

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

Kara Waite

(814)447-5529

Extn :2603

Contact Person

Telephone

Extension

kwaite@shcsd.org

Email Address

**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 : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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**

<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.	
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$180,714.00 Function 2500, Object 200: \$197,201.00	Healthcare & retirement costs increases
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: \$1,500.00 Function 2800, Object 200: \$7,870.00	Object 240 is tuition reimbursement for School District Administration
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 operating costs.
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 future healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	276,280	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	360,497	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,360,497</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,874,864	
7000 Revenue from State Sources	14,418,714	
8000 Revenue from Federal Sources	360,264	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,653,842</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,014,339</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,662,827
6113 Public Utility Realty Taxes	5,300
6114 Payments in Lieu of Current Taxes - State / Local	52,250
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	413,000
6500 Earnings on Investments	292,800
6700 Revenues from LEA Activities	55,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	241,000
6910 Rentals	2,775
6940 Tuition from Patrons	122,000
6990 Refunds and Other Miscellaneous Revenue	15,312

REVENUE FROM LOCAL SOURCES \$6,874,864

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,005,000
7160 Tuition for Orphans Subsidy	41,000
7220 Vocational Education	150,000
7271 Special Education funds for School-Aged Pupils	950,000
7311 Pupil Transportation Subsidy	1,293,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,245
7340 State Property Tax Reduction Allocation	471,397
7360 Safe Schools	76,506
7509 Supplemental Equipment Grants	6,000
7531 Ready to Learn-Foundation	1,378,474
7532 Ready to Learn-Adequacy Supplement	174,492
7810 State Share of Social Security and Medicare Taxes	325,000
7820 State Share of Retirement Contributions	1,530,000

REVENUE FROM STATE SOURCES \$14,418,714

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	304,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,562

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	24,702
REVENUE FROM FEDERAL SOURCES	\$360,264
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,653,842

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,662,827
Amount of Tax Relief for Homestead Exclusions	<u>\$474,916</u>
Total Approx. Tax Revenue:	\$5,137,743
Approx. Tax Levy for Tax Rate Calculation:	\$5,655,835

	Huntingdon	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$118,224,720	\$118,224,720
b. Real Estate Mills	47.2038	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$652,861,128	\$652,861,128
d. Assessed Value	\$119,817,360	\$119,817,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$5,580,656	\$5,580,656
(a * b)		
2026-27 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$5,580,656	\$5,580,656
(f Total * g)		
i. Base Mills Subject to Index	47.2038	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$5,655,835	\$5,655,835
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	47.2038	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,655,835	\$5,655,835
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,180,919
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,662,827
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,662,827

Amount of Tax Relief for Homestead Exclusions

\$474,916

Total Approx. Tax Revenue:

\$5,137,743

Approx. Tax Levy for Tax Rate Calculation:

\$5,655,835

Huntingdon

Total

Index Maximums

p. Maximum Mills Based On Index

49.4695

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$5,927,305

\$5,927,305

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$4,571.00

V. Number of Homestead/Farmstead Properties

2209

2209

Median Assessed Value of Homestead Properties

\$26,720

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,662,827
Amount of Tax Relief for Homestead Exclusions	<u>\$474,916</u>
Total Approx. Tax Revenue:	\$5,137,743
Approx. Tax Levy for Tax Rate Calculation:	\$5,655,835

	Huntingdon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$471,397	Lowering RE Tax Rate	\$0	\$471,397
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,519			\$3,519
Amount of Tax Relief from State/Local Sources				\$474,916

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>
Huntingdon	119,817,360	47.2038	5,655,835			90.00000%	
Totals:	119,817,360		5,655,835	- 474,916	= 5,180,919	X 90.00000%	= 4,662,827

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,500
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	13,500
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 13,500 13,500

	<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%	875,000	875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	110,000	110,000
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 985,000 985,000

