

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

Beth A Harris

(724)458-7993

Extn :2114

Contact Person

Telephone

Extension

beth.harris@gcasdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Grove City Area SD	COUNTY : Mercer	AUN : 104432903
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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	\$43627883
Ending Unassigned Fund Balance	\$1245950
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.85%

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 : Grove City Area SD	County : Mercer	AUN Number : 104432903
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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 5/11/2026
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures and grant monies not specified in the line item budget
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.	Reserved for July and August expenditures until tax revenues are received.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	606,985
0850 Unassigned Fund Balance	4,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,606,985</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,482,381
7000 Revenue from State Sources	17,791,467
8000 Revenue from Federal Sources	993,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,266,848</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,873,833</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,258,117
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	4,600
6120 Current Per Capita Taxes, Section 679	41,250
6140 Current Act 511 Taxes - Flat Rate Assessments	91,250
6150 Current Act 511 Taxes - Proportional Assessments	2,570,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	381,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	103,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	413,000
6910 Rentals	110,000
6940 Tuition from Patrons	4,133,864
6990 Refunds and Other Miscellaneous Revenue	62,800

REVENUE FROM LOCAL SOURCES \$21,482,381

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,353,010
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	64,370
7271 Special Education funds for School-Aged Pupils	1,751,252
7311 Pupil Transportation Subsidy	970,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	874,432
7360 Safe Schools	133,150
7531 Ready to Learn-Foundation	390,539
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	664,726
7820 State Share of Retirement Contributions	3,181,988

REVENUE FROM STATE SOURCES \$17,791,467

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	750,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8517 Title IV - 21st Century Schools	32,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
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REVENUE FROM FEDERAL SOURCES	\$993,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,266,848
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Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,258,117
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>
Total Approx. Tax Revenue:	\$14,136,584
Approx. Tax Levy for Tax Rate Calculation:	\$14,934,995

Mercer

Total

2025-26 Data		
a. Assessed Value	\$182,996,750	\$182,996,750
b. Real Estate Mills	78.6000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,111,832,569	\$1,111,832,569
d. Assessed Value	\$183,026,900	\$183,026,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$14,383,545	\$14,383,545
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$14,383,545	\$14,383,545
(f Total * g)		
i. Base Mills Subject to Index	78.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.32000%	94.32000%
k. Tax Levy Needed	\$14,934,995	\$14,934,995
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	81.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,934,995	\$14,934,995
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,056,528
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,258,117
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,258,117	
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>	
Total Approx. Tax Revenue:	\$14,136,584	
Approx. Tax Levy for Tax Rate Calculation:	\$14,934,995	

	Mercer	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	82.2156	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,047,666	\$15,047,666
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	\$2,974.00	
Number of Homestead/Farmstead Properties	3624	3624
Median Assessed Value of Homestead Properties		\$18,175

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,258,117
Amount of Tax Relief for Homestead Exclusions	<u>\$878,467</u>
Total Approx. Tax Revenue:	\$14,136,584
Approx. Tax Levy for Tax Rate Calculation:	\$14,934,995

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$874,432	Lowering RE Tax Rate	\$0	\$874,432
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,035			\$4,035
Amount of Tax Relief from State/Local Sources				\$878,467

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>
Mercer	183,026,900	81.6000	14,934,995			94.32000%	
Totals:	183,026,900		14,934,995	878,467 =	14,056,528 X	94.32000% =	13,258,117

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,250
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	45,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
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 100,000 91,250

	<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%	2,300,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	370,000
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 2,700,000 2,570,000

Total Act 511, Current Taxes 2,661,250

Act 511 Tax Limit -->	1,111,832,569 X	12	13,341,991
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate			2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Mercer	78.6000	81.6000	3.82%	Yes	4.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,028,808
1200 Special Programs - Elementary / Secondary	6,469,469
1300 Vocational Education	1,581,444
1400 Other Instructional Programs - Elementary / Secondary	34,989
Total Instruction	\$24,114,710
2000 Support Services	
2100 Support Services - Students	2,176,761
2200 Support Services - Instructional Staff	1,136,683
2300 Support Services - Administration	2,444,405
2400 Support Services - Pupil Health	727,635
2500 Support Services - Business	519,454
2600 Operation and Maintenance of Plant Services	3,443,225
2700 Student Transportation Services	2,643,720
2800 Support Services - Central	268,271
2900 Other Support Services	25,000
Total Support Services	\$13,385,154
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,055,443
3300 Community Services	14,000
Total Operation of Non-Instructional Services	\$1,069,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,058,576
5900 Budgetary Reserve	2,000,000
Total Other Expenditures and Financing Uses	\$5,058,576
Total Estimated Expenditures and Other Financing Uses	\$43,627,883

