

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 RequiredDate

6/8/2026

Secretary of the Board - Original Signature RequiredDate

6/8/2026

Chief School Administrator - Original Signature RequiredDate

6/8/2026

Contact PersonTelephoneExtn :Extension

clentz@bigspring.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 : Big Spring SD	COUNTY : Cumberland	AUN : 115210503
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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.

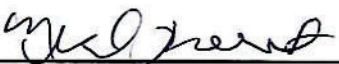
Total Budgeted Expenditures	\$67422175
Ending Unassigned Fund Balance	\$4981007
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.38%

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 6/8/2026
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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 : Big Spring SD	County : Cumberland	AUN Number : 115210503
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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 05/04/2026
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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>
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: \$646,730.00 Function 2200, Object 200: \$660,557.00	The benefits are higher than salaries due to professional development tuition reimbursement being charged to Function 2200, Object 200.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$87,999.00 Function 2800, Object 200: \$97,490.00	The benefits are higher than salaries due to professional development tuition reimbursement being charged to Function 2800, Object 200.
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 for unanticipated expenses during the 2025-2026 school year.
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.	Unassigned Fund Balance is for unanticipated expenditures in the future.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS - \$554,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS \$650K: Health Care \$1.39M, Tech \$2.3M; Special Edu \$1M; Student Info Sy/Finance Software \$200K, Safety/Security/SRO \$500K, Student Svc & Mental Health \$500K; Capital Projects \$1.74M; Transp. \$500K, Emerg & Edu Needs \$1.48M & Budget Deficit \$1.55M

<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	4,681,203	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	11,823,397	
0850 Unassigned Fund Balance	5,008,817	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,386,214</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,424,527	
7000 Revenue from State Sources	25,062,657	
8000 Revenue from Federal Sources	757,181	
9000 Other Financing Sources	150,000	
Total Estimated Revenues And Other Financing Sources		<u>\$67,394,365</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$84,780,579</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,976,202
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	31,950
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	7,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	683,305
6700 Revenues from LEA Activities	79,385
6800 Revenues from Intermediary Sources / Pass-Through Funds	559,946
6990 Refunds and Other Miscellaneous Revenue	68,739
REVENUE FROM LOCAL SOURCES	\$41,424,527
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,687,333
7220 Vocational Education	79,000
7271 Special Education funds for School-Aged Pupils	2,785,894
7311 Pupil Transportation Subsidy	1,539,748
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	596,716
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,500
7340 State Property Tax Reduction Allocation	1,345,394
7531 Ready to Learn-Foundation	943,593
7532 Ready to Learn-Adequacy Supplement	270,863
7810 State Share of Social Security and Medicare Taxes	881,850
7820 State Share of Retirement Contributions	3,855,766
REVENUE FROM STATE SOURCES	\$25,062,657
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	615,831
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	94,916
8517 Title IV - 21st Century Schools	46,434
REVENUE FROM FEDERAL SOURCES	\$757,181

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	67,394,365

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,976,202	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,345,718</u>	
Total Approx. Tax Revenue:	\$33,321,920	
Approx. Tax Levy for Tax Rate Calculation:	\$34,654,262	
	Cumberland	Total

2025-26 Data		
a. Assessed Value	\$2,043,976,400	\$2,043,976,400
b. Real Estate Mills	16.2873	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,074,756,103	\$2,074,756,103
d. Assessed Value	\$2,060,607,200	\$2,060,607,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$33,290,857	\$33,290,857
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$33,290,857	\$33,290,857
(f Total * g)		
i. Base Mills Subject to Index	16.2873	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$34,654,262	\$34,654,262
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.8175	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,654,262	\$34,654,262
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,308,544
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,976,202
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,976,202	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,345,718</u>	
Total Approx. Tax Revenue:	\$33,321,920	
Approx. Tax Levy for Tax Rate Calculation:	\$34,654,262	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9876	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,004,771	\$35,004,771
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	\$14,410.28	
Number of Homestead/Farmstead Properties	5626	5626
Median Assessed Value of Homestead Properties		\$182,950

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,976,202
Amount of Tax Relief for Homestead Exclusions	<u>\$1,345,718</u>
Total Approx. Tax Revenue:	\$33,321,920
Approx. Tax Levy for Tax Rate Calculation:	\$34,654,262
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,345,394	Lowering RE Tax Rate	\$0	\$1,345,394
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$324			\$324
Amount of Tax Relief from State/Local Sources				\$1,345,718

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>					
Cumberland	2,060,607,200	16.8175	34,654,262			96.00000%		
Totals:	2,060,607,200		34,654,262	- 1,345,718	= 33,308,544	X 96.00000%	=	31,976,202

		<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>	<u>Estimated Revenue</u>
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	\$10.00	\$0.00	60,000	60,000
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				60,000	60,000
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	1.150%	0.000%	6,700,000	6,700,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000	375,000
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				7,075,000	7,075,000
Total Act 511, Current Taxes					7,135,000
Act 511 Tax Limit -->			2,074,756,103	X 12	24,897,073
			Market Value	Mills	(511 Limit)

