FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Ashley J Fortune
President of the Board / Original Signature Required

6/8/26
Date

Barbara Williams
Secretary of the Board - Original Signature Required

6/9/26
Date

Chief School Administrator - Original Signature Required

6/9/26
Date

Christopher Juzwick
Contact Person

(724)625-7773 Extn :6303
Telephone **Extension**

cjuzwick@pinerichland.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Pine-Richland SD	Allegheny	103021003

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 [x]

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

Total Budgeted Expenditures	$115398705
Ending Unassigned Fund Balance	$7182168
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.22%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/16/26

DUE DATE: AUGUST 15, 2026

Printed 6/15/2026 2:35:23 PM

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 :	County :	AUN Number :
Pine-Richland SD	Allegheny	103021003

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
Ashley Fantini	5/4/26

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $1,189,763.00 Approved Referendum Exception Amt: $1,157,453.00	The District updates the current millage rate weekly for the Allegheny County Website. Our overall assessment has dropped by 14.253 million since December of 2025. District calculation that gives increase of $1.157 is an additional 1.79% over base index
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District has created a budget that limits error. We record a $300,00 budgetary reserve for uncontrollable costs such as student need personnel add or rising costs with utilities/fuel.
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 unassigned fund balance falls below state requirements of the 7.99% percent of allowable unassigned fund 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.	This amount is committed to PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is assigned to the the fund balance usage in 2026-2027

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,104,887	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	192,471	
0840 Assigned Fund Balance	11,391,183	
0850 Unassigned Fund Balance	8,781,009	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$20,364,663**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	85,910,851	
7000 Revenue from State Sources	23,956,789	
8000 Revenue from Federal Sources	558,225	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$110,425,865**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$130,790,528**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	67,874,882
6112	Interim Real Estate Taxes	232,518
6113	Public Utility Realty Taxes	75,184
6120	Current Per Capita Taxes, Section 679	85,701
6140	Current Act 511 Taxes - Flat Rate Assessments	85,701
6150	Current Act 511 Taxes - Proportional Assessments	12,054,549
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,501,262
6500	Earnings on Investments	1,900,000
6700	Revenues from LEA Activities	587,483
6800	Revenues from Intermediary Sources / Pass-Through Funds	888,822
6910	Rentals	191,386
6990	Refunds and Other Miscellaneous Revenue	433,363
REVENUE FROM LOCAL SOURCES		**$85,910,851**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,689,823
7271	Special Education funds for School-Aged Pupils	2,077,655
7311	Pupil Transportation Subsidy	1,993,171
7312	Nonpublic and Charter School Pupil Transportation Subsidy	192,930
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	713,498
7330	Health Services (Medical, Dental, Nurse, Act 25)	85,284
7340	State Property Tax Reduction Allocation	2,179,205
7505	Ready to Learn Block Grant	518,675
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820	State Share of Retirement Contributions	1,755,828
7900	Revenue for Technology	7,650,720
REVENUE FROM STATE SOURCES		**$23,956,789**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	122,038
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,615
8516	Title III - Language Instruction for English Learners and Immigrant Students	360
8517	Title IV - 21st Century Schools	10,813
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,399
REVENUE FROM FEDERAL SOURCES	**$558,225**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**110,425,865**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$67,874,882**
Amount of Tax Relief for Homestead Exclusions	**$2,179,205**
Total Approx. Tax Revenue:	**$70,054,087**
Approx. Tax Levy for Tax Rate Calculation:	**$72,323,276**

		Allegheny	Total
	2025-26 Data		
	a. Assessed Value	$3,515,103,054	$3,515,103,054
	b. Real Estate Mills	19.5867	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$3,951,270,239	$3,951,270,239
	d. Assessed Value	$3,506,957,168	$3,506,957,168
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$68,849,269	$68,849,269
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$68,849,269	$68,849,269
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.5867	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.76496%	96.76496%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$72,323,276	$72,323,276
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**20.6228**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$72,323,276	$72,323,276
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$70,144,071
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$67,874,882

Act 1 Index (current): 3.5%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	**$67,874,882**	
Amount of Tax Relief for Homestead Exclusions	**$2,179,205**	
Total Approx. Tax Revenue:	**$70,054,087**	
Approx. Tax Levy for Tax Rate Calculation:	**$72,323,276**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.2722	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3506	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$71,093,737	$71,093,737
s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$1,229,539	$1,229,539
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$1,189,763	$1,189,763

IV.

