

2026-2027

**PROPOSED BUDGET FOR
PUBLIC INSPECTION**

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

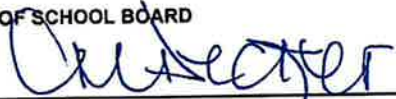
24 PS 6-687(a)(1)

(03/2006)

School District Name : Meyersdale Area SD	County : Somerset	AUN Number : 108565203
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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 5/7/2026
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	915,000 in Budgetary Reserve. \$535,000 is for possible cyber/charter expenses and \$380,000 is for necessary upgrades to the HVAC system.
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.	The unassigned fund balance will be used to balance the budget or be set aside to fund future unfunded mandates.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed the following fund balances for: equipment, band uniforms, PSERS, declining revenue, health insurance, Special Education and cyber/charter 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	31,922	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,748,880	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,511,599	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,260,479</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,082,352	
7000 Revenue from State Sources	12,413,324	
8000 Revenue from Federal Sources	627,000	
9000 Other Financing Sources	50	
Total Estimated Revenues And Other Financing Sources		<u>\$17,122,726</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,383,205</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,444,607
6112 Interim Real Estate Taxes	11,000
6113 Public Utility Realty Taxes	2,900
6114 Payments in Lieu of Current Taxes - State / Local	11,253
6120 Current Per Capita Taxes, Section 679	14,500
6140 Current Act 511 Taxes - Flat Rate Assessments	14,500
6150 Current Act 511 Taxes - Proportional Assessments	783,742
6400 Delinquencies on Taxes Levied / Assessed by the LEA	279,000
6500 Earnings on Investments	255,000
6700 Revenues from LEA Activities	35,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	163,500
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	34,250
6940 Tuition from Patrons	6,000
6960 Services Provided Other Local Governmental Units / LEAs	8,700
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$4,082,352
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,097,355
7220 Vocational Education	25,000
7271 Special Education funds for School-Aged Pupils	794,522
7311 Pupil Transportation Subsidy	647,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,538
7340 State Property Tax Reduction Allocation	350,431
7360 Safe Schools	75,000
7531 Ready to Learn-Foundation	328,999
7532 Ready to Learn-Adequacy Supplement	130,215
7810 State Share of Social Security and Medicare Taxes	366,000
7820 State Share of Retirement Contributions	1,576,264
REVENUE FROM STATE SOURCES	\$12,413,324
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	35,000
8519 Title V - Flexibility and Accountability	27,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$627,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	50
OTHER FINANCING SOURCES	\$50
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,122,726

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,444,607
Amount of Tax Relief for Homestead Exclusions	<u>\$350,431</u>
Total Approx. Tax Revenue:	\$2,795,038
Approx. Tax Levy for Tax Rate Calculation:	\$3,056,035
	Somerset

Total

2025-26 Data		
a. Assessed Value	\$107,218,260	\$107,218,260
b. Real Estate Mills	27.1000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$347,633,153	\$347,633,153
d. Assessed Value	\$107,606,880	\$107,606,880
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$2,905,615	\$2,905,615
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$2,905,615	\$2,905,615
(f Total * g)		
i. Base Mills Subject to Index	27.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.35348%	90.35348%
k. Tax Levy Needed	\$3,056,035	\$3,056,035
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	28.4000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,056,035	\$3,056,035
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,705,604
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,444,607
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,444,607	
Amount of Tax Relief for Homestead Exclusions	<u>\$350,431</u>	
Total Approx. Tax Revenue:	\$2,795,038	
Approx. Tax Levy for Tax Rate Calculation:	\$3,056,035	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.4550	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,061,954	\$3,061,954
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	\$7,244.00	
Number of Homestead/Farmstead Properties	1732	1732
Median Assessed Value of Homestead Properties		\$22,550

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,444,607
Amount of Tax Relief for Homestead Exclusions	<u>\$350,431</u>
Total Approx. Tax Revenue:	\$2,795,038
Approx. Tax Levy for Tax Rate Calculation:	\$3,056,035
	Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,431	Lowering RE Tax Rate	\$0	\$350,431
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,431

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>				
Somerset	107,606,880	28.4000	3,056,035			90.35348%	
Totals:	107,606,880		3,056,035	-	350,431 =	2,705,604 X	90.35348% = 2,444,607

