

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2026


President of the Board - Original Signature Required

6/8/2026
Date


Secretary of the Board - Original Signature Required

6/8/2026
Date


Chief School Administrator - Original Signature Required

6/8/2026
Date

Whitney Holloway
Contact Person

(570)458-5538 Extn :3247
Telephone Extension

wholloway@millsd.us
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millville Area SD	COUNTY : Columbia	AUN : 116195004
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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%

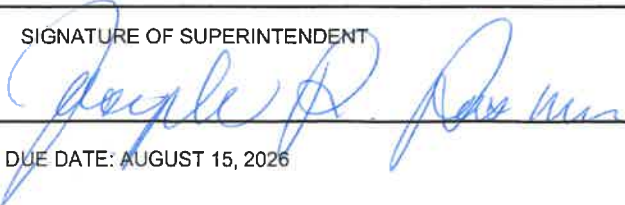
Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes No

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

Total Budgeted Expenditures	\$15972556
Ending Unassigned Fund Balance	\$1456507
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.11%

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 6/8/2026
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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 : Millville Area SD	County : Columbia	AUN Number : 116195004
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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 4/14/2026
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$109,243.00 Function 2200, Object 200: \$111,491.00	Benefits for 2200 excluding Tuition Reimbursement (for the entire district) = 111,491. Tuition reimbursement is budgeted at \$35,000.
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.	Amount is for general purposes
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Acc'd Comp Leave \$272,973, Post Ret Health Actuarial \$718,690, PSERS rate change \$1,000,000, Future Vo-Tech Needs \$300,000, Technology Reserve \$1,000,000 and capital improvements of \$2,500,000.

<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	4,872,153
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,764,055
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,636,208</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,230,957
7000 Revenue from State Sources	8,026,792
8000 Revenue from Federal Sources	326,769
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,584,518</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,220,726</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,839,347
6113 Public Utility Realty Taxes	6,003
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,776,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	220,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	30,700
REVENUE FROM LOCAL SOURCES	\$7,230,957
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,779,288
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	648,775
7311 Pupil Transportation Subsidy	515,155
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	492,477
7505 Ready to Learn Block Grant	218,547
7810 State Share of Social Security and Medicare Taxes	240,000
7820 State Share of Retirement Contributions	1,090,000
REVENUE FROM STATE SOURCES	\$8,026,792
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	229,774
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,995
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$326,769
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,584,518

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,839,347

Amount of Tax Relief for Homestead Exclusions \$492,477

Total Approx. Tax Revenue: \$5,331,824

Approx. Tax Levy for Tax Rate Calculation: \$5,640,718

Columbia

Total

2025-26 Data		
a. Assessed Value	\$91,037,429	\$91,037,429
b. Real Estate Mills	60.0967	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$432,443,072	\$432,443,072
d. Assessed Value	\$91,125,569	\$91,125,569
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$5,471,049	\$5,471,049
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$5,471,049	\$5,471,049
(f Total * g)		
i. Base Mills Subject to Index	60.0967	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,640,718	\$5,640,718
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	61.9005	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,640,718	\$5,640,718
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,148,241
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,839,347
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,839,347	
Amount of Tax Relief for Homestead Exclusions	<u>\$492,477</u>	
Total Approx. Tax Revenue:	\$5,331,824	
Approx. Tax Levy for Tax Rate Calculation:	\$5,640,718	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.8010	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,722,777	\$5,722,777
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	\$5,248.00	
Number of Homestead/Farmstead Properties	1516	1516
Median Assessed Value of Homestead Properties		\$35,151

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,839,347
Amount of Tax Relief for Homestead Exclusions	<u>\$492,477</u>
Total Approx. Tax Revenue:	\$5,331,824
Approx. Tax Levy for Tax Rate Calculation:	\$5,640,718
	Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$492,477	Lowering RE Tax Rate	\$0	\$492,477
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$492,477

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>
Columbia	91,125,569	61.9005	5,640,718			94.00000%	
Totals:	91,125,569		5,640,718	492,477 =	5,148,241 X	94.00000% =	4,839,347

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<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	1.200%	0.000%	1,671,724	1,671,724
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	105,000	105,000
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 1,776,724 1,776,724

