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**

Joseph Viglione

Contact Person

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Telephone **Extension**

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
State College Area SD	Centre	110148002

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 [x]

No [ ]

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	$221804373
Ending Unassigned Fund Balance	$13000824
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.86%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
State College Area SD	Centre	110148002

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
	04-20-2026

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
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.	To provide unforeseen expenditures.
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 provide unforeseen expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To fund future debt service payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used by Career & Technology Center for specific use.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,516,639	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	22,056,041	
0840 Assigned Fund Balance	61,949	
0850 Unassigned Fund Balance	17,268,413	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$39,386,403**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	170,279,151	
7000 Revenue from State Sources	42,781,633	
8000 Revenue from Federal Sources	1,475,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$214,535,784**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$253,922,187**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	134,445,871
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	734,000
6140 Current Act 511 Taxes - Flat Rate Assessments	375,000
6150 Current Act 511 Taxes - Proportional Assessments	27,040,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	2,335,000
6700 Revenues from LEA Activities	97,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,041,465
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	1,870,729
6990 Refunds and Other Miscellaneous Revenue	389,236
REVENUE FROM LOCAL SOURCES	**$170,279,151**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,884,000
7160 Tuition for Orphans Subsidy	130,000
7220 Vocational Education	250,000
7271 Special Education funds for School-Aged Pupils	3,655,188
7311 Pupil Transportation Subsidy	615,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	850,989
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,501,466
7531 Ready to Learn-Foundation	360,013
7810 State Share of Social Security and Medicare Taxes	3,721,317
7820 State Share of Retirement Contributions	16,488,660
REVENUE FROM STATE SOURCES	**$42,781,633**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	825,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	155,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	35,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	50,000
8521 Vocational Education - Operating Expenditures	60,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
REVENUE FROM FEDERAL SOURCES	**$1,475,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**214,535,784**

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$134,445,871**
Amount of Tax Relief for Homestead Exclusions	**$2,501,466**
Total Approx. Tax Revenue:	**$136,947,337**
Approx. Tax Levy for Tax Rate Calculation:	**$140,820,263**

		Centre	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$2,566,000,000	$2,566,000,000
	b. Real Estate Mills	52.9597	
	2026-27 Data		
	c. 2024 STEB Market Value	$9,668,708,216	$9,668,708,216
	d. Assessed Value	$2,569,094,000	$2,569,094,000
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$135,894,590	$135,894,590
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$135,894,590	$135,894,590
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	52.9597	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$140,820,263	$140,820,263
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**54.8132**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$140,820,263	$140,820,263
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$138,318,797
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$134,445,871

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$134,445,871**
Amount of Tax Relief for Homestead Exclusions	**$2,501,466**
Total Approx. Tax Revenue:	**$136,947,337**
Approx. Tax Levy for Tax Rate Calculation:	**$140,820,263**

		Centre	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	54.8132	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$140,820,263	$140,820,263
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	$3,579.00	
V.	Number of Homestead/Farmstead Properties	12778	12778
	Median Assessed Value of Homestead Properties		$74,983

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$134,445,871**
Amount of Tax Relief for Homestead Exclusions	**$2,501,466**
Total Approx. Tax Revenue:	**$136,947,337**
Approx. Tax Levy for Tax Rate Calculation:	**$140,820,263**

	Centre		**Total**	
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,501,466	Lowering RE Tax Rate	$0	$2,501,466
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,501,466**

Local Education Agency Tax Data
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Centre	2,569,094,000	54.8132	140,820,263						97.20000%		
Totals:	**2,569,094,000**		**140,820,263**	-	2,501,466	=	138,318,797	X	97.20000%	=	134,445,871

