

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

6-16-2026
Date

Secretary of the Board - Original Signature Required

6-16-2026
Date

Chief School Administrator - Original Signature Required

6.16.26
Date

Rachel Prosser

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berlin Brothersvalley SD	COUNTY : Somerset	AUN : 108561003
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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 ☐

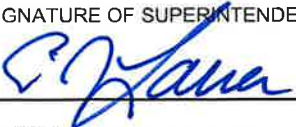
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$16500312
Ending Unassigned Fund Balance	\$1203620
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.29%

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 6.16.26
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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 : Berlin Brothersvalley SD	County : Somerset	AUN Number : 108561003
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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 5/14/2026
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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>
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: \$87,328.00 Function 2800, Object 200: \$110,630.00	The total salary for the two employees is less than the health insurance (\$34,000 per family), PSERS -(33.59%) and other benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money needs placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility 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.	Money needs placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility emergencies

<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		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,380,757	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,380,757</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,790,246	
7000 Revenue from State Sources	9,325,930	
8000 Revenue from Federal Sources	206,999	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$14,323,175</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,703,932</u>

LEA : 108561003 Berlin Brothersvalley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,596,024
6112 Interim Real Estate Taxes	6,250
6113 Public Utility Realty Taxes	3,200
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6120 Current Per Capita Taxes, Section 679	12,550
6140 Current Act 511 Taxes - Flat Rate Assessments	31,175
6150 Current Act 511 Taxes - Proportional Assessments	670,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	101,700
6500 Earnings on Investments	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,742
6920 Contributions and Donations from Private Sources	40,605
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	23,000
REVENUE FROM LOCAL SOURCES	\$4,790,246
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,831,824
7220 Vocational Education	38,000
7271 Special Education funds for School-Aged Pupils	672,960
7311 Pupil Transportation Subsidy	431,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	354,175
7350 School Facility Improvements / Environmental Subsidies	104,370
7360 Safe Schools	100,709
7531 Ready to Learn-Foundation	151,047
7532 Ready to Learn-Adequacy Supplement	365,284
7810 State Share of Social Security and Medicare Taxes	234,261
7820 State Share of Retirement Contributions	1,028,300
REVENUE FROM STATE SOURCES	\$9,325,930
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	173,402
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	20,287
8517 Title IV - 21st Century Schools	12,910

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	400
REVENUE FROM FEDERAL SOURCES	\$206,999
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,323,175

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,596,024	
Amount of Tax Relief for Homestead Exclusions	<u>\$354,175</u>	
Total Approx. Tax Revenue:	\$3,950,199	
Approx. Tax Levy for Tax Rate Calculation:	\$4,139,463	
	Somerset	Total

2025-26 Data		
a. Assessed Value	\$108,612,840	\$108,612,840
b. Real Estate Mills	36.2100	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$388,711,753	\$388,711,753
d. Assessed Value	\$108,990,600	\$108,990,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$3,932,871	\$3,932,871
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$3,932,871	\$3,932,871
(f Total * g)		
i. Base Mills Subject to Index	36.2100	
(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	\$4,139,463	\$4,139,463
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	37.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,139,463	\$4,139,463
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,785,288
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,596,024
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,596,024	
Amount of Tax Relief for Homestead Exclusions	<u>\$354,175</u>	
Total Approx. Tax Revenue:	\$3,950,199	
Approx. Tax Levy for Tax Rate Calculation:	\$4,139,463	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.9842	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,139,921	\$4,139,921
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	\$6,130.00	
Number of Homestead/Farmstead Properties	1549	1549
Median Assessed Value of Homestead Properties		\$29,050

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,596,024
Amount of Tax Relief for Homestead Exclusions	<u>\$354,175</u>
Total Approx. Tax Revenue:	\$3,950,199
Approx. Tax Levy for Tax Rate Calculation:	\$4,139,463
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$354,175	Lowering RE Tax Rate	\$0	\$354,175
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$354,175

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108561003 Berlin Brothersvalley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2026 11:02:14 AM				Page - 1 of 1			
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
Somerset	108,990,600	37.9800	4,139,463			95.00000%	
Totals:	108,990,600		4,139,463	- 354,175	= 3,785,288	X 95.00000%	= 3,596,024
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	12,550		
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			\$5.00	\$0.00	12,650	12,650
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	18,825	18,525
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						31,475	31,175
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%	579,000	579,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	91,000	91,000
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						670,000	670,000
Total Act 511, Current Taxes							701,175
Act 511 Tax Limit -->				388,711,753	X	12	4,664,541
				Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Somerset	36.2100	37.9800	4.89%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,751,822
1200 Special Programs - Elementary / Secondary	1,846,085
1300 Vocational Education	1,090,053
1400 Other Instructional Programs - Elementary / Secondary	60,663
1600 Adult Education Programs	2,075
Total Instruction	\$9,750,698
2000 Support Services	
2100 Support Services - Students	677,078
2200 Support Services - Instructional Staff	275,720
2300 Support Services - Administration	1,100,843
2400 Support Services - Pupil Health	139,315
2500 Support Services - Business	334,516
2600 Operation and Maintenance of Plant Services	1,350,617
2700 Student Transportation Services	894,780
2800 Support Services - Central	278,740
2900 Other Support Services	3,000
Total Support Services	\$5,054,609
3000 Operation of Non-Instructional Services	
3200 Student Activities	585,150
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$595,150
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	143,454
Total Facilities Acquisition, Construction and Improvement Services	\$143,454
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	43,741
5900 Budgetary Reserve	912,660
Total Other Expenditures and Financing Uses	\$956,401
Total Estimated Expenditures and Other Financing Uses	\$16,500,312

