

FINAL GENERAL FUND BUDGET

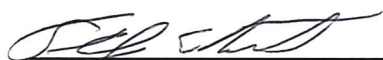
Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2026



President of the Board - Original Signature Required6/24/26

Date

Secretary of the Board - Original Signature Required6/24/26

Date

Chief School Administrator - Original Signature Required6/24/2026

Date

Colette M Tanner

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bald Eagle Area SD	COUNTY : Centre	AUN : 110141003
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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	\$40573595
Ending Unassigned Fund Balance	\$3245800
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/24/2026
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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 : Bald Eagle Area SD	County : Centre	AUN Number : 110141003
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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 6-24-26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	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: \$16,034,591.16 C x 2%: \$89,002.86	District uses additional EIT Tax allowed by Act 1 for the Homestead/Farmstead Exclusion. District uses the additional EIT with the State allocation. Excess funds above the medium 50% will be used as a tax credit to benefit all taxpayers.
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,400.00 . Provide a justification.	Budgeted expense for the EAP program for employee benefits. No salaries will be paid in connection with this benefit program.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,400.00	Budgeted expense for the EAP program for employee benefits. No salaries will be paid in connection with this benefit program.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$26,373.00 Function 2900, Object 200: \$46,915.00	Employee granted spousal coverage for Medical and Dental Insurance. The district's cost for insurance and the other employee benefits exceed the employee's salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated operating expenses.
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.	BEA's Board of Education believes in sound fiscal management, maintaining adequate working capital to be fiscally responsible and advantageous for the District and the District's Taxpayers.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimated Ending Committed Fund Balance consists of funds committed for PSERS Employer Contributions and projected increases in Employer Medical Benefit Contributions
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Ending Assigned Fund Balance consists of funds earmarked for future Capital Purchases and technology upgrades, including but not limited to, building updates, server and technology infrastructure upgrades and HVAC repairs/replacements.

<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	183,419
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,945,414
0840 Assigned Fund Balance	15,204,905
0850 Unassigned Fund Balance	3,090,700
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,241,019</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,866,057
7000 Revenue from State Sources	19,769,685
8000 Revenue from Federal Sources	343,668
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,979,410</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,220,429</u>

LEA : 110141003 Bald Eagle Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,377,099
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	251,939
6120 Current Per Capita Taxes, Section 679	34,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	3,300,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	3,640,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	462,368
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	48,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,701
6910 Rentals	25,450
6920 Contributions and Donations from Private Sources	2,500
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	\$18,866,057
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,019,721
7160 Tuition for Orphans Subsidy	15,000
7220 Vocational Education	62,497
7271 Special Education funds for School-Aged Pupils	1,747,818
7311 Pupil Transportation Subsidy	1,670,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,405
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	888,886
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,655
7340 State Property Tax Reduction Allocation	1,265,185
7360 Safe Schools	129,122
7531 Ready to Learn-Foundation	360,813
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	661,583
7820 State Share of Retirement Contributions	2,849,000
REVENUE FROM STATE SOURCES	\$19,769,685
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	283,883

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	36,064
8517 Title IV - 21st Century Schools	22,221
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$343,668
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,979,410

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,377,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,450,143</u>	
Total Approx. Tax Revenue:	\$14,827,242	
Approx. Tax Levy for Tax Rate Calculation:	\$15,431,200	
	Centre	Total
2025-26 Data		
a. Assessed Value	\$242,153,275	\$242,153,275
b. Real Estate Mills	62.9800	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$875,172,154	\$875,172,154
d. Assessed Value	\$242,851,165	\$242,851,165
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$15,250,813	\$15,250,813
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$15,250,813	\$15,250,813
(f Total * g)		
i. Base Mills Subject to Index	62.9800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$15,431,200	\$15,431,200
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	63.5418	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,431,200	\$15,431,200
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,981,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,377,099
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,377,099	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,450,143</u>	
Total Approx. Tax Revenue:	\$14,827,242	
Approx. Tax Levy for Tax Rate Calculation:	\$15,431,200	
	Centre	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	66.0030	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,028,905	\$16,028,905
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	\$17,955.00	
Number of Homestead/Farmstead Properties	17955	17955
Median Assessed Value of Homestead Properties		\$35,910