2026-2027 Final General Fund Budget

LEA : 104432903 Grove City Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,694,114
200 Personnel Services - Employee Benefits	6,669,960
300 Purchased Professional and Technical Services	43,566
400 Purchased Property Services	27,366
500 Other Purchased Services	274,100
600 Supplies	314,102
800 Other Objects	5,600
Total Regular Programs - Elementary / Secondary	\$16,028,808
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,968,230
200 Personnel Services - Employee Benefits	2,568,682
300 Purchased Professional and Technical Services	129,274
400 Purchased Property Services	1,000
500 Other Purchased Services	762,704
600 Supplies	38,700
800 Other Objects	879
Total Special Programs - Elementary / Secondary	\$6,469,469
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	425,162
200 Personnel Services - Employee Benefits	319,290
500 Other Purchased Services	738,500
600 Supplies	98,492
Total Vocational Education	\$1,581,444
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	7,539
400 Purchased Property Services	1,000
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$34,989
Total Instruction	\$24,114,710
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,176,597
200 Personnel Services - Employee Benefits	973,872
400 Purchased Property Services	2,000
500 Other Purchased Services	3,600
600 Supplies	19,882
800 Other Objects	810
Total Support Services - Students	\$2,176,761
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	393,573
200 Personnel Services - Employee Benefits	352,200

2026-2027 Final General Fund Budget

LEA : 104432903 Grove City Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	115,017
400 Purchased Property Services	67,450
500 Other Purchased Services	16,855
600 Supplies	191,513
800 Other Objects	75
Total Support Services - Instructional Staff	\$1,136,683
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,267,128
200 Personnel Services - Employee Benefits	774,217
300 Purchased Professional and Technical Services	141,674
400 Purchased Property Services	11,862
500 Other Purchased Services	176,692
600 Supplies	47,241
800 Other Objects	25,591
Total Support Services - Administration	\$2,444,405
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	320,989
200 Personnel Services - Employee Benefits	199,715
300 Purchased Professional and Technical Services	198,650
400 Purchased Property Services	600
600 Supplies	7,681
Total Support Services - Pupil Health	\$727,635
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	238,499
200 Personnel Services - Employee Benefits	228,826
300 Purchased Professional and Technical Services	29,234
400 Purchased Property Services	2,480
500 Other Purchased Services	900
600 Supplies	10,300
800 Other Objects	9,215
Total Support Services - Business	\$519,454
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,162,402
200 Personnel Services - Employee Benefits	953,412
300 Purchased Professional and Technical Services	7,750
400 Purchased Property Services	302,760
500 Other Purchased Services	70,600
600 Supplies	945,801
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,443,225
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,193
200 Personnel Services - Employee Benefits	29,746
300 Purchased Professional and Technical Services	71,781
400 Purchased Property Services	5,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,484,193
600 Supplies	5,807
Total Student Transportation Services	\$2,643,720
2800 Support Services - Central	
100 Personnel Services - Salaries	143,784
200 Personnel Services - Employee Benefits	124,397
800 Other Objects	90
Total Support Services - Central	\$268,271
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$13,385,154
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	503,917
200 Personnel Services - Employee Benefits	213,775
300 Purchased Professional and Technical Services	76,650
400 Purchased Property Services	28,616
500 Other Purchased Services	147,300
600 Supplies	73,360
800 Other Objects	11,825
Total Student Activities	\$1,055,443
3300 Community Services	
600 Supplies	4,000
800 Other Objects	10,000
Total Community Services	\$14,000
Total Operation of Non-Instructional Services	\$1,069,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,568,576
900 Other Uses of Funds	1,490,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,058,576
5900 Budgetary Reserve	
800 Other Objects	2,000,000
Total Budgetary Reserve	\$2,000,000
Total Other Expenditures and Financing Uses	\$5,058,576
TOTAL EXPENDITURES	\$43,627,883

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	1,000,000	1,000,000
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	1,000	1,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,121,000	\$1,121,000

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	5,000,000	3,000,000
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	4,000,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	60,000
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments	\$9,480,000	\$6,360,000
TOTAL CASH AND INVESTMENTS	\$10,601,000	\$7,481,000

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	42,850,000	41,310,000
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 General Fund	\$42,850,000	\$41,310,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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	\$42,850,000	\$41,310,000

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	1,490,000	1,540,000
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 Short-Term Payables	\$1,490,000	\$1,540,000
TOTAL INDEBTEDNESS	\$44,340,000	\$42,850,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,245,950
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,245,950
5900 Budgetary Reserve	2,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,245,950