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**

Caleb Barwin — **Contact Person**

(717)530-2700 — **Telephone** Extn : — **Extension**

caleb.barwin@shipk12.org — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Shippensburg Area SD	Cumberland	115218003

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

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

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

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$80631226
Ending Unassigned Fund Balance	$11335216
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.05%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [ ]

No [x]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Shippensburg Area SD	Cumberland	115218003

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: $1,610,137.00 7340 PDE Amount: $0.00	
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.	The estimated unassigned balance is for unforeseen expenditures/emergencies. The unassigned fund balance is well below the 8% state threshold.

ITEM	AMOUNTS	
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	2,042,647	
0840 Assigned Fund Balance	10,022,438	
0850 Unassigned Fund Balance	2,361,898	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$14,426,983**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,130,254	
7000 Revenue from State Sources	30,271,652	
8000 Revenue from Federal Sources	1,137,553	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$77,539,459**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$91,966,442**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	34,954,348
6112	Interim Real Estate Taxes	311,728
6113	Public Utility Realty Taxes	34,000
6114	Payments in Lieu of Current Taxes - State / Local	45,000
6140	Current Act 511 Taxes - Flat Rate Assessments	90,247
6150	Current Act 511 Taxes - Proportional Assessments	8,468,962
6400	Delinquencies on Taxes Levied / Assessed by the LEA	744,143
6500	Earnings on Investments	596,791
6800	Revenues from Intermediary Sources / Pass-Through Funds	742,360
6910	Rentals	8,500
6940	Tuition from Patrons	31,175
6990	Refunds and Other Miscellaneous Revenue	103,000
REVENUE FROM LOCAL SOURCES		**$46,130,254**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	14,017,502
7160	Tuition for Orphans Subsidy	27,459
7271	Special Education funds for School-Aged Pupils	2,734,918
7311	Pupil Transportation Subsidy	1,798,752
7312	Nonpublic and Charter School Pupil Transportation Subsidy	35,228
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,807
7330	Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340	State Property Tax Reduction Allocation	1,610,137
7505	Ready to Learn Block Grant	527,156
7532	Ready to Learn-Adequacy Supplement	2,572,094
7810	State Share of Social Security and Medicare Taxes	1,296,331
7820	State Share of Retirement Contributions	5,320,268
REVENUE FROM STATE SOURCES		**$30,271,652**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	937,644
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	132,690
8517	Title IV - 21st Century Schools	67,219
REVENUE FROM FEDERAL SOURCES		**$1,137,553**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**77,539,459**

Act 1 Index (current): 4.7%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**	
Approx. Tax Revenue from RE Taxes:	**$34,954,400**	
Amount of Tax Relief for Homestead Exclusions	**$1,610,137**	
Total Approx. Tax Revenue:	**$36,564,537**	
Approx. Tax Levy for Tax Rate Calculation:	**$38,404,242**	

		Cumberland	Franklin	Total
	2025-26 Data			
	a. Assessed Value	$1,481,014,300	$117,975,460	$1,598,989,760
	b. Real Estate Mills	14.7811	123.4749	
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$1,410,097,899	$1,035,540,561	$2,445,638,460
	d. Assessed Value	$1,499,853,500	$118,694,740	$1,618,548,240
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$21,891,020	$14,567,008	$36,458,028
	2026-27 Calculations			
	g. Percent of Total Market Value	57.65766%	42.34234%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$21,020,846	$15,437,182	$36,458,028
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.7811	130.8507	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$22,142,987	$16,261,255	$38,404,242
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**14.7634**	**137.0006**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$22,142,937	$16,261,251	$38,404,188
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$36,794,051
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$34,954,348

Act 1 Index (current): 4.7%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**	
Approx. Tax Revenue from RE Taxes:	**$34,954,400**	
Amount of Tax Relief for Homestead Exclusions	**$1,610,137**	
Total Approx. Tax Revenue:	**$36,564,537**	
Approx. Tax Levy for Tax Rate Calculation:	**$38,404,242**	