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,290,534
200 Personnel Services - Employee Benefits		3,009,125
300 Purchased Professional and Technical Services		42,000
400 Purchased Property Services		7,000
500 Other Purchased Services		235,300
600 Supplies		163,333
800 Other Objects		4,530
Total Regular Programs - Elementary / Secondary		\$6,751,822
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		757,145
200 Personnel Services - Employee Benefits		630,045
300 Purchased Professional and Technical Services		116,600
500 Other Purchased Services		324,050
600 Supplies		15,825
800 Other Objects		2,420
Total Special Programs - Elementary / Secondary		\$1,846,085
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		226,036
200 Personnel Services - Employee Benefits		207,826
400 Purchased Property Services		500
500 Other Purchased Services		631,530
600 Supplies		24,161
Total Vocational Education		\$1,090,053
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		23,275
200 Personnel Services - Employee Benefits		19,438
300 Purchased Professional and Technical Services		5,000
400 Purchased Property Services		4,500
500 Other Purchased Services		1,000
600 Supplies		2,150
800 Other Objects		5,300
Total Other Instructional Programs - Elementary / Secondary		\$60,663
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		1,376
200 Personnel Services - Employee Benefits		579
500 Other Purchased Services		120
Total Adult Education Programs		\$2,075
Total Instruction		\$9,750,698
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		321,700
200 Personnel Services - Employee Benefits		307,802

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	25,301
500	Other Purchased Services	3,110
600	Supplies	18,895
800	Other Objects	270
Total Support Services - Students		\$677,078
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	152,934
200	Personnel Services - Employee Benefits	110,860
300	Purchased Professional and Technical Services	2,200
500	Other Purchased Services	1,140
600	Supplies	8,386
800	Other Objects	200
Total Support Services - Instructional Staff		\$275,720
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	520,760
200	Personnel Services - Employee Benefits	394,295
300	Purchased Professional and Technical Services	39,500
500	Other Purchased Services	99,675
600	Supplies	22,788
800	Other Objects	23,825
Total Support Services - Administration		\$1,100,843
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	65,650
200	Personnel Services - Employee Benefits	65,176
300	Purchased Professional and Technical Services	800
400	Purchased Property Services	580
600	Supplies	6,009
800	Other Objects	1,100
Total Support Services - Pupil Health		\$139,315
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	154,857
200	Personnel Services - Employee Benefits	141,704
400	Purchased Property Services	450
500	Other Purchased Services	1,950
600	Supplies	31,830
800	Other Objects	3,725
Total Support Services - Business		\$334,516
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	347,618
200	Personnel Services - Employee Benefits	323,978
300	Purchased Professional and Technical Services	100
400	Purchased Property Services	190,050
500	Other Purchased Services	24,020
600	Supplies	444,451
700	Property	20,400

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,350,617
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	871,780
600 Supplies	23,000
Total Student Transportation Services	\$894,780
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	87,328
200 Personnel Services - Employee Benefits	110,630
300 Purchased Professional and Technical Services	1,100
400 Purchased Property Services	2,000
500 Other Purchased Services	350
600 Supplies	70,532
800 Other Objects	6,800
Total Support Services - Central	\$278,740
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,000
Total Other Support Services	\$3,000
Total Support Services	\$5,054,609
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	192,261
200 Personnel Services - Employee Benefits	58,850
400 Purchased Property Services	16,319
500 Other Purchased Services	125,703
600 Supplies	55,963
700 Property	100,000
800 Other Objects	36,054
Total Student Activities	\$585,150
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	8,500
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$595,150
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	143,454
Total Facilities Acquisition, Construction and Improvement Services	\$143,454
Total Facilities Acquisition, Construction and Improvement Services	\$143,454
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,559
900 Other Uses of Funds	40,182

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$43,741
5900 <u>Budgetary Reserve</u>	
800 Other Objects	912,660
Total Budgetary Reserve	\$912,660
Total Other Expenditures and Financing Uses	\$956,401
TOTAL EXPENDITURES	\$16,500,312

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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	3,380,757	2,116,280
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	60,500	61,500
Other Capital Projects Fund	1,001	1,001
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,727,258	\$2,413,781

<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	\$3,727,258	\$2,413,781

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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		

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	47,480	23,740
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	\$47,480	\$23,740
TOTAL INDEBTEDNESS	\$47,480	\$23,740

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,203,620
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,203,620
5900 Budgetary Reserve	912,660
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,116,280