

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/29/26



Secretary of the Board - Original Signature Required

Date

6/29/26



Chief School Administrator - Original Signature Required

Date

6/29/26

Cherie S Routzahn

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
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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.

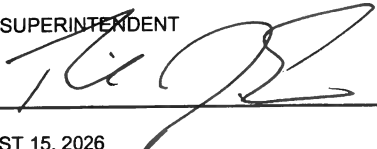
Total Budgeted Expenditures	\$92301360
Ending Unassigned Fund Balance	\$7001090
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.58%

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 6/30/26
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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 : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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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 5/20/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$56,578.77 C x 2%: \$48,129.02	The district has 337 homestead approved properties that have assessed values below the homestead approved value of \$17,019. The calculation of these additional funds amounted to adding \$6.35 to all other approved properties.
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.	Fund Balance to be used for future long range financial obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned funds for future PSERS costs, healthcare const increases, OPEB liabilities, as well as Future Capital Improvements

<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	838,240	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	15,384,544	
0850 Unassigned Fund Balance	7,001,090	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$22,385,634</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,912,005	
7000 Revenue from State Sources	65,356,447	
8000 Revenue from Federal Sources	3,032,908	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$92,301,360</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$114,686,994</u>

LEA : 101261302 Connellsville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,672,569
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6150 Current Act 511 Taxes - Proportional Assessments	4,023,571
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,550,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,171,365
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	279,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$23,912,005
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	34,930,735
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	5,754,176
7311 Pupil Transportation Subsidy	4,836,121
7312 Nonpublic and Charter School Pupil Transportation Subsidy	104,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,326,583
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,500
7340 State Property Tax Reduction Allocation	2,406,451
7360 Safe Schools	100,000
7531 Ready to Learn-Foundation	4,372,905
7532 Ready to Learn-Adequacy Supplement	1,958,023
7810 State Share of Social Security and Medicare Taxes	1,732,029
7820 State Share of Retirement Contributions	7,748,924
REVENUE FROM STATE SOURCES	\$65,356,447
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	25,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,081,890
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	177,263
8517 Title IV - 21st Century Schools	153,755

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000
REVENUE FROM FEDERAL SOURCES	\$3,032,908
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,301,360

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,672,569	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,406,451</u>	
Total Approx. Tax Revenue:	\$18,079,020	
Approx. Tax Levy for Tax Rate Calculation:	\$19,820,417	
	Fayette	Total

2025-26 Data		
a. Assessed Value	\$1,212,764,690	\$1,212,764,690
b. Real Estate Mills	16.2354	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,832,779,792	\$1,832,779,792
d. Assessed Value	\$1,220,814,770	\$1,220,814,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$19,689,720	\$19,689,720
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$19,689,720	\$19,689,720
(f Total * g)		
i. Base Mills Subject to Index	16.2354	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$19,820,417	\$19,820,417
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.2354	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,820,416	\$19,820,416
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,413,965
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,672,569
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,672,569	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,406,451</u>	
Total Approx. Tax Revenue:	\$18,079,020	
Approx. Tax Levy for Tax Rate Calculation:	\$19,820,417	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0471	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,811,351	\$20,811,351
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	\$17,019.00	
Number of Homestead/Farmstead Properties	8914	8914
Median Assessed Value of Homestead Properties		\$65,030

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,672,569
Amount of Tax Relief for Homestead Exclusions	<u>\$2,406,451</u>
Total Approx. Tax Revenue:	\$18,079,020
Approx. Tax Levy for Tax Rate Calculation:	\$19,820,417
	Fayette
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,406,451	Lowering RE Tax Rate	\$0	\$2,406,451
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,406,451

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101261302 Connellsville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/18/2026 12:50:40 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Fayette	1,220,814,770	16.2354	19,820,416			90.00000%	
Totals:	1,220,814,770		19,820,416	- 2,406,451	= 17,413,965	X 90.00000%	= 15,672,569
				<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			\$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	<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%	3,709,150	3,709,150
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	314,421	314,421
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						4,023,571	4,023,571
Total Act 511, Current Taxes							4,023,571
Act 511 Tax Limit -->				1,832,779,792	X	12	21,993,358
				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>									
	Fayette	16.2354	16.2354	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,485,082
1200 Special Programs - Elementary / Secondary	18,191,697
1300 Vocational Education	3,309,484
1400 Other Instructional Programs - Elementary / Secondary	1,214,860
1500 Nonpublic School Programs	118,649
Total Instruction	\$55,319,772
2000 Support Services	
2100 Support Services - Students	2,450,535
2200 Support Services - Instructional Staff	3,059,057
2300 Support Services - Administration	3,592,864
2400 Support Services - Pupil Health	961,063
2500 Support Services - Business	779,961
2600 Operation and Maintenance of Plant Services	7,731,326
2700 Student Transportation Services	7,732,617
2800 Support Services - Central	1,873,089
2900 Other Support Services	38,000
Total Support Services	\$28,218,512
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,340,651
3300 Community Services	21,800
Total Operation of Non-Instructional Services	\$1,362,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,400,625
Total Other Expenditures and Financing Uses	\$7,400,625
Total Estimated Expenditures and Other Financing Uses	\$92,301,360

