

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2026

\_\_\_\_\_  
President of the Board - Original Signature Required

Date

06/11/2026

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

06/11/2026

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

06/11/2026

Christine Krankota

(814)683-5900

Extn :

Contact Person

Telephone

Extension

christine.krankota@conneautsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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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

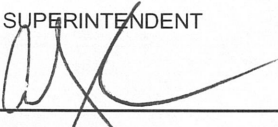
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$45774271
Ending Unassigned Fund Balance	\$3356408
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.33%

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 06/11/2026
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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 : Conneaut SD	County : Crawford	AUN Number : 105201033
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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 06/11/2026
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$214,464.00 Function 2400, Object 200: \$247,986.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$217,614.00 Function 2500, Object 200: \$221,668.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserve for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District maintains an unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District maintains a committed fund balance.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

1810 Nonspendable Fund Balance	197,333
1820 Restricted Fund Balance	178,497
1830 Committed Fund Balance	8,797,445
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	3,414,826

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$12,212,271

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	18,893,905
7000 Revenue from State Sources	24,930,311
8000 Revenue from Federal Sources	1,329,063
9000 Other Financing Sources	4,000

Total Estimated Revenues And Other Financing Sources

\$45,157,279

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$57,369,550

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	14,015,722
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	149,001
6120 Current Per Capita Taxes, Section 679	47,000
6140 Current Act 5111 Taxes - Flat Rate Assessments	47,000
6150 Current Act 5111 Taxes - Proportional Assessments	2,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,498,700
6500 Earnings on Investments	470,392
6700 Revenues from LEA Activities	30,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,475
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	6,750
6940 Tuition from Patrons	32,715
6960 Services Provided Other Local Governmental Units / LEAs	8,500
6990 Refunds and Other Miscellaneous Revenue	32,350
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,893,905</b>

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,072,918
7112 Basic Education Funding-Social Security	558,499
7220 Vocational Education	113,784
7271 Special Education funds for School-Aged Pupils	2,188,829
7311 Pupil Transportation Subsidy	2,850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	765,632
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,690,481
7360 Safe Schools	134,115
7505 Ready to Learn Block Grant	476,026
7532 Ready to Learn-Adequacy Supplement	50,000
7820 State Share of Retirement Contributions	2,890,027
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,930,311</b>

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,075,493
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	107,942

	Amount
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	70,628
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,329,063</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	4,000
<b>OTHER FINANCING SOURCES</b>	<b>\$4,000</b>
<b>OTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,157,279</b>

Act 1 Index (current): 4.6%  
Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,015,722  
Amount of Tax Relief for Homestead Exclusions: \$1,690,632  
Total Approx. Tax Revenue: \$15,706,354  
Approx. Tax Levy for Tax Rate Calculation: \$16,624,655  
Crawford

Total

2025-26 Data

a. Assessed Value \$308,188,408 \$308,188,408  
b. Real Estate Mills 53.5500

I. 2026-27 Data

c. 2024 STEB Market Value \$1,218,416,251 \$1,218,416,251  
d. Assessed Value \$310,451,078 \$310,451,078  
e. Assessed Value of New Constr/Renov \$0 \$0

2025-26 Calculations

f. 2025-26 Tax Levy \$16,503,489 \$16,503,489  
(a \* b)

2026-27 Calculations

g. Percent of Total Market Value 100.000000% 100.000000%  
h. Rebalanced 2025-26 Tax Levy \$16,503,489 \$16,503,489  
(f Total \* g)  
i. Base Mills Subject to Index 53.5500  
(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 93.85095% 93.85095%  
k. Tax Levy Needed \$16,624,655 \$16,624,655  
(Approx. Tax Levy \* g)

I. 2026-27 Real Estate Tax Rate 53.5500

(k / d \* 1000)  
m. Tax Levy Generated by Mills \$16,624,655 \$16,624,655  
(l / 1000 \* d)

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions \$14,934,023  
(m - Amount of Tax Relief for Homestead Exclusions)  
o. Net Tax Revenue Generated By Mills \$14,015,722  
(n \* Est. Pct. Collection)

