

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

Date 6/18/2026


Secretary of the Board / Original Signature Required

Date 6/18/2026


Chief School Administrator - Original Signature Required

Date 6/18/2026

Gary Ceccarelli

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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	\$41820480
Ending Unassigned Fund Balance	\$2983640
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.13%

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 6/18/2026
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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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 5-14-2026
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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>
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 unassigned fund balance will be utilized for unexpected and unforeseen costs, including cyber/charter schools and other out of District placements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance will be used to offset future retirement contributions and increased health care costs. Additional funds maybe used for Capital Projects

<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	
0840 Assigned Fund Balance	13,551,988
0850 Unassigned Fund Balance	2,983,640
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,535,628</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,017,793
7000 Revenue from State Sources	30,228,624
8000 Revenue from Federal Sources	2,574,063
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,820,480</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,356,108</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,576,314
6113 Public Utility Realty Taxes	7,943
6114 Payments in Lieu of Current Taxes - State / Local	57,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,297
6150 Current Act 511 Taxes - Proportional Assessments	1,378,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	954,824
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,540
6940 Tuition from Patrons	3,375
REVENUE FROM LOCAL SOURCES	\$9,017,793
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,181,624
7160 Tuition for Orphans Subsidy	11,295
7240 Driver Education - Student	350
7271 Special Education funds for School-Aged Pupils	2,517,663
7292 Pre-K Counts	440,000
7311 Pupil Transportation Subsidy	1,287,002
7312 Nonpublic and Charter School Pupil Transportation Subsidy	43,505
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	393,866
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,772
7340 State Property Tax Reduction Allocation	1,637,445
7360 Safe Schools	150,000
7531 Ready to Learn-Foundation	2,945,300
7810 State Share of Social Security and Medicare Taxes	714,112
7820 State Share of Retirement Contributions	3,883,690
REVENUE FROM STATE SOURCES	\$30,228,624
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	15,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,075,435
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,082
8517 Title IV - 21st Century Schools	1,273,770
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	27,776
REVENUE FROM FEDERAL SOURCES	\$2,574,063
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,820,480

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,576,314
Amount of Tax Relief for Homestead Exclusions	<u>\$1,395,427</u>
Total Approx. Tax Revenue:	\$6,971,741
Approx. Tax Levy for Tax Rate Calculation:	\$8,602,280

Beaver

Total

2025-26 Data		
a. Assessed Value	\$741,115,540	\$741,115,540
b. Real Estate Mills	11.8600	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$611,725,987	\$611,725,987
d. Assessed Value	\$726,543,940	\$726,543,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$8,789,630	\$8,789,630
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$8,789,630	\$8,789,630
(f Total * g)		
i. Base Mills Subject to Index	11.8600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	77.37516%	77.37516%
k. Tax Levy Needed	\$8,602,280	\$8,602,280
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	11.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,602,280	\$8,602,280
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,206,853
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,576,314
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,576,314

Amount of Tax Relief for Homestead Exclusions \$1,395,427

Total Approx. Tax Revenue: \$6,971,741

Approx. Tax Levy for Tax Rate Calculation: \$8,602,280

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.5004	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,082,090	\$9,082,090
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	\$50,400.00	
Number of Homestead/Farmstead Properties	2376	2376
Median Assessed Value of Homestead Properties		\$100,800

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,576,314
Amount of Tax Relief for Homestead Exclusions	<u>\$1,395,427</u>
Total Approx. Tax Revenue:	\$6,971,741
Approx. Tax Levy for Tax Rate Calculation:	\$8,602,280

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,395,427	Lowering RE Tax Rate	\$242,018		\$1,637,445
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,637,445

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>
Beaver	726,543,940	11.8400	8,602,280			77.37516%	
Totals:	726,543,940		8,602,280	- 1,395,427	= 7,206,853	X 77.37516%	= 5,576,314

	<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	\$5.00	\$0.00	23,755
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	\$75.00	\$0.00	5,542
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			29,297

	<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	0.500%	0.000%	1,100,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.00000	0.00000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.00000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.50000	0.75000	103,000	103,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,378,000 1,378,000

