LEA Name : Fannett-Metal SD Class : 4 AUN Number : 112282004 County : Franklin

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

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

Jason Gorham 6/9/26
President of the Board - Original Signature Required Date

6-9-2026
Secretary of the Board - Original Signature Required Date

Dr. Tara Will 6-9-2026.
Chief School Administrator - Original Signature Required Date

Daniel Simpson (717)349-3019 Extn :
Contact Person Telephone Extension

simpsond@fmtigers.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Fannett-Metal SD	Franklin	112282004

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$9767345
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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Dr. Tara Will	6-9-2026

DUE DATE: AUGUST 15, 2026

Printed 5/12/2026 1:53:35 PM

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CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Fannett-Metal SD	Franklin	112282004

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

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

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Val Number	Description	Justification
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.

ITEM	AMOUNTS	
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		**$3,925,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,355,454	
7000 Revenue from State Sources	5,062,646	
8000 Revenue from Federal Sources	349,245	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$9,767,345**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$13,692,345**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,218,717
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	**$4,355,454**
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	193,562
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	**$5,062,646**
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) Reimbursements (Access)	12,000
REVENUE FROM FEDERAL SOURCES	**$349,245**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**9,767,345**

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:	**$3,219,000**		
Amount of Tax Relief for Homestead Exclusions	**$194,961**		
Total Approx. Tax Revenue:	**$3,413,961**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,563,332**		

		Franklin	**Perry**	**Total**
	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	$41,041,710	$20,369,700	$61,411,410
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy	$3,318,883	$103,114	$3,421,997
	(a * b)			
	2026-27 Calculations			
	g. Percent of Total Market Value	96.89065%	3.10935%	100.00000%
II.	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	5.2235	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment		Yes	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.66000%	92.62000%	95.56548%
	k. Tax Levy Needed	$3,452,536	$110,796	$3,563,332
	(Approx. Tax Levy * g)			
	l. 2026-27 Real Estate Tax Rate	**84.1200**	**5.4300**	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	$3,452,429	$110,607	$3,563,036
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			$3,368,075
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			$3,218,717
	(n * Est. Pct. Collection)			

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

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$3,219,000**
Amount of Tax Relief for Homestead Exclusions	**$194,961**
Total Approx. Tax Revenue:	**$3,413,961**
Approx. Tax Levy for Tax Rate Calculation:	**$3,563,332**

		Franklin	Perry	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	87.2919	5.4324	
	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)	$3,582,609	$110,656	$3,693,265
	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

		Franklin	Perry	Total
V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$2,134.00	$33,053.00	
	Number of Homestead/Farmstead Properties	1072	33	1105
	Median Assessed Value of Homestead Properties			$188,350

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:	**$3,219,000**		
Amount of Tax Relief for Homestead Exclusions	**$194,961**		
Total Approx. Tax Revenue:	**$3,413,961**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,563,332**		

	Franklin	**Perry**	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$193,562	Lowering RE Tax Rate	$0	$193,562
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,399			$1,399
Amount of Tax Relief from State/Local Sources				**$194,961**

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
Franklin	41,041,710	84.1200	3,452,429						95.66000%		
Perry	20,369,700	5.4300	110,607						92.62000%		
Totals:	**61,411,410**		**3,563,036**	-	194,961	=	3,368,075	X	95.56548%	=	3,218,717

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			13,900
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	13,900	13,900
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			**13,900**	**13,900**
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%	515,000	515,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
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			**610,000**	**610,000**
	Total Act 511, Current Taxes				**623,900**

Act 511 Tax Limit -->	**403,203,089 X**	**12**	**4,838,437**
	Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Franklin	84.3400	84.1200	-0.25%	Yes	3.5%				
	Perry	5.2235	5.4300	3.96%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,976,397
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	**$5,885,894**
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	**$9,767,345**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,874,988
200 Personnel Services - Employee Benefits	1,426,380
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	**$3,976,397**
1200 Special Programs - Elementary / Secondary	
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 Vocational Education	
500 Other Purchased Services	210,840
Total Vocational Education	**$210,840**
1400 Other Instructional Programs - Elementary / Secondary	
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 Pre-Kindergarten	
100 Personnel Services - Salaries	49,300
200 Personnel Services - Employee Benefits	39,644
Total Pre-Kindergarten	**$88,944**
Total Instruction	**$5,885,894**
2000 Support Services	
2100 Support Services - Students	
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 Support Services - Instructional Staff	
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

Description	Amount
600 Supplies	46,844
700 Property	65,235
800 Other Objects	275
Total Support Services - Instructional Staff	**$499,441**
2300 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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 Student Transportation Services	
500 Other Purchased Services	450,500
600 Supplies	4,700
Total Student Transportation Services	**$455,200**
Total Support Services	**$3,414,305**
3000 Operation of Non-Instructional Services	

Description	Amount
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	**$9,767,345**

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**

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**

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**

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**