

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Barbara Markowitz

(267)893-2077

Extn :

Contact Person

Telephone

Extension

bmarkowitz@cbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$461236653
Ending Unassigned Fund Balance	\$10566817
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.29%

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 : Central Bucks SD	County : Bucks	AUN Number : 122092102
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Due to upcoming construction projects the district feels it is financially prudent to maintain an unassigned 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.	Due to our retirement and our healthcare obligations the district has chosen to ear mark assigned fund balance for these activities.

<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	59,635	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	29,519,740	
0850 Unassigned Fund Balance	16,437,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$45,957,486</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	342,800,686	
7000 Revenue from State Sources	94,859,643	
8000 Revenue from Federal Sources	2,685,655	
9000 Other Financing Sources	500,000	
Total Estimated Revenues And Other Financing Sources		<u>\$440,845,984</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$486,803,470</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	282,644,100
6112 Interim Real Estate Taxes	1,100,004
6113 Public Utility Realty Taxes	250,000
6150 Current Act 511 Taxes - Proportional Assessments	41,356,582
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,500,000
6500 Earnings on Investments	5,500,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	825,000
6980 Revenue from Community Services Activities	3,602,500
6990 Refunds and Other Miscellaneous Revenue	202,500
REVENUE FROM LOCAL SOURCES	\$342,800,686
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,099,053
7271 Special Education funds for School-Aged Pupils	8,082,428
7311 Pupil Transportation Subsidy	2,884,940
7312 Nonpublic and Charter School Pupil Transportation Subsidy	492,415
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	340,000
7505 Ready to Learn Block Grant	1,074,042
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	11,338,158
7810 State Share of Social Security and Medicare Taxes	8,589,856
7820 State Share of Retirement Contributions	37,658,751
REVENUE FROM STATE SOURCES	\$94,859,643
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	586,272
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	285,362
8516 Title III - Language Instruction for English Learners and Immigrant Students	117,798
8517 Title IV - 21st Century Schools	51,223
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$2,685,655
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	500,000
OTHER FINANCING SOURCES	\$500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	440,845,984

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$282,644,100	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$282,644,100	
Approx. Tax Levy for Tax Rate Calculation:	\$299,438,180	
	Bucks	Total
2025-26 Data		
a. Assessed Value	\$1,928,222,620	\$1,928,222,620
b. Real Estate Mills	146.5500	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$20,281,030,048	\$20,281,030,048
d. Assessed Value	\$1,933,106,390	\$1,933,106,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$282,581,025	\$282,581,025
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$282,581,025	\$282,581,025
(f Total * g)		
i. Base Mills Subject to Index	146.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.39147%	94.39147%
k. Tax Levy Needed	\$299,438,180	\$299,438,180
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	154.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$299,438,180	\$299,438,180
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$299,438,180
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$282,644,100
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$282,644,100	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$282,644,100	
Approx. Tax Levy for Tax Rate Calculation:	\$299,438,180	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	151.6792	
q. Mills In Excess of Index (if (l > p), (l - p))	3.2208	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$293,212,031	\$293,212,031
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$6,226,149	\$6,226,149
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$5,876,954	\$5,876,954

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$38,380

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$282,644,100
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$282,644,100
Approx. Tax Levy for Tax Rate Calculation:	\$299,438,180
	Bucks
	Total

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

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Bucks	1,933,106,390	154.9000	299,438,180				94.39147%		
Totals:	1,933,106,390		299,438,180	-	0	=	299,438,180	X	94.39147% = 282,644,100
				<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			\$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						0	0		
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%	35,356,582	35,356,582		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	6,000,000	6,000,000		
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						41,356,582	41,356,582		
Total Act 511, Current Taxes							41,356,582		
Act 511 Tax Limit -->					20,281,030,048	X	12	243,372,361	
					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>									
	Bucks	146.5500	154.9000	5.70%	No	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	188,291,048
1200 Special Programs - Elementary / Secondary	78,788,579
1300 Vocational Education	6,418,350
1400 Other Instructional Programs - Elementary / Secondary	5,264,613
1500 Nonpublic School Programs	18,000
Total Instruction	\$278,780,590
2000 Support Services	
2100 Support Services - Students	22,897,329
2200 Support Services - Instructional Staff	19,891,780
2300 Support Services - Administration	24,569,128
2400 Support Services - Pupil Health	6,430,583
2500 Support Services - Business	2,588,392
2600 Operation and Maintenance of Plant Services	39,052,840
2700 Student Transportation Services	30,961,658
2800 Support Services - Central	6,065,345
2900 Other Support Services	280,451
Total Support Services	\$152,737,506
3000 Operation of Non-Instructional Services	
3200 Student Activities	7,646,191
3300 Community Services	4,760,092
Total Operation of Non-Instructional Services	\$12,406,283
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,587,274
5200 Interfund Transfers - Out	13,725,000
Total Other Expenditures and Financing Uses	\$17,312,274
Total Estimated Expenditures and Other Financing Uses	\$461,236,653

