

PROPOSED

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jacquelynn C Dutchcot

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$41679341
Ending Unassigned Fund Balance	\$2537953
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

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 : General McLane SD	County : Erie	AUN Number : 105253903
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<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	2,350
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,931,465
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,425,799
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,357,264</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,115,218
7000 Revenue from State Sources	21,032,302
8000 Revenue from Federal Sources	643,975
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,791,495</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,148,759</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,057,555
6112 Interim Real Estate Taxes	27,600
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	2,370,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	31,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	443,824
6910 Rentals	75,000
6940 Tuition from Patrons	283,839
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$19,115,218

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,011,050
7271 Special Education funds for School-Aged Pupils	1,966,642
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,222
7340 State Property Tax Reduction Allocation	904,900
7531 Ready to Learn-Foundation	958,345
7532 Ready to Learn-Adequacy Supplement	407,143
7810 State Share of Social Security and Medicare Taxes	770,000
7820 State Share of Retirement Contributions	3,375,000

REVENUE FROM STATE SOURCES \$21,032,302

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	385,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,875
8516 Title III - Language Instruction for English Learners and Immigrant Students	27,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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REVENUE FROM FEDERAL SOURCES	\$643,975
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,791,495
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Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,057,555
Amount of Tax Relief for Homestead Exclusions	<u>\$904,900</u>
Total Approx. Tax Revenue:	\$15,962,455
Approx. Tax Levy for Tax Rate Calculation:	\$16,589,853

Erie

Total

2025-26 Data		
a. Assessed Value	\$987,822,768	\$987,822,768
b. Real Estate Mills	16.0300	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,155,604,579	\$1,155,604,579
d. Assessed Value	\$988,668,208	\$988,668,208
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$15,834,799	\$15,834,799
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$15,834,799	\$15,834,799
(f Total * g)		
i. Base Mills Subject to Index	16.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$16,589,853	\$16,589,853
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,589,853	\$16,589,853
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,684,953
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,057,555
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,057,555	
Amount of Tax Relief for Homestead Exclusions	<u>\$904,900</u>	
Total Approx. Tax Revenue:	\$15,962,455	
Approx. Tax Levy for Tax Rate Calculation:	\$16,589,853	

Erie

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.7834	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,593,214	\$16,593,214
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	\$13,968.00	
Number of Homestead/Farmstead Properties	3891	3891
Median Assessed Value of Homestead Properties		\$147,200

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,057,555
Amount of Tax Relief for Homestead Exclusions	<u>\$904,900</u>
Total Approx. Tax Revenue:	\$15,962,455
Approx. Tax Levy for Tax Rate Calculation:	\$16,589,853

Erie	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$904,900	Lowering RE Tax Rate	\$0	\$904,900
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$904,900

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>
Erie	988,668,208	16.7800	16,589,853			96.00000%	
Totals:	988,668,208		16,589,853	904,900 =	15,684,953 X	96.00000% =	15,057,555

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	31,000
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 31,000 31,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,100,000	2,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	270,000	270,000
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 2,370,000 2,370,000

Total Act 511, Current Taxes 2,401,000

Act 511 Tax Limit -->	1,155,604,579 X	12	13,867,255
	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>									
	Erie	16.0300	16.7800	4.68%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,898,895
1200 Special Programs - Elementary / Secondary	6,653,893
1300 Vocational Education	1,577,409
1400 Other Instructional Programs - Elementary / Secondary	657,235
Total Instruction	\$24,787,432
2000 Support Services	
2100 Support Services - Students	1,426,297
2200 Support Services - Instructional Staff	2,504,806
2300 Support Services - Administration	2,695,356
2400 Support Services - Pupil Health	483,981
2500 Support Services - Business	559,898
2600 Operation and Maintenance of Plant Services	4,048,828
2700 Student Transportation Services	2,371,658
2800 Support Services - Central	1,600
2900 Other Support Services	53,000
Total Support Services	\$14,145,424
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,408,735
Total Operation of Non-Instructional Services	\$1,408,735
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	355,000
Total Facilities Acquisition, Construction and Improvement Services	\$355,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	732,750
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$982,750
Total Estimated Expenditures and Other Financing Uses	\$41,679,341

