

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2026

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Daniel Simpson

(717)349-3019

Extn :

Contact Person

Telephone

Extension

simpsond@fmtigers.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$9767967
Ending Unassigned Fund Balance	\$1125000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.51%

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
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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 : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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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 5/5/26
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$180,000.00 C x 2%: \$3,600.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$180,000.00 7340 PDE Amount: \$0.00	
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$298,501.00 Function 1200, Object 200: \$358,981.00	High cost of medical insurance and retirement causes benefits to exceed wages.
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2100, Object 100: \$114,453.00 Function 2100, Object 200: \$124,826.00	High cost of medical insurance and retirement causes benefits to exceed wages.
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: \$105,493.00 Function 2200, Object 200: \$123,780.00	High cost of medical insurance and retirement causes benefits to exceed wages.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$166,301.00 Function 2600, Object 200: \$191,655.00	High cost of medical insurance and retirement causes benefits to exceed wages.
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 to be used to cover future increases in operation costs.

8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

Committed for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades and capital improvements.

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

Assigned for athletic activities.

<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	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,775,000
0840 Assigned Fund Balance	25,000
0850 Unassigned Fund Balance	1,125,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,925,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,369,638
7000 Revenue from State Sources	5,049,084
8000 Revenue from Federal Sources	349,245
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$9,767,967</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$13,692,967</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,232,901
6112 Interim Real Estate Taxes	12,300
6113 Public Utility Realty Taxes	3,450
6114 Payments in Lieu of Current Taxes - State / Local	24,700
6120 Current Per Capita Taxes, Section 679	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	13,900
6150 Current Act 511 Taxes - Proportional Assessments	610,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	108,200
6500 Earnings on Investments	181,100
6700 Revenues from LEA Activities	26,230
6800 Revenues from Intermediary Sources / Pass-Through Funds	93,450
6920 Contributions and Donations from Private Sources	45,500
6940 Tuition from Patrons	975
6990 Refunds and Other Miscellaneous Revenue	3,032

REVENUE FROM LOCAL SOURCES \$4,369,638

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,857,424
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	385,052
7311 Pupil Transportation Subsidy	352,900
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,100
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,860
7340 State Property Tax Reduction Allocation	180,000
7360 Safe Schools	75,175
7531 Ready to Learn-Foundation	283,347
7532 Ready to Learn-Adequacy Supplement	206,476
7810 State Share of Social Security and Medicare Taxes	124,000
7820 State Share of Retirement Contributions	559,450

REVENUE FROM STATE SOURCES \$5,049,084

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	272,445
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,600
8517 Title IV - 21st Century Schools	19,200

Amount

REVENUE FROM FEDERAL SOURCES

8519 Title V - Flexibility and Accountability 13,000

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 12,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$349,245

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 9,767,967

Act 1 Index (current): 3.5% | Act 1 Index (prior): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,233,400		
Amount of Tax Relief for Homestead Exclusions	<u>\$180,000</u>		
Total Approx. Tax Revenue:	\$3,413,400		
Approx. Tax Levy for Tax Rate Calculation:	\$3,563,439		

	Franklin	Perry	Total
<hr/>			
2025-26 Data			
a. Assessed Value	\$39,351,230	\$12,636,500	\$51,987,730
b. Real Estate Mills	84.3400	8.1600	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$390,666,103	\$12,536,986	\$403,203,089
d. Assessed Value	\$41,055,040	\$20,293,400	\$61,348,440
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
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2025-26 Calculations			
f. 2025-26 Tax Levy	\$3,318,883	\$103,114	\$3,421,997
(a * b)			
2026-27 Calculations			
II. g. Percent of Total Market Value	96.89065%	3.10935%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$3,315,595	\$106,402	\$3,421,997
(f Total * g)			
i. Base Mills Subject to Index	84.3400	5.2431	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
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Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.66000%	92.62000%	95.56548%
k. Tax Levy Needed	\$3,452,639	\$110,800	\$3,563,439
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	84.0900	5.4500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,452,318	\$110,599	\$3,562,917
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,382,917
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,232,901
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5% | Act 1 Index (prior): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$3,233,400			
Amount of Tax Relief for Homestead Exclusions	<u>\$180,000</u>			
Total Approx. Tax Revenue:	\$3,413,400			
Approx. Tax Levy for Tax Rate Calculation:	\$3,563,439			

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	87.2919	5.4528	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,583,772	\$110,656	\$3,694,428
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$129,600

Act 1 Index (current): 3.5% | Act 1 Index (prior): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$3,233,400			
Amount of Tax Relief for Homestead Exclusions	<u>\$180,000</u>			
Total Approx. Tax Revenue:	\$3,413,400			
Approx. Tax Levy for Tax Rate Calculation:	\$3,563,439			

Franklin	Perry	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,000	Lowering RE Tax Rate	\$0	\$180,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$180,000

CODE

6111 Current Real Estate Taxes

<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>
Franklin	41,055,040	84.0900	3,452,318			95.66000%	
Perry	20,293,400	5.4500	110,599			92.62000%	
Totals:	61,348,440		3,562,917	- 180,000 =	3,382,917 X	95.56548% =	3,232,901

