

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2026

President of the Board - Original Signature Required

Date

6/16/26

_____
Secretary of the Board - Original Signature Required

Date

6.16.26

_____
Chief School Administrator - Original Signature Required

Date

6.16.26

Justin Peart

Contact Person

(717)528-4113

Extn :

Telephone

Extension

jpeart@bermudian.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bermudian Springs SD	COUNTY : Adams	AUN : 112011103
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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	\$40860347
Ending Unassigned Fund Balance	\$3268827
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 <i>Brad A. Sterner</i>	DATE <i>6.16.26</i>
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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 : Bermudian Springs SD	County : Adams	AUN Number : 112011103
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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 5.12.2026
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These are funds set aside for unanticipated expenditures that may arise throughout the year.
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 are funds set aside that accumulated from prior years budgets for use as the Board deems acceptable.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These are funds committed to the agricultural department from a District resident as well as iPad insurance money.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These are funds set aside by the Board to fund increases in employer retirement and healthcare costs.

<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	2,977,246
0840 Assigned Fund Balance	68,040
0850 Unassigned Fund Balance	2,902,806
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,948,092</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,186,966
7000 Revenue from State Sources	16,112,414
8000 Revenue from Federal Sources	435,308
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,734,688</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,682,780</u>

LEA : 112011103 Bermudian Springs SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,138,695
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6120 Current Per Capita Taxes, Section 679	41,000
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	5,724,636
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	312,635
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	68,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$22,186,966
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,647,658
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	109,560
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	1,417,972
7311 Pupil Transportation Subsidy	1,453,883
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	47,687
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,058,343
7505 Ready to Learn Block Grant	1,055,896
7810 State Share of Social Security and Medicare Taxes	556,145
7820 State Share of Retirement Contributions	2,717,770
REVENUE FROM STATE SOURCES	\$16,112,414
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	335,888
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,003
8517 Title IV - 21st Century Schools	25,169

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	19,248
REVENUE FROM FEDERAL SOURCES	\$435,308
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,734,688

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,138,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,058,343</u>	
Total Approx. Tax Revenue:	\$16,197,038	
Approx. Tax Levy for Tax Rate Calculation:	\$16,827,817	
	Adams	Total
2025-26 Data		
a. Assessed Value	\$1,156,477,300	\$1,156,477,300
b. Real Estate Mills	13.7800	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,038,458,885	\$1,038,458,885
d. Assessed Value	\$1,166,362,900	\$1,166,362,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$15,936,257	\$15,936,257
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$15,936,257	\$15,936,257
(f Total * g)		
i. Base Mills Subject to Index	13.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$16,827,817	\$16,827,817
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	14.4276	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,827,817	\$16,827,817
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,769,474
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,138,695
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,138,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,058,343</u>	
Total Approx. Tax Revenue:	\$16,197,038	
Approx. Tax Levy for Tax Rate Calculation:	\$16,827,817	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4276	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,827,817	\$16,827,817
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	\$19,350.00	
Number of Homestead/Farmstead Properties	3791	3791
Median Assessed Value of Homestead Properties		\$203,100

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,138,695
Amount of Tax Relief for Homestead Exclusions	<u>\$1,058,343</u>
Total Approx. Tax Revenue:	\$16,197,038
Approx. Tax Levy for Tax Rate Calculation:	\$16,827,817
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,058,343	Lowering RE Tax Rate	\$0	\$1,058,343
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,058,343

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112011103 Bermudian Springs SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2026 2:31:28 PM				Page - 1 of 1			
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
Adams	1,166,362,900	14.4276	16,827,817			96.00000%	
Totals:	1,166,362,900		16,827,817	- 1,058,343	= 15,769,474	X 96.00000%	= 15,138,695
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	41,000		
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			\$5.00	\$0.00	43,500	41,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						43,500	41,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.200%	0.000%	5,708,152	5,374,386
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	375,000	350,000
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	300	250
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						6,083,452	5,724,636
Total Act 511, Current Taxes							5,765,636
Act 511 Tax Limit -->				1,038,458,885	X	12	12,461,507
				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>									
	Adams	13.7800	14.4276	4.70%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.7%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		16,367,907
1200 Special Programs - Elementary / Secondary		4,973,356
1300 Vocational Education		1,371,176
1400 Other Instructional Programs - Elementary / Secondary		262,415
1600 Adult Education Programs		2,153
Total Instruction		\$22,977,007
2000 Support Services		
2100 Support Services - Students		1,093,613
2200 Support Services - Instructional Staff		1,698,210
2300 Support Services - Administration		3,920,134
2400 Support Services - Pupil Health		433,503
2500 Support Services - Business		579,113
2600 Operation and Maintenance of Plant Services		2,819,705
2700 Student Transportation Services		2,044,065
Total Support Services		\$12,588,343
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,205,747
3300 Community Services		2,000
Total Operation of Non-Instructional Services		\$1,207,747
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,001,300
5200 Interfund Transfers - Out		5,950
5900 Budgetary Reserve		80,000
Total Other Expenditures and Financing Uses		\$4,087,250
Total Estimated Expenditures and Other Financing Uses		\$40,860,347

