

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

(717)397-2421

Extn :0010

Contact Person

Telephone

Extension

adele_huntzinger@conestogavalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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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	\$100811264
Ending Unassigned Fund Balance	\$7073202
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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
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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 : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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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
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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>
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.	Reserve is for emergencies
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 less than 8% of budgeted expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance committed for PSERS stabilization, health savings accounts, Future debt service obligations and personnel costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for Real Estate Tax Assessment Appeals/Tax Increment Financing.

<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	411,038
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,140,659
0840 Assigned Fund Balance	3,150,000
0850 Unassigned Fund Balance	6,968,266
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,258,925</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	69,478,854
7000 Revenue from State Sources	27,501,540
8000 Revenue from Federal Sources	1,761,659
9000 Other Financing Sources	40,000
Total Estimated Revenues And Other Financing Sources	<u>\$98,782,053</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$112,040,978</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	57,394,075
6112 Interim Real Estate Taxes	850,554
6113 Public Utility Realty Taxes	57,350
6140 Current Act 511 Taxes - Flat Rate Assessments	291,000
6150 Current Act 511 Taxes - Proportional Assessments	7,815,167
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	1,092,525
6700 Revenues from LEA Activities	90,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	882,383
6910 Rentals	110,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	285,000

REVENUE FROM LOCAL SOURCES \$69,478,854

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,568,704
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,418,346
7292 Pre-K Counts	880,000
7311 Pupil Transportation Subsidy	1,287,983
7312 Nonpublic and Charter School Pupil Transportation Subsidy	146,685
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	287,054
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,100
7340 State Property Tax Reduction Allocation	1,238,932
7531 Ready to Learn-Foundation	3,192,809
7532 Ready to Learn-Adequacy Supplement	1,421,930
7810 State Share of Social Security and Medicare Taxes	1,476,205
7820 State Share of Retirement Contributions	6,481,792

REVENUE FROM STATE SOURCES \$27,501,540

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,279,911
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	182,217
8516 Title III - Language Instruction for English Learners and Immigrant Students	54,085
8517 Title IV - 21st Century Schools	95,446

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$1,761,659
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	40,000
OTHER FINANCING SOURCES	\$40,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,782,053

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,394,075
Amount of Tax Relief for Homestead Exclusions	<u>\$1,238,932</u>
Total Approx. Tax Revenue:	\$58,633,007
Approx. Tax Levy for Tax Rate Calculation:	\$60,481,836

Lancaster

Total

2025-26 Data		
a. Assessed Value	\$3,567,489,700	\$3,567,489,700
b. Real Estate Mills	16.1955	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$3,975,695,992	\$3,975,695,992
d. Assessed Value	\$3,608,206,268	\$3,608,206,268
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$57,777,279	\$57,777,279
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$57,777,279	\$57,777,279
(f Total * g)		
i. Base Mills Subject to Index	16.1955	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.87924%	96.87924%
k. Tax Levy Needed	\$60,481,836	\$60,481,836
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.7623	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,481,836	\$60,481,836
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$59,242,904
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,394,075
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$57,394,075	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,238,932</u>	
Total Approx. Tax Revenue:		\$58,633,007	
Approx. Tax Levy for Tax Rate Calculation:		\$60,481,836	
	Lancaster		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.7623		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,481,836		\$60,481,836
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	\$10,998.00		
Number of Homestead/Farmstead Properties	6720		6720
Median Assessed Value of Homestead Properties			\$194,600

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,394,075
Amount of Tax Relief for Homestead Exclusions	<u>\$1,238,932</u>
Total Approx. Tax Revenue:	\$58,633,007
Approx. Tax Levy for Tax Rate Calculation:	\$60,481,836
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,238,932	Lowering RE Tax Rate	\$0	\$1,238,932
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,238,932

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>
Lancaster	3,608,206,268	16.7623	60,481,836			96.87924%	
Totals:	3,608,206,268		60,481,836	- 1,238,932	= 59,242,904	X 96.87924%	= 57,394,075

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	291,000
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 291,000 291,000

	<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%	6,466,300	6,466,300
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 7,815,167 7,815,167

Total Act 511, Current Taxes 8,106,167

Act 511 Tax Limit -->	3,975,695,992	X	12	47,708,352
	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> Lancaster	16.1955	16.7623	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,026,438
1200 Special Programs - Elementary / Secondary	16,164,203
1300 Vocational Education	1,582,435
1400 Other Instructional Programs - Elementary / Secondary	390,594
1500 Nonpublic School Programs	90,618
1800 Pre-Kindergarten	953,327
Total Instruction	\$64,207,615
2000 Support Services	
2100 Support Services - Students	3,423,998
2200 Support Services - Instructional Staff	3,323,105
2300 Support Services - Administration	4,754,301
2400 Support Services - Pupil Health	865,186
2500 Support Services - Business	1,048,551
2600 Operation and Maintenance of Plant Services	7,326,092
2700 Student Transportation Services	2,940,670
2800 Support Services - Central	2,238,733
2900 Other Support Services	46,500
Total Support Services	\$25,967,136
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,743,779
3300 Community Services	17,118
3400 Scholarships and Awards	1,000
Total Operation of Non-Instructional Services	\$1,761,897
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	8,749,616
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$8,874,616
Total Estimated Expenditures and Other Financing Uses	\$100,811,264

