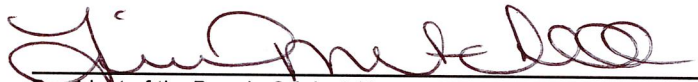


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 5/11/2026



Secretary of the Board - Original Signature Required

Date 5/11/2026



Chief School Administrator - Original Signature Required

Date 5/11/2026

Jon Guyer

Contact Person

(814)643-4140 Extn :2120

Telephone Extension

jguyer@huntsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Huntingdon Area SD	COUNTY : Huntingdon	AUN : 111312503
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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.

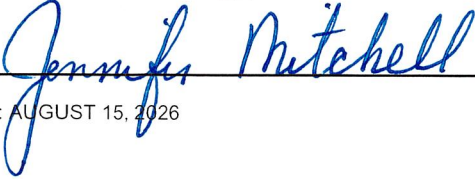
Total Budgeted Expenditures	\$41421169
Ending Unassigned Fund Balance	\$1966637
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.74%

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 5/12/26
--	-----------------

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 : Huntingdon Area SD	County : Huntingdon	AUN Number : 111312503
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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 5-11-2026
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$217,173.00 Function 2400, Object 200: \$240,450.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$71,242.00 Function 2700, Object 200: \$78,725.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$194,814.00 Function 1800, Object 200: \$206,887.00	Benefits reflect actual amounts calculated per collective bargaining agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is prudent budgeting practice to include amounts in budgetary reserve to meet unexpected expenditures as they arise.
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.	HASD board policy 620 states that the district should strive to maintain an unassigned general fund balance of between 6% and 8% of budgeted expenditures for the fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for unexpected increases/changes in charter school tuition, insurance, and emergency facilities repairs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,633,394
0850 Unassigned Fund Balance	2,256,083
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,889,477</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,370,508
7000 Revenue from State Sources	20,783,040
8000 Revenue from Federal Sources	978,175
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,131,723</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,021,200</u>

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools 43,385

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 250,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$978,175

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 41,131,723

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,365,408
Amount of Tax Relief for Homestead Exclusions	<u>\$2,164,936</u>
Total Approx. Tax Revenue:	\$15,530,344
Approx. Tax Levy for Tax Rate Calculation:	\$16,383,455

Huntingdon

Total

2025-26 Data		
a. Assessed Value	\$262,442,380	\$262,442,380
b. Real Estate Mills	59.4624	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$1,281,525,132	\$1,281,525,132
d. Assessed Value	\$264,167,040	\$264,167,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$15,605,454	\$15,605,454
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$15,605,454	\$15,605,454
(f Total * g)		
i. Base Mills Subject to Index	59.4624	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$16,383,455	\$16,383,455
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	62.0193	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$16,383,455	\$16,383,455
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,218,519
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,365,408
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,365,408	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,164,936</u>	
Total Approx. Tax Revenue:	\$15,530,344	
Approx. Tax Levy for Tax Rate Calculation:	\$16,383,455	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.1976	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,430,556	\$16,430,556
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	\$8,557.00	
Number of Homestead/Farmstead Properties	4121	4121
Median Assessed Value of Homestead Properties		\$28,480

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,365,408
Amount of Tax Relief for Homestead Exclusions	<u>\$2,164,936</u>
Total Approx. Tax Revenue:	\$15,530,344
Approx. Tax Levy for Tax Rate Calculation:	\$16,383,455
	Huntingdon

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0	\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,173,219	Lowering RE Tax Rate	\$0	\$1,173,219
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,164,936

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	264,167,040	62.0193	16,383,455			94.00000%	
Totals:	264,167,040		16,383,455	- 2,164,936	= 14,218,519	X 94.00000%	= 13,365,408

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			34,300
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,756,000	1,756,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,756,000	1,756,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	37,500	37,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000	30,000
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			67,500	67,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,756,000	1,756,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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			2,106,000	2,106,000
Total Act 511, Current Taxes				2,173,500
Act 511 Tax Limit -->		1,281,525,132 X	12	15,378,302
		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	59.4624	62.0193	4.31%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 111312503 Huntingdon Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,089,769
1200 Special Programs - Elementary / Secondary	8,053,481
1300 Vocational Education	1,268,984
1400 Other Instructional Programs - Elementary / Secondary	769,295
1800 Pre-Kindergarten	401,701
Total Instruction	\$23,583,230
2000 Support Services	
2100 Support Services - Students	1,222,251
2200 Support Services - Instructional Staff	1,950,024
2300 Support Services - Administration	2,404,978
2400 Support Services - Pupil Health	484,488
2500 Support Services - Business	536,548
2600 Operation and Maintenance of Plant Services	2,957,343
2700 Student Transportation Services	2,849,967
2800 Support Services - Central	252,243
Total Support Services	\$12,657,842
3000 Operation of Non-Instructional Services	
3200 Student Activities	975,032
Total Operation of Non-Instructional Services	\$975,032
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,692,335
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	1,312,730
Total Other Expenditures and Financing Uses	\$4,205,065
Total Estimated Expenditures and Other Financing Uses	\$41,421,169

