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: 6/8/2026

Secretary of the Board - Original Signature Required — Date: 6/8/2026

Chief School Administrator - Original Signature Required — Date: 6/8/2026

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Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Riverview SD	Allegheny	103028203

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 [x]

No [ ]

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

Total Budgeted Expenditures	$29600000
Ending Unassigned Fund Balance	$2154800
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.27%

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]	6/8/2026

DUE DATE: AUGUST 15, 2026

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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 :
Riverview SD	Allegheny	103028203

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
[signature]	5-12-2026

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

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Val Number	Description	Justification
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: $10,000.00 Function 1400, Object 200: $14,625.00	This includes buyout for not taking insurance per the collective bargaining agreement in place.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency Funds
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.	Contingency Funds
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Contingency Funds
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Contingency Funds

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	256,036	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,293,458	
0840 Assigned Fund Balance	2,541,277	
0850 Unassigned Fund Balance	5,672,466	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,507,201**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,187,610	
7000 Revenue from State Sources	8,183,390	
8000 Revenue from Federal Sources	229,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$29,600,000**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$43,107,201**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,821,595
6113 Public Utility Realty Taxes	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	1,575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	552,815
6700 Revenues from LEA Activities	21,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	**$21,187,610**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,778,900
7112 Basic Education Funding-Social Security	467,000
7271 Special Education funds for School-Aged Pupils	824,827
7311 Pupil Transportation Subsidy	148,690
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,780
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	181,730
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	620,313
7505 Ready to Learn Block Grant	226,150
7820 State Share of Retirement Contributions	1,905,000
REVENUE FROM STATE SOURCES	**$8,183,390**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	23,900
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,100
8517 Title IV - 21st Century Schools	14,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	**$229,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**29,600,000**

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$17,821,595**
Amount of Tax Relief for Homestead Exclusions	**$620,313**
Total Approx. Tax Revenue:	**$18,441,908**
Approx. Tax Levy for Tax Rate Calculation:	**$18,805,646**

		Allegheny	**Total**
	2025-26 Data		
	a. Assessed Value	$716,912,660	$716,912,660
	b. Real Estate Mills	25.5000	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$876,971,959	$876,971,959
	d. Assessed Value	$728,071,340	$728,071,340
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$18,281,273	$18,281,273
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$18,281,273	$18,281,273
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.5000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.99983%	97.99983%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$18,805,646	$18,805,646
	I. 2026-27 Real Estate Tax Rate (k / d * 1000)	**25.8294**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$18,805,646	$18,805,646
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$18,185,333
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$17,821,595

Act 1 Index (current): 3.5%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$17,821,595**	
Amount of Tax Relief for Homestead Exclusions	**$620,313**	
Total Approx. Tax Revenue:	**$18,441,908**	
Approx. Tax Levy for Tax Rate Calculation:	**$18,805,646**	
	Allegheny	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3925	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$19,215,623	$19,215,623
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
V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$11,036.60	
Number of Homestead/Farmstead Properties	2176	2176
Median Assessed Value of Homestead Properties		$150,300

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$17,821,595**
Amount of Tax Relief for Homestead Exclusions	**$620,313**
Total Approx. Tax Revenue:	**$18,441,908**
Approx. Tax Levy for Tax Rate Calculation:	**$18,805,646**

	Allegheny			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$620,313	Lowering RE Tax Rate	$0	$620,313
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$620,313**

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	728,071,340	25.8294	18,805,646						97.99983%		
Totals:	**728,071,340**		**18,805,646**	-	620,313	=	18,185,333	X	97.99983%	=	17,821,595