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	375,000	375,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**375,000**	**375,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.950%	0.000%	24,040,000	24,040,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,000,000	3,000,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**27,040,000**	**27,040,000**
	Total Act 511, Current Taxes				**27,415,000**
		Act 511 Tax Limit	**-->**	**9,668,708,216 X**	**12**	**116,024,499**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Centre	52.9597	54.8132	3.50%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	86,237,233
1200 Special Programs - Elementary / Secondary	31,305,986
1300 Vocational Education	5,328,366
1400 Other Instructional Programs - Elementary / Secondary	4,107,085
1600 Adult Education Programs	1,133
Total Instruction	**$126,979,803**
2000 Support Services	
2100 Support Services - Students	9,839,401
2200 Support Services - Instructional Staff	6,532,564
2300 Support Services - Administration	12,666,522
2400 Support Services - Pupil Health	3,693,764
2500 Support Services - Business	2,094,316
2600 Operation and Maintenance of Plant Services	16,368,872
2700 Student Transportation Services	8,333,654
2800 Support Services - Central	9,649,456
Total Support Services	**$69,178,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,009,875
3300 Community Services	40,940
3400 Scholarships and Awards	1,000
Total Operation of Non-Instructional Services	**$4,051,815**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	160,000
5200 Interfund Transfers - Out	20,073,962
5900 Budgetary Reserve	1,360,244
Total Other Expenditures and Financing Uses	**$21,594,206**
Total Estimated Expenditures and Other Financing Uses	**$221,804,373**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	48,812,725
200 Personnel Services - Employee Benefits	30,297,117
300 Purchased Professional and Technical Services	52,462
400 Purchased Property Services	20,305
500 Other Purchased Services	5,490,779
600 Supplies	1,531,846
800 Other Objects	31,999
Total Regular Programs - Elementary / Secondary	**$86,237,233**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,545,815
200 Personnel Services - Employee Benefits	11,308,757
300 Purchased Professional and Technical Services	97,326
400 Purchased Property Services	39,544
500 Other Purchased Services	3,962,539
600 Supplies	345,330
800 Other Objects	6,675
Total Special Programs - Elementary / Secondary	**$31,305,986**
1300 Vocational Education	
100 Personnel Services - Salaries	2,890,883
200 Personnel Services - Employee Benefits	1,900,860
300 Purchased Professional and Technical Services	21,050
400 Purchased Property Services	7,600
500 Other Purchased Services	81,950
600 Supplies	381,523
700 Property	20,000
800 Other Objects	24,500
Total Vocational Education	**$5,328,366**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,287,757
200 Personnel Services - Employee Benefits	1,416,359
300 Purchased Professional and Technical Services	56,975
500 Other Purchased Services	174,432
600 Supplies	123,650
800 Other Objects	47,912
Total Other Instructional Programs - Elementary / Secondary	**$4,107,085**
1600 Adult Education Programs	
100 Personnel Services - Salaries	1,035
200 Personnel Services - Employee Benefits	98
Total Adult Education Programs	**$1,133**
Total Instruction	**$126,979,803**
2000 Support Services	
2100 Support Services - Students	

Description	Amount
100 Personnel Services - Salaries	5,549,932
200 Personnel Services - Employee Benefits	3,809,870
300 Purchased Professional and Technical Services	250,400
400 Purchased Property Services	175
500 Other Purchased Services	22,950
600 Supplies	204,224
800 Other Objects	1,850
Total Support Services - Students	**$9,839,401**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,442,364
200 Personnel Services - Employee Benefits	2,452,244
300 Purchased Professional and Technical Services	173,051
500 Other Purchased Services	124,290
600 Supplies	338,215
800 Other Objects	2,400
Total Support Services - Instructional Staff	**$6,532,564**
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,885,428
200 Personnel Services - Employee Benefits	4,343,180
300 Purchased Professional and Technical Services	994,500
400 Purchased Property Services	12,200
500 Other Purchased Services	73,425
600 Supplies	184,839
800 Other Objects	172,950
Total Support Services - Administration	**$12,666,522**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,498,307
200 Personnel Services - Employee Benefits	1,071,485
300 Purchased Professional and Technical Services	1,076,768
400 Purchased Property Services	3,664
500 Other Purchased Services	450
600 Supplies	43,090
Total Support Services - Pupil Health	**$3,693,764**
2500 Support Services - Business	
100 Personnel Services - Salaries	1,046,011
200 Personnel Services - Employee Benefits	689,880
300 Purchased Professional and Technical Services	202,400
500 Other Purchased Services	53,575
600 Supplies	93,250
800 Other Objects	9,200
Total Support Services - Business	**$2,094,316**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,316,009
200 Personnel Services - Employee Benefits	3,984,651
300 Purchased Professional and Technical Services	1,128,000