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,654,255
200 Personnel Services - Employee Benefits	6,057,152
300 Purchased Professional and Technical Services	580,965
400 Purchased Property Services	15,215
500 Other Purchased Services	1,829,582
600 Supplies	174,349
700 Property	47,006
800 Other Objects	9,383
Total Regular Programs - Elementary / Secondary	\$16,367,907
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,449,519
200 Personnel Services - Employee Benefits	1,090,058
300 Purchased Professional and Technical Services	778,653
500 Other Purchased Services	1,584,826
600 Supplies	52,900
700 Property	6,500
800 Other Objects	10,900
Total Special Programs - Elementary / Secondary	\$4,973,356
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	573,123
200 Personnel Services - Employee Benefits	433,976
400 Purchased Property Services	3,050
500 Other Purchased Services	290,908
600 Supplies	54,589
700 Property	3,600
800 Other Objects	11,930
Total Vocational Education	\$1,371,176
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	140,202
200 Personnel Services - Employee Benefits	106,453
300 Purchased Professional and Technical Services	15,210
500 Other Purchased Services	100
600 Supplies	450
Total Other Instructional Programs - Elementary / Secondary	\$262,415
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	153
Total Adult Education Programs	\$2,153
Total Instruction	\$22,977,007
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	600,113

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	440,919
300	Purchased Professional and Technical Services	15,000
400	Purchased Property Services	600
500	Other Purchased Services	1,800
600	Supplies	28,405
700	Property	4,583
800	Other Objects	2,193
Total Support Services - Students		\$1,093,613
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	396,734
200	Personnel Services - Employee Benefits	266,280
300	Purchased Professional and Technical Services	408,470
600	Supplies	235,995
700	Property	388,611
800	Other Objects	2,120
Total Support Services - Instructional Staff		\$1,698,210
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,601,423
200	Personnel Services - Employee Benefits	1,131,573
300	Purchased Professional and Technical Services	443,400
400	Purchased Property Services	79,759
500	Other Purchased Services	168,974
600	Supplies	416,705
700	Property	46,350
800	Other Objects	31,950
Total Support Services - Administration		\$3,920,134
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	229,287
200	Personnel Services - Employee Benefits	180,609
300	Purchased Professional and Technical Services	364
500	Other Purchased Services	872
600	Supplies	21,318
700	Property	653
800	Other Objects	400
Total Support Services - Pupil Health		\$433,503
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	288,557
200	Personnel Services - Employee Benefits	234,681
300	Purchased Professional and Technical Services	41,500
400	Purchased Property Services	2,100
500	Other Purchased Services	1,250
600	Supplies	7,775
700	Property	750
800	Other Objects	2,500
Total Support Services - Business		\$579,113

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,003,007
200 Personnel Services - Employee Benefits	851,027
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	508,686
500 Other Purchased Services	27,000
600 Supplies	360,985
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,819,705
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,782
200 Personnel Services - Employee Benefits	23,467
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	500
500 Other Purchased Services	1,981,566
800 Other Objects	750
Total Student Transportation Services	\$2,044,065
Total Support Services	\$12,588,343
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	591,419
200 Personnel Services - Employee Benefits	318,328
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	16,600
500 Other Purchased Services	110,400
600 Supplies	74,000
700 Property	10,000
800 Other Objects	15,000
Total Student Activities	\$1,205,747
3300 <u>Community Services</u>	
800 Other Objects	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$1,207,747
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,801,300
900 Other Uses of Funds	2,200,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,001,300
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,950
Total Interfund Transfers - Out	\$5,950
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	80,000
Total Budgetary Reserve	\$80,000
Total Other Expenditures and Financing Uses	\$4,087,250
TOTAL EXPENDITURES	\$40,860,347

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	3,500,000	3,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	110,000	100,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	900,000	775,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	115,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,640,000	\$4,245,000

<u>Long-Term Investments</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		

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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	\$4,640,000	\$4,245,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	42,615,000	40,915,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,975,000	3,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,475,000	2,700,000
0599 Other Noncurrent Liabilities	75,000	70,000
Total General Fund	\$48,140,000	\$46,885,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<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		
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		

<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	\$48,140,000	\$46,885,000

<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	\$48,140,000	\$46,885,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	485,566
0840 Assigned Fund Balance	68,040
0850 Unassigned Fund Balance	3,268,827
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,822,433
5900 Budgetary Reserve	80,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,902,433