

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the Proposed Final General Fund Budget: 04/20/2026



President of the Board - Original Signature Required

Date

4/20/26



Secretary of the Board - Original Signature Required

Date

4/20/26



Chief School Administrator - Original Signature Required

Date

4/20/26

Belinda M Wallen

Contact Person

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Extension

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Email Address

**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 : Gettysburg Area SD	County : Adams	AUN Number : 112013753
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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 4/20/26
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	236,187
0820 Restricted Fund Balance	4,308,862
0830 Committed Fund Balance	11,345,475
0840 Assigned Fund Balance	4,218,850
0850 Unassigned Fund Balance	4,703,901
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,268,226</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,937,092
7000 Revenue from State Sources	24,433,172
8000 Revenue from Federal Sources	1,133,924
9000 Other Financing Sources	1,646
Total Estimated Revenues And Other Financing Sources	<u>\$82,505,834</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,774,060</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,701,853
6112 Interim Real Estate Taxes	569,266
6113 Public Utility Realty Taxes	42,710
6114 Payments in Lieu of Current Taxes - State / Local	75,871
6115 Payments in Lieu of Current Taxes - Federal	347
6140 Current Act 511 Taxes - Flat Rate Assessments	120,587
6150 Current Act 511 Taxes - Proportional Assessments	11,306,287
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,645,397
6500 Earnings on Investments	1,245,937
6700 Revenues from LEA Activities	182,644
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,422
6910 Rentals	647,431
6920 Contributions and Donations from Private Sources	120,448
6940 Tuition from Patrons	117,334
6990 Refunds and Other Miscellaneous Revenue	444,558

REVENUE FROM LOCAL SOURCES \$56,937,092

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,344,215
7144 Cyber Charter Transition	150,000
7160 Tuition for Orphans Subsidy	118,168
7220 Vocational Education	282,500
7271 Special Education funds for School-Aged Pupils	2,244,017
7311 Pupil Transportation Subsidy	2,261,891
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	391,814
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,521
7340 State Property Tax Reduction Allocation	1,938,918
7360 Safe Schools	125,000
7509 Supplemental Equipment Grants	100,000
7531 Ready to Learn-Foundation	298,479
7532 Ready to Learn-Adequacy Supplement	50,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	1,106,530
7820 State Share of Retirement Contributions	4,853,019

REVENUE FROM STATE SOURCES \$24,433,172

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	78,863
8514 Title I - Improving the Academic Achievement of the Disadvantaged	836,366
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	110,415
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,441
8517 Title IV - 21st Century Schools	58,091
8521 Vocational Education - Operating Expenditures	31,748
REVENUE FROM FEDERAL SOURCES	\$1,133,924
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,646
OTHER FINANCING SOURCES	\$1,646
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	82,505,834

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,701,853
Amount of Tax Relief for Homestead Exclusions	<u>\$1,938,972</u>
Total Approx. Tax Revenue:	\$41,640,825
Approx. Tax Levy for Tax Rate Calculation:	\$42,868,717

Adams

Total

2025-26 Data

a. Assessed Value	\$3,439,155,350	\$3,439,155,350
b. Real Estate Mills	11.4851	

I. 2026-27 Data

c. 2024 STEB Market Value	\$2,876,846,982	\$2,876,846,982
d. Assessed Value	\$3,582,124,550	\$3,582,124,550
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy	\$39,499,043	\$39,499,043
(a * b)		

2026-27 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$39,499,043	\$39,499,043
(f Total * g)		
i. Base Mills Subject to Index	11.4851	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$42,868,717	\$42,868,717
(Approx. Tax Levy * g)		

I. 2026-27 Real Estate Tax Rate 11.9674

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$42,868,717	\$42,868,717
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,929,745
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,701,853
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$39,701,853

Amount of Tax Relief for Homestead Exclusions

\$1,938,972

Total Approx. Tax Revenue:

\$41,640,825

Approx. Tax Levy for Tax Rate Calculation:

\$42,868,717

Adams

Total

Index Maximums

p. Maximum Mills Based On Index

11.9674

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$42,868,717

\$42,868,717

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$39,701,853

Amount of Tax Relief for Homestead Exclusions

\$1,938,972

Total Approx. Tax Revenue:

\$41,640,825

Approx. Tax Levy for Tax Rate Calculation:

