

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

5-28-26
Date

Secretary of the Board - Original Signature Required

5-28-26
Date

Chief School Administrator - Original Signature Required

5/28/26
Date

Joni Mansmann

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 : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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	\$126356494
Ending Unassigned Fund Balance	\$11472245
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.07%

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 5/20/26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

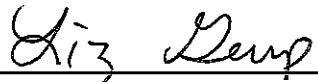
24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 5-28-26
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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.	As per the Board Policy regarding fund balance & future capital improvements timeline & schedule published on the district's website, discussed at multiple public meetings.
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.	These monies allocated for unexpected expenditures that could occur during the 2024-25 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1810 Nonspendable Fund Balance	94,672	
1820 Restricted Fund Balance	1,059,620	
1830 Committed Fund Balance	1,500,000	
1840 Assigned Fund Balance	272,214	
1850 Unassigned Fund Balance	9,691,917	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$11,464,131
Estimated Revenues And Other Financing Sources		
5000 Revenue from Local Sources	89,095,882	
7000 Revenue from State Sources	36,232,913	
8000 Revenue from Federal Sources	1,025,813	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		\$126,364,608
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$137,828,739

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,509,413
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	69,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	140,000
6150 Current Act 511 Taxes - Proportional Assessments	11,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,125,000
6500 Earnings on Investments	1,150,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,020,469
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	1,652,000
REVENUE FROM LOCAL SOURCES	\$89,095,882
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,080,131
7271 Special Education funds for School-Aged Pupils	2,700,708
7311 Pupil Transportation Subsidy	979,385
7312 Nonpublic and Charter School Pupil Transportation Subsidy	123,585
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	962,959
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	1,615,675
7505 Ready to Learn Block Grant	4,812,753
7810 State Share of Social Security and Medicare Taxes	1,831,853
7820 State Share of Retirement Contributions	8,030,864
REVENUE FROM STATE SOURCES	\$36,232,913
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	718,260
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	166,611
8517 Title IV - 21st Century Schools	30,942
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
REVENUE FROM FEDERAL SOURCES	\$1,025,813

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	126,364,608

act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,509,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,615,675</u>	
Total Approx. Tax Revenue:	\$73,125,088	
Approx. Tax Levy for Tax Rate Calculation:	\$75,344,320	
	Washington	Total

2025-26 Data		
a. Assessed Value	\$5,372,390,267	\$5,372,390,267
b. Real Estate Mills	13.4260	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$5,179,179,984	\$5,179,179,984
d. Assessed Value	\$5,440,415,897	\$5,440,415,897
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$72,129,712	\$72,129,712
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$72,129,712	\$72,129,712
(f Total * g)		
i. Base Mills Subject to Index	13.4260	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.99000%	96.99000%
k. Tax Levy Needed	\$75,344,320	\$75,344,320
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	13.8490	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,344,320	\$75,344,320
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,728,645
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,509,413
(n * Est. Pct. Collection)		

act 1 Index (current): 3.5%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$71,509,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,615,675</u>	
Total Approx. Tax Revenue:	\$73,125,088	
Approx. Tax Levy for Tax Rate Calculation:	\$75,344,320	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index	13.8959	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$75,599,475	\$75,599,475
(p / 1000 * d)		
IV. 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	\$12,593.00	
V. Number of Homestead/Farmstead Properties	9277	9277
Median Assessed Value of Homestead Properties		\$218,500

act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$71,509,413
Amount of Tax Relief for Homestead Exclusions	<u>\$1,615,675</u>
Total Approx. Tax Revenue:	\$73,125,088
Approx. Tax Levy for Tax Rate Calculation:	\$75,344,320
Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,615,675	Lowering RE Tax Rate	\$0	\$1,615,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,615,675

CODE

3111 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
Washington	5,440,415,897	13.8490	75,344,320			96.99000%	
Totals:	5,440,415,897		75,344,320	1,615,675	= 73,728,645	X 96.99000%	= 71,509,413

	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	140,000 140,000
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			140,000 140,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,900,000 9,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0 0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000 1,700,000
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			12,400,000 11,600,000
Total Act 511, Current Taxes			11,740,000
Act 511 Tax Limit -->	5,179,179,984	X	12 62,150,160
	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>									
	Washington	13.4260	13.8490	3.16%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	43,345,757
1200 Special Programs - Elementary / Secondary	18,297,535
1300 Vocational Education	3,792,863
1400 Other Instructional Programs - Elementary / Secondary	938,915
Total Instruction	\$66,375,070
2000 Support Services	
2100 Support Services - Students	3,655,212
2200 Support Services - Instructional Staff	1,909,379
2300 Support Services - Administration	6,485,443
2400 Support Services - Pupil Health	2,401,121
2500 Support Services - Business	1,378,827
2600 Operation and Maintenance of Plant Services	10,687,314
2700 Student Transportation Services	12,813,382
2800 Support Services - Central	2,738,080
2900 Other Support Services	1,717,000
Total Support Services	\$43,785,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,316,103
3300 Community Services	179,935
Total Operation of Non-Instructional Services	\$2,496,038
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,799,628
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$13,149,628
Total Estimated Expenditures and Other Financing Uses	\$126,356,494

