ Renov \$0 \$0

2025-26 Calculations

f. 2025-26 Tax Levy \$16,281,870 \$16,281,870
(a * b)

2026-27 Calculations

g. Percent of Total Market Value 100.000000% 100.000000%
h. Rebalanced 2025-26 Tax Levy \$16,281,870 \$16,281,870

II.

(f Total * g)
i. Base Mills Subject to Index 28.0240
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.000000% 95.000000%
k. Tax Levy Needed \$16,598,792 \$16,598,792

(Approx. Tax Levy * g)

l. 2026-27 Real Estate Tax Rate 29.4530

(k / d * 1000)

m. Tax Levy Generated by Mills \$16,598,792 \$16,598,792

(l / 1000 * d)

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,925,858
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$14,179,565

(n * Est. Pct. Collection)

ct 1 Index (current): 5.1%
alculation Method:

pprox. Tax Revenue from RE Taxes: \$14,179,565
mount of Tax Relief for Homestead Exclusions \$1,672,934
otal Approx. Tax Revenue: \$15,852,499
pprox. Tax Levy for Tax Rate Calculation: \$16,598,792

Allegheny
Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	29.4532
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,598,905
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$16,425.83
V. Number of Homestead/Farmstead Properties	3458
Median Assessed Value of Homestead Properties	\$67,300

Run: 103022803 East Allegheny SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 3 of 3

ct 1 Index (current): 5.1%

calculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$14,179,565

Amount of Tax Relief for Homestead Exclusions

\$1,672,934

otal Approx. Tax Revenue:

\$15,852,499

pprox. Tax Levy for Tax Rate Calculation:

\$16,598,792

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,672,934	Lowering RE Tax Rate	\$0	\$1,672,934
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,672,934

CODE

3111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Allegheny	563,568,802	29.4530	16,598,792	95.000000%	

totals: **563,568,802** **16,598,792** - **1,672,934** = **14,925,858** X **95.000000%** = **14,179,565**

	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	0
6140	Current Act 511 Taxes – Flat Rate Assessments	
6141	Current Act 511 Per Capita Taxes	0
6142	Current Act 511 Occupation Taxes – Flat Rate	0
6143	Current Act 511 Local Services Taxes	40,000
6144	Current Act 511 Trailer Taxes	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes – Proportional Assessments		40,000	40,000
6151	Current Act 511 Earned Income Taxes	0.500%	1,600,000	1,600,000
6152	Current Act 511 Occupation Taxes	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	150,000	150,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	1.00000	170,000	170,000
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	1.25000	270,000	270,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments		2,190,000	2,190,000
	Total Act 511, Current Taxes		2,230,000	7,664,507 (511 Limit)

Act 511 Tax Limit --> 638,708,930 X 12 Mills

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	Current Real Estate Taxes									
	Allegheny	28.0240	29.4530	5.10%	Yes	5.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	1.00000	1.00000	0.00%	Yes	5.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage	10.000%	0.000%	-100.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	1.25000	1.25000	0.00%	Yes	5.1%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,340,219
1200 Special Programs - Elementary / Secondary	5,853,753
1300 Vocational Education	705,666
1400 Other Instructional Programs - Elementary / Secondary	1,076,662
1500 Nonpublic School Programs	1,000
Total Instruction	\$26,977,300
000 Support Services	
2100 Support Services - Students	1,521,093
2200 Support Services - Instructional Staff	1,553,255
2300 Support Services - Administration	2,423,325
2400 Support Services - Pupil Health	420,157
2500 Support Services - Business	687,331
2600 Operation and Maintenance of Plant Services	3,826,019
2700 Student Transportation Services	3,381,227
2800 Support Services - Central	226,000
2900 Other Support Services	14,900
Total Support Services	\$14,053,307
000 Operation of Non-Instructional Services	
3200 Student Activities	824,508
3300 Community Services	9,500
Total Operation of Non-Instructional Services	\$834,008
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,517,535
5200 Interfund Transfers - Out	10,000
Total Other Expenditures and Financing Uses	\$5,527,535
Total Estimated Expenditures and Other Financing Uses	\$47,542,150

