

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

Heather Bonzo

(724)214-3140

Extn :

Contact Person

Telephone

Extension

heather.bonzo@basdk12.org

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

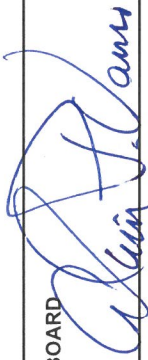
24 PS 6-687(a)(1)

(03/2006)

School District Name : Butler Area SD	County : Butler
AUN Number : 104101252	

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 5-4-2026
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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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$3,409,369.00 7340 PDE Amount: \$0.00	
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.	To maintain fund balance percentage limit as recommended by PDE
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is to cover HRA/VERI costs related to retirements, future capital projects, technology, equipment, and curriculum costs.

<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	341,786
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,860,150
0850 Unassigned Fund Balance	9,510,106
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,370,256</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,277,031
7000 Revenue from State Sources	58,303,006
8000 Revenue from Federal Sources	3,134,161
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$120,714,198</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$141,084,454</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,638,773
6112 Interim Real Estate Taxes	174,997
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	107,261
6120 Current Per Capita Taxes, Section 679	137,500
6140 Current Act 511 Taxes - Flat Rate Assessments	272,500
6150 Current Act 511 Taxes - Proportional Assessments	8,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,386,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	270,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,325,000
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	300,000

REVENUE FROM LOCAL SOURCES \$59,277,031

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	29,817,148
7112 Basic Education Funding-Social Security	1,796,012
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	5,701,885
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,613,118
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	3,409,369
7531 Ready to Learn-Foundation	3,054,244
7532 Ready to Learn-Adequacy Supplement	2,385,215
7820 State Share of Retirement Contributions	7,886,015

REVENUE FROM STATE SOURCES \$58,303,006

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,157,317
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	257,289
8517 Title IV - 21st Century Schools	144,555
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
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REVENUE FROM FEDERAL SOURCES	\$3,134,161
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	120,714,198
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Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,638,773
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,369</u>
Total Approx. Tax Revenue:	\$48,048,142
Approx. Tax Levy for Tax Rate Calculation:	\$49,864,737

Butler

Total

2025-26 Data		
a. Assessed Value	\$450,444,862	\$450,444,862
b. Real Estate Mills	109.6400	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$4,213,861,026	\$4,213,861,026
d. Assessed Value	\$454,804,242	\$454,804,242
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$49,386,775	\$49,386,775
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$49,386,775	\$49,386,775
(f Total * g)		
i. Base Mills Subject to Index	109.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.08959%	96.08959%
k. Tax Levy Needed	\$49,864,737	\$49,864,737
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	109.6400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,864,737	\$49,864,737
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,455,368
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,638,773
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$44,638,773	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,369</u>	
Total Approx. Tax Revenue:	\$48,048,142	
Approx. Tax Levy for Tax Rate Calculation:	\$49,864,737	

Butler

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	114.4641	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,058,758	\$52,058,758
IV. 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

V. Assessed Value Exclusion per Homestead	\$2,484.00	
Number of Homestead/Farmstead Properties	12516	12516
Median Assessed Value of Homestead Properties		\$17,270

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,638,773
Amount of Tax Relief for Homestead Exclusions	<u>\$3,409,369</u>
Total Approx. Tax Revenue:	\$48,048,142
Approx. Tax Levy for Tax Rate Calculation:	\$49,864,737

	Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,409,369	Lowering RE Tax Rate	\$0	\$3,409,369
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,409,369

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>
Butler	454,804,242	109.6400	49,864,737			96.08959%	
Totals:	454,804,242		49,864,737	- 3,409,369	= 46,455,368	X 96.08959%	= 44,638,773

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		137,500
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	\$5.00	\$0.00	137,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	135,000
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 272,500 272,500

	<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	0.500%	0.000%	7,500,000	7,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
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 8,600,000 8,600,000

Total Act 511, Current Taxes 8,872,500

Act 511 Tax Limit -->	4,213,861,026	X	12	50,566,332
	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> Butler	109.6400	109.6400	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,573,162
1200 Special Programs - Elementary / Secondary	19,856,497
1300 Vocational Education	2,352,695
1400 Other Instructional Programs - Elementary / Secondary	912,870
1500 Nonpublic School Programs	222,924
1700 Higher Education Programs for Secondary Students	20,000
Total Instruction	\$73,938,148
2000 Support Services	
2100 Support Services - Students	4,227,081
2200 Support Services - Instructional Staff	3,198,466
2300 Support Services - Administration	6,674,802
2400 Support Services - Pupil Health	1,835,550
2500 Support Services - Business	1,200,157
2600 Operation and Maintenance of Plant Services	8,648,890
2700 Student Transportation Services	8,647,366
2800 Support Services - Central	2,020,247
2900 Other Support Services	84,933
Total Support Services	\$36,537,492
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,074,356
Total Operation of Non-Instructional Services	\$2,074,356
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	8,164,202
Total Other Expenditures and Financing Uses	\$8,164,202
Total Estimated Expenditures and Other Financing Uses	\$120,714,198