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,900
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	13,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			13,900
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	515,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			610,000
Total Act 511, Current Taxes			623,900
Act 511 Tax Limit -->		403,203,089 X	12
		Market Value	Mills
			4,838,437
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate			2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Franklin	84.3400	84.0900	-0.28%	Yes	3.5%			
	Perry	5.2431	5.4500	3.95%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,977,019
1200 Special Programs - Elementary / Secondary	1,523,379
1300 Vocational Education	210,840
1400 Other Instructional Programs - Elementary / Secondary	86,334
1800 Pre-Kindergarten	88,944
Total Instruction	\$5,886,516
2000 Support Services	
2100 Support Services - Students	260,479
2200 Support Services - Instructional Staff	499,441
2300 Support Services - Administration	964,596
2400 Support Services - Pupil Health	178,234
2500 Support Services - Business	227,299
2600 Operation and Maintenance of Plant Services	829,056
2700 Student Transportation Services	455,200
Total Support Services	\$3,414,305
3000 Operation of Non-Instructional Services	
3200 Student Activities	185,571
Total Operation of Non-Instructional Services	\$185,571
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	211,575
Total Facilities Acquisition, Construction and Improvement Services	\$211,575
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	70,000
Total Other Expenditures and Financing Uses	\$70,000
Total Estimated Expenditures and Other Financing Uses	\$9,767,967

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,874,988
200 Personnel Services - Employee Benefits	1,427,002
300 Purchased Professional and Technical Services	112,375
400 Purchased Property Services	6,046
500 Other Purchased Services	479,137
600 Supplies	77,471
Total Regular Programs - Elementary / Secondary	\$3,977,019
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	298,501
200 Personnel Services - Employee Benefits	358,981
300 Purchased Professional and Technical Services	378,500
500 Other Purchased Services	482,037
600 Supplies	4,960
700 Property	400
Total Special Programs - Elementary / Secondary	\$1,523,379
1300 <u>Vocational Education</u>	
500 Other Purchased Services	210,840
Total Vocational Education	\$210,840
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,400
200 Personnel Services - Employee Benefits	574
500 Other Purchased Services	84,360
Total Other Instructional Programs - Elementary / Secondary	\$86,334
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	49,300
200 Personnel Services - Employee Benefits	39,644
Total Pre-Kindergarten	\$88,944
Total Instruction	\$5,886,516
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	114,453
200 Personnel Services - Employee Benefits	124,826
300 Purchased Professional and Technical Services	20,000
600 Supplies	1,200
Total Support Services - Students	\$260,479
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	105,493
200 Personnel Services - Employee Benefits	123,780
300 Purchased Professional and Technical Services	156,314
400 Purchased Property Services	500
500 Other Purchased Services	1,000

<u>Description</u>	<u>Amount</u>
600 Supplies	46,844
700 Property	65,235
800 Other Objects	275
Total Support Services - Instructional Staff	\$499,441
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	450,687
200 Personnel Services - Employee Benefits	390,398
300 Purchased Professional and Technical Services	44,805
400 Purchased Property Services	10,784
500 Other Purchased Services	21,993
600 Supplies	37,325
800 Other Objects	8,604
Total Support Services - Administration	\$964,596
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	89,946
200 Personnel Services - Employee Benefits	71,038
300 Purchased Professional and Technical Services	14,640
400 Purchased Property Services	150
600 Supplies	2,460
Total Support Services - Pupil Health	\$178,234
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	115,173
200 Personnel Services - Employee Benefits	93,440
300 Purchased Professional and Technical Services	8,125
500 Other Purchased Services	421
600 Supplies	9,650
800 Other Objects	490
Total Support Services - Business	\$227,299
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	166,301
200 Personnel Services - Employee Benefits	191,655
300 Purchased Professional and Technical Services	93,285
400 Purchased Property Services	78,400
500 Other Purchased Services	92,400
600 Supplies	203,700
700 Property	1,100
800 Other Objects	2,215
Total Operation and Maintenance of Plant Services	\$829,056
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	450,500
600 Supplies	4,700
Total Student Transportation Services	\$455,200
Total Support Services	\$3,414,305
3000 <u>Operation of Non-Instructional Services</u>	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	93,660
200 Personnel Services - Employee Benefits	30,111
300 Purchased Professional and Technical Services	24,620
400 Purchased Property Services	1,100
500 Other Purchased Services	20,980
600 Supplies	12,000
700 Property	2,000
800 Other Objects	1,100
Total Student Activities	\$185,571
Total Operation of Non-Instructional Services	\$185,571
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	126,575
700 Property	85,000
Total Facilities Acquisition, Construction and Improvement Services	\$211,575
Total Facilities Acquisition, Construction and Improvement Services	\$211,575
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	70,000
Total Interfund Transfers - Out	\$70,000
Total Other Expenditures and Financing Uses	\$70,000
TOTAL EXPENDITURES	\$9,767,967

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	4,200,000	4,000,000
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	1,100,000	600,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	105,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,417,000	\$4,710,000

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	\$5,417,000	\$4,710,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	220,000	225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$220,000	\$225,000

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	\$220,000	\$225,000
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$220,000	\$225,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,775,000
0840 Assigned Fund Balance	25,000
0850 Unassigned Fund Balance	1,125,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,925,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,930,000
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