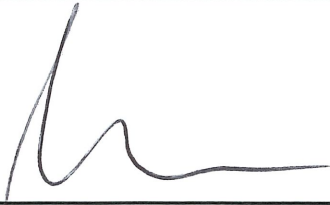


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date *6-4-26*



Secretary of the Board - Original Signature Required

Date *6/4/26*



Chief School Administrator - Original Signature Required

Date *6/4/26*

Megan Hepler

Contact Person

Telephone (814)473-6311 Extn :9

Extension

heplerm1@unionsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$15029961
Ending Unassigned Fund Balance	\$1430775
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.51%

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 6/4/2026
--	------------------

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 : Union SD	County : Clarion	AUN Number : 106169003
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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 May 14, 2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$92,000.00 Function 2200, Object 200: \$135,676.00	In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 6.84%.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$103,674.00 Function 2400, Object 200: \$114,277.00	In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 6.84%.
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.	Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is not equal to 0 to cover the principal on current debt.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is not equal to 0 to cover an upcoming capital improvement project.

<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	32,000
0820 Restricted Fund Balance	39,672
0830 Committed Fund Balance	3,310,440
0840 Assigned Fund Balance	1,625,000
0850 Unassigned Fund Balance	1,490,399
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,425,839</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,427,956
7000 Revenue from State Sources	11,153,025
8000 Revenue from Federal Sources	389,356
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,970,337</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,396,176</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,087,144
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	8,887
6140 Current Act 511 Taxes - Flat Rate Assessments	13,887
6150 Current Act 511 Taxes - Proportional Assessments	572,917
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,800
6500 Earnings on Investments	220,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	221,345
6910 Rentals	2,500
6960 Services Provided Other Local Governmental Units / LEAs	74,976
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$3,427,956
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,702,487
7271 Special Education funds for School-Aged Pupils	942,799
7311 Pupil Transportation Subsidy	521,622
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,315
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	233,068
7360 Safe Schools	119,840
7531 Ready to Learn-Foundation	569,547
7532 Ready to Learn-Adequacy Supplement	205,876
7810 State Share of Social Security and Medicare Taxes	342,131
7820 State Share of Retirement Contributions	1,498,340
REVENUE FROM STATE SOURCES	\$11,153,025
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	17,238
8514 Title I - Improving the Academic Achievement of the Disadvantaged	289,198
8517 Title IV - 21st Century Schools	82,920
REVENUE FROM FEDERAL SOURCES	\$389,356
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,970,337

Act 1 Index (current): 5.4% | Act 1 Index (prior): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,087,144	
Amount of Tax Relief for Homestead Exclusions	<u>\$233,348</u>	
Total Approx. Tax Revenue:	\$2,320,492	
Approx. Tax Levy for Tax Rate Calculation:	\$2,463,218	
	Clarion	Total

2025-26 Data		
a. Assessed Value	\$38,137,946	\$38,137,946
b. Real Estate Mills	63.3173	

I. 2026-27 Data		
c. 2024 STEB Market Value	\$126,546,927	\$126,546,927
d. Assessed Value	\$338,875,500	\$338,875,500
e. Assessed Value of New Constr/ Renov	\$21,900	\$21,900

2025-26 Calculations		
f. 2025-26 Tax Levy	\$2,414,792	\$2,414,792
(a * b)		

II. 2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$2,414,792	\$2,414,792
(f Total * g)		
i. Base Mills Subject to Index	7.1263	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.59935%	93.59935%
k. Tax Levy Needed	\$2,463,218	\$2,463,218
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	7.2688	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,463,218	\$2,463,218
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,229,870
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,087,144
(n * Est. Pct. Collection)		

AUN: 106169003 Union SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.4% | Act 1 Index (prior): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,087,144	
Amount of Tax Relief for Homestead Exclusions	<u>\$233,348</u>	
Total Approx. Tax Revenue:	\$2,320,492	
Approx. Tax Levy for Tax Rate Calculation:	\$2,463,218	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	7.5681	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,564,644	\$2,564,644
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	\$32,095.00	
Number of Homestead/Farmstead Properties	1018	1018
Median Assessed Value of Homestead Properties		\$140,900

Act 1 Index (current): 5.4% | Act 1 Index (prior): 6.2%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$2,087,144			
Amount of Tax Relief for Homestead Exclusions	<u>\$233,348</u>			
Total Approx. Tax Revenue:	\$2,320,492			
Approx. Tax Levy for Tax Rate Calculation:	\$2,463,218			
	Clarion		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$233,068	Lowering RE Tax Rate	\$0	\$233,068
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$280			\$280
Amount of Tax Relief from State/Local Sources				\$233,348

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>
Clarion	338,875,500	7.2688	2,463,218			93.59935%	
Totals:	338,875,500		2,463,218	- 233,348 =	2,229,870 X	93.59935% =	2,087,144

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,887
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	12,075
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	5,000
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 17,075 13,887

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	440,000	440,000
6152 Current Act 511 Occupation Taxes	300.00000	0.000	122,730	82,917
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 612,730 572,917

