

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
--------------------------------------	---------------------	--------------------

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	\$34585448
Ending Unassigned Fund Balance	\$1006530
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.91%

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 5-20-26
---	-----------------

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 : Penn Cambria SD	County : Cambria	AUN Number : 108116003
--	----------------------------	----------------------------------

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 5/19/26
---	------------------------

**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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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 unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was established by the board of directors for the following purposes: PSERS set aside, debt service, compensated absences, capital improvements/renovations, technology, retirement payouts and related unanticipated expenses.
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 reflects balances retained for specific purposes at the discretion of district administration.

<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	9,352,912
0840 Assigned Fund Balance	5,500
0850 Unassigned Fund Balance	1,531,418
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,889,830</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,715,831
7000 Revenue from State Sources	19,831,218
8000 Revenue from Federal Sources	480,321
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,027,370</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,917,200</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,614,801
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	7,200
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	71,500
6150 Current Act 511 Taxes - Proportional Assessments	1,810,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	335,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	36,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	323,990
6910 Rentals	5,500
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6990 Refunds and Other Miscellaneous Revenue	97,340
REVENUE FROM LOCAL SOURCES	\$9,715,831
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,580,000
7271 Special Education funds for School-Aged Pupils	1,500,000
7292 Pre-K Counts	182,750
7311 Pupil Transportation Subsidy	1,466,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	43,120
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	787,724
7350 School Facility Improvements / Environmental Subsidies	200,000
7360 Safe Schools	128,432
7531 Ready to Learn-Foundation	1,334,620
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	780,572
7810 State Share of Social Security and Medicare Taxes	500,000
7820 State Share of Retirement Contributions	2,300,000
REVENUE FROM STATE SOURCES	\$19,831,218
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	354,819
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,737
8517 Title IV - 21st Century Schools	27,765

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES	\$480,321
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,027,370
---	-------------------

Act 1 Index (current): 5.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,615,800

Amount of Tax Relief for Homestead Exclusions

\$788,575

Total Approx. Tax Revenue:

\$7,404,375

Approx. Tax Levy for Tax Rate Calculation:

\$7,919,283

Blair

Cambria

Total

2025-26 Data

a. Assessed Value

\$5,918,500

\$107,904,680

\$113,823,180

b. Real Estate Mills

9.5500

68.6000

I. 2026-27 Data

c. 2024 STEB Market Value

\$4,887,219

\$660,647,359

\$665,534,578

d. Assessed Value

\$5,918,700

\$109,107,230

\$115,025,930

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2025-26 Calculations

f. 2025-26 Tax Levy

\$56,522

\$7,402,261

\$7,458,783

(a * b)

2026-27 Calculations

g. Percent of Total Market Value

0.73433%

99.26567%

100.00000%

II.

h. Rebalanced 2025-26 Tax Levy

\$54,772

\$7,404,011

\$7,458,783

(f Total * g)

i. Base Mills Subject to Index

9.5500

68.6162

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

89.94000%

92.80000%

92.77900%

k. Tax Levy Needed

\$58,154

\$7,861,129

\$7,919,283

(Approx. Tax Levy * g)

I. 2026-27 Real Estate Tax Rate

9.8200

72.0400

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$58,122

\$7,860,085

\$7,918,207

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$7,129,632

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$6,614,801

(n * Est. Pct. Collection)

Act 1 Index (current): 5.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,615,800

Amount of Tax Relief for Homestead Exclusions

\$788,575

Total Approx. Tax Revenue:

\$7,404,375

Approx. Tax Levy for Tax Rate Calculation:

\$7,919,283

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.0275	72.0470	
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)	\$59,350	\$7,860,849	\$7,920,199
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	\$23,914.00	\$3,260.00	
Number of Homestead/Farmstead Properties	34	3341	3375
Median Assessed Value of Homestead Properties			\$129,064

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$6,615,800			
Amount of Tax Relief for Homestead Exclusions	<u>\$788,575</u>			
Total Approx. Tax Revenue:	\$7,404,375			
Approx. Tax Levy for Tax Rate Calculation:	\$7,919,283			

