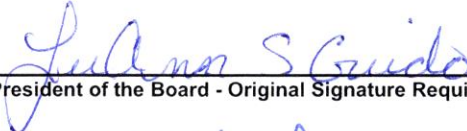


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2026

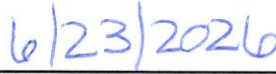


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jennifer S Callahan

(724)334-1406

Extn :2097

Contact Person

Telephone

Extension

callahan@burrell.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burrell SD	COUNTY : Westmoreland	AUN : 107650703
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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.

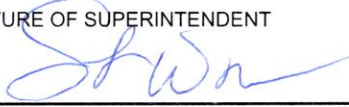
Total Budgeted Expenditures	\$38459286
Ending Unassigned Fund Balance	\$1643892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.27%

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 6/23/2026
--	-------------------

DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Burrell SD	County : Westmoreland	AUN Number : 107650703
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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 5/19/2026
---	------------------------------

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.	Budgetary Reserve is less than 1% of total expenditures. Provides funds for variables that are un predictable or unknown during budget preparation but require expenditures such as change in costs of goods/services, enrollment, special ed and emergencies.
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.	Estimated Ending Fund Balance is less than 5% of total expenditures. District tries to maintain 5-8% to ensure financial stability, improve bond rating, and provide 2 months operating expenditures. Funds are not obligated for other use.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	School Board approved resolution to commit funds over time. Estimated Committed Fund Balance at year end is as follows: Real Estate Tax Appeals \$200,000 and Capital Needs \$200,000.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	2,000	
0830 Committed Fund Balance	400,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,283,892	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,683,892</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,985,763	
7000 Revenue from State Sources	15,365,717	
8000 Revenue from Federal Sources	467,806	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$37,819,286</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,503,178</u>

LEA : 107650703 Burrell SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,842,646
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	38,000
6120 Current Per Capita Taxes, Section 679	40,000
6140 Current Act 511 Taxes - Flat Rate Assessments	66,000
6150 Current Act 511 Taxes - Proportional Assessments	2,568,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	527,600
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	352,917
6910 Rentals	24,000
6920 Contributions and Donations from Private Sources	18,000
6940 Tuition from Patrons	165,600
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$21,985,763
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,946,531
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,586,205
7311 Pupil Transportation Subsidy	990,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	204,912
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,224,104
7360 Safe Schools	130,000
7505 Ready to Learn Block Grant	469,992
7532 Ready to Learn-Adequacy Supplement	201,473
7810 State Share of Social Security and Medicare Taxes	645,000
7820 State Share of Retirement Contributions	2,870,500
REVENUE FROM STATE SOURCES	\$15,365,717
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	312,575
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,964
8517 Title IV - 21st Century Schools	19,267

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$467,806
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,819,286

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,842,646	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,104</u>	
Total Approx. Tax Revenue:	\$19,066,750	
Approx. Tax Levy for Tax Rate Calculation:	\$20,005,837	
	Westmoreland	Total
2025-26 Data		
a. Assessed Value	\$158,569,340	\$158,569,340
b. Real Estate Mills	122.0000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,034,864,834	\$1,034,864,834
d. Assessed Value	\$158,399,340	\$158,399,340
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$19,345,459	\$19,345,459
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$19,345,459	\$19,345,459
(f Total * g)		
i. Base Mills Subject to Index	122.0000	
(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	\$20,005,837	\$20,005,837
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	126.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,005,837	\$20,005,837
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,781,733
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,842,646
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,842,646	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,104</u>	
Total Approx. Tax Revenue:	\$19,066,750	
Approx. Tax Levy for Tax Rate Calculation:	\$20,005,837	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	127.6120	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,213,657	\$20,213,657
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	\$2,391.00	
Number of Homestead/Farmstead Properties	4058	4058
Median Assessed Value of Homestead Properties		\$20,880

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,842,646
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,104</u>
Total Approx. Tax Revenue:	\$19,066,750
Approx. Tax Levy for Tax Rate Calculation:	\$20,005,837
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,224,104	Lowering RE Tax Rate	\$0	\$1,224,104
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,224,104

CODE								
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>					
Westmoreland	158,399,340	126.3000	20,005,837				95.00000%	
Totals:	158,399,340		20,005,837	-	1,224,104	=	18,781,733	X
							95.00000%	=
								17,842,646
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				40,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	40,000		40,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	26,000		26,000
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						66,000		66,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,308,000		2,308,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	260,000		260,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
Total Current Act 511 Taxes – Proportional Assessments						2,568,000		2,568,000
Total Act 511, Current Taxes								2,634,000
Act 511 Tax Limit -->					1,034,864,834	X	12	12,418,378
					Market Value		Mills	(511 Limit)

LEA : 107650703 Burrell SD

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> Westmoreland	122.0000	126.3000	3.53%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 107650703 Burrell SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,296,042
1200 Special Programs - Elementary / Secondary	4,814,210
1300 Vocational Education	861,368
1400 Other Instructional Programs - Elementary / Secondary	91,873
1500 Nonpublic School Programs	3,181
Total Instruction	\$22,066,674
2000 Support Services	
2100 Support Services - Students	1,576,768
2200 Support Services - Instructional Staff	855,296
2300 Support Services - Administration	2,348,741
2400 Support Services - Pupil Health	369,496
2500 Support Services - Business	473,644
2600 Operation and Maintenance of Plant Services	3,339,249
2700 Student Transportation Services	1,967,938
2800 Support Services - Central	716,369
2900 Other Support Services	8,947
Total Support Services	\$11,656,448
3000 Operation of Non-Instructional Services	
3200 Student Activities	840,443
3300 Community Services	30,980
Total Operation of Non-Instructional Services	\$871,423
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,414,741
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$3,864,741
Total Estimated Expenditures and Other Financing Uses	\$38,459,286