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$14,209.00	
Number of Homestead/Farmstead Properties	7428	7428
Median Assessed Value of Homestead Properties		$278,400

V.

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$67,874,882**
Amount of Tax Relief for Homestead Exclusions	**$2,179,205**
Total Approx. Tax Revenue:	**$70,054,087**
Approx. Tax Levy for Tax Rate Calculation:	**$72,323,276**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,179,205	Lowering RE Tax Rate	$0	$2,179,205
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,179,205**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	3,506,957,168	20.6228	72,323,276						96.76496%		
Totals:	**3,506,957,168**		**72,323,276**	-	2,179,205	=	70,144,071	X	96.76496%	=	67,874,882

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			85,701
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	85,701	85,701
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**85,701**	**85,701**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	10,834,228	10,834,228
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,220,321	1,220,321
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			**12,054,549**	**12,054,549**
	Total Act 511, Current Taxes				**12,140,250**
		Act 511 Tax Limit -->	**3,951,270,239 X**	**12**	**47,415,243**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	19.5867	20.6228	5.29%	No	3.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,426,993
1200 Special Programs - Elementary / Secondary	16,112,837
1300 Vocational Education	604,038
1400 Other Instructional Programs - Elementary / Secondary	20,049
1500 Nonpublic School Programs	32,200
Total Instruction	**$65,196,117**
2000 Support Services	
2100 Support Services - Students	4,056,595
2200 Support Services - Instructional Staff	2,383,678
2300 Support Services - Administration	5,653,617
2400 Support Services - Pupil Health	1,381,244
2500 Support Services - Business	761,246
2600 Operation and Maintenance of Plant Services	8,524,325
2700 Student Transportation Services	6,985,581
2800 Support Services - Central	2,690,795
2900 Other Support Services	100,000
Total Support Services	**$32,537,081**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,642,989
3300 Community Services	79,080
Total Operation of Non-Instructional Services	**$2,722,069**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,479,245
5200 Interfund Transfers - Out	5,164,193
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	**$14,943,438**
Total Estimated Expenditures and Other Financing Uses	**$115,398,705**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,512,579
200 Personnel Services - Employee Benefits	18,186,673
300 Purchased Professional and Technical Services	993,562
400 Purchased Property Services	14,126
500 Other Purchased Services	825,360
600 Supplies	874,756
800 Other Objects	19,937
Total Regular Programs - Elementary / Secondary	**$48,426,993**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,365,404
200 Personnel Services - Employee Benefits	4,998,185
300 Purchased Professional and Technical Services	1,931,705
500 Other Purchased Services	2,764,837
600 Supplies	47,296
800 Other Objects	5,410
Total Special Programs - Elementary / Secondary	**$16,112,837**
1300 Vocational Education	
500 Other Purchased Services	604,038
Total Vocational Education	**$604,038**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,661
200 Personnel Services - Employee Benefits	6,368
500 Other Purchased Services	20
Total Other Instructional Programs - Elementary / Secondary	**$20,049**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	31,200
600 Supplies	1,000
Total Nonpublic School Programs	**$32,200**
Total Instruction	**$65,196,117**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,113,161
200 Personnel Services - Employee Benefits	1,446,460
300 Purchased Professional and Technical Services	210,995
500 Other Purchased Services	2,113
600 Supplies	251,541
800 Other Objects	32,325
Total Support Services - Students	**$4,056,595**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,114,117
200 Personnel Services - Employee Benefits	872,175