	Blair	Cambria		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$787,724	Lowering RE Tax Rate	\$0	\$787,724
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$851			\$851
Amount of Tax Relief from State/Local Sources					\$788,575

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>
Blair	5,918,700	9.8200	58,122			89.94000%	
Cambria	109,107,230	72.0400	7,860,085			92.80000%	
Totals:	115,025,930		7,918,207	- 788,575 =	7,129,632 X	92.77900% =	6,614,801

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,500
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	32,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	21,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			71,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,810,000
Total Act 511, Current Taxes			1,881,500
Act 511 Tax Limit -->		665,534,578 X	12
		Market Value	Mills
			7,986,415
			(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>									
	Blair	9.5500	9.8200	2.83%	Yes	5.0%				
	Cambria	68.6162	72.0400	4.99%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.0%				
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	0.500%	0.500%	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	10,214,812
1200 Special Programs - Elementary / Secondary	4,679,375
1300 Vocational Education	1,132,920
1400 Other Instructional Programs - Elementary / Secondary	127,137
1500 Nonpublic School Programs	68,174
1800 Pre-Kindergarten	220,925
Total Instruction	\$16,443,343
2000 Support Services	
2100 Support Services - Students	1,026,308
2200 Support Services - Instructional Staff	846,548
2300 Support Services - Administration	1,846,062
2400 Support Services - Pupil Health	423,810
2500 Support Services - Business	408,296
2600 Operation and Maintenance of Plant Services	2,599,558
2700 Student Transportation Services	2,126,054
2800 Support Services - Central	543,585
2900 Other Support Services	5,070
Total Support Services	\$9,825,291
3000 Operation of Non-Instructional Services	
3200 Student Activities	804,167
3300 Community Services	6,500
Total Operation of Non-Instructional Services	\$810,667
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,816,177
Total Facilities Acquisition, Construction and Improvement Services	\$4,816,177
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	42,186
5200 Interfund Transfers - Out	1,997,784
5900 Budgetary Reserve	650,000
Total Other Expenditures and Financing Uses	\$2,689,970
Total Estimated Expenditures and Other Financing Uses	\$34,585,448

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,479,130
200 Personnel Services - Employee Benefits	3,971,671
300 Purchased Professional and Technical Services	157,250
400 Purchased Property Services	4,225
500 Other Purchased Services	369,645
600 Supplies	232,226
800 Other Objects	665
Total Regular Programs - Elementary / Secondary	\$10,214,812
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,006,975
200 Personnel Services - Employee Benefits	1,542,119
300 Purchased Professional and Technical Services	536,900
400 Purchased Property Services	2,000
500 Other Purchased Services	503,540
600 Supplies	87,311
800 Other Objects	530
Total Special Programs - Elementary / Secondary	\$4,679,375
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,132,920
Total Vocational Education	\$1,132,920
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,745
200 Personnel Services - Employee Benefits	10,737
500 Other Purchased Services	80,160
600 Supplies	5,495
Total Other Instructional Programs - Elementary / Secondary	\$127,137
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	34,148
200 Personnel Services - Employee Benefits	19,276
300 Purchased Professional and Technical Services	12,600
500 Other Purchased Services	150
600 Supplies	2,000
Total Nonpublic School Programs	\$68,174
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	124,824
200 Personnel Services - Employee Benefits	82,781
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500
500 Other Purchased Services	1,500
600 Supplies	11,220
Total Pre-Kindergarten	\$220,925
Total Instruction	\$16,443,343