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>									
	Cumberland	16.2873	16.8175	3.26%	Yes	4.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,882,796
1200 Special Programs - Elementary / Secondary	13,977,264
1300 Vocational Education	953,537
1400 Other Instructional Programs - Elementary / Secondary	42,592
1500 Nonpublic School Programs	8,000
Total Instruction	\$39,864,189
2000 Support Services	
2100 Support Services - Students	2,312,836
2200 Support Services - Instructional Staff	1,746,348
2300 Support Services - Administration	3,646,964
2400 Support Services - Pupil Health	942,581
2500 Support Services - Business	568,182
2600 Operation and Maintenance of Plant Services	5,604,820
2700 Student Transportation Services	4,125,942
2800 Support Services - Central	1,366,249
2900 Other Support Services	30,000
Total Support Services	\$20,343,922
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,701,977
3300 Community Services	60,074
Total Operation of Non-Instructional Services	\$1,762,051
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,052,013
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,452,013
Total Estimated Expenditures and Other Financing Uses	\$67,422,175

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,329,513
200 Personnel Services - Employee Benefits	8,019,393
300 Purchased Professional and Technical Services	1,004,889
400 Purchased Property Services	8,250
500 Other Purchased Services	2,047,620
600 Supplies	707,481
700 Property	755,370
800 Other Objects	10,280
Total Regular Programs - Elementary / Secondary	\$24,882,796
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,715,772
200 Personnel Services - Employee Benefits	2,471,381
300 Purchased Professional and Technical Services	1,538,780
400 Purchased Property Services	6,500
500 Other Purchased Services	5,870,222
600 Supplies	340,209
800 Other Objects	34,400
Total Special Programs - Elementary / Secondary	\$13,977,264
1300 <u>Vocational Education</u>	
500 Other Purchased Services	953,537
Total Vocational Education	\$953,537
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,292
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	16,300
Total Other Instructional Programs - Elementary / Secondary	\$42,592
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$39,864,189
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,162,238
200 Personnel Services - Employee Benefits	771,582
300 Purchased Professional and Technical Services	263,300
500 Other Purchased Services	9,250
600 Supplies	101,466
800 Other Objects	5,000
Total Support Services - Students	\$2,312,836
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	646,730
200	Personnel Services - Employee Benefits	660,557
300	Purchased Professional and Technical Services	180,452
500	Other Purchased Services	108,127
600	Supplies	148,507
800	Other Objects	1,975
Total Support Services - Instructional Staff		\$1,746,348
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,818,211
200	Personnel Services - Employee Benefits	1,297,748
300	Purchased Professional and Technical Services	304,270
500	Other Purchased Services	51,894
600	Supplies	58,271
800	Other Objects	116,570
Total Support Services - Administration		\$3,646,964
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	476,617
200	Personnel Services - Employee Benefits	390,539
300	Purchased Professional and Technical Services	34,700
500	Other Purchased Services	200
600	Supplies	20,000
700	Property	20,000
800	Other Objects	525
Total Support Services - Pupil Health		\$942,581
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	287,982
200	Personnel Services - Employee Benefits	181,200
300	Purchased Professional and Technical Services	6,750
400	Purchased Property Services	2,500
500	Other Purchased Services	9,250
600	Supplies	63,250
800	Other Objects	17,250
Total Support Services - Business		\$568,182
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,920,686
200	Personnel Services - Employee Benefits	1,224,404
300	Purchased Professional and Technical Services	66,200
400	Purchased Property Services	745,000
500	Other Purchased Services	179,216
600	Supplies	1,392,834
700	Property	65,000
800	Other Objects	11,480
Total Operation and Maintenance of Plant Services		\$5,604,820
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	87,352

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	42,941
300	Purchased Professional and Technical Services	80,000
500	Other Purchased Services	3,895,574
600	Supplies	18,575
800	Other Objects	1,500
Total Student Transportation Services		\$4,125,942
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	87,999
200	Personnel Services - Employee Benefits	97,490
300	Purchased Professional and Technical Services	1,069,660
400	Purchased Property Services	68,000
500	Other Purchased Services	16,250
600	Supplies	26,350
800	Other Objects	500
Total Support Services - Central		\$1,366,249
2900 <u>Other Support Services</u>		
500	Other Purchased Services	30,000
Total Other Support Services		\$30,000
Total Support Services		\$20,343,922
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	840,545
200	Personnel Services - Employee Benefits	393,536
300	Purchased Professional and Technical Services	192,246
500	Other Purchased Services	146,650
600	Supplies	70,300
700	Property	35,200
800	Other Objects	23,500
Total Student Activities		\$1,701,977
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	32,000
200	Personnel Services - Employee Benefits	13,349
300	Purchased Professional and Technical Services	500
400	Purchased Property Services	5,000
600	Supplies	9,225
Total Community Services		\$60,074
Total Operation of Non-Instructional Services		\$1,762,051
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,252,188
900	Other Uses of Funds	3,799,825
Total Debt Service / Other Expenditures and Financing Uses		\$5,052,013
5200 <u>Interfund Transfers - Out</u>		

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,452,013
TOTAL EXPENDITURES	\$67,422,175

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	22,000,000	20,900,000
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	13,196,000	12,696,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	275,000	275,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$36,471,000	\$34,771,000

<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		

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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		
TOTAL CASH AND INVESTMENTS	\$36,471,000	\$34,771,000

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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	27,960,000	24,380,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,159,718	2,109,718
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,104,861	8,114,861
0599 Other Noncurrent Liabilities		
Total General Fund	\$38,224,579	\$34,604,579
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	\$38,224,579	\$34,604,579

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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	\$38,224,579	\$34,604,579

Account Description	Amounts
0810 Nonspendable Fund Balance	4,681,203
0820 Restricted Fund Balance	
0830 Committed Fund Balance	554,000
0840 Assigned Fund Balance	11,823,397
0850 Unassigned Fund Balance	4,981,007
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,358,404
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,139,607