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,235,557
200 Personnel Services - Employee Benefits	70,499,960
300 Purchased Professional and Technical Services	122,075
400 Purchased Property Services	458,661
500 Other Purchased Services	2,574,807
600 Supplies	5,225,483
700 Property	131,647
800 Other Objects	42,858
Total Regular Programs - Elementary / Secondary	\$188,291,048
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,841,700
200 Personnel Services - Employee Benefits	25,759,619
300 Purchased Professional and Technical Services	6,039,531
400 Purchased Property Services	6,000
500 Other Purchased Services	5,380,058
600 Supplies	3,753,225
800 Other Objects	8,446
Total Special Programs - Elementary / Secondary	\$78,788,579
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,418,350
Total Vocational Education	\$6,418,350
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,799,272
200 Personnel Services - Employee Benefits	1,761,076
300 Purchased Professional and Technical Services	70,015
400 Purchased Property Services	500
500 Other Purchased Services	631,250
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$5,264,613
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
600 Supplies	3,000
Total Nonpublic School Programs	\$18,000
Total Instruction	\$278,780,590
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	13,713,729
200 Personnel Services - Employee Benefits	8,804,238
300 Purchased Professional and Technical Services	228,663
500 Other Purchased Services	17,500
600 Supplies	129,635
800 Other Objects	3,564

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Description	Amount
Total Support Services - Students	\$22,897,329
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	10,665,278
200 Personnel Services - Employee Benefits	7,364,846
300 Purchased Professional and Technical Services	498,703
400 Purchased Property Services	13,250
500 Other Purchased Services	335,550
600 Supplies	1,006,391
700 Property	3,574
800 Other Objects	4,188
Total Support Services - Instructional Staff	\$19,891,780
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	12,783,182
200 Personnel Services - Employee Benefits	8,010,078
300 Purchased Professional and Technical Services	2,775,485
400 Purchased Property Services	22,500
500 Other Purchased Services	443,535
600 Supplies	452,045
700 Property	1,997
800 Other Objects	80,306
Total Support Services - Administration	\$24,569,128
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	3,684,311
200 Personnel Services - Employee Benefits	2,647,034
300 Purchased Professional and Technical Services	23,600
400 Purchased Property Services	750
500 Other Purchased Services	5,600
600 Supplies	65,628
800 Other Objects	3,660
Total Support Services - Pupil Health	\$6,430,583
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,505,268
200 Personnel Services - Employee Benefits	914,665
300 Purchased Professional and Technical Services	114,884
400 Purchased Property Services	1,495
500 Other Purchased Services	26,452
600 Supplies	19,400
800 Other Objects	6,228
Total Support Services - Business	\$2,588,392
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	14,423,984
200 Personnel Services - Employee Benefits	10,143,472
300 Purchased Professional and Technical Services	469,500
400 Purchased Property Services	4,367,615
500 Other Purchased Services	1,652,700

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,191,035
700 Property	1,804,534
Total Operation and Maintenance of Plant Services	\$39,052,840
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,731,176
200 Personnel Services - Employee Benefits	5,674,164
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	179,021
500 Other Purchased Services	13,716,073
600 Supplies	3,078,331
700 Property	525,867
800 Other Objects	48,226
Total Student Transportation Services	\$30,961,658
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,518,750
200 Personnel Services - Employee Benefits	1,091,720
300 Purchased Professional and Technical Services	662,369
400 Purchased Property Services	1,056,219
500 Other Purchased Services	571,649
600 Supplies	1,152,663
800 Other Objects	11,975
Total Support Services - Central	\$6,065,345
2900 <u>Other Support Services</u>	
500 Other Purchased Services	280,451
Total Other Support Services	\$280,451
Total Support Services	\$152,737,506
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,752,732
200 Personnel Services - Employee Benefits	1,761,489
300 Purchased Professional and Technical Services	1,056,560
500 Other Purchased Services	128,000
600 Supplies	905,215
700 Property	1,995
800 Other Objects	40,200
Total Student Activities	\$7,646,191
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,406,111
200 Personnel Services - Employee Benefits	1,756,191
300 Purchased Professional and Technical Services	107,565
400 Purchased Property Services	4,750
500 Other Purchased Services	42,100
600 Supplies	443,375

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$4,760,092
Total Operation of Non-Instructional Services	\$12,406,283
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,470,349
900 Other Uses of Funds	1,116,925
Total Debt Service / Other Expenditures and Financing Uses	\$3,587,274
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	13,725,000
Total Interfund Transfers - Out	\$13,725,000
Total Other Expenditures and Financing Uses	\$17,312,274
TOTAL EXPENDITURES	\$461,236,653

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	53,820,420	50,000,000
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	12,440,016	10,502,516
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	\$66,260,436	\$60,502,516

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	\$66,260,436	\$60,502,516

<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	38,769,508	30,862,897
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,769,508	\$30,862,897
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	42,735,000	41,775,000
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 Other Capital Projects Fund	\$42,735,000	\$41,775,000
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		

<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	\$81,504,508	\$72,637,897

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$81,504,508	\$72,637,897

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	30,550	94,450
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,550	\$94,450
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$30,550	\$94,450

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	30,550	94,450
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$30,550	\$94,450
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$30,550	\$94,450
TOTAL EXPENDITURES	\$30,550	\$94,450

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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$24,562	\$75,938
TOTAL REVENUES	\$24,562	\$75,938

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6990 Refunds and Other Miscellaneous Revenue	24,562	75,938
Total Revenue from Local Sources	\$24,562	\$75,938
TOTAL REVENUES	\$24,562	\$75,938

Account Description	Amounts
0810 Nonspendable Fund Balance	59,635
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,000,000
0850 Unassigned Fund Balance	10,566,817
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,566,817
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,626,452