\$42,868,717

Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,938,918

Lowering RE Tax Rate

\$0

\$1,938,918

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$54

\$54

Amount of Tax Relief from State/Local Sources

\$1,938,972

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Adams	3,582,124,550	11.9674	42,868,717			97.00000%	
Totals:	3,582,124,550		42,868,717	- 1,938,972	= 40,929,745	X 97.00000%	= 39,701,853

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	120,587
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 120,587 120,587

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	9,567,793	9,567,793
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,487,004	1,487,004
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
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 11,306,287 11,306,287

Total Act 511, Current Taxes 11,426,874

Act 511 Tax Limit -->	2,876,846,982	X	12	34,522,164
	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> Adams	11.4851	11.9674	4.20%	Yes	4.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,171,889
1200 Special Programs - Elementary / Secondary	12,617,510
1300 Vocational Education	3,024,426
1400 Other Instructional Programs - Elementary / Secondary	600,324
1500 Nonpublic School Programs	47,743
Total Instruction	\$47,461,892
2000 Support Services	
2100 Support Services - Students	2,179,176
2200 Support Services - Instructional Staff	1,951,304
2300 Support Services - Administration	4,566,404
2400 Support Services - Pupil Health	767,082
2500 Support Services - Business	1,059,915
2600 Operation and Maintenance of Plant Services	7,566,815
2700 Student Transportation Services	4,588,387
2800 Support Services - Central	1,957,442
2900 Other Support Services	7,250
Total Support Services	\$24,643,775
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,708,602
3300 Community Services	14,864
Total Operation of Non-Instructional Services	\$1,723,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,243,812
5200 Interfund Transfers - Out	1,040,000
5900 Budgetary Reserve	1,312,100
Total Other Expenditures and Financing Uses	\$9,595,912
Total Estimated Expenditures and Other Financing Uses	\$83,425,045

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,493,850
200 Personnel Services - Employee Benefits	10,052,546
300 Purchased Professional and Technical Services	729,098
400 Purchased Property Services	34,646
500 Other Purchased Services	3,356,298
600 Supplies	1,452,049
800 Other Objects	53,402
Total Regular Programs - Elementary / Secondary	\$31,171,889
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,445,877
200 Personnel Services - Employee Benefits	1,796,048
300 Purchased Professional and Technical Services	5,055,855
400 Purchased Property Services	828
500 Other Purchased Services	3,263,591
600 Supplies	54,811
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$12,617,510
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,470,502
200 Personnel Services - Employee Benefits	932,354
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	950
500 Other Purchased Services	530,023
600 Supplies	85,059
800 Other Objects	5,288
Total Vocational Education	\$3,024,426
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	111,045
200 Personnel Services - Employee Benefits	63,533
300 Purchased Professional and Technical Services	95,571
500 Other Purchased Services	329,875
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$600,324
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,266
600 Supplies	6,477
Total Nonpublic School Programs	\$47,743
Total Instruction	\$47,461,892
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,216,762
200 Personnel Services - Employee Benefits	837,501

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	6,400
400 Purchased Property Services	450
500 Other Purchased Services	3,085
600 Supplies	114,978
Total Support Services - Students	\$2,179,176
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	886,149
200 Personnel Services - Employee Benefits	815,938
300 Purchased Professional and Technical Services	54,207
400 Purchased Property Services	744
500 Other Purchased Services	34,146
600 Supplies	144,145
800 Other Objects	15,975
Total Support Services - Instructional Staff	\$1,951,304
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,196,922
200 Personnel Services - Employee Benefits	1,688,866
300 Purchased Professional and Technical Services	557,000
400 Purchased Property Services	4,356
500 Other Purchased Services	65,920
600 Supplies	32,540
800 Other Objects	20,800
Total Support Services - Administration	\$4,566,404
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	422,167
200 Personnel Services - Employee Benefits	323,050
300 Purchased Professional and Technical Services	7,360
400 Purchased Property Services	700
500 Other Purchased Services	160
600 Supplies	10,950
700 Property	2,695
Total Support Services - Pupil Health	\$767,082
2500 Support Services - Business	
100 Personnel Services - Salaries	502,789
200 Personnel Services - Employee Benefits	448,291
300 Purchased Professional and Technical Services	14,450
400 Purchased Property Services	2,945
500 Other Purchased Services	5,718
600 Supplies	84,472
800 Other Objects	1,250
Total Support Services - Business	\$1,059,915
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,717,943
200 Personnel Services - Employee Benefits	1,887,487
300 Purchased Professional and Technical Services	28,240

