

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



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Barbara Markowitz

Contact Person

bmarkowitz@cbsd.org

Email Address

5/28/2026
Date5/28/2026
Date5/28/26
Date

(267)893-2077

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$460378332
Ending Unassigned Fund Balance	\$11517664
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.50%

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 6/12/24
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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 : Central Bucks SD	County : Bucks	AUN Number : 122092102
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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 4/23/2026
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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>
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.	Due to upcoming construction projects the district feels it is financially prudent to maintain an unassigned fund balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Due to our retirement and our self-insured healthcare obligations the district has chosen to ear mark assigned fund balance for these activities.

<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	59,635	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	29,519,740	
0850 Unassigned Fund Balance	16,437,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$45,957,486</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	342,789,376	
7000 Revenue from State Sources	94,871,219	
8000 Revenue from Federal Sources	2,777,915	
9000 Other Financing Sources	500,000	
Total Estimated Revenues And Other Financing Sources		<u>\$440,938,510</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$486,895,996</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	282,632,769
6112 Interim Real Estate Taxes	1,100,025
6113 Public Utility Realty Taxes	250,000
6150 Current Act 511 Taxes - Proportional Assessments	41,356,582
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,500,000
6500 Earnings on Investments	5,500,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,400,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	825,000
6980 Revenue from Community Services Activities	3,602,500
6990 Refunds and Other Miscellaneous Revenue	202,500
REVENUE FROM LOCAL SOURCES	\$342,789,376
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,099,053
7271 Special Education funds for School-Aged Pupils	8,082,428
7311 Pupil Transportation Subsidy	2,884,940
7312 Nonpublic and Charter School Pupil Transportation Subsidy	492,415
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	340,000
7340 State Property Tax Reduction Allocation	10,151,827
7505 Ready to Learn Block Grant	1,074,042
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,197,907
7810 State Share of Social Security and Medicare Taxes	8,589,856
7820 State Share of Retirement Contributions	37,658,751
REVENUE FROM STATE SOURCES	\$94,871,219
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	678,532
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	285,362
8516 Title III - Language Instruction for English Learners and Immigrant Students	117,798
8517 Title IV - 21st Century Schools	51,223
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$2,777,915
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	500,000
OTHER FINANCING SOURCES	\$500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	440,938,510

Act 1 Index (current): 3.5%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$282,632,769	
Amount of Tax Relief for Homestead Exclusions		<u>\$10,155,970</u>	
Total Approx. Tax Revenue:		\$292,788,739	
Approx. Tax Levy for Tax Rate Calculation:		\$299,438,180	
		Bucks	Total
2025-26 Data			
a. Assessed Value		\$1,928,222,620	\$1,928,222,620
b. Real Estate Mills		146.5500	
I. 2026-27 Data			
c. 2024 STEB Market Value		\$20,281,030,048	\$20,281,030,048
d. Assessed Value		\$1,933,106,390	\$1,933,106,390
e. Assessed Value of New Constr/ Renov		\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy		\$282,581,025	\$282,581,025
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$282,581,025	\$282,581,025
(f Total * g)			
i. Base Mills Subject to Index		146.5500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		97.70140%	97.70140%
k. Tax Levy Needed		\$299,438,180	\$299,438,180
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate		154.9000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$299,438,180	\$299,438,180
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$289,282,210
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$282,632,769
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$282,632,769	
Amount of Tax Relief for Homestead Exclusions	<u>\$10,155,970</u>	
Total Approx. Tax Revenue:	\$292,788,739	
Approx. Tax Levy for Tax Rate Calculation:	\$299,438,180	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	151.6792	
q. Mills In Excess of Index (if (l > p), (l - p))	3.2208	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$293,212,031	\$293,212,031
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$6,226,149	\$6,226,149
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$6,083,035	\$6,083,035

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,158.00	
Number of Homestead/Farmstead Properties	30382	30382
Median Assessed Value of Homestead Properties		\$38,430