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$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	17,000	17,000
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			**17,000**	**17,000**
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%	1,350,000	1,350,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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			**1,575,000**	**1,575,000**
	Total Act 511, Current Taxes				**1,592,000**
		Act 511 Tax Limit -->	**876,971,959 X**	**12**	**10,523,664**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	25.5000	25.8294	1.30%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services 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	12,569,983
1200 Special Programs - Elementary / Secondary	3,293,805
1300 Vocational Education	773,645
1400 Other Instructional Programs - Elementary / Secondary	90,625
Total Instruction	**$16,728,058**
2000 Support Services	
2100 Support Services - Students	851,955
2200 Support Services - Instructional Staff	2,786,157
2300 Support Services - Administration	2,071,824
2400 Support Services - Pupil Health	203,782
2500 Support Services - Business	487,423
2600 Operation and Maintenance of Plant Services	2,400,268
2700 Student Transportation Services	1,205,000
2900 Other Support Services	20,000
Total Support Services	**$10,026,409**
3000 Operation of Non-Instructional Services	
3200 Student Activities	919,533
3300 Community Services	65,300
Total Operation of Non-Instructional Services	**$984,833**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	**$15,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,690,000
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$1,845,700**
Total Estimated Expenditures and Other Financing Uses	**$29,600,000**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,825,072
200 Personnel Services - Employee Benefits	4,539,861
300 Purchased Professional and Technical Services	324,000
400 Purchased Property Services	4,750
500 Other Purchased Services	687,500
600 Supplies	137,500
700 Property	7,000
800 Other Objects	44,300
Total Regular Programs - Elementary / Secondary	**$12,569,983**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,123,000
200 Personnel Services - Employee Benefits	772,890
300 Purchased Professional and Technical Services	330,100
500 Other Purchased Services	1,043,915
600 Supplies	15,700
700 Property	5,500
800 Other Objects	2,700
Total Special Programs - Elementary / Secondary	**$3,293,805**
1300 Vocational Education	
100 Personnel Services - Salaries	272,500
200 Personnel Services - Employee Benefits	175,613
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	300
500 Other Purchased Services	306,732
600 Supplies	16,800
700 Property	1,000
Total Vocational Education	**$773,645**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	14,625
500 Other Purchased Services	66,000
Total Other Instructional Programs - Elementary / Secondary	**$90,625**
Total Instruction	**$16,728,058**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	466,800
200 Personnel Services - Employee Benefits	307,605
300 Purchased Professional and Technical Services	65,500
500 Other Purchased Services	3,100
600 Supplies	8,450
800 Other Objects	500
Total Support Services - Students	**$851,955**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	938,000
200 Personnel Services - Employee Benefits	656,611
300 Purchased Professional and Technical Services	470,500
500 Other Purchased Services	1,500
600 Supplies	550,146
700 Property	163,500
800 Other Objects	5,900
Total Support Services - Instructional Staff	**$2,786,157**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,052,150
200 Personnel Services - Employee Benefits	622,164
300 Purchased Professional and Technical Services	289,600
500 Other Purchased Services	34,950
600 Supplies	30,800
700 Property	1,500
800 Other Objects	40,660
Total Support Services - Administration	**$2,071,824**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	104,500
200 Personnel Services - Employee Benefits	75,882
300 Purchased Professional and Technical Services	16,900
500 Other Purchased Services	250
600 Supplies	4,800
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	**$203,782**
2500 Support Services - Business	
100 Personnel Services - Salaries	226,600
200 Personnel Services - Employee Benefits	178,323
300 Purchased Professional and Technical Services	44,500
500 Other Purchased Services	5,000
600 Supplies	3,000
800 Other Objects	30,000
Total Support Services - Business	**$487,423**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	771,500
200 Personnel Services - Employee Benefits	542,671
300 Purchased Professional and Technical Services	261,000
400 Purchased Property Services	228,750
500 Other Purchased Services	133,297
600 Supplies	432,000
700 Property	29,000
800 Other Objects	2,050
Total Operation and Maintenance of Plant Services	**$2,400,268**

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	1,205,000
Total Student Transportation Services	**$1,205,000**
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	**$20,000**
Total Support Services	**$10,026,409**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	415,000
200 Personnel Services - Employee Benefits	137,533
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	75,700
500 Other Purchased Services	95,000
600 Supplies	30,750
700 Property	50,000
800 Other Objects	45,550
Total Student Activities	**$919,533**
3300 Community Services	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,300
300 Purchased Professional and Technical Services	54,000
Total Community Services	**$65,300**
Total Operation of Non-Instructional Services	**$984,833**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	15,000
Total Facilities Acquisition, Construction and Improvement Services	**$15,000**
Total Facilities Acquisition, Construction and Improvement Services	**$15,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	690,000
900 Other Uses of Funds	1,000,000
Total Debt Service / Other Expenditures and Financing Uses	**$1,690,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	55,700
Total Interfund Transfers - Out	**$55,700**
5900 Budgetary Reserve	
800 Other Objects	100,000

Description	Amount
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$1,845,700**
TOTAL EXPENDITURES	**$29,600,000**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	7,000,000	7,300,000
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 Cash and Short-Term Investments	**$7,000,000**	**$7,300,000**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$7,000,000**	**$7,300,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	19,900,000	18,500,000
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	**$19,900,000**	**$18,500,000**
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	**$19,900,000**	**$18,500,000**

Short-Term Payables	**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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$19,900,000**	**$18,500,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	256,036
0820	Restricted Fund Balance	
0830	Committed Fund Balance	5,293,458
0840	Assigned Fund Balance	6,058,943
0850	Unassigned Fund Balance	2,154,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$13,507,201**
5900	**Budgetary Reserve**	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$13,863,237**