

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 04/28/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Bethann M Eyth

(412)871-2101

Extn :

Contact Person

Telephone

Extension

eythb@wilkinsburgschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkinsburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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	\$37820127
Ending Unassigned Fund Balance	\$3025610
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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
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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 : Wilkinsburg Borough SD	County : Allegheny	AUN Number : 103029803
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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 5-21-2026
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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.	We plan to add to fund balance
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.	We are maintaining the state allowed 8% fund balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We have assigned fund balance to help pay charter school expenses, salary and benefit increases

<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	396,968	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,598,834	
0850 Unassigned Fund Balance	3,025,610	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,624,444</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,064,173	
7000 Revenue from State Sources	20,723,786	
8000 Revenue from Federal Sources	1,382,810	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,170,769</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,795,213</u>

LEA : 103029803 Wilkinsburg Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,231,951
6113 Public Utility Realty Taxes	10,835
6140 Current Act 511 Taxes - Flat Rate Assessments	16,400
6150 Current Act 511 Taxes - Proportional Assessments	1,629,177
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,688,879
6500 Earnings on Investments	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	206,931
6910 Rentals	5,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$13,064,173
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,369,512
7271 Special Education funds for School-Aged Pupils	1,719,110
7292 Pre-K Counts	1,225,500
7311 Pupil Transportation Subsidy	383,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	203,280
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,400
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,250
7340 State Property Tax Reduction Allocation	1,405,147
7360 Safe Schools	173,000
7505 Ready to Learn Block Grant	380,424
7810 State Share of Social Security and Medicare Taxes	328,775
7820 State Share of Retirement Contributions	1,400,388
REVENUE FROM STATE SOURCES	\$20,723,786
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,184,737
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,706
8517 Title IV - 21st Century Schools	89,331
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	26,036
REVENUE FROM FEDERAL SOURCES	\$1,382,810
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,170,769

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,231,951	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,405,147</u>	
Total Approx. Tax Revenue:	\$10,637,098	
Approx. Tax Levy for Tax Rate Calculation:	\$12,657,723	
	Allegheny	Total

2025-26 Data		
a. Assessed Value	\$435,796,354	\$435,796,354
b. Real Estate Mills	27.6301	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$588,208,163	\$588,208,163
d. Assessed Value	\$437,968,346	\$437,968,346
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$12,041,097	\$12,041,097
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$12,041,097	\$12,041,097
(f Total * g)		
i. Base Mills Subject to Index	27.6301	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	82.04300%	82.04300%
k. Tax Levy Needed	\$12,657,723	\$12,657,723
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	28.9010	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,657,723	\$12,657,723
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,252,576
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,231,951
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,231,951	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,405,147</u>	
Total Approx. Tax Revenue:	\$10,637,098	
Approx. Tax Levy for Tax Rate Calculation:	\$12,657,723	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.9010	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,657,723	\$12,657,723
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	\$20,680.25	
Number of Homestead/Farmstead Properties	2351	2351
Median Assessed Value of Homestead Properties		\$60,700

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,231,951
Amount of Tax Relief for Homestead Exclusions	<u>\$1,405,147</u>
Total Approx. Tax Revenue:	\$10,637,098
Approx. Tax Levy for Tax Rate Calculation:	\$12,657,723
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,405,147	Lowering RE Tax Rate	\$0	\$1,405,147
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,405,147

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103029803 Wilksburg Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/30/2026 1:33:48 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Allegheny	437,968,346	28.9010	12,657,723			82.04300%	
Totals:	437,968,346		12,657,723	- 1,405,147	= 11,252,576	X 82.04300%	= 9,231,951
				<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	16,400	16,400
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						16,400	16,400
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%	1,473,177	1,473,177
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	156,000	156,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,629,177	1,629,177
Total Act 511, Current Taxes							1,645,577
Act 511 Tax Limit -->				588,208,163	X	12	7,058,498
				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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	27.6301	28.9010	4.60%	Yes	4.6%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		15,677,274
1200 Special Programs - Elementary / Secondary		7,100,418
1300 Vocational Education		35,367
1400 Other Instructional Programs - Elementary / Secondary		88,113
1500 Nonpublic School Programs		94,930
1800 Pre-Kindergarten		1,395,712
Total Instruction		\$24,391,814
2000 Support Services		
2100 Support Services - Students		1,180,704
2200 Support Services - Instructional Staff		692,339
2300 Support Services - Administration		1,190,750
2400 Support Services - Pupil Health		436,328
2500 Support Services - Business		714,932
2600 Operation and Maintenance of Plant Services		2,246,192
2700 Student Transportation Services		2,054,078
2800 Support Services - Central		319,783
Total Support Services		\$8,835,106
3000 Operation of Non-Instructional Services		
3300 Community Services		58,697
Total Operation of Non-Instructional Services		\$58,697
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		2,010,000
Total Facilities Acquisition, Construction and Improvement Services		\$2,010,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,193,818
5900 Budgetary Reserve		330,692
Total Other Expenditures and Financing Uses		\$2,524,510
Total Estimated Expenditures and Other Financing Uses		\$37,820,127