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,377,099
Amount of Tax Relief for Homestead Exclusions	<u>\$4,450,143</u>
Total Approx. Tax Revenue:	\$14,827,242
Approx. Tax Levy for Tax Rate Calculation:	\$15,431,200

	Centre	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$3,184,958	Lowering RE Tax Rate \$202,743 \$3,387,701
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,265,185	Lowering RE Tax Rate \$0 \$1,265,185
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$4,652,886

CODE													
6111 <u>Current Real Estate Taxes</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>					
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>										
Centre	242,851,165	63.5418	15,431,200					94.50000%					
Totals:				242,851,165	15,431,200	-	4,450,143	=	10,981,057	X	94.50000%	=	10,377,099
				<u>Rate</u>				<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				34,000					
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			1.000%	0.000%		3,300,000	3,300,000					
Total Current Taxpayer Relief Taxes – Proportional Assessments							3,300,000	3,300,000					
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		34,000	34,000					
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		25,000	25,000					
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							59,000	59,000					
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			1.050%	0.000%		3,460,000	3,460,000					
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0					
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		180,000	180,000					
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							3,640,000	3,640,000					
Total Act 511, Current Taxes									3,699,000				
Act 511 Tax Limit -->				875,172,154 X			12	10,502,066					
				Market Value			Mills	(511 Limit)					

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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> Centre	62.9800	63.5418	0.90%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,899,063
1200 Special Programs - Elementary / Secondary	5,622,970
1300 Vocational Education	2,070,540
1400 Other Instructional Programs - Elementary / Secondary	369,276
1500 Nonpublic School Programs	4,488
Total Instruction	\$22,966,337
2000 Support Services	
2100 Support Services - Students	1,476,722
2200 Support Services - Instructional Staff	1,900,183
2300 Support Services - Administration	1,847,876
2400 Support Services - Pupil Health	527,159
2500 Support Services - Business	651,133
2600 Operation and Maintenance of Plant Services	3,611,110
2700 Student Transportation Services	2,812,250
2800 Support Services - Central	76,029
2900 Other Support Services	73,288
Total Support Services	\$12,975,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	999,693
3300 Community Services	8,000
Total Operation of Non-Instructional Services	\$1,007,693
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	32,872
Total Facilities Acquisition, Construction and Improvement Services	\$32,872
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,464,470
5900 Budgetary Reserve	1,126,473
Total Other Expenditures and Financing Uses	\$3,590,943
Total Estimated Expenditures and Other Financing Uses	\$40,573,595

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,492,512
200 Personnel Services - Employee Benefits	5,091,841
300 Purchased Professional and Technical Services	616,822
400 Purchased Property Services	5,995
500 Other Purchased Services	1,089,215
600 Supplies	600,210
800 Other Objects	2,468
Total Regular Programs - Elementary / Secondary	\$14,899,063
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,932,884
200 Personnel Services - Employee Benefits	1,795,069
300 Purchased Professional and Technical Services	479,337
400 Purchased Property Services	475
500 Other Purchased Services	1,334,675
600 Supplies	80,530
Total Special Programs - Elementary / Secondary	\$5,622,970
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	107,451
200 Personnel Services - Employee Benefits	77,315
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	1,869,681
600 Supplies	13,493
Total Vocational Education	\$2,070,540
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	115,753
200 Personnel Services - Employee Benefits	74,141
300 Purchased Professional and Technical Services	7,372
500 Other Purchased Services	171,550
600 Supplies	460
Total Other Instructional Programs - Elementary / Secondary	\$369,276
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,488
Total Nonpublic School Programs	\$4,488
Total Instruction	\$22,966,337
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	818,486
200 Personnel Services - Employee Benefits	567,651
300 Purchased Professional and Technical Services	44,500
500 Other Purchased Services	5,862
600 Supplies	20,771
800 Other Objects	19,452