2026-2027 Final General Fund Budget

LEA : 108116003 Penn Cambria SD

Printed 5/18/2026 2:03:02 PM

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	537,241
200 Personnel Services - Employee Benefits	409,940
300 Purchased Professional and Technical Services	42,400
500 Other Purchased Services	2,094
600 Supplies	33,565
800 Other Objects	1,068
Total Support Services - Students	\$1,026,308
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	456,111
200 Personnel Services - Employee Benefits	343,223
300 Purchased Professional and Technical Services	12,133
500 Other Purchased Services	7,063
600 Supplies	26,494
800 Other Objects	1,524
Total Support Services - Instructional Staff	\$846,548
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	873,571
200 Personnel Services - Employee Benefits	780,651
300 Purchased Professional and Technical Services	73,552
400 Purchased Property Services	2,000
500 Other Purchased Services	48,543
600 Supplies	48,377
800 Other Objects	19,368
Total Support Services - Administration	\$1,846,062
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	176,397
200 Personnel Services - Employee Benefits	128,180
300 Purchased Professional and Technical Services	105,040
400 Purchased Property Services	1,000
500 Other Purchased Services	288
600 Supplies	12,645
800 Other Objects	260
Total Support Services - Pupil Health	\$423,810
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	196,537
200 Personnel Services - Employee Benefits	147,521
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,515
500 Other Purchased Services	12,274
600 Supplies	44,320
800 Other Objects	4,929
Total Support Services - Business	\$408,296

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	597,345
200 Personnel Services - Employee Benefits	462,298
300 Purchased Professional and Technical Services	28,195
400 Purchased Property Services	693,220
500 Other Purchased Services	161,800
600 Supplies	594,885
700 Property	50,000
800 Other Objects	11,815
Total Operation and Maintenance of Plant Services	\$2,599,558
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	1,100
500 Other Purchased Services	2,116,529
600 Supplies	8,425
Total Student Transportation Services	\$2,126,054
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	148,329
200 Personnel Services - Employee Benefits	105,819
300 Purchased Professional and Technical Services	53,519
400 Purchased Property Services	6,000
500 Other Purchased Services	84,169
600 Supplies	56,609
700 Property	89,040
800 Other Objects	100
Total Support Services - Central	\$543,585
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,070
Total Other Support Services	\$5,070
Total Support Services	\$9,825,291
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	280,461
200 Personnel Services - Employee Benefits	124,151
300 Purchased Professional and Technical Services	72,974
400 Purchased Property Services	7,865
500 Other Purchased Services	147,762
600 Supplies	63,912
700 Property	90,000
800 Other Objects	17,042
Total Student Activities	\$804,167
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	250
200 Personnel Services - Employee Benefits	50
600 Supplies	6,200

<u>Description</u>	<u>Amount</u>
Total Community Services	\$6,500
Total Operation of Non-Instructional Services	\$810,667
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	4,816,177
Total Facilities Acquisition, Construction and Improvement Services	\$4,816,177
Total Facilities Acquisition, Construction and Improvement Services	\$4,816,177
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,255
900 Other Uses of Funds	36,931
Total Debt Service / Other Expenditures and Financing Uses	\$42,186
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,997,784
Total Interfund Transfers - Out	\$1,997,784
5900 Budgetary Reserve	
800 Other Objects	650,000
Total Budgetary Reserve	\$650,000
Total Other Expenditures and Financing Uses	\$2,689,970
TOTAL EXPENDITURES	\$34,585,448

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	14,000,000	9,500,000
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		
Other Capital Projects Fund	20,000,000	7,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$35,175,000	\$17,575,000
--	---------------------	---------------------

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	3,100	3,250
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	100,000	103,000
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments	\$103,100	\$106,250
TOTAL CASH AND INVESTMENTS	\$35,278,100	\$17,681,250

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	36,885,000	45,780,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	126,556	84,371
0540 Accumulated Compensated Absences	800,000	780,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,350,000	4,500,000
0599 Other Noncurrent Liabilities	26,500,000	25,500,000
Total General Fund	\$68,661,556	\$76,644,371

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

	35,000	36,000
	825,000	850,000

Total Food Service / Cafeteria Operations Fund	\$860,000	\$886,000
---	------------------	------------------

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

\$69,521,556

\$77,530,371

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	6,000,000	6,300,000
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		
Other Capital Projects Fund	2,500,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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	\$8,505,000	\$7,305,000
TOTAL INDEBTEDNESS	\$78,026,556	\$84,835,371

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,319,722
0840 Assigned Fund Balance	5,500
0850 Unassigned Fund Balance	1,006,530
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,331,752
5900 Budgetary Reserve	650,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,981,752