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	630,723
500 Other Purchased Services	603,189
600 Supplies	1,586,626
700 Property	111,100
800 Other Objects	1,507
Total Operation and Maintenance of Plant Services	\$7,566,815
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,318
200 Personnel Services - Employee Benefits	73,865
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	300
500 Other Purchased Services	4,433,979
600 Supplies	6,925
Total Student Transportation Services	\$4,588,387
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	729,597
200 Personnel Services - Employee Benefits	541,691
300 Purchased Professional and Technical Services	85,634
400 Purchased Property Services	50,100
500 Other Purchased Services	142,287
600 Supplies	228,066
700 Property	178,000
800 Other Objects	2,067
Total Support Services - Central	\$1,957,442
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,750
600 Supplies	500
Total Other Support Services	\$7,250
Total Support Services	\$24,643,775
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	656,470
200 Personnel Services - Employee Benefits	338,988
300 Purchased Professional and Technical Services	207,324
400 Purchased Property Services	53,770
500 Other Purchased Services	143,303
600 Supplies	197,754
700 Property	49,744
800 Other Objects	61,249
Total Student Activities	\$1,708,602
3300 <u>Community Services</u>	
600 Supplies	8,364
800 Other Objects	6,500

<u>Description</u>	<u>Amount</u>
Total Community Services	\$14,864
Total Operation of Non-Instructional Services	\$1,723,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,003,812
900 Other Uses of Funds	5,240,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,243,812
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,040,000
Total Interfund Transfers - Out	\$1,040,000
5900 Budgetary Reserve	
800 Other Objects	1,312,100
Total Budgetary Reserve	\$1,312,100
Total Other Expenditures and Financing Uses	\$9,595,912
TOTAL EXPENDITURES	\$83,425,045

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Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	24,000,000	20,000,000
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	11,000,000	8,000,000
Other Capital Projects Fund	7,500,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	190,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$44,700,000	\$33,940,000

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,500,000
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		

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,500,000	\$3,500,000
TOTAL CASH AND INVESTMENTS	\$48,200,000	\$37,440,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	50,215,000	44,975,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,325,752	2,528,874
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,794,967	7,510,297
0599 Other Noncurrent Liabilities		
Total General Fund	\$60,335,719	\$55,014,171
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	27,221	33,673
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	159,387	153,904
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$186,608	\$187,577
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

<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	\$60,522,327	\$55,201,748

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	\$60,522,327	\$55,201,748
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		6,209
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	11,544	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$11,544	\$6,209
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	6,905	13,808
2300 Support Services - Administration	363	724
2400 Support Services - Pupil Health		
2500 Support Services - Business	749	1,496
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services	862	1,723
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$8,879	\$17,751
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	\$20,423	\$23,960

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
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 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		6,209
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$6,209
1300 Vocational Education		
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 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	11,544	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$11,544	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<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	\$11,544	\$6,209
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</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 Support Services - Students		
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries	1,237	2,473
200 Personnel Services - Employee Benefits	5,668	11,335

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$6,905	\$13,808
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	224	447
200 Personnel Services - Employee Benefits	139	277
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$363	\$724
2400 <u>Support Services - Pupil Health</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 Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries	381	761
200 Personnel Services - Employee Benefits	368	735
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business	\$749	\$1,496
2600 <u>Operation and Maintenance of Plant Services</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		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries	279	558
200 Personnel Services - Employee Benefits	583	1,165
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services	\$862	\$1,723
2800 <u>Support Services - Central</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 Support Services - Central		
2900 <u>Other Support Services</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 Support Services		
Total Support Services	\$8,879	\$17,751
TOTAL EXPENDITURES	\$20,423	\$23,960

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$443	\$886
TOTAL REVENUES	\$443	\$886

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	82	163
7820 State Share of Retirement Contributions	361	723
Total Revenue from State Sources	\$443	\$886
TOTAL REVENUES	\$443	\$886

Account Description	Amounts
0810 Nonspendable Fund Balance	236,187
0820 Restricted Fund Balance	4,308,862
0830 Committed Fund Balance	12,184,985
0840 Assigned Fund Balance	3,270,628
0850 Unassigned Fund Balance	3,893,402
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,349,015
5900 Budgetary Reserve	1,312,100
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,206,164