FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

, **Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required — Date: 6-9-26

Secretary of the Board - Original Signature Required — Date: 6-9-26

Chief School Administrator - Original Signature Required — Date: 6-9-26

Joan Wehner
Contact Person

(412)429-2204 Extn :
Telephone **Extension**

jwehner@cvsd.net
Email Address

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	829,055	
0820 Restricted Fund Balance	9,374,681	
0830 Committed Fund Balance	5,421,662	
0840 Assigned Fund Balance	3,708,287	
0850 Unassigned Fund Balance	4,721,404	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,851,353**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,019,562	
7000 Revenue from State Sources	19,760,060	
8000 Revenue from Federal Sources	963,739	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$78,743,361**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$92,594,714**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	46,130,500
6112	Interim Real Estate Taxes	98,684
6113	Public Utility Realty Taxes	47,500
6114	Payments in Lieu of Current Taxes - State / Local	750,000
6140	Current Act 511 Taxes - Flat Rate Assessments	72,180
6150	Current Act 511 Taxes - Proportional Assessments	8,138,925
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,163,571
6500	Earnings on Investments	850,000
6700	Revenues from LEA Activities	75,309
6800	Revenues from Intermediary Sources / Pass-Through Funds	496,437
6910	Rentals	84,000
6990	Refunds and Other Miscellaneous Revenue	112,456
REVENUE FROM LOCAL SOURCES		**$58,019,562**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,090,529
7144	Cyber Charter Transition	86,714
7160	Tuition for Orphans Subsidy	86,581
7271	Special Education funds for School-Aged Pupils	2,033,399
7311	Pupil Transportation Subsidy	1,019,599
7312	Nonpublic and Charter School Pupil Transportation Subsidy	87,395
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,088
7330	Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340	State Property Tax Reduction Allocation	1,584,131
7531	Ready to Learn-Foundation	303,975
7532	Ready to Learn-Adequacy Supplement	50,000
7810	State Share of Social Security and Medicare Taxes	1,280,722
7820	State Share of Retirement Contributions	5,791,927
REVENUE FROM STATE SOURCES		**$19,760,060**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	586,317
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	105,322
8516	Title III - Language Instruction for English Learners and Immigrant Students	63,664
8517	Title IV - 21st Century Schools	33,436

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
REVENUE FROM FEDERAL SOURCES	**$963,739**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**78,743,361**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$46,130,500**
Amount of Tax Relief for Homestead Exclusions	**$1,584,131**
Total Approx. Tax Revenue:	**$47,714,631**
Approx. Tax Levy for Tax Rate Calculation:	**$49,636,735**

		Allegheny	Total
	2025-26 Data		
	a. Assessed Value	$2,436,970,315	$2,436,970,315
	b. Real Estate Mills	20.1909	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$2,690,860,601	$2,690,860,601
	d. Assessed Value	$2,458,371,610	$2,458,371,610
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$49,204,624	$49,204,624
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$49,204,624	$49,204,624
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1909	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$49,636,735	$49,636,735
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**20.1909**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$49,636,735	$49,636,735
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$48,052,604
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$46,130,500

Act 1 Index (current): 3.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$46,130,500**
Amount of Tax Relief for Homestead Exclusions	**$1,584,131**
Total Approx. Tax Revenue:	**$47,714,631**
Approx. Tax Levy for Tax Rate Calculation:	**$49,636,735**

		Allegheny	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	20.8975	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$51,373,821	$51,373,821
	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	$8,727.20	
	Number of Homestead/Farmstead Properties	8990	8990
	Median Assessed Value of Homestead Properties		$135,100

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$46,130,500**
Amount of Tax Relief for Homestead Exclusions	**$1,584,131**
Total Approx. Tax Revenue:	**$47,714,631**
Approx. Tax Levy for Tax Rate Calculation:	**$49,636,735**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,584,131	Lowering RE Tax Rate	$0	$1,584,131
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,584,131**

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	2,458,371,610	20.1909	49,636,735						96.00000%		
Totals:	**2,458,371,610**		**49,636,735**	-	1,584,131	=	48,052,604	X	96.00000%	=	46,130,500

		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	72,180	72,180
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			**72,180**	**72,180**
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%	6,631,397	6,631,397
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	893,710	893,710
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	0.75000	0.000	613,818	613,818
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**8,138,925**	**8,138,925**
	Total Act 511, Current Taxes				**8,211,105**
		Act 511 Tax Limit -->	**2,690,860,601 X**	**12**	**32,290,327**
			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	20.1909	20.1909	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
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	1.000%	1.000%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	3.5%				