	<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,500
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	14,500
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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				14,500
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	718,742
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				783,742
Total Act 511, Current Taxes				798,242
Act 511 Tax Limit -->				12
Market Value				347,633,153 X
				4,171,598
				(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> Somerset	27.1000	28.4000	4.80%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,389,366
1200 Special Programs - Elementary / Secondary	1,878,246
1300 Vocational Education	772,793
1400 Other Instructional Programs - Elementary / Secondary	70,668
Total Instruction	\$10,111,073
2000 Support Services	
2100 Support Services - Students	857,606
2200 Support Services - Instructional Staff	326,833
2300 Support Services - Administration	1,064,717
2400 Support Services - Pupil Health	273,685
2500 Support Services - Business	268,640
2600 Operation and Maintenance of Plant Services	1,452,482
2700 Student Transportation Services	925,000
2800 Support Services - Central	522,262
2900 Other Support Services	2,667
Total Support Services	\$5,693,892
3000 Operation of Non-Instructional Services	
3200 Student Activities	569,177
3300 Community Services	6,500
Total Operation of Non-Instructional Services	\$575,677
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	915,000
Total Other Expenditures and Financing Uses	\$915,000
Total Estimated Expenditures and Other Financing Uses	\$17,295,642

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,010,698
200 Personnel Services - Employee Benefits	2,848,838
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	26,220
500 Other Purchased Services	137,600
600 Supplies	160,500
800 Other Objects	510
Total Regular Programs - Elementary / Secondary	\$7,389,366
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	919,112
200 Personnel Services - Employee Benefits	728,359
300 Purchased Professional and Technical Services	15,104
500 Other Purchased Services	187,295
600 Supplies	28,376
Total Special Programs - Elementary / Secondary	\$1,878,246
1300 Vocational Education	
100 Personnel Services - Salaries	26,003
200 Personnel Services - Employee Benefits	14,339
500 Other Purchased Services	731,451
600 Supplies	1,000
Total Vocational Education	\$772,793
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,930
200 Personnel Services - Employee Benefits	17,588
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	23,400
600 Supplies	750
Total Other Instructional Programs - Elementary / Secondary	\$70,668
Total Instruction	\$10,111,073
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	494,861
200 Personnel Services - Employee Benefits	339,969
300 Purchased Professional and Technical Services	6,441
500 Other Purchased Services	2,100
600 Supplies	13,735
800 Other Objects	500
Total Support Services - Students	\$857,606
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	186,594
200 Personnel Services - Employee Benefits	125,425
300 Purchased Professional and Technical Services	5,464

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,700
600 Supplies	7,650
Total Support Services - Instructional Staff	\$326,833
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	503,697
200 Personnel Services - Employee Benefits	475,779
300 Purchased Professional and Technical Services	43,112
400 Purchased Property Services	9,645
500 Other Purchased Services	6,630
600 Supplies	20,700
800 Other Objects	5,154
Total Support Services - Administration	\$1,064,717
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	134,850
200 Personnel Services - Employee Benefits	81,882
300 Purchased Professional and Technical Services	50,000
600 Supplies	6,953
Total Support Services - Pupil Health	\$273,685
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	165,583
200 Personnel Services - Employee Benefits	95,607
400 Purchased Property Services	800
500 Other Purchased Services	2,025
600 Supplies	3,800
800 Other Objects	825
Total Support Services - Business	\$268,640
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	523,773
200 Personnel Services - Employee Benefits	346,607
400 Purchased Property Services	230,313
500 Other Purchased Services	156,100
600 Supplies	195,689
Total Operation and Maintenance of Plant Services	\$1,452,482
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	925,000
Total Student Transportation Services	\$925,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	171,445
200 Personnel Services - Employee Benefits	168,891
300 Purchased Professional and Technical Services	2,835
400 Purchased Property Services	8,700
500 Other Purchased Services	9,313
600 Supplies	161,078
Total Support Services - Central	\$522,262

<u>Description</u>	<u>Amount</u>
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,667
Total Other Support Services	\$2,667
Total Support Services	\$5,693,892
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	278,742
200 Personnel Services - Employee Benefits	116,409
300 Purchased Professional and Technical Services	48,540
400 Purchased Property Services	6,800
500 Other Purchased Services	53,732
600 Supplies	53,474
800 Other Objects	11,480
Total Student Activities	\$569,177
3300 <u>Community Services</u>	
600 Supplies	5,000
800 Other Objects	1,500
Total Community Services	\$6,500
Total Operation of Non-Instructional Services	\$575,677
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	915,000
Total Budgetary Reserve	\$915,000
Total Other Expenditures and Financing Uses	\$915,000
TOTAL EXPENDITURES	\$17,295,642

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,400,000	6,200,000
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	448,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	315,000	295,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	29,000	31,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,192,000	\$6,776,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,192,000

\$6,776,000

<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	23,000	23,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,500,000	2,625,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,523,000	\$2,648,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

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

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<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	\$2,523,000	\$2,648,000

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$2,523,000

\$2,648,000

Account Description	Amounts
0810 Nonspendable Fund Balance	31,922
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,748,880
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,338,683
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,087,563
5900 Budgetary Reserve	915,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,034,485