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$282,632,769
Amount of Tax Relief for Homestead Exclusions	<u>\$10,155,970</u>
Total Approx. Tax Revenue:	\$292,788,739
Approx. Tax Levy for Tax Rate Calculation:	\$299,438,180
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,151,827	Lowering RE Tax Rate	\$0	\$10,151,827
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,143			\$4,143
Amount of Tax Relief from State/Local Sources				\$10,155,970

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>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>				<u>Percent Collected</u>		
Bucks	1,933,106,390	154.9000	299,438,180				97.70140%		
Totals:				1,933,106,390	299,438,180	-	10,155,970	=	289,282,210 X
							97.70140%	=	282,632,769
				</					

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>									
	Bucks	146.5500	154.9000	5.70%	No	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	188,447,415
1200 Special Programs - Elementary / Secondary	79,223,985
1300 Vocational Education	6,418,350
1400 Other Instructional Programs - Elementary / Secondary	5,256,020
1500 Nonpublic School Programs	35,408
Total Instruction	\$279,381,178
2000 Support Services	
2100 Support Services - Students	22,840,353
2200 Support Services - Instructional Staff	20,066,712
2300 Support Services - Administration	23,830,092
2400 Support Services - Pupil Health	6,425,474
2500 Support Services - Business	3,946,957
2600 Operation and Maintenance of Plant Services	38,339,347
2700 Student Transportation Services	29,678,252
2800 Support Services - Central	6,090,919
2900 Other Support Services	280,451
Total Support Services	\$151,498,557
3000 Operation of Non-Instructional Services	
3200 Student Activities	7,916,378
3300 Community Services	4,510,469
Total Operation of Non-Instructional Services	\$12,426,847
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,346,750
5200 Interfund Transfers - Out	13,725,000
Total Other Expenditures and Financing Uses	\$17,071,750
Total Estimated Expenditures and Other Financing Uses	\$460,378,332

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	108,902,559
200 Personnel Services - Employee Benefits	70,888,869
300 Purchased Professional and Technical Services	195,856
400 Purchased Property Services	458,661
500 Other Purchased Services	2,574,807
600 Supplies	5,252,158
700 Property	131,647
800 Other Objects	42,858
Total Regular Programs - Elementary / Secondary	\$188,447,415
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,210,509
200 Personnel Services - Employee Benefits	25,662,892
300 Purchased Professional and Technical Services	8,876,128
400 Purchased Property Services	6,000
500 Other Purchased Services	5,847,558
600 Supplies	612,452
800 Other Objects	8,446
Total Special Programs - Elementary / Secondary	\$79,223,985
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,418,350
Total Vocational Education	\$6,418,350
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,799,272
200 Personnel Services - Employee Benefits	1,752,483
300 Purchased Professional and Technical Services	70,015
400 Purchased Property Services	500
500 Other Purchased Services	631,250
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$5,256,020
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	31,505
600 Supplies	3,903
Total Nonpublic School Programs	\$35,408
Total Instruction	\$279,381,178
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	13,714,132
200 Personnel Services - Employee Benefits	8,738,451
300 Purchased Professional and Technical Services	228,663
500 Other Purchased Services	20,000
600 Supplies	135,543
800 Other Objects	3,564