Total Act 511, Current Taxes 586,804

Act 511 Tax Limit -->	126,546,927 X	12	1,518,563
	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> Clarion	7.1263	7.2688	2.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6152	Current Act 511 Occupation Taxes	300.00000	300.00000	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,840,063
1200 Special Programs - Elementary / Secondary	2,201,718
1300 Vocational Education	387,906
1400 Other Instructional Programs - Elementary / Secondary	22,702
1500 Nonpublic School Programs	2,500
Total Instruction	\$8,454,889
2000 Support Services	
2100 Support Services - Students	753,135
2200 Support Services - Instructional Staff	247,387
2300 Support Services - Administration	1,256,258
2400 Support Services - Pupil Health	227,451
2500 Support Services - Business	158,975
2600 Operation and Maintenance of Plant Services	1,678,032
2700 Student Transportation Services	685,533
2800 Support Services - Central	383,930
2900 Other Support Services	4,150
Total Support Services	\$5,394,851
3000 Operation of Non-Instructional Services	
3200 Student Activities	465,801
3300 Community Services	21,797
Total Operation of Non-Instructional Services	\$487,598
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	330,696
5200 Interfund Transfers - Out	361,927
Total Other Expenditures and Financing Uses	\$692,623
Total Estimated Expenditures and Other Financing Uses	\$15,029,961

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,651,144
200 Personnel Services - Employee Benefits	2,207,200
300 Purchased Professional and Technical Services	181,164
400 Purchased Property Services	20,150
500 Other Purchased Services	544,780
600 Supplies	124,867
700 Property	102,568
800 Other Objects	8,190
Total Regular Programs - Elementary / Secondary	\$5,840,063
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	671,660
200 Personnel Services - Employee Benefits	477,701
300 Purchased Professional and Technical Services	479,361
500 Other Purchased Services	541,590
600 Supplies	16,056
700 Property	15,100
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$2,201,718
1300 <u>Vocational Education</u>	
500 Other Purchased Services	387,906
Total Vocational Education	\$387,906
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,602
500 Other Purchased Services	100
Total Other Instructional Programs - Elementary / Secondary	\$22,702
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,500
Total Nonpublic School Programs	\$2,500
Total Instruction	\$8,454,889
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,126
200 Personnel Services - Employee Benefits	270,375
300 Purchased Professional and Technical Services	121,892
500 Other Purchased Services	5,300
600 Supplies	27,142
800 Other Objects	300
Total Support Services - Students	\$753,135
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	92,000

2026-2027 Final General Fund Budget

LEA : 106169003 Union SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	135,676
300 Purchased Professional and Technical Services	10,450
400 Purchased Property Services	500
500 Other Purchased Services	3,300
600 Supplies	5,061
800 Other Objects	400
Total Support Services - Instructional Staff	\$247,387
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	568,302
200 Personnel Services - Employee Benefits	499,076
300 Purchased Professional and Technical Services	102,122
400 Purchased Property Services	17,929
500 Other Purchased Services	25,700
600 Supplies	31,754
800 Other Objects	11,375
Total Support Services - Administration	\$1,256,258
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	103,674
200 Personnel Services - Employee Benefits	114,277
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	700
600 Supplies	6,300
Total Support Services - Pupil Health	\$227,451
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	68,878
200 Personnel Services - Employee Benefits	65,043
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	14,200
500 Other Purchased Services	4,600
600 Supplies	3,024
800 Other Objects	2,230
Total Support Services - Business	\$158,975
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	624,633
200 Personnel Services - Employee Benefits	488,021
300 Purchased Professional and Technical Services	37,246
400 Purchased Property Services	71,679
500 Other Purchased Services	72,779
600 Supplies	234,044
700 Property	149,175
800 Other Objects	455
Total Operation and Maintenance of Plant Services	\$1,678,032
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,653
200 Personnel Services - Employee Benefits	7,230

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	665,000
600 Supplies	5,650
Total Student Transportation Services	\$685,533
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	153,274
200 Personnel Services - Employee Benefits	147,125
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	6,100
600 Supplies	25,025
700 Property	44,006
800 Other Objects	700
Total Support Services - Central	\$383,930
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,150
Total Other Support Services	\$4,150
Total Support Services	\$5,394,851
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	91,867
200 Personnel Services - Employee Benefits	37,930
300 Purchased Professional and Technical Services	162,910
400 Purchased Property Services	10,137
500 Other Purchased Services	45,795
600 Supplies	75,677
700 Property	28,935
800 Other Objects	12,550
Total Student Activities	\$465,801
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	482
600 Supplies	14,565
800 Other Objects	450
Total Community Services	\$21,797
Total Operation of Non-Instructional Services	\$487,598
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	77,265
900 Other Uses of Funds	253,431
Total Debt Service / Other Expenditures and Financing Uses	\$330,696
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	361,927

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$361,927
Total Other Expenditures and Financing Uses	\$692,623
TOTAL EXPENDITURES	\$15,029,961

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	6,088,118	5,743,005
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	379,045	707,095
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	\$6,467,163	\$6,450,100
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	6,088,118	5,743,005
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	379,045	707,095
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	\$6,467,163	\$6,450,100
TOTAL CASH AND INVESTMENTS	\$12,934,326	\$12,900,200

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	3,069,380	2,822,480
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	192,686	195,747
0550 Authority Lease Obligations	23,791	12,369
0560 Other Post-Employment Benefits (OPEB)	5,045,396	5,510,915
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,331,253	\$8,541,511

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

<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	\$8,331,253	\$8,541,511

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	241,060	246,900
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	\$241,060	\$246,900
TOTAL INDEBTEDNESS	\$8,572,313	\$8,788,411

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	39,672
0830 Committed Fund Balance	3,310,440
0840 Assigned Fund Balance	1,625,000
0850 Unassigned Fund Balance	1,430,775
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,366,215

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,437,887
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