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,831,218
200 Personnel Services - Employee Benefits	11,862,814
300 Purchased Professional and Technical Services	15,900
400 Purchased Property Services	25,500
500 Other Purchased Services	2,142,000
600 Supplies	465,600
700 Property	128,000
800 Other Objects	14,050
Total Regular Programs - Elementary / Secondary	\$32,485,082
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,960,277
200 Personnel Services - Employee Benefits	4,385,720
300 Purchased Professional and Technical Services	1,816,000
500 Other Purchased Services	4,996,500
600 Supplies	23,200
700 Property	9,500
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$18,191,697
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,309,484
Total Vocational Education	\$3,309,484
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	341,889
200 Personnel Services - Employee Benefits	158,502
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	2,000
500 Other Purchased Services	601,000
600 Supplies	6,469
Total Other Instructional Programs - Elementary / Secondary	\$1,214,860
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	118,649
Total Nonpublic School Programs	\$118,649
Total Instruction	\$55,319,772
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,260,741
200 Personnel Services - Employee Benefits	917,044
300 Purchased Professional and Technical Services	250,000
500 Other Purchased Services	2,400
600 Supplies	20,000
800 Other Objects	350

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Description	Amount
Total Support Services - Students	\$2,450,535
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,229,850
200 Personnel Services - Employee Benefits	952,807
300 Purchased Professional and Technical Services	33,600
500 Other Purchased Services	12,000
600 Supplies	826,625
700 Property	3,500
800 Other Objects	675
Total Support Services - Instructional Staff	\$3,059,057
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,898,968
200 Personnel Services - Employee Benefits	1,232,896
300 Purchased Professional and Technical Services	287,000
400 Purchased Property Services	1,400
500 Other Purchased Services	60,800
600 Supplies	33,300
700 Property	1,500
800 Other Objects	77,000
Total Support Services - Administration	\$3,592,864
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	479,830
200 Personnel Services - Employee Benefits	333,218
300 Purchased Professional and Technical Services	124,515
400 Purchased Property Services	1,000
600 Supplies	22,500
Total Support Services - Pupil Health	\$961,063
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	308,712
200 Personnel Services - Employee Benefits	250,749
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,500
500 Other Purchased Services	26,500
600 Supplies	63,000
800 Other Objects	117,500
Total Support Services - Business	\$779,961
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,788,662
200 Personnel Services - Employee Benefits	2,142,898
300 Purchased Professional and Technical Services	145,500
400 Purchased Property Services	565,000
500 Other Purchased Services	379,666
600 Supplies	1,546,600
700 Property	150,000
800 Other Objects	13,000

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Description	Amount
Total Operation and Maintenance of Plant Services	\$7,731,326
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	91,622
200 Personnel Services - Employee Benefits	61,253
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	3,200
500 Other Purchased Services	7,557,442
600 Supplies	8,100
Total Student Transportation Services	\$7,732,617
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	491,337
200 Personnel Services - Employee Benefits	376,902
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	122,000
500 Other Purchased Services	105,000
600 Supplies	310,000
700 Property	400,000
800 Other Objects	2,850
Total Support Services - Central	\$1,873,089
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$28,218,512
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	640,424
200 Personnel Services - Employee Benefits	176,627
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	46,500
500 Other Purchased Services	142,600
600 Supplies	133,000
700 Property	45,000
800 Other Objects	26,500
Total Student Activities	\$1,340,651
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	800
600 Supplies	12,000
800 Other Objects	9,000
Total Community Services	\$21,800
Total Operation of Non-Instructional Services	\$1,362,451
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,995,132

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,405,493
Total Debt Service / Other Expenditures and Financing Uses	\$7,400,625
Total Other Expenditures and Financing Uses	\$7,400,625
TOTAL EXPENDITURES	\$92,301,360

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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	25,891,582	25,550,500
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	4,842,996	4,385,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,738,327	1,325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,472,905	\$31,260,500

<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	\$32,472,905	\$31,260,500

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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	81,257,633	75,852,140
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	6,330,467	6,330,467
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,215,989	12,543,425
0599 Other Noncurrent Liabilities		
Total General Fund	\$99,804,089	\$94,726,032
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		

<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	\$99,804,089	\$94,726,032

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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	\$99,804,089	\$94,726,032

Account Description	Amounts
0810 Nonspendable Fund Balance	838,240
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,384,544
0850 Unassigned Fund Balance	7,001,090
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,385,634
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,223,874