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Description	Amount
Total Support Services - Students	\$22,840,353
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	10,673,032
200 Personnel Services - Employee Benefits	7,531,755
300 Purchased Professional and Technical Services	498,903
400 Purchased Property Services	13,250
500 Other Purchased Services	335,550
600 Supplies	1,010,034
800 Other Objects	4,188
Total Support Services - Instructional Staff	\$20,066,712
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	12,203,864
200 Personnel Services - Employee Benefits	7,835,360
300 Purchased Professional and Technical Services	2,775,485
400 Purchased Property Services	22,500
500 Other Purchased Services	443,535
600 Supplies	454,042
800 Other Objects	95,306
Total Support Services - Administration	\$23,830,092
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	3,698,443
200 Personnel Services - Employee Benefits	2,627,793
300 Purchased Professional and Technical Services	23,600
400 Purchased Property Services	750
500 Other Purchased Services	5,600
600 Supplies	65,628
800 Other Objects	3,660
Total Support Services - Pupil Health	\$6,425,474
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,555,268
200 Personnel Services - Employee Benefits	905,077
300 Purchased Professional and Technical Services	111,384
400 Purchased Property Services	1,495
500 Other Purchased Services	26,452
600 Supplies	19,400
700 Property	1,321,653
800 Other Objects	6,228
Total Support Services - Business	\$3,946,957
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	13,884,712
200 Personnel Services - Employee Benefits	9,975,001
300 Purchased Professional and Technical Services	469,500
400 Purchased Property Services	4,367,865
500 Other Purchased Services	1,652,700
600 Supplies	6,185,035

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<u>Description</u>	<u>Amount</u>
700 Property	1,804,534
Total Operation and Maintenance of Plant Services	\$38,339,347
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,992,597
200 Personnel Services - Employee Benefits	5,558,155
300 Purchased Professional and Technical Services	8,800
400 Purchased Property Services	150,300
500 Other Purchased Services	13,123,000
600 Supplies	2,844,800
800 Other Objects	600
Total Student Transportation Services	\$29,678,252
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,519,930
200 Personnel Services - Employee Benefits	1,073,227
300 Purchased Professional and Technical Services	662,369
400 Purchased Property Services	1,065,429
500 Other Purchased Services	571,649
600 Supplies	1,186,340
800 Other Objects	11,975
Total Support Services - Central	\$6,090,919
2900 <u>Other Support Services</u>	
500 Other Purchased Services	280,451
Total Other Support Services	\$280,451
Total Support Services	\$151,498,557
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	3,740,409
200 Personnel Services - Employee Benefits	2,043,999
300 Purchased Professional and Technical Services	1,056,560
500 Other Purchased Services	128,000
600 Supplies	907,210
800 Other Objects	40,200
Total Student Activities	\$7,916,378
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,244,427
200 Personnel Services - Employee Benefits	1,659,065
300 Purchased Professional and Technical Services	107,565
400 Purchased Property Services	4,750
500 Other Purchased Services	43,100
600 Supplies	451,562
Total Community Services	\$4,510,469
Total Operation of Non-Instructional Services	\$12,426,847
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,386,750
900 Other Uses of Funds	960,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,346,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	13,725,000
Total Interfund Transfers - Out	\$13,725,000
Total Other Expenditures and Financing Uses	\$17,071,750
TOTAL EXPENDITURES	\$460,378,332

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	53,820,420	50,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	12,440,016	10,502,516
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$66,260,436	\$60,502,516

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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$66,260,436	\$60,502,516

<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		
0540 Accumulated Compensated Absences	38,769,508	30,862,897
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,769,508	\$30,862,897
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	42,735,000	41,775,000
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 Other Capital Projects Fund	\$42,735,000	\$41,775,000
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		

<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	\$81,504,508	\$72,637,897

<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	\$81,504,508	\$72,637,897

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	30,550	94,450
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,550	\$94,450
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$30,550	\$94,450

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services		30,550	94,450
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary		\$30,550	\$94,450
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary			
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$30,550	\$94,450
TOTAL EXPENDITURES	\$30,550	\$94,450

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$24,562	\$75,938
TOTAL REVENUES	\$24,562	\$75,938

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6990 Refunds and Other Miscellaneous Revenue	24,562	75,938
Total Revenue from Local Sources	\$24,562	\$75,938
TOTAL REVENUES	\$24,562	\$75,938

Account Description	Amounts
0810 Nonspendable Fund Balance	59,635
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,000,000
0850 Unassigned Fund Balance	11,517,664
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,517,664
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,577,299