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,465,696
200 Personnel Services - Employee Benefits	3,037,312
300 Purchased Professional and Technical Services	1,725
500 Other Purchased Services	8,090,482
600 Supplies	74,957
800 Other Objects	7,102
Total Regular Programs - Elementary / Secondary	\$15,677,274
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	784,067
200 Personnel Services - Employee Benefits	451,651
300 Purchased Professional and Technical Services	743,579
500 Other Purchased Services	5,108,921
600 Supplies	12,200
Total Special Programs - Elementary / Secondary	\$7,100,418
1300 <u>Vocational Education</u>	
500 Other Purchased Services	35,367
Total Vocational Education	\$35,367
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	753
500 Other Purchased Services	87,360
Total Other Instructional Programs - Elementary / Secondary	\$88,113
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	91,950
600 Supplies	2,980
Total Nonpublic School Programs	\$94,930
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	534,235
200 Personnel Services - Employee Benefits	491,576
300 Purchased Professional and Technical Services	4,484
500 Other Purchased Services	8,075
600 Supplies	49,842
700 Property	2,000
800 Other Objects	305,500
Total Pre-Kindergarten	\$1,395,712
Total Instruction	\$24,391,814
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	764,108
200 Personnel Services - Employee Benefits	328,196
300 Purchased Professional and Technical Services	88,000
800 Other Objects	400

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,180,704
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	157,821
200 Personnel Services - Employee Benefits	151,080
300 Purchased Professional and Technical Services	51,938
600 Supplies	331,500
Total Support Services - Instructional Staff	\$692,339
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	645,842
200 Personnel Services - Employee Benefits	349,387
300 Purchased Professional and Technical Services	127,780
500 Other Purchased Services	41,319
600 Supplies	7,475
800 Other Objects	18,947
Total Support Services - Administration	\$1,190,750
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	95,580
200 Personnel Services - Employee Benefits	65,388
300 Purchased Professional and Technical Services	275,360
Total Support Services - Pupil Health	\$436,328
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	351,618
200 Personnel Services - Employee Benefits	158,412
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	52,000
500 Other Purchased Services	33,047
600 Supplies	74,855
800 Other Objects	32,500
Total Support Services - Business	\$714,932
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	757,713
200 Personnel Services - Employee Benefits	428,246
300 Purchased Professional and Technical Services	218,907
400 Purchased Property Services	221,844
500 Other Purchased Services	354,086
600 Supplies	262,396
700 Property	3,000
Total Operation and Maintenance of Plant Services	\$2,246,192
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	38,752
200 Personnel Services - Employee Benefits	29,440
500 Other Purchased Services	1,985,886
Total Student Transportation Services	\$2,054,078
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	123,862
400 Purchased Property Services	11,000
500 Other Purchased Services	15,083
600 Supplies	42,578
700 Property	127,260
Total Support Services - Central	\$319,783
Total Support Services	\$8,835,106
3000 Operation of Non-Instructional Services	
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	45,977
600 Supplies	12,720
Total Community Services	\$58,697
Total Operation of Non-Instructional Services	\$58,697
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
700 Property	2,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,010,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,010,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,365,762
900 Other Uses of Funds	828,056
Total Debt Service / Other Expenditures and Financing Uses	\$2,193,818
5900 <u>Budgetary Reserve</u>	
800 Other Objects	330,692
Total Budgetary Reserve	\$330,692
Total Other Expenditures and Financing Uses	\$2,524,510
TOTAL EXPENDITURES	\$37,820,127

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	7,021,412	6,021,412
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	1,119,412	500,000
Other Capital Projects Fund	780,430	200,000
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 Cash and Short-Term Investments	\$8,921,254	\$6,721,412

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	\$8,921,254	\$6,721,412

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		
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		

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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		

<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		

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	54,341,778	54,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$54,341,778	\$54,000,000
TOTAL INDEBTEDNESS	\$54,341,778	\$54,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	396,968
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	949,476
0850 Unassigned Fund Balance	3,025,610
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,975,086
5900 Budgetary Reserve	330,692
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,702,746