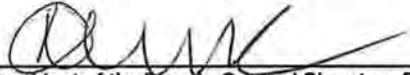


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5-12-26

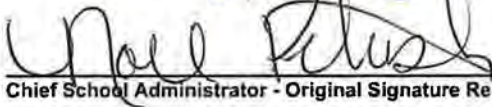
Date



Secretary of the Board - Original Signature Required

5/12/26

Date



Chief School Administrator - Original Signature Required

5-14-26

Date

Donna Sidelinger

Contact Person

(814)773-3146

Extn :

Telephone

Extension

sidelingerdonna@rasd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Ridgway Area SD	COUNTY: Elk	AUN: 109246003
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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	\$16786444
Ending Unassigned Fund Balance	\$500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.97%

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 5-19-24.
--	------------------

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 : Ridgway Area SD	County : Elk	AUN Number : 109246003
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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 4/14/26
---	------------------------

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.	
1540	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$613,973.00 C x 2%: \$12,279.46	8,064 X 1733 X 44.1 = \$616,293.62 which is less than 2% (\$12,279.46) difference from \$613,973.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$613,973.00 7340 PDE Amount: \$0.00	
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: \$70,497.00 Function 2200, Object 200: \$79,069.00	In the 2200 function object 200 included reimbursement's to employees for professional development tuition, therefore the amount in object 200 does exceed the amount in object 100.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These funds will be used for additional expenses not known at this time.
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.	These funds will be used for additional expenses not known at this time.

<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		
0850 Unassigned Fund Balance	500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,965,148	
7000 Revenue from State Sources	10,561,296	
8000 Revenue from Federal Sources	110,000	
9000 Other Financing Sources	150,000	
Total Estimated Revenues And Other Financing Sources		<u>\$16,786,444</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,286,444</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,705,649
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	64,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,111,875
6400 Delinquencies on Taxes Levied / Assessed by the LEA	390,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	28,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	111,924
REVENUE FROM LOCAL SOURCES	\$5,965,148
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,903,854
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	859,732
7311 Pupil Transportation Subsidy	764,587
7312 Nonpublic and Charter School Pupil Transportation Subsidy	52,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	614,697
7360 Safe Schools	114,583
7505 Ready to Learn Block Grant	428,720
7810 State Share of Social Security and Medicare Taxes	300,000
7820 State Share of Retirement Contributions	1,495,123
REVENUE FROM STATE SOURCES	\$10,561,296
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$110,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,786,444

Act 1 Index (current): 5.0%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,702,283	\$3,366	
Amount of Tax Relief for Homestead Exclusions	\$614,697		
Total Approx. Tax Revenue:	\$4,316,980		
Approx. Tax Levy for Tax Rate Calculation:	\$4,692,173	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
2025-26 Data			
a. Assessed Value	\$105,282,815	\$51,702	\$105,334,517
b. Real Estate Mills	43.8000	70.0000	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$324,741,870	\$324,741,870	\$649,483,740
d. Assessed Value	\$106,398,480	\$51,702	\$106,450,182
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$4,590,331	\$3,619	\$4,593,950
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
II. h. Rebalanced 2025-26 Tax Levy	\$4,590,331	\$3,619	\$4,593,950
(f * g)			
i. Base Mills Subject to Index	43.8000	70.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.79840%	93.00000%	
k. Tax Levy Needed	\$4,692,173	\$3,619	\$4,695,792
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	44.1000	70.0000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$4,692,173	\$3,619	\$4,695,792
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$4,077,476	\$3,619	\$4,081,095
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$3,702,283	\$3,366	\$3,705,649
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,702,283	\$3,366	
Amount of Tax Relief for Homestead Exclusions	\$614,697		
Total Approx. Tax Revenue:	\$4,316,980		
Approx. Tax Levy for Tax Rate Calculation:	\$4,692,173	\$3,619	
	Elk	Elk Oil/Gas/Mineral	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.7800	73.5000	
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)	\$4,870,922	\$3,800	\$4,874,722
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$8,064.00	\$0.00	
Number of Homestead/Farmstead Properties	1733		1733
Median Assessed Value of Homestead Properties			\$24,825

Act 1 Index (current): 5.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,702,283	\$3,366
Amount of Tax Relief for Homestead Exclusions	<u>\$614,697</u>	
Total Approx. Tax Revenue:	\$4,316,980	
Approx. Tax Levy for Tax Rate Calculation:	\$4,692,173	\$3,619
	EIk	EIk
		Oil/Gas/Mineral

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$614,697	Lowering RE Tax Rate	\$0	\$614,697
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$614,697

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>
Elk	106,398,480	44.1000	4,692,173			90.79840%	
Elk	51,702	70.0000	3,619			93.00000%	
Totals:	106,450,182		4,695,792	- 614,697 =	4,081,095 X	N/A =	3,705,649