		Cumberland	Franklin	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	15.4758	137.0006	
	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)	$23,211,433	$16,261,251	$39,472,684
	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

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$17,837.00	$2,135.00	
	Number of Homestead/Farmstead Properties	3306	2559	5865
	Median Assessed Value of Homestead Properties			$176,100

Act 1 Index (current): 4.7%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$34,954,400**
Amount of Tax Relief for Homestead Exclusions	**$1,610,137**
Total Approx. Tax Revenue:	**$36,564,537**
Approx. Tax Levy for Tax Rate Calculation:	**$38,404,242**

Section 672.1 Method Choice: (a)(1)

	Cumberland	**Franklin**	**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,610,137	Lowering RE Tax Rate $0	$1,610,137
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$1,610,137**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Cumberland	1,499,853,500	14.7634	22,142,937					95.00000%		
Franklin	118,694,740	137.0006	16,261,251					95.00000%		
Totals:	**1,618,548,240**		**38,404,188**	-	1,610,137	=	36,794,051	X 95.00000%	=	34,954,348

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$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	90,247	90,247
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			**90,247**	**90,247**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.900%	0.000%	7,788,462	7,788,462
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	680,500	680,500
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			**8,468,962**	**8,468,962**
	Total Act 511, Current Taxes				**8,559,209**
		Act 511 Tax Limit -->	**2,445,638,460 X Market Value**	**12 Mills**	**29,347,662 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland	14.7811	14.7634	-0.10%	Yes	4.7%				
	Franklin	130.8507	137.0006	4.70%	Yes	4.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,054,512
1200 Special Programs - Elementary / Secondary	13,164,842
1300 Vocational Education	2,126,813
1400 Other Instructional Programs - Elementary / Secondary	967,571
1700 Higher Education Programs for Secondary Students	16,000
Total Instruction	**$52,329,738**
2000 Support Services	
2100 Support Services - Students	3,653,385
2200 Support Services - Instructional Staff	3,016,880
2300 Support Services - Administration	3,917,020
2400 Support Services - Pupil Health	941,266
2500 Support Services - Business	658,009
2600 Operation and Maintenance of Plant Services	5,675,101
2700 Student Transportation Services	4,935,433
2800 Support Services - Central	395,411
2900 Other Support Services	37,500
Total Support Services	**$23,230,005**
3000 Operation of Non-Instructional Services	
3200 Student Activities	707,463
3300 Community Services	9,900
Total Operation of Non-Instructional Services	**$717,363**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,864,078
5200 Interfund Transfers - Out	490,042
Total Other Expenditures and Financing Uses	**$4,354,120**
Total Estimated Expenditures and Other Financing Uses	**$80,631,226**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,985,932
200 Personnel Services - Employee Benefits	12,283,361
300 Purchased Professional and Technical Services	1,465,450
400 Purchased Property Services	83,093
500 Other Purchased Services	4,890,197
600 Supplies	339,219
700 Property	3,615
800 Other Objects	3,645
Total Regular Programs - Elementary / Secondary	**$36,054,512**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,983,209
200 Personnel Services - Employee Benefits	3,165,433
300 Purchased Professional and Technical Services	1,575,705
400 Purchased Property Services	4,000
500 Other Purchased Services	3,281,717
600 Supplies	54,540
800 Other Objects	100,238
Total Special Programs - Elementary / Secondary	**$13,164,842**
1300 Vocational Education	
100 Personnel Services - Salaries	605,325
200 Personnel Services - Employee Benefits	397,248
500 Other Purchased Services	1,107,240
600 Supplies	12,965
800 Other Objects	4,035
Total Vocational Education	**$2,126,813**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	554,527
200 Personnel Services - Employee Benefits	349,544
300 Purchased Professional and Technical Services	22,100
400 Purchased Property Services	3,800
500 Other Purchased Services	18,400
600 Supplies	19,200
Total Other Instructional Programs - Elementary / Secondary	**$967,571**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	16,000
Total Higher Education Programs for Secondary Students	**$16,000**
Total Instruction	**$52,329,738**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,138,095
200 Personnel Services - Employee Benefits	1,312,593
300 Purchased Professional and Technical Services	125,149