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,476,722
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	777,615
200 Personnel Services - Employee Benefits	636,989
300 Purchased Professional and Technical Services	66,829
400 Purchased Property Services	41,060
500 Other Purchased Services	35,174
600 Supplies	339,411
800 Other Objects	3,105
Total Support Services - Instructional Staff	\$1,900,183
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,022,493
200 Personnel Services - Employee Benefits	600,600
300 Purchased Professional and Technical Services	98,485
500 Other Purchased Services	53,019
600 Supplies	31,508
800 Other Objects	41,771
Total Support Services - Administration	\$1,847,876
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	275,874
200 Personnel Services - Employee Benefits	222,608
300 Purchased Professional and Technical Services	15,825
500 Other Purchased Services	1,870
600 Supplies	10,592
800 Other Objects	390
Total Support Services - Pupil Health	\$527,159
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	287,998
200 Personnel Services - Employee Benefits	258,855
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	26,680
600 Supplies	57,100
800 Other Objects	3,000
Total Support Services - Business	\$651,133
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,129,641
200 Personnel Services - Employee Benefits	987,109
300 Purchased Professional and Technical Services	9,650
400 Purchased Property Services	372,605
500 Other Purchased Services	165,849
600 Supplies	886,716
700 Property	59,250
800 Other Objects	290
Total Operation and Maintenance of Plant Services	\$3,611,110

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,450
500 Other Purchased Services	2,804,000
600 Supplies	6,800
Total Student Transportation Services	\$2,812,250
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	5,400
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	8,750
600 Supplies	8,279
800 Other Objects	600
Total Support Services - Central	\$76,029
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	26,373
200 Personnel Services - Employee Benefits	46,915
Total Other Support Services	\$73,288
Total Support Services	\$12,975,750
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	466,834
200 Personnel Services - Employee Benefits	127,975
300 Purchased Professional and Technical Services	136,500
400 Purchased Property Services	21,190
500 Other Purchased Services	97,824
600 Supplies	94,860
700 Property	22,238
800 Other Objects	32,272
Total Student Activities	\$999,693
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,500
600 Supplies	2,500
Total Community Services	\$8,000
Total Operation of Non-Instructional Services	\$1,007,693
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	32,872
Total Facilities Acquisition, Construction and Improvement Services	\$32,872
Total Facilities Acquisition, Construction and Improvement Services	\$32,872
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	231,895
900 Other Uses of Funds	2,232,575

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,464,470
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,126,473
Total Budgetary Reserve	\$1,126,473
Total Other Expenditures and Financing Uses	\$3,590,943
TOTAL EXPENDITURES	\$40,573,595

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	13,362,062	12,129,897
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	3,043,858	3,000,000
Other Capital Projects Fund	83,000	1,000
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	\$16,488,920	\$15,130,897

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	13,878,957	13,878,957
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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$13,878,957	\$13,878,957
TOTAL CASH AND INVESTMENTS	\$30,367,877	\$29,009,854

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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	10,651,817	8,275,682
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	173,137	91,869
0540 Accumulated Compensated Absences	2,876,922	2,876,922
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,682,000	3,682,000
0599 Other Noncurrent Liabilities	35,660,000	35,660,000
Total General Fund	\$53,043,876	\$50,586,473
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		

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

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$53,043,876	\$50,586,473

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$53,043,876	\$50,586,473

Account Description	Amounts
0810 Nonspendable Fund Balance	183,419
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,945,414
0840 Assigned Fund Balance	13,455,620
0850 Unassigned Fund Balance	3,245,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,646,834
5900 Budgetary Reserve	1,126,473
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,956,726