

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As approved by School Board.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	As approved by School Board.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	As approved by School Board.

<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	540,625
0820 Restricted Fund Balance	202,527
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	8,466,844
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,743,623</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,896,772
7000 Revenue from State Sources	17,689,986
8000 Revenue from Federal Sources	469,239
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,055,997</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,799,620</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,998,507
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,101
6120 Current Per Capita Taxes, Section 679	35,295
6140 Current Act 511 Taxes - Flat Rate Assessments	57,158
6150 Current Act 511 Taxes - Proportional Assessments	2,680,734
6400 Delinquencies on Taxes Levied / Assessed by the LEA	878,292
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	36,256
6800 Revenues from Intermediary Sources / Pass-Through Funds	441,000
6910 Rentals	1,200
6920 Contributions and Donations from Private Sources	5,545
6940 Tuition from Patrons	8,751
6990 Refunds and Other Miscellaneous Revenue	30,933
REVENUE FROM LOCAL SOURCES	\$24,896,772
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,592,749
7160 Tuition for Orphans Subsidy	70,737
7271 Special Education funds for School-Aged Pupils	1,806,109
7292 Pre-K Counts	365,000
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,300,519
7505 Ready to Learn Block Grant	988,302
7810 State Share of Social Security and Medicare Taxes	643,000
7820 State Share of Retirement Contributions	3,188,570
REVENUE FROM STATE SOURCES	\$17,689,986
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	380,216
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,351

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	28,672
REVENUE FROM FEDERAL SOURCES	\$469,239
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,055,997

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,998,507	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,300,519</u>	
Total Approx. Tax Revenue:	\$21,299,026	
Approx. Tax Levy for Tax Rate Calculation:	\$22,351,579	
	Carbon	Total

2025-26 Data		
a. Assessed Value	\$322,445,667	\$322,445,667
b. Real Estate Mills	65.9150	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,033,169,623	\$1,033,169,623
d. Assessed Value	\$323,874,913	\$323,874,913
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$21,254,006	\$21,254,006
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$21,254,006	\$21,254,006
(f Total * g)		
i. Base Mills Subject to Index	65.9150	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$22,351,579	\$22,351,579
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	69.0130	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,351,579	\$22,351,579
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,051,060
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,998,507
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,998,507	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,300,519</u>	
Total Approx. Tax Revenue:	\$21,299,026	
Approx. Tax Levy for Tax Rate Calculation:	\$22,351,579	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	69.0130	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,351,579	\$22,351,579
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	\$5,516.00	
Number of Homestead/Farmstead Properties	3429	3429
Median Assessed Value of Homestead Properties		\$53,475

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,998,507
Amount of Tax Relief for Homestead Exclusions	<u>\$1,300,519</u>
Total Approx. Tax Revenue:	\$21,299,026
Approx. Tax Levy for Tax Rate Calculation:	\$22,351,579
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,300,519	Lowering RE Tax Rate	\$1,300,519
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$1,300,519

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Carbon	323,874,913	69.0130	22,351,579				95.00000%	
Totals:	323,874,913		22,351,579	-	1,300,519	=	21,051,060	X
							95.00000%	=
								19,998,507

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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>									
	Carbon	65.9150	69.0130	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%				
6143	Current Act 511 Local Services 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	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,695,461
1200 Special Programs - Elementary / Secondary	8,044,511
1300 Vocational Education	2,170,313
1400 Other Instructional Programs - Elementary / Secondary	256,894
1600 Adult Education Programs	175,004
Total Instruction	\$29,342,183
2000 Support Services	
2100 Support Services - Students	1,254,642
2200 Support Services - Instructional Staff	885,035
2300 Support Services - Administration	2,177,167
2400 Support Services - Pupil Health	294,063
2500 Support Services - Business	619,319
2600 Operation and Maintenance of Plant Services	2,979,973
2700 Student Transportation Services	1,355,952
2800 Support Services - Central	767,540
2900 Other Support Services	20,000
Total Support Services	\$10,353,691
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,267,214
3300 Community Services	361,426
Total Operation of Non-Instructional Services	\$1,628,640
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,341,250
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,441,250
Total Estimated Expenditures and Other Financing Uses	\$43,765,764