Total Act 511, Current Taxes 1,776,724

Act 511 Tax Limit -->	432,443,072 X	12	5,189,317
	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>									
	Columbia	60.0967	61.9005	3.01%	Yes	4.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,454,490
1200 Special Programs - Elementary / Secondary	3,034,518
1300 Vocational Education	905,203
1400 Other Instructional Programs - Elementary / Secondary	28,779
Total Instruction	\$9,422,990
2000 Support Services	
2100 Support Services - Students	911,672
2200 Support Services - Instructional Staff	570,939
2300 Support Services - Administration	1,039,870
2400 Support Services - Pupil Health	197,630
2500 Support Services - Business	434,228
2600 Operation and Maintenance of Plant Services	1,680,956
2700 Student Transportation Services	875,000
2800 Support Services - Central	2,400
Total Support Services	\$5,712,695
3000 Operation of Non-Instructional Services	
3200 Student Activities	361,794
3300 Community Services	13,168
Total Operation of Non-Instructional Services	\$374,962
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	461,909
Total Other Expenditures and Financing Uses	\$461,909
Total Estimated Expenditures and Other Financing Uses	\$15,972,556

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,966,083
200 Personnel Services - Employee Benefits	2,064,369
400 Purchased Property Services	7,298
500 Other Purchased Services	342,278
600 Supplies	74,048
800 Other Objects	414
Total Regular Programs - Elementary / Secondary	\$5,454,490
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,306,357
200 Personnel Services - Employee Benefits	1,011,965
300 Purchased Professional and Technical Services	605,655
500 Other Purchased Services	98,396
600 Supplies	8,845
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$3,034,518
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	251,737
200 Personnel Services - Employee Benefits	174,129
500 Other Purchased Services	454,969
600 Supplies	24,368
Total Vocational Education	\$905,203
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,167
200 Personnel Services - Employee Benefits	8,612
Total Other Instructional Programs - Elementary / Secondary	\$28,779
Total Instruction	\$9,422,990
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	460,822
200 Personnel Services - Employee Benefits	371,045
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	6,000
500 Other Purchased Services	11,068
600 Supplies	9,011
800 Other Objects	2,726
Total Support Services - Students	\$911,672
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	109,243
200 Personnel Services - Employee Benefits	111,491
300 Purchased Professional and Technical Services	73,205
400 Purchased Property Services	5,000
500 Other Purchased Services	12,000

2026-2027 Final General Fund Budget

LEA : 116195004 Millville Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	170,000
700 Property	90,000
Total Support Services - Instructional Staff	\$570,939
2300 Support Services - Administration	
100 Personnel Services - Salaries	539,226
200 Personnel Services - Employee Benefits	352,032
300 Purchased Professional and Technical Services	50,862
400 Purchased Property Services	10,100
500 Other Purchased Services	24,479
600 Supplies	47,390
800 Other Objects	15,781
Total Support Services - Administration	\$1,039,870
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	112,144
200 Personnel Services - Employee Benefits	82,486
600 Supplies	3,000
Total Support Services - Pupil Health	\$197,630
2500 Support Services - Business	
100 Personnel Services - Salaries	201,285
200 Personnel Services - Employee Benefits	164,623
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	500
500 Other Purchased Services	6,320
600 Supplies	4,500
800 Other Objects	8,000
Total Support Services - Business	\$434,228
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	465,689
200 Personnel Services - Employee Benefits	419,284
300 Purchased Professional and Technical Services	80,825
400 Purchased Property Services	341,298
500 Other Purchased Services	159,360
600 Supplies	133,500
700 Property	80,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,680,956
2700 Student Transportation Services	
500 Other Purchased Services	875,000
Total Student Transportation Services	\$875,000
2800 Support Services - Central	
300 Purchased Professional and Technical Services	2,400
Total Support Services - Central	\$2,400
Total Support Services	\$5,712,695

3000 Operation of Non-Instructional Services

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	132,793
200 Personnel Services - Employee Benefits	54,383
300 Purchased Professional and Technical Services	71,875
400 Purchased Property Services	4,694
500 Other Purchased Services	69,310
600 Supplies	17,021
700 Property	3,450
800 Other Objects	8,268
Total Student Activities	\$361,794
3300 Community Services	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,472
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$13,168
Total Operation of Non-Instructional Services	\$374,962
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	188,209
900 Other Uses of Funds	273,700
Total Debt Service / Other Expenditures and Financing Uses	\$461,909
Total Other Expenditures and Financing Uses	\$461,909
TOTAL EXPENDITURES	\$15,972,556

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	2,709,545	2,709,545
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 Cash and Short-Term Investments	\$3,709,545	\$3,709,545

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	\$3,709,545	\$3,709,545
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	2,605,000	2,400,000
0520 Extended-Term Financing Agreements Payable	2,454,300	2,385,600
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	272,973	272,973
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,332,273	\$5,058,573

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

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

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$5,332,273	\$5,058,573

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$5,332,273	\$5,058,573
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,791,663
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,456,507
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,248,170

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,248,170
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