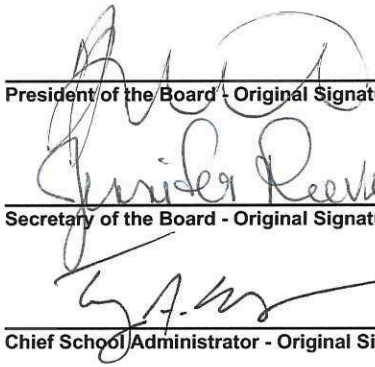
LEA Name : Antietam SD | Class : 3 | AUN Number : 114060503 | County : Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2026



President of the Board - Original Signature Required — Date: 6/24/2026

Secretary of the Board - Original Signature Required — Date: 6/24/2026

Chief School Administrator - Original Signature Required — Date: 6/24/26

Stacy Stair
Contact Person

(610)779-2606 Extn :4118
Telephone **Extension**

sstair@antietamsd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Antietam SD	Berks	114060503

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 [x]

No [ ]

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

Total Budgeted Expenditures	$30563100
Ending Unassigned Fund Balance	$2314550
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.57%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/24/26

DUE DATE: AUGUST 15, 2026

Printed 6/23/2026 7:12:00 AM

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 :	County :	AUN Number :
Antietam SD	Berks	114060503

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
	6/24/2026

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $307,648.00 Function 2200, Object 200: $319,537.00	Benefits are more due to a 15% increase in medical benefits.
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.	Amount is in compliance with district fund balance policy and state fund balance regulations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For PSERS increases and capital projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For unforeseen maintenance costs, charter tuition, capital projects and other expenditures required that are beyond the districts control

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	58,548	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,131,082	
0840 Assigned Fund Balance	7,539,936	
0850 Unassigned Fund Balance	2,135,749	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$11,806,767**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,403,128	
7000 Revenue from State Sources	13,569,092	
8000 Revenue from Federal Sources	711,323	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$29,683,543**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$41,490,310**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	12,876,461
6112	Interim Real Estate Taxes	2,500
6113	Public Utility Realty Taxes	10,000
6150	Current Act 511 Taxes - Proportional Assessments	1,407,667
6400	Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500	Earnings on Investments	500,000
6700	Revenues from LEA Activities	10,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910	Rentals	500
6920	Contributions and Donations from Private Sources	1,000
6990	Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES		**$15,403,128**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,402,989
7160	Tuition for Orphans Subsidy	10,000
7271	Special Education funds for School-Aged Pupils	1,136,922
7311	Pupil Transportation Subsidy	100,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	8,500
7330	Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340	State Property Tax Reduction Allocation	792,705
7360	Safe Schools	122,752
7531	Ready to Learn-Foundation	1,037,245
7532	Ready to Learn-Adequacy Supplement	538,408
7533	Ready to Learn-Tax Equity Supplement	331,675
7810	State Share of Social Security and Medicare Taxes	538,428
7820	State Share of Retirement Contributions	2,526,968
REVENUE FROM STATE SOURCES		**$13,569,092**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	306,059
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,817
8516	Title III - Language Instruction for English Learners and Immigrant Students	19,905

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	347,542
REVENUE FROM FEDERAL SOURCES	**$711,323**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**29,683,543**

Act 1 Index (current): 5.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$12,876,461**
Amount of Tax Relief for Homestead Exclusions	**$792,705**
Total Approx. Tax Revenue:	**$13,669,166**
Approx. Tax Levy for Tax Rate Calculation:	**$13,931,951**

		Berks	Total
	2025-26 Data		
	a. Assessed Value	$256,529,900	$256,529,900
	b. Real Estate Mills	51.3000	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$439,886,891	$439,886,891
	d. Assessed Value	$258,958,200	$258,958,200
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$13,159,984	$13,159,984
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$13,159,984	$13,159,984
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	51.3000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$13,931,951	$13,931,951
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**53.8000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$13,931,951	$13,931,951
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$13,139,246
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$12,876,461

Act 1 Index (current): 5.2%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$12,876,461**
Amount of Tax Relief for Homestead Exclusions	**$792,705**
Total Approx. Tax Revenue:	**$13,669,166**
Approx. Tax Levy for Tax Rate Calculation:	**$13,931,951**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	53.9676	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$13,975,353	$13,975,353
	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		
	Assessed Value Exclusion per Homestead	$9,642.27	
V.	Number of Homestead/Farmstead Properties	1528	1528
	Median Assessed Value of Homestead Properties		$79,400

Act 1 Index (current): 5.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,876,461**
Amount of Tax Relief for Homestead Exclusions	**$792,705**
Total Approx. Tax Revenue:	**$13,669,166**
Approx. Tax Levy for Tax Rate Calculation:	**$13,931,951**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$792,705	Lowering RE Tax Rate	$0	$792,705
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$792,705**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	258,958,200	53.8000	13,931,951						98.00000%		
Totals:	**258,958,200**		**13,931,951**	-	792,705	=	13,139,246	X	98.00000%	=	12,876,461

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,282,667	1,282,667
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
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			**1,407,667**	**1,407,667**
	Total Act 511, Current Taxes				**1,407,667**