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Chartiers Valley SD	Allegheny	103021752

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	$81030978
Ending Unassigned Fund Balance	$4733787
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.84%

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]	6/9/26

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 :	County :	AUN Number :
Chartiers Valley SD	Allegheny	103021752

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
	5/12/26

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

Val Number	Description	Justification
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.	Unassigned fund balance to meet cash flow needs or emergency operating expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Total of Capital and Debt Stabilization fund balances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance as authorized by the board of directors

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8517	Title IV - 21st Century Schools	33,436

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	b. Real Estate Mills	20.1909	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$2,690,860,601	$2,690,860,601
	d. Assessed Value	$2,458,371,610	$2,458,371,610
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$49,204,624	$49,204,624
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$49,204,624	$49,204,624
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1909	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$49,636,735	$49,636,735
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**20.1909**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$49,636,735	$49,636,735
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$48,052,604
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$46,130,500

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$46,130,500**
Amount of Tax Relief for Homestead Exclusions	**$1,584,131**
Total Approx. Tax Revenue:	**$47,714,631**
Approx. Tax Levy for Tax Rate Calculation:	**$49,636,735**

		Allegheny	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	20.8975	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$51,373,821	$51,373,821
	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		
	Assessed Value Exclusion per Homestead	$8,727.20	
V.	Number of Homestead/Farmstead Properties	8990	8990
	Median Assessed Value of Homestead Properties		$135,100

Act 1 Index (current): 3.5%

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Calculation Method:	
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Total Approx. Tax Revenue:	**$47,714,631**
Approx. Tax Levy for Tax Rate Calculation:	**$49,636,735**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,584,131	Lowering RE Tax Rate	$0	$1,584,131
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,584,131**

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	2,458,371,610	20.1909	49,636,735						96.00000%		
Totals:	**2,458,371,610**		**49,636,735**	-	1,584,131	=	48,052,604	X	96.00000%	=	46,130,500

		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		72,180	72,180
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				**72,180**	**72,180**
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%		6,631,397	6,631,397
6152	Current Act 511 Occupation Taxes	0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%		893,710	893,710
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	0.75000	0.000		613,818	613,818
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0		0	0
	Total Current Act 511 Taxes – Proportional Assessments				**8,138,925**	**8,138,925**
	Total Act 511, Current Taxes					**8,211,105**
		Act 511 Tax Limit	**-->**	**2,690,860,601**	**X 12**	**32,290,327**
				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	20.1909	20.1909	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679					3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
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	1.000%	1.000%	0.00%	Yes	3.5%				
6157	Current Act 511 Mercantile Taxes	0.75000	0.75000	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,231,378
1200 Special Programs - Elementary / Secondary	13,478,183
1300 Vocational Education	1,003,224
Total Instruction	**$49,712,785**
2000 Support Services	
2100 Support Services - Students	2,018,502
2200 Support Services - Instructional Staff	2,459,325
2300 Support Services - Administration	5,081,009
2400 Support Services - Pupil Health	920,201
2500 Support Services - Business	867,567
2600 Operation and Maintenance of Plant Services	7,521,636
2700 Student Transportation Services	5,206,349
2800 Support Services - Central	128,203
2900 Other Support Services	70,349
Total Support Services	**$24,273,141**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,504,108
Total Operation of Non-Instructional Services	**$1,504,108**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,540,944
Total Other Expenditures and Financing Uses	**$5,540,944**
Total Estimated Expenditures and Other Financing Uses	**$81,030,978**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,490,568
200 Personnel Services - Employee Benefits	13,267,107
300 Purchased Professional and Technical Services	686,683
400 Purchased Property Services	1,450
500 Other Purchased Services	985,626
600 Supplies	620,083
700 Property	121,693
800 Other Objects	58,168
Total Regular Programs - Elementary / Secondary	**$35,231,378**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,375,737
200 Personnel Services - Employee Benefits	3,966,733
300 Purchased Professional and Technical Services	1,651,742
500 Other Purchased Services	3,402,364
600 Supplies	80,551
800 Other Objects	1,056
Total Special Programs - Elementary / Secondary	**$13,478,183**
1300 Vocational Education	
500 Other Purchased Services	1,003,224
Total Vocational Education	**$1,003,224**
Total Instruction	**$49,712,785**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	990,558
200 Personnel Services - Employee Benefits	720,686
300 Purchased Professional and Technical Services	226,000
500 Other Purchased Services	3,400
600 Supplies	75,443
800 Other Objects	2,415
Total Support Services - Students	**$2,018,502**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	466,175
200 Personnel Services - Employee Benefits	362,416
300 Purchased Professional and Technical Services	459,150
500 Other Purchased Services	49,000
600 Supplies	83,561
700 Property	817,350
800 Other Objects	221,673
Total Support Services - Instructional Staff	**$2,459,325**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,246,881
200 Personnel Services - Employee Benefits	1,570,839