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,556,330
200 Personnel Services - Employee Benefits	5,409,970
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	126,645
500 Other Purchased Services	5,658,500
600 Supplies	509,824
700 Property	76,200
800 Other Objects	750
Total Regular Programs - Elementary / Secondary	\$19,340,219
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,243,176
200 Personnel Services - Employee Benefits	1,763,727
300 Purchased Professional and Technical Services	1,345,000
500 Other Purchased Services	450,500
600 Supplies	36,200
700 Property	15,000
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$5,853,753
1300 Vocational Education	
100 Personnel Services - Salaries	212,352
200 Personnel Services - Employee Benefits	90,864
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	6,500
500 Other Purchased Services	342,450
600 Supplies	42,000
700 Property	10,000
Total Vocational Education	\$705,666
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	228,968
200 Personnel Services - Employee Benefits	117,444
500 Other Purchased Services	730,000
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	\$1,076,662
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
Total Instruction	\$26,977,300
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	933,729
200 Personnel Services - Employee Benefits	457,714
300 Purchased Professional and Technical Services	107,600

Description	Amount
400 Purchased Property Services	250
500 Other Purchased Services	2,550
600 Supplies	16,900
800 Other Objects	2,450
Total Support Services - Students	\$1,521,093
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	498,203
200 Personnel Services - Employee Benefits	280,373
300 Purchased Professional and Technical Services	328,129
400 Purchased Property Services	75,700
500 Other Purchased Services	14,200
600 Supplies	104,950
700 Property	250,000
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$1,553,255
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,161,955
200 Personnel Services - Employee Benefits	799,565
300 Purchased Professional and Technical Services	337,300
500 Other Purchased Services	63,200
600 Supplies	12,455
700 Property	2,000
800 Other Objects	46,850
Total Support Services - Administration	\$2,423,325
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	148,442
200 Personnel Services - Employee Benefits	129,615
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	400
500 Other Purchased Services	500
600 Supplies	14,200
700 Property	12,000
Total Support Services - Pupil Health	\$420,157
2500 Support Services - Business	
100 Personnel Services - Salaries	270,094
200 Personnel Services - Employee Benefits	261,487
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	30,000
500 Other Purchased Services	12,100
600 Supplies	10,500
800 Other Objects	650
Total Support Services - Business	\$687,331
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,183,488
200 Personnel Services - Employee Benefits	929,215

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	392,000
400 Purchased Property Services	200,500
500 Other Purchased Services	192,950
600 Supplies	894,066
700 Property	33,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$3,826,019
2700 Student Transportation Services	
500 Other Purchased Services	3,361,500
800 Other Objects	19,727
Total Student Transportation Services	\$3,381,227
2800 Support Services - Central	
300 Purchased Professional and Technical Services	226,000
Total Support Services - Central	\$226,000
2900 Other Support Services	
500 Other Purchased Services	14,900
Total Other Support Services	\$14,900
Total Support Services	\$14,053,307
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	257,785
200 Personnel Services - Employee Benefits	159,393
300 Purchased Professional and Technical Services	153,880
400 Purchased Property Services	40,350
500 Other Purchased Services	24,750
600 Supplies	128,100
700 Property	53,000
800 Other Objects	7,250
Total Student Activities	\$824,508
3300 Community Services	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,500
600 Supplies	5,500
Total Community Services	\$9,500
Total Operation of Non-Instructional Services	\$834,008
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
Total Facilities Acquisition, Construction and Improvement Services	\$150,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	1,267,013
900 Other Uses of Funds	4,250,522
Total Debt Service / Other Expenditures and Financing Uses	\$5,517,535
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	\$10,000
Total Other Expenditures and Financing Uses	\$5,527,535
TOTAL EXPENDITURES	\$47,542,150

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
Public Purpose (Expendable) Trust Fund	427,000	450,000
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	550,000	650,000
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	\$977,000	\$1,100,000
Long-Term Investments		
General Fund		
Public Purpose (Expendable) Trust Fund	365,000	375,000
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	800,000	900,000
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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

\$1,165,000

\$1,275,000

Total Cash and Investments

\$2,142,000

\$2,375,000

06/30/2026 Estimate 06/30/2027 Projection

Long-Term Indebtedness

General Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total General Fund

\$4,905,711

\$5,594,508

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			

	06/30/2026 Estimate	06/30/2027 Projection
Long-Term Indebtedness		
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

\$4,905,711

\$5,594,508

Short-Term Payables

General Fund

	06/30/2026 Estimate	06/30/2027 Projection
	4,860,000	5,327,035

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

	\$4,860,000	\$5,327,035
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TOTAL INDEBTEDNESS

	\$9,765,711	\$10,921,543
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,661,963)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,661,963)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,661,963)