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,023,551
200 Personnel Services - Employee Benefits	7,268,702
300 Purchased Professional and Technical Services	218,477
400 Purchased Property Services	67,138
500 Other Purchased Services	1,422,941
600 Supplies	542,440
700 Property	147,075
800 Other Objects	5,137
Total Regular Programs - Elementary / Secondary	\$18,695,461
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,981,630
200 Personnel Services - Employee Benefits	1,425,913
300 Purchased Professional and Technical Services	1,727,591
500 Other Purchased Services	2,799,972
600 Supplies	106,075
700 Property	1,500
800 Other Objects	1,830
Total Special Programs - Elementary / Secondary	\$8,044,511
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	323,590
200 Personnel Services - Employee Benefits	233,606
400 Purchased Property Services	2,750
500 Other Purchased Services	1,594,502
600 Supplies	15,865
Total Vocational Education	\$2,170,313
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,452
200 Personnel Services - Employee Benefits	13,162
500 Other Purchased Services	212,280
Total Other Instructional Programs - Elementary / Secondary	\$256,894
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	175,004
Total Adult Education Programs	\$175,004
Total Instruction	\$29,342,183
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	588,386
200 Personnel Services - Employee Benefits	479,533
300 Purchased Professional and Technical Services	150,500
400 Purchased Property Services	2,478
500 Other Purchased Services	11,945
600 Supplies	20,850

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<u>Description</u>	<u>Amount</u>
800 Other Objects	950
Total Support Services - Students	\$1,254,642
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	433,852
200 Personnel Services - Employee Benefits	367,656
300 Purchased Professional and Technical Services	34,455
400 Purchased Property Services	4,801
500 Other Purchased Services	5,520
600 Supplies	36,830
800 Other Objects	1,921
Total Support Services - Instructional Staff	\$885,035
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,062,991
200 Personnel Services - Employee Benefits	741,883
300 Purchased Professional and Technical Services	197,431
400 Purchased Property Services	19,863
500 Other Purchased Services	83,425
600 Supplies	45,240
700 Property	500
800 Other Objects	25,834
Total Support Services - Administration	\$2,177,167
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	154,653
200 Personnel Services - Employee Benefits	111,458
300 Purchased Professional and Technical Services	16,124
400 Purchased Property Services	2,368
500 Other Purchased Services	219
600 Supplies	8,428
700 Property	200
800 Other Objects	613
Total Support Services - Pupil Health	\$294,063
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	318,421
200 Personnel Services - Employee Benefits	243,411
300 Purchased Professional and Technical Services	37,573
400 Purchased Property Services	2,814
500 Other Purchased Services	9,300
600 Supplies	3,500
800 Other Objects	4,300
Total Support Services - Business	\$619,319
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	966,266
200 Personnel Services - Employee Benefits	746,274
300 Purchased Professional and Technical Services	60,872
400 Purchased Property Services	274,296

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	196,537
600	Supplies	710,159
700	Property	25,000
800	Other Objects	569
Total Operation and Maintenance of Plant Services		\$2,979,973
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,355,952
Total Student Transportation Services		\$1,355,952
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	359,514
200	Personnel Services - Employee Benefits	335,886
300	Purchased Professional and Technical Services	63,340
500	Other Purchased Services	4,000
600	Supplies	3,300
800	Other Objects	1,500
Total Support Services - Central		\$767,540
2900 <u>Other Support Services</u>		
500	Other Purchased Services	20,000
Total Other Support Services		\$20,000
Total Support Services		\$10,353,691
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	511,225
200	Personnel Services - Employee Benefits	281,103
300	Purchased Professional and Technical Services	54,127
400	Purchased Property Services	47,920
500	Other Purchased Services	161,748
600	Supplies	154,871
700	Property	25,100
800	Other Objects	31,120
Total Student Activities		\$1,267,214
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	345,426
800	Other Objects	16,000
Total Community Services		\$361,426
Total Operation of Non-Instructional Services		\$1,628,640
5000 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	421,250
900	Other Uses of Funds	1,920,000
Total Debt Service / Other Expenditures and Financing Uses		\$2,341,250
5900 <u>Budgetary Reserve</u>		
800	Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,441,250
TOTAL EXPENDITURES	\$43,765,764

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Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	12,486,775	11,589,219
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	\$12,486,775	\$11,589,219
TOTAL CASH AND INVESTMENTS	\$12,486,775	\$11,589,219

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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	25,560,272	47,474,467
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	\$25,560,272	\$47,474,467
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		

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<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	\$25,560,272	\$47,474,467

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<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	\$25,560,272	\$47,474,467

Account Description	Amounts
0810 Nonspendable Fund Balance	540,625
0820 Restricted Fund Balance	202,527
0830 Committed Fund Balance	3,276,779
0840 Assigned Fund Balance	7,757,077
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,033,856
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,877,008