Total Act 511, Current Taxes 1,407,297

Act 511 Tax Limit --> 611,725,987 X 12 7,340,712
Market Value Mills (511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index		2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Beaver	11.8600	11.8400	-0.15%	Yes	5.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					5.4%			
6141	Current Act 511 Per Capita Taxes					5.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					5.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%			
6144	Current Act 511 Trailer Taxes					5.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$75.00	\$75.00	0.00%	Yes	5.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%			
6152	Current Act 511 Occupation Taxes					5.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%			
6154	Current Act 511 Amusement Taxes					5.4%			
6155	Current Act 511 Business Privilege Taxes					5.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.4%			
6157	Current Act 511 Mercantile Taxes	0.50000	0.50000	0.00%	Yes	5.4%	0.75000	0.75000	0.01% Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					5.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,949,278
1200 Special Programs - Elementary / Secondary	6,801,615
1300 Vocational Education	1,088,722
1400 Other Instructional Programs - Elementary / Secondary	275,219
1800 Pre-Kindergarten	440,000
Total Instruction	\$24,554,834
2000 Support Services	
2100 Support Services - Students	1,570,756
2200 Support Services - Instructional Staff	395,055
2300 Support Services - Administration	2,505,530
2400 Support Services - Pupil Health	794,524
2500 Support Services - Business	588,073
2600 Operation and Maintenance of Plant Services	3,608,716
2700 Student Transportation Services	2,191,000
2800 Support Services - Central	1,012,711
2900 Other Support Services	7,500
Total Support Services	\$12,673,865
3000 Operation of Non-Instructional Services	
3200 Student Activities	970,489
3300 Community Services	47,042
Total Operation of Non-Instructional Services	\$1,017,531
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,824,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,824,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,750,250
Total Other Expenditures and Financing Uses	\$1,750,250
Total Estimated Expenditures and Other Financing Uses	\$41,820,480

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,919,284
200 Personnel Services - Employee Benefits	5,941,608
500 Other Purchased Services	1,755,500
600 Supplies	332,886
Total Regular Programs - Elementary / Secondary	\$15,949,278
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,752,648
200 Personnel Services - Employee Benefits	1,673,422
300 Purchased Professional and Technical Services	1,486,000
500 Other Purchased Services	1,792,732
600 Supplies	96,313
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$6,801,615
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	285,370
200 Personnel Services - Employee Benefits	187,752
500 Other Purchased Services	602,000
600 Supplies	13,600
Total Vocational Education	\$1,088,722
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	147,940
200 Personnel Services - Employee Benefits	125,279
400 Purchased Property Services	1,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$275,219
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	187,761
200 Personnel Services - Employee Benefits	182,837
500 Other Purchased Services	2,000
600 Supplies	67,402
Total Pre-Kindergarten	\$440,000
Total Instruction	\$24,554,834
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	891,063
200 Personnel Services - Employee Benefits	641,983
500 Other Purchased Services	1,000
600 Supplies	36,710
Total Support Services - Students	\$1,570,756
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	205,806

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	183,023
500 Other Purchased Services	2,300
600 Supplies	3,926
Total Support Services - Instructional Staff	\$395,055
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,277,011
200 Personnel Services - Employee Benefits	919,447
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	60,000
500 Other Purchased Services	25,000
600 Supplies	63,072
800 Other Objects	15,000
Total Support Services - Administration	\$2,505,530
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	277,870
200 Personnel Services - Employee Benefits	210,740
300 Purchased Professional and Technical Services	301,500
500 Other Purchased Services	200
600 Supplies	4,214
Total Support Services - Pupil Health	\$794,524
2500 Support Services - Business	
100 Personnel Services - Salaries	275,805
200 Personnel Services - Employee Benefits	195,768
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,400
500 Other Purchased Services	43,000
600 Supplies	2,000
800 Other Objects	11,500
Total Support Services - Business	\$588,073
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,302,316
200 Personnel Services - Employee Benefits	1,074,900
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	347,000
500 Other Purchased Services	125,500
600 Supplies	747,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,608,716
2700 Student Transportation Services	
500 Other Purchased Services	2,111,000
600 Supplies	80,000
Total Student Transportation Services	\$2,191,000
2800 Support Services - Central	
100 Personnel Services - Salaries	243,388

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	179,425
300 Purchased Professional and Technical Services	90,675
400 Purchased Property Services	9,000
500 Other Purchased Services	64,446
600 Supplies	424,777
800 Other Objects	1,000
Total Support Services - Central	\$1,012,711
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$12,673,865
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	346,580
200 Personnel Services - Employee Benefits	194,969
300 Purchased Professional and Technical Services	62,800
400 Purchased Property Services	85,000
500 Other Purchased Services	57,500
600 Supplies	150,140
700 Property	45,000
800 Other Objects	28,500
Total Student Activities	\$970,489
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	2,042
600 Supplies	15,000
800 Other Objects	10,000
Total Community Services	\$47,042
Total Operation of Non-Instructional Services	\$1,017,531
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,799,000
700 Property	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,824,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,824,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	290,250
900 Other Uses of Funds	1,460,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,750,250
Total Other Expenditures and Financing Uses	\$1,750,250
TOTAL EXPENDITURES	\$41,820,480

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	16,535,627	16,535,627
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	500,000	500,000
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	\$17,035,627	\$17,035,627
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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	\$17,035,627	\$17,035,627
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	6,528,357	5,060,750
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	313,312	305,950
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,841,669	\$5,366,700
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

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

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

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

Total Other Agency Fund

Permanent Fund

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

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

Total Permanent Fund

Total Long-Term Indebtedness	\$6,841,669	\$5,366,700
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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	\$6,841,669	\$5,366,700
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,551,988
0850 Unassigned Fund Balance	2,983,640
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,535,628

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,535,628
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