Description	Amount
300 Purchased Professional and Technical Services	875,186
500 Other Purchased Services	224,353
600 Supplies	37,365
800 Other Objects	126,385
Total Support Services - Administration	**$5,081,009**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	694,248
200 Personnel Services - Employee Benefits	216,634
300 Purchased Professional and Technical Services	450
400 Purchased Property Services	300
600 Supplies	8,569
Total Support Services - Pupil Health	**$920,201**
2500 Support Services - Business	
100 Personnel Services - Salaries	442,250
200 Personnel Services - Employee Benefits	309,452
300 Purchased Professional and Technical Services	18,300
400 Purchased Property Services	1,000
500 Other Purchased Services	6,750
600 Supplies	70,040
700 Property	12,500
800 Other Objects	7,275
Total Support Services - Business	**$867,567**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,379,431
200 Personnel Services - Employee Benefits	1,708,785
300 Purchased Professional and Technical Services	985,419
400 Purchased Property Services	710,750
500 Other Purchased Services	195,183
600 Supplies	1,526,780
700 Property	9,638
800 Other Objects	5,650
Total Operation and Maintenance of Plant Services	**$7,521,636**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,253,745
200 Personnel Services - Employee Benefits	1,218,676
300 Purchased Professional and Technical Services	10,464
400 Purchased Property Services	44,544
500 Other Purchased Services	1,124,906
600 Supplies	552,000
800 Other Objects	2,014
Total Student Transportation Services	**$5,206,349**
2800 Support Services - Central	
100 Personnel Services - Salaries	58,693
200 Personnel Services - Employee Benefits	39,010
500 Other Purchased Services	1,700

Description	Amount
600 Supplies	28,000
800 Other Objects	800
Total Support Services - Central	**$128,203**
2900 Other Support Services	
500 Other Purchased Services	70,349
Total Other Support Services	**$70,349**
Total Support Services	**$24,273,141**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	773,024
200 Personnel Services - Employee Benefits	373,339
300 Purchased Professional and Technical Services	194,000
400 Purchased Property Services	31,000
500 Other Purchased Services	8,000
600 Supplies	107,300
800 Other Objects	17,445
Total Student Activities	**$1,504,108**
Total Operation of Non-Instructional Services	**$1,504,108**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,070,944
900 Other Uses of Funds	2,470,000
Total Debt Service / Other Expenditures and Financing Uses	**$5,540,944**
Total Other Expenditures and Financing Uses	**$5,540,944**
TOTAL EXPENDITURES	**$81,030,978**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	8,725,071	8,205,071
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,582,100	582,100
Capital Reserve Fund - § 1431	8,505,388	4,100,000
Other Capital Projects Fund		
Debt Service Fund	4,324,217	4,324,217
Food Service / Cafeteria Operations Fund	421,000	385,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,763	
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$23,598,539**	**$17,596,388**

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	**$23,598,539**	**$17,596,388**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	130,932,109	125,671,430
0520 Extended-Term Financing Agreements Payable	157,640	
0530 Lease and Other Right-To-Use Obligations	243,821	
0540 Accumulated Compensated Absences	1,691,489	1,852,528
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,754,455	17,754,455
0599 Other Noncurrent Liabilities		
Total General Fund	**$150,779,514**	**$145,278,413**
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	**$150,779,514**	**$145,278,413**

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	**$150,779,514**	**$145,278,413**

Account	Description	Amounts
0810	Nonspendable Fund Balance	829,055
0820	Restricted Fund Balance	9,374,681
0830	Committed Fund Balance	3,121,662
0840	Assigned Fund Balance	3,708,287
0850	Unassigned Fund Balance	4,733,787
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,563,736**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$21,767,472**