Description	Amount
300 Purchased Professional and Technical Services	173,980
400 Purchased Property Services	10,350
500 Other Purchased Services	1,980
600 Supplies	209,436
800 Other Objects	1,640
Total Support Services - Instructional Staff	**$2,383,678**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,846,821
200 Personnel Services - Employee Benefits	1,926,983
300 Purchased Professional and Technical Services	687,537
400 Purchased Property Services	660
500 Other Purchased Services	63,152
600 Supplies	77,335
800 Other Objects	51,129
Total Support Services - Administration	**$5,653,617**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	743,394
200 Personnel Services - Employee Benefits	459,938
300 Purchased Professional and Technical Services	154,532
400 Purchased Property Services	1,325
500 Other Purchased Services	50
600 Supplies	21,955
800 Other Objects	50
Total Support Services - Pupil Health	**$1,381,244**
2500 Support Services - Business	
100 Personnel Services - Salaries	375,408
200 Personnel Services - Employee Benefits	220,037
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	28,487
500 Other Purchased Services	16,221
600 Supplies	92,563
800 Other Objects	17,530
Total Support Services - Business	**$761,246**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,552,869
200 Personnel Services - Employee Benefits	2,001,694
300 Purchased Professional and Technical Services	519,624
400 Purchased Property Services	472,308
500 Other Purchased Services	320,574
600 Supplies	2,650,852
700 Property	4,823
800 Other Objects	1,581
Total Operation and Maintenance of Plant Services	**$8,524,325**
2700 Student Transportation Services	
100 Personnel Services - Salaries	41,864

Description	Amount
200 Personnel Services - Employee Benefits	23,627
300 Purchased Professional and Technical Services	475,314
500 Other Purchased Services	6,351,837
600 Supplies	30,189
800 Other Objects	62,750
Total Student Transportation Services	**$6,985,581**
2800 Support Services - Central	
100 Personnel Services - Salaries	695,438
200 Personnel Services - Employee Benefits	488,065
300 Purchased Professional and Technical Services	350,432
400 Purchased Property Services	24,000
500 Other Purchased Services	123,561
600 Supplies	1,000,648
700 Property	6,100
800 Other Objects	2,551
Total Support Services - Central	**$2,690,795**
2900 Other Support Services	
500 Other Purchased Services	100,000
Total Other Support Services	**$100,000**
Total Support Services	**$32,537,081**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,310,908
200 Personnel Services - Employee Benefits	635,594
300 Purchased Professional and Technical Services	150,851
400 Purchased Property Services	56,050
500 Other Purchased Services	211,220
600 Supplies	230,021
700 Property	3,020
800 Other Objects	45,325
Total Student Activities	**$2,642,989**
3300 Community Services	
800 Other Objects	79,080
Total Community Services	**$79,080**
Total Operation of Non-Instructional Services	**$2,722,069**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,934,245
900 Other Uses of Funds	6,545,000
Total Debt Service / Other Expenditures and Financing Uses	**$9,479,245**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,164,193
Total Interfund Transfers - Out	**$5,164,193**

Description	Amount
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	**$300,000**
Total Other Expenditures and Financing Uses	**$14,943,438**
TOTAL EXPENDITURES	**$115,398,705**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	22,469,550	17,496,709
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	10,498,983	10,866,447
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	1,461,409	1,461,409
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	**$34,429,942**	**$29,824,565**

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		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$34,429,942**	**$29,824,565**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	70,645,000	64,410,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	5,800,000	6,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,825,000	5,815,000
Total General Fund	**$82,270,000**	**$76,225,000**
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		

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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
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	**$82,270,000**	**$76,225,000**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	9,077,477	8,871,477
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	2,000,000	3,500,000
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	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$11,202,477**	**$12,496,477**
TOTAL INDEBTEDNESS	**$93,472,477**	**$88,721,477**

Account	Description	Amounts
0810	Nonspendable Fund Balance	2,104,887
0820	Restricted Fund Balance	
0830	Committed Fund Balance	192,471
0840	Assigned Fund Balance	8,017,184
0850	Unassigned Fund Balance	7,182,168
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$15,391,823**
5900	**Budgetary Reserve**	**300,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$17,796,710**