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,689,031
200 Personnel Services - Employee Benefits	15,458,930
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	25,545
500 Other Purchased Services	1,701,045
600 Supplies	2,125,116
700 Property	318,090
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$43,345,757
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,770,967
200 Personnel Services - Employee Benefits	5,195,580
300 Purchased Professional and Technical Services	927,315
400 Purchased Property Services	2,000
500 Other Purchased Services	5,255,623
600 Supplies	100,850
700 Property	34,700
800 Other Objects	10,500
Total Special Programs - Elementary / Secondary	\$18,297,535
1300 Vocational Education	
100 Personnel Services - Salaries	1,370,549
200 Personnel Services - Employee Benefits	830,603
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,481,761
600 Supplies	72,450
700 Property	10,500
Total Vocational Education	\$3,792,863
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	81,432
200 Personnel Services - Employee Benefits	34,058
300 Purchased Professional and Technical Services	770,000
500 Other Purchased Services	25,250
600 Supplies	2,925
700 Property	25,250
Total Other Instructional Programs - Elementary / Secondary	\$938,915
Total Instruction	\$66,375,070
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,604,895
200 Personnel Services - Employee Benefits	1,056,451
300 Purchased Professional and Technical Services	894,186

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Description	Amount
400 Purchased Property Services	5,000
500 Other Purchased Services	53,790
600 Supplies	31,890
700 Property	7,500
800 Other Objects	1,500
Total Support Services - Students	\$3,655,212
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	925,363
200 Personnel Services - Employee Benefits	677,082
300 Purchased Professional and Technical Services	72,600
400 Purchased Property Services	2,200
500 Other Purchased Services	31,400
600 Supplies	170,542
700 Property	22,812
800 Other Objects	7,380
Total Support Services - Instructional Staff	\$1,909,379
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,199,926
200 Personnel Services - Employee Benefits	2,266,145
300 Purchased Professional and Technical Services	366,070
400 Purchased Property Services	12,300
500 Other Purchased Services	324,137
600 Supplies	65,965
700 Property	55,000
800 Other Objects	195,900
Total Support Services - Administration	\$6,485,443
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	344,329
200 Personnel Services - Employee Benefits	262,811
300 Purchased Professional and Technical Services	1,769,306
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	17,675
700 Property	5,000
Total Support Services - Pupil Health	\$2,401,121
2500 Support Services - Business	
100 Personnel Services - Salaries	616,753
200 Personnel Services - Employee Benefits	443,136
300 Purchased Professional and Technical Services	127,238
400 Purchased Property Services	22,500
500 Other Purchased Services	67,200
600 Supplies	86,500
700 Property	9,000
800 Other Objects	6,500
Total Support Services - Business	\$1,378,827

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Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,897,141
200 Personnel Services - Employee Benefits	2,459,434
300 Purchased Professional and Technical Services	1,070,000
400 Purchased Property Services	768,585
500 Other Purchased Services	322,840
600 Supplies	2,045,314
700 Property	115,000
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$10,687,314
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,541,821
200 Personnel Services - Employee Benefits	2,507,511
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	405,000
500 Other Purchased Services	4,697,050
600 Supplies	469,500
700 Property	1,170,000
800 Other Objects	10,500
Total Student Transportation Services	\$12,813,382
2800 Support Services - Central	
100 Personnel Services - Salaries	756,980
200 Personnel Services - Employee Benefits	647,604
300 Purchased Professional and Technical Services	367,646
400 Purchased Property Services	275,000
500 Other Purchased Services	167,800
600 Supplies	180,050
700 Property	337,500
800 Other Objects	5,500
Total Support Services - Central	\$2,738,080
2900 Other Support Services	
500 Other Purchased Services	105,000
800 Other Objects	1,612,000
Total Other Support Services	\$1,717,000
Total Support Services	\$43,785,758
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,155,846
200 Personnel Services - Employee Benefits	549,897
300 Purchased Professional and Technical Services	159,350
400 Purchased Property Services	39,000
500 Other Purchased Services	69,560
600 Supplies	188,550
700 Property	74,800
800 Other Objects	79,100

Description	Amount
Total Student Activities	\$2,316,103
3300 Community Services	
800 Other Objects	179,935
Total Community Services	\$179,935
Total Operation of Non-Instructional Services	\$2,496,038
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	260,000
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,299,628
900 Other Uses of Funds	10,500,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,799,628
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$13,149,628
TOTAL EXPENDITURES	\$126,356,494

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	9,821,133	9,575,605
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	110,000	112,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,473,351	1,399,684
Other Capital Projects Fund	12,911,862	2,523,353
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,161,303	1,412,719
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	416,708	423,432
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,894,357	\$15,446,793

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	7,873,856	7,667,010
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	14,814,834	14,074,092
Other Capital Projects Fund	53,325,272	14,692,965
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,385,633	1,427,202
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	5,575,194	5,742,449
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$82,974,789	\$43,603,718
TOTAL CASH AND INVESTMENTS	\$108,869,146	\$59,050,511

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	182,391,949	173,234,262
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	\$182,391,949	\$173,234,262
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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
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>
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

\$182,391,949

\$173,234,262

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$182,391,949	\$173,234,262

Account Description	Amounts
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	1,059,620
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,472,245
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,472,245

5900 Budgetary Reserve	200,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,826,537
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