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	15,000	15,000
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			15,000	15,000
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	0.730%	0.000%	1,051,875	1,051,875
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000	60,000
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			1,111,875	1,111,875
Total Act 511, Current Taxes				1,126,875
Act 511 Tax Limit →		649,483,740 X	12	7,793,805
		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>									
	Elk	43.6000	44.1000	1.15%	Yes	5.0%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.730%	0.730%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,737,496
1200 Special Programs - Elementary / Secondary	2,651,099
1600 Adult Education Programs	1,269
Total Instruction	\$10,389,864
2000 Support Services	
2100 Support Services - Students	695,729
2200 Support Services - Instructional Staff	286,749
2300 Support Services - Administration	949,627
2400 Support Services - Pupil Health	292,464
2500 Support Services - Business	434,641
2600 Operation and Maintenance of Plant Services	1,436,167
2700 Student Transportation Services	1,005,480
2900 Other Support Services	46,978
Total Support Services	\$5,147,835
3000 Operation of Non-Instructional Services	
3200 Student Activities	246,799
3300 Community Services	16,593
Total Operation of Non-Instructional Services	\$263,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	810,970
5900 Budgetary Reserve	174,383
Total Other Expenditures and Financing Uses	\$985,353
Total Estimated Expenditures and Other Financing Uses	\$16,786,444

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,732,252
200 Personnel Services - Employee Benefits	2,929,565
300 Purchased Professional and Technical Services	235,011
400 Purchased Property Services	43,575
500 Other Purchased Services	549,836
600 Supplies	247,257
Total Regular Programs - Elementary / Secondary	\$7,737,496
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,243,489
200 Personnel Services - Employee Benefits	1,069,681
300 Purchased Professional and Technical Services	71,073
500 Other Purchased Services	180,592
600 Supplies	86,264
Total Special Programs - Elementary / Secondary	\$2,651,099
1600 <u>Adult Education Programs</u>	
600 Supplies	1,269
Total Adult Education Programs	\$1,269
Total Instruction	\$10,389,864
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	418,772
200 Personnel Services - Employee Benefits	255,018
300 Purchased Professional and Technical Services	852
500 Other Purchased Services	284
600 Supplies	20,803
Total Support Services - Students	\$695,729
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	70,497
200 Personnel Services - Employee Benefits	79,069
300 Purchased Professional and Technical Services	79,800
500 Other Purchased Services	13,283
600 Supplies	44,100
Total Support Services - Instructional Staff	\$286,749
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	501,831
200 Personnel Services - Employee Benefits	340,600
300 Purchased Professional and Technical Services	46,725
500 Other Purchased Services	22,504
600 Supplies	33,562
800 Other Objects	4,405
Total Support Services - Administration	\$949,627

<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	147,816
200 Personnel Services - Employee Benefits	138,190
600 Supplies	6,458
Total Support Services - Pupil Health	\$292,464
2500 Support Services - Business	
100 Personnel Services - Salaries	149,765
200 Personnel Services - Employee Benefits	147,314
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	3,143
500 Other Purchased Services	27,699
600 Supplies	35,000
700 Property	950
800 Other Objects	2,770
Total Support Services - Business	\$434,641
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	511,193
200 Personnel Services - Employee Benefits	501,815
400 Purchased Property Services	124,950
500 Other Purchased Services	114,975
600 Supplies	172,734
700 Property	10,500
Total Operation and Maintenance of Plant Services	\$1,438,167
2700 Student Transportation Services	
500 Other Purchased Services	1,005,480
Total Student Transportation Services	\$1,005,480
2900 Other Support Services	
500 Other Purchased Services	46,978
Total Other Support Services	\$46,978
Total Support Services	\$5,147,835
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	53,305
200 Personnel Services - Employee Benefits	21,034
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	42,500
600 Supplies	87,960
Total Student Activities	\$246,799
3300 Community Services	
100 Personnel Services - Salaries	7,875
200 Personnel Services - Employee Benefits	2,418
300 Purchased Professional and Technical Services	6,300

Description	Amount
Total Community Services	\$16,593
Total Operation of Non-Instructional Services	\$263,392
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	810,970
Total Debt Service / Other Expenditures and Financing Uses	\$810,970
5900 Budgetary Reserve	
800 Other Objects	174,383
Total Budgetary Reserve	\$174,383
Total Other Expenditures and Financing Uses	\$985,353
TOTAL EXPENDITURES	\$16,786,444

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	1,589,842	1,589,842
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	168,199	
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 Cash and Short-Term Investments	\$1,758,041	\$1,589,842

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

\$1,758,041

\$1,589,842

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	390,000	400,000
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

\$390,000

\$400,000

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

\$390,000

\$400,000

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

\$390,000

\$400,000

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$500,000
5900 Budgetary Reserve	174,383
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$674,383