Act 511 Tax Limit	**-->**	**439,886,891** **X**	**12**	**5,278,643**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	51.3000	53.8000	4.88%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679					5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.2%				
6143	Current Act 511 Local Services Taxes					5.2%				
6144	Current Act 511 Trailer Taxes					5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes					5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes					5.2%				
6155	Current Act 511 Business Privilege Taxes					5.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.2%				
6157	Current Act 511 Mercantile Taxes					5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,120,577
1200 Special Programs - Elementary / Secondary	5,740,209
1300 Vocational Education	414,099
1400 Other Instructional Programs - Elementary / Secondary	1,708
1500 Nonpublic School Programs	10,559
Total Instruction	**$17,287,152**
2000 Support Services	
2100 Support Services - Students	1,527,485
2200 Support Services - Instructional Staff	765,885
2300 Support Services - Administration	2,218,029
2400 Support Services - Pupil Health	400,455
2500 Support Services - Business	593,934
2600 Operation and Maintenance of Plant Services	2,816,736
2700 Student Transportation Services	514,762
2800 Support Services - Central	981,232
2900 Other Support Services	9,000
Total Support Services	**$9,827,518**
3000 Operation of Non-Instructional Services	
3200 Student Activities	608,078
3300 Community Services	88,100
Total Operation of Non-Instructional Services	**$696,178**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	56,438
Total Facilities Acquisition, Construction and Improvement Services	**$56,438**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,695,814
Total Other Expenditures and Financing Uses	**$2,695,814**
Total Estimated Expenditures and Other Financing Uses	**$30,563,100**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,288,975
200 Personnel Services - Employee Benefits	3,989,151
300 Purchased Professional and Technical Services	219,451
400 Purchased Property Services	4,300
500 Other Purchased Services	180,200
600 Supplies	423,750
700 Property	11,000
800 Other Objects	3,750
Total Regular Programs - Elementary / Secondary	**$11,120,577**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,741,584
200 Personnel Services - Employee Benefits	1,416,125
300 Purchased Professional and Technical Services	1,351,500
400 Purchased Property Services	500
500 Other Purchased Services	1,207,600
600 Supplies	22,900
Total Special Programs - Elementary / Secondary	**$5,740,209**
1300 Vocational Education	
500 Other Purchased Services	414,099
Total Vocational Education	**$414,099**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,200
200 Personnel Services - Employee Benefits	508
Total Other Instructional Programs - Elementary / Secondary	**$1,708**
1500 Nonpublic School Programs	
500 Other Purchased Services	10,559
Total Nonpublic School Programs	**$10,559**
Total Instruction	**$17,287,152**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	531,248
200 Personnel Services - Employee Benefits	362,451
300 Purchased Professional and Technical Services	614,536
500 Other Purchased Services	1,200
600 Supplies	17,750
800 Other Objects	300
Total Support Services - Students	**$1,527,485**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	307,648
200 Personnel Services - Employee Benefits	319,537
300 Purchased Professional and Technical Services	3,000

Description	Amount
400 Purchased Property Services	18,000
500 Other Purchased Services	400
600 Supplies	116,800
800 Other Objects	500
Total Support Services - Instructional Staff	**$765,885**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,140,307
200 Personnel Services - Employee Benefits	831,522
300 Purchased Professional and Technical Services	125,700
500 Other Purchased Services	65,300
600 Supplies	29,250
800 Other Objects	25,950
Total Support Services - Administration	**$2,218,029**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	217,465
200 Personnel Services - Employee Benefits	118,790
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	700
500 Other Purchased Services	200
600 Supplies	8,000
800 Other Objects	300
Total Support Services - Pupil Health	**$400,455**
2500 Support Services - Business	
100 Personnel Services - Salaries	280,492
200 Personnel Services - Employee Benefits	236,092
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	2,000
500 Other Purchased Services	850
600 Supplies	6,500
800 Other Objects	6,000
Total Support Services - Business	**$593,934**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	779,896
200 Personnel Services - Employee Benefits	592,758
300 Purchased Professional and Technical Services	255,500
400 Purchased Property Services	634,900
500 Other Purchased Services	108,732
600 Supplies	441,350
700 Property	3,500
800 Other Objects	100
Total Operation and Maintenance of Plant Services	**$2,816,736**
2700 Student Transportation Services	
400 Purchased Property Services	7,000
500 Other Purchased Services	502,762
600 Supplies	5,000

Description	Amount
Total Student Transportation Services	**$514,762**
2800 Support Services - Central	
100 Personnel Services - Salaries	207,142
200 Personnel Services - Employee Benefits	177,590
300 Purchased Professional and Technical Services	180,500
500 Other Purchased Services	75,000
600 Supplies	330,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	**$981,232**
2900 Other Support Services	
500 Other Purchased Services	9,000
Total Other Support Services	**$9,000**
Total Support Services	**$9,827,518**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	297,264
200 Personnel Services - Employee Benefits	119,314
300 Purchased Professional and Technical Services	91,000
500 Other Purchased Services	57,550
600 Supplies	30,750
800 Other Objects	12,200
Total Student Activities	**$608,078**
3300 Community Services	
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	100
600 Supplies	1,000
Total Community Services	**$88,100**
Total Operation of Non-Instructional Services	**$696,178**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	56,438
Total Facilities Acquisition, Construction and Improvement Services	**$56,438**
Total Facilities Acquisition, Construction and Improvement Services	**$56,438**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,450,814
900 Other Uses of Funds	1,245,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,695,814**
Total Other Expenditures and Financing Uses	**$2,695,814**
TOTAL EXPENDITURES	**$30,563,100**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	12,000,000	5,000,000
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	14,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	8,000	6,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$26,508,000**	**$7,306,000**

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	**$26,508,000**	**$7,306,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	36,475,000	35,230,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	345,000	298,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$36,820,000**	**$35,528,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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	**$36,820,000**	**$35,528,000**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	700,693	700,693
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	**$700,693**	**$700,693**
TOTAL INDEBTEDNESS	**$37,520,693**	**$36,228,693**

Account	Description	Amounts
0810	Nonspendable Fund Balance	58,548
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,131,082
0840	Assigned Fund Balance	6,481,578
0850	Unassigned Fund Balance	2,314,550
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$10,927,210**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$10,985,758**