LEA : 107650703 Burrell SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,369,737
200 Personnel Services - Employee Benefits	5,930,567
300 Purchased Professional and Technical Services	179,693
400 Purchased Property Services	43,509
500 Other Purchased Services	393,900
600 Supplies	195,063
700 Property	174,620
800 Other Objects	8,953
Total Regular Programs - Elementary / Secondary	\$16,296,042
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,192,989
200 Personnel Services - Employee Benefits	790,377
300 Purchased Professional and Technical Services	1,276,154
500 Other Purchased Services	1,527,945
600 Supplies	24,200
700 Property	1,275
800 Other Objects	1,270
Total Special Programs - Elementary / Secondary	\$4,814,210
1300 <u>Vocational Education</u>	
500 Other Purchased Services	861,368
Total Vocational Education	\$861,368
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,042
500 Other Purchased Services	64,331
Total Other Instructional Programs - Elementary / Secondary	\$91,873
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,181
Total Nonpublic School Programs	\$3,181
Total Instruction	\$22,066,674
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	685,061
200 Personnel Services - Employee Benefits	437,049
300 Purchased Professional and Technical Services	410,919
400 Purchased Property Services	5,583
500 Other Purchased Services	2,831
600 Supplies	34,105
700 Property	500
800 Other Objects	720
Total Support Services - Students	\$1,576,768

LEA : 107650703 Burrell SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	453,645
200 Personnel Services - Employee Benefits	331,444
300 Purchased Professional and Technical Services	14,045
400 Purchased Property Services	1,970
500 Other Purchased Services	9,129
600 Supplies	37,226
800 Other Objects	7,837
Total Support Services - Instructional Staff	\$855,296
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,246,449
200 Personnel Services - Employee Benefits	804,653
300 Purchased Professional and Technical Services	172,821
400 Purchased Property Services	12,579
500 Other Purchased Services	62,594
600 Supplies	27,845
700 Property	400
800 Other Objects	21,400
Total Support Services - Administration	\$2,348,741
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	209,034
200 Personnel Services - Employee Benefits	146,488
300 Purchased Professional and Technical Services	9,150
400 Purchased Property Services	162
500 Other Purchased Services	1,702
600 Supplies	2,755
800 Other Objects	205
Total Support Services - Pupil Health	\$369,496
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	250,843
200 Personnel Services - Employee Benefits	173,852
300 Purchased Professional and Technical Services	10,400
400 Purchased Property Services	6,239
500 Other Purchased Services	8,872
600 Supplies	19,793
800 Other Objects	3,645
Total Support Services - Business	\$473,644
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,147,726
200 Personnel Services - Employee Benefits	807,379
300 Purchased Professional and Technical Services	281,021
400 Purchased Property Services	197,829
500 Other Purchased Services	181,429
600 Supplies	723,830
800 Other Objects	35

LEA : 107650703 Burrell SD

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Description	Amount
Total Operation and Maintenance of Plant Services	\$3,339,249
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,385
200 Personnel Services - Employee Benefits	40,876
500 Other Purchased Services	1,856,677
Total Student Transportation Services	\$1,967,938
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	319,011
200 Personnel Services - Employee Benefits	197,659
300 Purchased Professional and Technical Services	115,792
400 Purchased Property Services	1,000
500 Other Purchased Services	2,400
600 Supplies	53,523
700 Property	26,984
Total Support Services - Central	\$716,369
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,947
Total Other Support Services	\$8,947
Total Support Services	\$11,656,448
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	406,840
200 Personnel Services - Employee Benefits	186,325
300 Purchased Professional and Technical Services	44,800
400 Purchased Property Services	16,500
500 Other Purchased Services	93,270
600 Supplies	75,848
800 Other Objects	16,860
Total Student Activities	\$840,443
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	29,380
600 Supplies	700
800 Other Objects	900
Total Community Services	\$30,980
Total Operation of Non-Instructional Services	\$871,423
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,439,741
900 Other Uses of Funds	1,975,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,414,741
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000

LEA : 107650703 Burrell SD

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$150,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$3,864,741
TOTAL EXPENDITURES	\$38,459,286

LEA : 107650703 Burrell SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	5,181,839	4,540,223
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	753,768	678,768
Other Capital Projects Fund	12,963,835	8,263,835
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	\$18,899,442	\$13,482,826

<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		

LEA : 107650703 Burrell SD

<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	\$18,899,442	\$13,482,826

LEA : 107650703 Burrell SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	40,190,000	38,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	206,195	137,463
0540 Accumulated Compensated Absences	175,795	168,591
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,409,415	5,409,415
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,981,405	\$43,930,469
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		

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<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		

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<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		

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<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	\$45,981,405	\$43,930,469

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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	\$45,981,405	\$43,930,469

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,000
0830 Committed Fund Balance	400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,643,892
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,043,892
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,345,892