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,120,204
200 Personnel Services - Employee Benefits	20,496,964
300 Purchased Professional and Technical Services	123,223
400 Purchased Property Services	12,400
500 Other Purchased Services	3,137,500
600 Supplies	669,161
800 Other Objects	13,710
Total Regular Programs - Elementary / Secondary	\$50,573,162
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,592,140
200 Personnel Services - Employee Benefits	6,209,057
300 Purchased Professional and Technical Services	496,120
500 Other Purchased Services	4,422,315
600 Supplies	129,565
800 Other Objects	7,300
Total Special Programs - Elementary / Secondary	\$19,856,497
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,352,695
Total Vocational Education	\$2,352,695
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	25,720
300 Purchased Professional and Technical Services	122,400
500 Other Purchased Services	729,750
Total Other Instructional Programs - Elementary / Secondary	\$912,870
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	214,696
600 Supplies	8,228
Total Nonpublic School Programs	\$222,924
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	\$20,000
Total Instruction	\$73,938,148
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,359,156
200 Personnel Services - Employee Benefits	1,734,025
300 Purchased Professional and Technical Services	130,000
600 Supplies	3,900
Total Support Services - Students	\$4,227,081

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	886,533
200 Personnel Services - Employee Benefits	518,089
300 Purchased Professional and Technical Services	968,188
400 Purchased Property Services	43,006
500 Other Purchased Services	18,500
600 Supplies	594,272
700 Property	168,378
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$3,198,466
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,549,949
200 Personnel Services - Employee Benefits	2,590,520
300 Purchased Professional and Technical Services	307,033
500 Other Purchased Services	53,650
600 Supplies	44,950
800 Other Objects	128,700
Total Support Services - Administration	\$6,674,802
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	770,401
200 Personnel Services - Employee Benefits	566,091
300 Purchased Professional and Technical Services	490,863
400 Purchased Property Services	1,500
500 Other Purchased Services	1,000
600 Supplies	5,695
Total Support Services - Pupil Health	\$1,835,550
2500 Support Services - Business	
100 Personnel Services - Salaries	470,715
200 Personnel Services - Employee Benefits	345,884
400 Purchased Property Services	231,433
500 Other Purchased Services	4,500
600 Supplies	138,375
800 Other Objects	9,250
Total Support Services - Business	\$1,200,157
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,082,946
200 Personnel Services - Employee Benefits	2,061,027
300 Purchased Professional and Technical Services	518,352
400 Purchased Property Services	449,115
500 Other Purchased Services	431,500
600 Supplies	2,105,950
Total Operation and Maintenance of Plant Services	\$8,648,890
2700 Student Transportation Services	
100 Personnel Services - Salaries	116,491
200 Personnel Services - Employee Benefits	85,595

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,444,145
600 Supplies	1,000
800 Other Objects	135
Total Student Transportation Services	\$8,647,366
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	605,188
200 Personnel Services - Employee Benefits	444,604
300 Purchased Professional and Technical Services	955,400
500 Other Purchased Services	2,500
600 Supplies	8,150
800 Other Objects	4,405
Total Support Services - Central	\$2,020,247
2900 <u>Other Support Services</u>	
500 Other Purchased Services	84,933
Total Other Support Services	\$84,933
Total Support Services	\$36,537,492
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	905,828
200 Personnel Services - Employee Benefits	527,747
300 Purchased Professional and Technical Services	172,785
400 Purchased Property Services	26,360
500 Other Purchased Services	208,640
600 Supplies	129,700
700 Property	62,296
800 Other Objects	41,000
Total Student Activities	\$2,074,356
Total Operation of Non-Instructional Services	\$2,074,356
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,164,202
Total Interfund Transfers - Out	\$8,164,202
Total Other Expenditures and Financing Uses	\$8,164,202
TOTAL EXPENDITURES	\$120,714,198

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	18,000,000	16,000,000
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		
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	\$18,000,000	\$16,000,000

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

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

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$18,000,000	\$16,000,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	50,924,482	57,414,482
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,455,464	1,455,464
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,690,192	26,690,192
0599 Other Noncurrent Liabilities	170,602	
Total General Fund	\$79,240,740	\$85,560,138

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

\$79,240,740

\$85,560,138

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	\$79,240,740	\$85,560,138
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Account Description	Amounts
0810 Nonspendable Fund Balance	341,786
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,460,150
0850 Unassigned Fund Balance	9,910,106
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,370,256

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,712,042
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