Description	Amount
500 Other Purchased Services	5,800
600 Supplies	69,318
800 Other Objects	2,430
Total Support Services - Students	**$3,653,385**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	883,632
200 Personnel Services - Employee Benefits	788,629
300 Purchased Professional and Technical Services	316,089
400 Purchased Property Services	600
500 Other Purchased Services	17,550
600 Supplies	1,002,230
700 Property	300
800 Other Objects	7,850
Total Support Services - Instructional Staff	**$3,016,880**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,902,861
200 Personnel Services - Employee Benefits	1,288,382
300 Purchased Professional and Technical Services	518,341
400 Purchased Property Services	2,970
500 Other Purchased Services	141,996
600 Supplies	30,035
700 Property	4,550
800 Other Objects	27,885
Total Support Services - Administration	**$3,917,020**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	569,285
200 Personnel Services - Employee Benefits	319,681
300 Purchased Professional and Technical Services	41,300
600 Supplies	11,000
Total Support Services - Pupil Health	**$941,266**
2500 Support Services - Business	
100 Personnel Services - Salaries	352,373
200 Personnel Services - Employee Benefits	261,711
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	225
500 Other Purchased Services	32,000
600 Supplies	5,350
800 Other Objects	2,850
Total Support Services - Business	**$658,009**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,715,373
200 Personnel Services - Employee Benefits	1,089,754
300 Purchased Professional and Technical Services	168,400
400 Purchased Property Services	1,435,861
500 Other Purchased Services	236,699

Description	Amount
600 Supplies	883,730
700 Property	143,284
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$5,675,101**
2700 Student Transportation Services	
100 Personnel Services - Salaries	152,354
200 Personnel Services - Employee Benefits	90,532
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,600,067
600 Supplies	2,350
800 Other Objects	70,130
Total Student Transportation Services	**$4,935,433**
2800 Support Services - Central	
100 Personnel Services - Salaries	179,020
200 Personnel Services - Employee Benefits	105,191
300 Purchased Professional and Technical Services	69,700
400 Purchased Property Services	21,500
500 Other Purchased Services	2,500
600 Supplies	9,000
800 Other Objects	8,500
Total Support Services - Central	**$395,411**
2900 Other Support Services	
500 Other Purchased Services	37,500
Total Other Support Services	**$37,500**
Total Support Services	**$23,230,005**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	479,524
200 Personnel Services - Employee Benefits	95,369
300 Purchased Professional and Technical Services	71,220
400 Purchased Property Services	1,600
500 Other Purchased Services	4,800
600 Supplies	50,950
800 Other Objects	4,000
Total Student Activities	**$707,463**
3300 Community Services	
600 Supplies	9,900
Total Community Services	**$9,900**
Total Operation of Non-Instructional Services	**$717,363**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	151,120
900 Other Uses of Funds	3,712,958

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$3,864,078**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	490,042
Total Interfund Transfers - Out	**$490,042**
Total Other Expenditures and Financing Uses	**$4,354,120**
TOTAL EXPENDITURES	**$80,631,226**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	16,000,000	14,525,931
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	463,000	663,000
Other Capital Projects Fund	1,800,000	450,000
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	**$18,263,000**	**$15,638,931**

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	**$18,263,000**	**$15,638,931**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	33,541,022	38,551,023
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,481,000	1,582,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,521,441	3,620,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$38,543,463**	**$43,753,023**
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	**$38,543,463**	**$43,753,023**

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	**$38,543,463**	**$43,753,023**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	11,335,216
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,335,216**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$11,335,216**