2026-2027 Final General Fund Budget

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,418,943
200 Personnel Services - Employee Benefits	6,100,275
300 Purchased Professional and Technical Services	109,485
500 Other Purchased Services	599,600
600 Supplies	601,012
700 Property	69,433
800 Other Objects	147
Total Regular Programs - Elementary / Secondary	\$15,898,895
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,149,049
200 Personnel Services - Employee Benefits	1,595,125
300 Purchased Professional and Technical Services	1,850,869
500 Other Purchased Services	1,053,850
600 Supplies	5,000
Total Special Programs - Elementary / Secondary	\$6,653,893
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	616,637
200 Personnel Services - Employee Benefits	415,500
500 Other Purchased Services	520,660
600 Supplies	23,512
700 Property	1,100
Total Vocational Education	\$1,577,409
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,363
200 Personnel Services - Employee Benefits	38,533
300 Purchased Professional and Technical Services	563,339
Total Other Instructional Programs - Elementary / Secondary	\$657,235
Total Instruction	\$24,787,432
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	790,443
200 Personnel Services - Employee Benefits	572,319
500 Other Purchased Services	5,000
600 Supplies	56,535
800 Other Objects	2,000
Total Support Services - Students	\$1,426,297
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	971,860
200 Personnel Services - Employee Benefits	807,230
300 Purchased Professional and Technical Services	14,905
400 Purchased Property Services	68,250
500 Other Purchased Services	57,750

2026-2027 Final General Fund Budget

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	202,796
700 Property	381,015
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$2,504,806
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,364,223
200 Personnel Services - Employee Benefits	902,926
300 Purchased Professional and Technical Services	245,800
500 Other Purchased Services	47,268
600 Supplies	109,445
800 Other Objects	25,694
Total Support Services - Administration	\$2,695,356
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	261,664
200 Personnel Services - Employee Benefits	201,029
300 Purchased Professional and Technical Services	1,060
600 Supplies	10,960
700 Property	9,268
Total Support Services - Pupil Health	\$483,981
2500 Support Services - Business	
100 Personnel Services - Salaries	287,399
200 Personnel Services - Employee Benefits	190,874
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	14,350
600 Supplies	49,275
800 Other Objects	3,000
Total Support Services - Business	\$559,898
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,482,062
200 Personnel Services - Employee Benefits	1,039,551
400 Purchased Property Services	206,403
500 Other Purchased Services	210,126
600 Supplies	1,039,906
700 Property	69,680
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$4,048,828
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,083,809
200 Personnel Services - Employee Benefits	663,077
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	27,710
500 Other Purchased Services	184,500
600 Supplies	305,337
700 Property	57,000
800 Other Objects	225

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,371,658
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	1,600
Total Support Services - Central	\$1,600
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$14,145,424
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	763,510
200 Personnel Services - Employee Benefits	339,901
300 Purchased Professional and Technical Services	83,000
400 Purchased Property Services	20,500
500 Other Purchased Services	39,883
600 Supplies	25,171
700 Property	135,270
800 Other Objects	1,500
Total Student Activities	\$1,408,735
Total Operation of Non-Instructional Services	\$1,408,735
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	10,000
700 Property	345,000
Total Facilities Acquisition, Construction and Improvement Services	\$355,000
Total Facilities Acquisition, Construction and Improvement Services	\$355,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	362,750
900 Other Uses of Funds	370,000
Total Debt Service / Other Expenditures and Financing Uses	\$732,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$982,750
TOTAL EXPENDITURES	\$41,679,341

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	13,359,614	12,471,768
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	6,500,000	5,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,209,614	\$18,321,768

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	\$20,209,614	\$18,321,768
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	8,880,000	8,510,000
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	\$8,880,000	\$8,510,000
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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

<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	\$8,880,000	\$8,510,000

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	\$8,880,000	\$8,510,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,350
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,931,465
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,537,953
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,469,418
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,621,768