Description	Amount
400 Purchased Property Services	1,496,250
500 Other Purchased Services	642,587
600 Supplies	3,491,750
700 Property	307,000
800 Other Objects	2,625
Total Operation and Maintenance of Plant Services	**$16,368,872**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,638,285
200 Personnel Services - Employee Benefits	1,203,117
300 Purchased Professional and Technical Services	9,505
400 Purchased Property Services	60,304
500 Other Purchased Services	4,838,892
600 Supplies	328,711
700 Property	254,000
800 Other Objects	840
Total Student Transportation Services	**$8,333,654**
2800 Support Services - Central	
100 Personnel Services - Salaries	2,649,853
200 Personnel Services - Employee Benefits	1,796,108
300 Purchased Professional and Technical Services	1,900,626
400 Purchased Property Services	51,800
500 Other Purchased Services	539,225
600 Supplies	2,654,949
800 Other Objects	56,895
Total Support Services - Central	**$9,649,456**
Total Support Services	**$69,178,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,688,975
200 Personnel Services - Employee Benefits	855,055
300 Purchased Professional and Technical Services	780,628
400 Purchased Property Services	36,200
500 Other Purchased Services	73,640
600 Supplies	450,777
700 Property	36,000
800 Other Objects	88,600
Total Student Activities	**$4,009,875**
3300 Community Services	
100 Personnel Services - Salaries	16,052
200 Personnel Services - Employee Benefits	13,938
600 Supplies	10,950
Total Community Services	**$40,940**
3400 Scholarships and Awards	
800 Other Objects	1,000

Description	Amount
Total Scholarships and Awards	**$1,000**
Total Operation of Non-Instructional Services	**$4,051,815**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	160,000
Total Debt Service / Other Expenditures and Financing Uses	**$160,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,073,962
Total Interfund Transfers - Out	**$20,073,962**
5900 Budgetary Reserve	
800 Other Objects	1,360,244
Total Budgetary Reserve	**$1,360,244**
Total Other Expenditures and Financing Uses	**$21,594,206**
TOTAL EXPENDITURES	**$221,804,373**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	76,400,815	69,338,605
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	56,196,734	50,737,952
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,463,639	2,364,754
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,392,790	9,392,790
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	588,146	588,146
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$145,042,124**	**$132,422,247**

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	**$145,042,124**	**$132,422,247**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	19,843,697	19,843,697
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,792,927	14,792,927
0599 Other Noncurrent Liabilities		
Total General Fund	**$34,636,624**	**$34,636,624**
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	145,615,000	135,380,000
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 Debt Service Fund	**$145,615,000**	**$135,380,000**

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	409,148	409,148
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	598,176	598,176
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$1,007,324**	**$1,007,324**
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	204,575	204,575
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,285	19,285
0599 Other Noncurrent Liabilities		
Total Internal Service Fund	**$223,860**	**$223,860**

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	**$181,482,808**	**$171,247,808**

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	9,810,000	10,235,000
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	**$9,810,000**	**$10,235,000**
TOTAL INDEBTEDNESS	**$191,292,808**	**$181,482,808**

Account Description	Amounts
0810 Nonspendable Fund Balance	2,516,639
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,055,041
0840 Assigned Fund Balance	61,949
0850 Unassigned Fund Balance	13,000,824
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$32,117,814**
5900 Budgetary Reserve	**1,360,244**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$35,994,697**