Act 1 Index (current): 4.6%

Rate

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$14,015,722

Amount of Tax Relief for Homestead Exclusions \$1,690,632

Total Approx. Tax Revenue: \$15,706,354

Approx. Tax Levy for Tax Rate Calculation: \$16,624,655

Crawford

Total

Index Maximums

p. Maximum Mills Based On Index	56.0133	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (i > p), (i - p))		
r. Maximum Tax Levy Based On Index	\$17,389,389	\$17,389,389
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(if I > 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

V. Assessed Value Exclusion per Homestead	\$7,618.00	
Number of Homestead/Farmstead Properties	4144	4144
Median Assessed Value of Homestead Properties		\$26,682

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,015,722

Amount of Tax Relief for Homestead Exclusions

\$1,690,632

Total Approx. Tax Revenue:

\$15,706,354

Approx. Tax Levy for Tax Rate Calculation:

\$16,624,655

Crawford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,690,481	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$151		\$151
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,690,632</b>

CODE

3111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
rawford	310,451,078	53.5500	16,624,655	93.85095%	
<b>totals:</b>	<b>310,451,078</b>		<b>16,624,655</b>	<b>-</b>	<b>14,015,722</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	47,000
6141	Current Act 511 Per Capita Taxes	\$5.00	47,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>47,000</b>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.5000%	0.0000%	1,700,000	1,700,000
6152	Current Act 511 Occupation Taxes	0.0000%	0.0000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	350,000	350,000
6154	Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000%	0.0000%	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0.0000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000%	0.0000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>				<b>2,050,000</b>	<b>2,050,000</b>

Total Act 511, Current Taxes		Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
		1,218,416,251 X		12	14,620,995
					2,097,000

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>									
	Crawford	53.5500	53.5500	0.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	4.6%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,480,515
1200 Special Programs - Elementary / Secondary	6,980,767
1300 Vocational Education	2,782,718
1400 Other Instructional Programs - Elementary / Secondary	152,448
1500 Nonpublic School Programs	27,957
<b>Total Instruction</b>	<b>\$25,424,405</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,313,650
2200 Support Services - Instructional Staff	1,496,230
2300 Support Services - Administration	2,756,161
2400 Support Services - Pupil Health	715,988
2500 Support Services - Business	519,997
2600 Operation and Maintenance of Plant Services	3,407,353
2700 Student Transportation Services	4,053,000
2800 Support Services - Central	1,172,403
2900 Other Support Services	53,576
<b>Total Support Services</b>	<b>\$15,488,358</b>
<b>1000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,135,484
3300 Community Services	21,499
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,156,983</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,654,525
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,704,525</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,774,271</b>

**Description**

**Amount**

**1000 Instruction**

**1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	7,382,474
200 Personnel Services - Employee Benefits	6,309,176
300 Purchased Professional and Technical Services	239,180
400 Purchased Property Services	14,850
500 Other Purchased Services	840,047
600 Supplies	665,832
700 Property	27,873
800 Other Objects	1,083
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,480,515</b>

**1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	2,542,245
200 Personnel Services - Employee Benefits	2,187,538
300 Purchased Professional and Technical Services	1,331,361
500 Other Purchased Services	853,625
600 Supplies	64,788
800 Other Objects	1,210
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,980,767</b>

**1300 Vocational Education**

100 Personnel Services - Salaries	662,999
200 Personnel Services - Employee Benefits	565,055
300 Purchased Professional and Technical Services	17,250
400 Purchased Property Services	13,190
500 Other Purchased Services	1,456,159
600 Supplies	67,265
700 Property	800
<b>Total Vocational Education</b>	<b>\$2,782,718</b>

**1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	7,448
200 Personnel Services - Employee Benefits	3,023
500 Other Purchased Services	141,477
800 Other Objects	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$152,448</b>

**1500 Nonpublic School Programs**

300 Purchased Professional and Technical Services	27,957
<b>Total Nonpublic School Programs</b>	<b>\$27,957</b>

**Total Instruction**

**\$25,424,405**

**2000 Support Services**

**2100 Support Services - Students**

100 Personnel Services - Salaries	636,355
200 Personnel Services - Employee Benefits	509,407
300 Purchased Professional and Technical Services	37,850
500 Other Purchased Services	44,458

**Description**

**Amount**

600 Supplies 80,755  
 700 Property 4,000  
 800 Other Objects 1,825

**Total Support Services - Students \$1,313,650**

**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries 630,734  
 200 Personnel Services - Employee Benefits 624,323  
 300 Purchased Professional and Technical Services 145,525  
 400 Purchased Property Services 400  
 500 Other Purchased Services 45,748  
 600 Supplies 46,300  
 700 Property 2,700  
 800 Other Objects 500