Total Act 511, Current Taxes 998,500

Act 511 Tax Limit -->	652,861,128 X	12	7,834,334
	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> Huntingdon	47.2038	47.2038	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,542,031
1200 Special Programs - Elementary / Secondary	3,018,902
1300 Vocational Education	978,290
1400 Other Instructional Programs - Elementary / Secondary	53,500
Total Instruction	\$12,592,723
2000 Support Services	
2100 Support Services - Students	1,113,802
2200 Support Services - Instructional Staff	1,189,540
2300 Support Services - Administration	1,372,538
2400 Support Services - Pupil Health	153,795
2500 Support Services - Business	405,610
2600 Operation and Maintenance of Plant Services	2,132,146
2700 Student Transportation Services	1,634,702
2800 Support Services - Central	9,370
Total Support Services	\$8,011,503
3000 Operation of Non-Instructional Services	
3200 Student Activities	822,357
Total Operation of Non-Instructional Services	\$822,357
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	227,259
Total Other Expenditures and Financing Uses	\$227,259
Total Estimated Expenditures and Other Financing Uses	\$21,653,842

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,369,884
200 Personnel Services - Employee Benefits	3,204,474
300 Purchased Professional and Technical Services	84,500
400 Purchased Property Services	46,752
500 Other Purchased Services	574,691
600 Supplies	256,580
800 Other Objects	5,150
Total Regular Programs - Elementary / Secondary	\$8,542,031
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,149,993
200 Personnel Services - Employee Benefits	796,242
300 Purchased Professional and Technical Services	112,500
500 Other Purchased Services	938,642
600 Supplies	21,525
Total Special Programs - Elementary / Secondary	\$3,018,902
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	242,192
200 Personnel Services - Employee Benefits	148,783
500 Other Purchased Services	568,225
600 Supplies	14,850
800 Other Objects	4,240
Total Vocational Education	\$978,290
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	53,500
Total Other Instructional Programs - Elementary / Secondary	\$53,500
Total Instruction	\$12,592,723
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	488,977
200 Personnel Services - Employee Benefits	361,075
300 Purchased Professional and Technical Services	250,000
600 Supplies	13,250
800 Other Objects	500
Total Support Services - Students	\$1,113,802
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	378,777
200 Personnel Services - Employee Benefits	324,259
300 Purchased Professional and Technical Services	209,858
400 Purchased Property Services	5,000
500 Other Purchased Services	25,296
600 Supplies	246,070
800 Other Objects	280

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,189,540
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	646,835
200 Personnel Services - Employee Benefits	527,229
300 Purchased Professional and Technical Services	96,500
500 Other Purchased Services	31,044
600 Supplies	37,650
800 Other Objects	33,280
Total Support Services - Administration	\$1,372,538
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	70,321
200 Personnel Services - Employee Benefits	65,999
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	250
600 Supplies	7,825
800 Other Objects	2,900
Total Support Services - Pupil Health	\$153,795
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,714
200 Personnel Services - Employee Benefits	197,201
500 Other Purchased Services	1,470
600 Supplies	24,875
800 Other Objects	1,350
Total Support Services - Business	\$405,610
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	397,640
200 Personnel Services - Employee Benefits	287,712
300 Purchased Professional and Technical Services	150,139
400 Purchased Property Services	430,126
500 Other Purchased Services	223,030
600 Supplies	577,474
700 Property	60,000
800 Other Objects	6,025
Total Operation and Maintenance of Plant Services	\$2,132,146
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,623,202
600 Supplies	11,500
Total Student Transportation Services	\$1,634,702
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	7,870
Total Support Services - Central	\$9,370
Total Support Services	\$8,011,503
3000 <u>Operation of Non-Instructional Services</u>	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	275,628
200 Personnel Services - Employee Benefits	124,954
300 Purchased Professional and Technical Services	15,075
400 Purchased Property Services	13,000
500 Other Purchased Services	59,950
600 Supplies	72,750
700 Property	250,000
800 Other Objects	11,000
Total Student Activities	\$822,357
Total Operation of Non-Instructional Services	\$822,357
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	227,259
Total Interfund Transfers - Out	\$227,259
Total Other Expenditures and Financing Uses	\$227,259
TOTAL EXPENDITURES	\$21,653,842

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	7,200,000	7,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,400,000	2,400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	54,000	54,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	112,000	112,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,766,000	\$9,766,000

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 **\$9,766,000** **\$9,766,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	310,000	325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$310,000	\$325,000

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	\$310,000	\$325,000
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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	\$310,000	\$325,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	276,280
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	360,497
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,360,497

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,636,777
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