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,077,371
200 Personnel Services - Employee Benefits	5,224,505
300 Purchased Professional and Technical Services	299,000
400 Purchased Property Services	49,650
500 Other Purchased Services	1,276,068
600 Supplies	153,464
700 Property	7,000
800 Other Objects	2,711
Total Regular Programs - Elementary / Secondary	\$13,089,769
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,952,128
200 Personnel Services - Employee Benefits	2,652,855
300 Purchased Professional and Technical Services	911,440
500 Other Purchased Services	1,500,428
600 Supplies	36,630
Total Special Programs - Elementary / Secondary	\$8,053,481
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	249,908
200 Personnel Services - Employee Benefits	239,065
500 Other Purchased Services	760,642
600 Supplies	19,369
Total Vocational Education	\$1,268,984
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	366,553
200 Personnel Services - Employee Benefits	331,147
500 Other Purchased Services	5,200
600 Supplies	63,395
800 Other Objects	3,000
Total Other Instructional Programs - Elementary / Secondary	\$769,295
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	194,814
200 Personnel Services - Employee Benefits	206,887
Total Pre-Kindergarten	\$401,701
Total Instruction	\$23,583,230
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	598,492
200 Personnel Services - Employee Benefits	438,018
300 Purchased Professional and Technical Services	157,500
500 Other Purchased Services	6,700
600 Supplies	21,541

2026-2027 Final General Fund Budget

LEA : 111312503 Huntingdon Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,222,251
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	514,074
200 Personnel Services - Employee Benefits	497,377
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	31,000
500 Other Purchased Services	27,300
600 Supplies	703,574
700 Property	158,449
800 Other Objects	750
Total Support Services - Instructional Staff	\$1,950,024
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,161,522
200 Personnel Services - Employee Benefits	869,636
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	3,000
500 Other Purchased Services	74,321
600 Supplies	138,124
800 Other Objects	40,875
Total Support Services - Administration	\$2,404,978
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	217,173
200 Personnel Services - Employee Benefits	240,450
300 Purchased Professional and Technical Services	20,000
600 Supplies	6,865
Total Support Services - Pupil Health	\$484,488
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,785
200 Personnel Services - Employee Benefits	132,763
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	6,000
500 Other Purchased Services	15,800
600 Supplies	158,500
800 Other Objects	16,700
Total Support Services - Business	\$536,548
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	830,061
200 Personnel Services - Employee Benefits	734,754
300 Purchased Professional and Technical Services	94,752
400 Purchased Property Services	316,734
500 Other Purchased Services	160,410
600 Supplies	806,132
700 Property	13,500
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,957,343

2026-2027 Final General Fund Budget

LEA : 111312503 Huntingdon Area SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,242
200 Personnel Services - Employee Benefits	78,725
500 Other Purchased Services	2,700,000
Total Student Transportation Services	\$2,849,967
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	67,695
200 Personnel Services - Employee Benefits	29,548
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	2,000
600 Supplies	3,000
800 Other Objects	10,000
Total Support Services - Central	\$252,243
Total Support Services	\$12,657,842
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	454,373
200 Personnel Services - Employee Benefits	208,214
300 Purchased Professional and Technical Services	50,150
400 Purchased Property Services	31,350
500 Other Purchased Services	94,295
600 Supplies	106,050
700 Property	2,000
800 Other Objects	28,600
Total Student Activities	\$975,032
Total Operation of Non-Instructional Services	\$975,032
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	952,693
900 Other Uses of Funds	1,739,642
Total Debt Service / Other Expenditures and Financing Uses	\$2,692,335
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,312,730
Total Budgetary Reserve	\$1,312,730
Total Other Expenditures and Financing Uses	\$4,205,065
TOTAL EXPENDITURES	\$41,421,169

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	8,000,000	7,700,000
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	2,500,000	2,700,000
Other Capital Projects Fund	320,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	177,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	66,000	66,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,063,000	\$10,616,000

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	\$11,063,000	\$10,616,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	35,565,585	33,825,944
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,160,000	1,160,000
0550 Authority Lease Obligations	55,000	55,000
0560 Other Post-Employment Benefits (OPEB)	3,120,000	3,120,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,900,585	\$38,160,944
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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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

\$39,900,585

\$38,160,944

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	\$39,900,585	\$38,160,944
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,633,394
0850 Unassigned Fund Balance	1,966,637
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,600,031
5900 Budgetary Reserve	1,312,730
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,912,761