**Total Support Services - Instructional Staff \$1,496,230**

**2300 Support Services - Administration**

100 Personnel Services - Salaries 1,304,639  
 200 Personnel Services - Employee Benefits 992,120  
 300 Purchased Professional and Technical Services 310,650  
 400 Purchased Property Services 8,550  
 500 Other Purchased Services 44,814  
 600 Supplies 73,628  
 800 Other Objects 21,760

**Total Support Services - Administration \$2,756,161**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries 214,464  
 200 Personnel Services - Employee Benefits 247,986  
 300 Purchased Professional and Technical Services 227,963  
 400 Purchased Property Services 1,775  
 500 Other Purchased Services 6,540  
 600 Supplies 17,260

**Total Support Services - Pupil Health \$715,988**

**2500 Support Services - Business**

100 Personnel Services - Salaries 217,614  
 200 Personnel Services - Employee Benefits 221,668  
 300 Purchased Professional and Technical Services 20,700  
 500 Other Purchased Services 10,465  
 600 Supplies 36,050  
 800 Other Objects 13,500

**Total Support Services - Business \$519,997**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries 422,285  
 200 Personnel Services - Employee Benefits 420,923  
 300 Purchased Professional and Technical Services 175,760  
 400 Purchased Property Services 1,447,067  
 500 Other Purchased Services 194,296

Description	Amount
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600 Supplies	673,719
700 Property	71,758
800 Other Objects	1,545
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,407,353</b>

<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	4,053,000
<b>Total Student Transportation Services</b>	<b>\$4,053,000</b>

<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	332,827
200 Personnel Services - Employee Benefits	267,926
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	7,500
500 Other Purchased Services	121,150
600 Supplies	198,500
700 Property	195,000
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$1,172,403</b>

<b>2900 Other Support Services</b>	
500 Other Purchased Services	53,576
<b>Total Other Support Services</b>	<b>\$53,576</b>

<b>Total Support Services</b>	<b>\$15,488,358</b>
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<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	430,854
200 Personnel Services - Employee Benefits	202,913
300 Purchased Professional and Technical Services	107,059
400 Purchased Property Services	80,981
500 Other Purchased Services	132,880
600 Supplies	143,223
700 Property	31,500
800 Other Objects	6,074
<b>Total Student Activities</b>	<b>\$1,135,484</b>

<b>3300 Community Services</b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,000
500 Other Purchased Services	3,000
600 Supplies	6,474
800 Other Objects	2,025
<b>Total Community Services</b>	<b>\$21,499</b>

<b>Total Operation of Non-Instructional Services</b>	<b>\$1,156,983</b>
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<b>5000 Other Expenditures and Financing Uses</b>	
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<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
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800 Other Objects	289,525
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Description

Amount

900 Other Uses of Funds

3,365,000

**Total Debt Service / Other Expenditures and Financing Uses**

**\$3,654,525**

**5900 Budgetary Reserve**

800 Other Objects

50,000

**Total Budgetary Reserve**

**\$50,000**

**Total Other Expenditures and Financing Uses**

**\$3,704,525**

**TOTAL EXPENDITURES**

**\$45,774,271**

**ash and Short-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	11,833,994	11,275,420
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	147,353	123,853
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	98,599	97,539
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,444,946</b>	<b>\$11,911,812</b>

**ong-Term Investments**

	<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		

Long-Term Investments

Permanent Fund

06/30/2026 Estimate

06/30/2027 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,444,946

\$11,911,812

**Long-Term Indebtedness**

06/30/2026 Estimate

06/30/2027 Projection

**General Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total General Fund**

**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**

**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**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**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**



**Short-Term Payables**

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**

06/30/2026 Estimate

3,654,525

06/30/2027 Projection

3,749,988

\$3,654,525

\$3,749,988

\$3,654,525

\$3,749,988

Account Description	Amounts
0810 Nonspendable Fund Balance	197,333
0820 Restricted Fund Balance	178,497
0830 Committed Fund Balance	8,238,871
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,356,408

**Total Ending Fund Balance - Committed, Assigned, and Unassigned \$11,595,279**

**5900 Budgetary Reserve 50,000**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$12,021,109**