2026-2027 Final General Fund Budget

LEA : 113361703 Conestoga Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,454,003
200 Personnel Services - Employee Benefits	13,905,505
300 Purchased Professional and Technical Services	176,370
400 Purchased Property Services	789,239
500 Other Purchased Services	6,048,810
600 Supplies	1,574,883
700 Property	68,328
800 Other Objects	9,300
Total Regular Programs - Elementary / Secondary	\$45,026,438
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,914,091
200 Personnel Services - Employee Benefits	3,639,506
300 Purchased Professional and Technical Services	3,174,842
500 Other Purchased Services	3,306,259
600 Supplies	125,750
800 Other Objects	3,755
Total Special Programs - Elementary / Secondary	\$16,164,203
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	299,927
500 Other Purchased Services	1,282,508
Total Vocational Education	\$1,582,435
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,646
200 Personnel Services - Employee Benefits	66,970
300 Purchased Professional and Technical Services	135,254
500 Other Purchased Services	78,024
600 Supplies	700
Total Other Instructional Programs - Elementary / Secondary	\$390,594
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	90,618
Total Nonpublic School Programs	\$90,618
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	413,378
200 Personnel Services - Employee Benefits	254,398
300 Purchased Professional and Technical Services	3,800
500 Other Purchased Services	227,500
600 Supplies	54,251
Total Pre-Kindergarten	\$953,327
Total Instruction	\$64,207,615
2000 Support Services	
2100 <u>Support Services - Students</u>	

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,060,864
200 Personnel Services - Employee Benefits	1,260,168
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	2,200
600 Supplies	55,516
800 Other Objects	20,250
Total Support Services - Students	\$3,423,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,506,463
200 Personnel Services - Employee Benefits	1,416,848
300 Purchased Professional and Technical Services	161,269
500 Other Purchased Services	24,327
600 Supplies	94,349
700 Property	119,500
800 Other Objects	349
Total Support Services - Instructional Staff	\$3,323,105
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,663,495
200 Personnel Services - Employee Benefits	1,631,981
300 Purchased Professional and Technical Services	261,675
400 Purchased Property Services	3,000
500 Other Purchased Services	75,525
600 Supplies	79,125
800 Other Objects	39,500
Total Support Services - Administration	\$4,754,301
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	512,613
200 Personnel Services - Employee Benefits	314,064
300 Purchased Professional and Technical Services	4,650
500 Other Purchased Services	14,109
600 Supplies	19,250
800 Other Objects	500
Total Support Services - Pupil Health	\$865,186
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	595,031
200 Personnel Services - Employee Benefits	365,250
300 Purchased Professional and Technical Services	22,520
400 Purchased Property Services	2,500
500 Other Purchased Services	8,750
600 Supplies	52,200
800 Other Objects	2,300
Total Support Services - Business	\$1,048,551
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	370,446
200 Personnel Services - Employee Benefits	226,915

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	294,600
400 Purchased Property Services	3,858,041
500 Other Purchased Services	510,575
600 Supplies	1,984,515
700 Property	36,000
800 Other Objects	45,000
Total Operation and Maintenance of Plant Services	\$7,326,092
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	412
300 Purchased Professional and Technical Services	83,111
500 Other Purchased Services	2,509,647
600 Supplies	346,500
Total Student Transportation Services	\$2,940,670
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	969,165
200 Personnel Services - Employee Benefits	591,564
300 Purchased Professional and Technical Services	419,124
400 Purchased Property Services	208,380
500 Other Purchased Services	4,950
600 Supplies	45,550
Total Support Services - Central	\$2,238,733
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,500
Total Other Support Services	\$46,500
Total Support Services	\$25,967,136
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,009,889
200 Personnel Services - Employee Benefits	474,283
400 Purchased Property Services	52,000
500 Other Purchased Services	98,907
600 Supplies	92,700
700 Property	15,000
800 Other Objects	1,000
Total Student Activities	\$1,743,779
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,443
600 Supplies	12,175
Total Community Services	\$17,118
3400 <u>Scholarships and Awards</u>	
600 Supplies	1,000

<u>Description</u>	<u>Amount</u>
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$1,761,897
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,749,616
Total Interfund Transfers - Out	\$8,749,616
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$8,874,616
TOTAL EXPENDITURES	\$100,811,264

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	15,676,359	13,647,148
Public Purpose (Expendable) Trust Fund	220,395	240,395
Other Comptroller-Approved Special Revenue Funds	261,714	301,714
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,085,851	7,110,851
Other Capital Projects Fund	28,446,667	6,971,667
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,783,677	1,633,677
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,060,844	1,710,844
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	211,655	200,000
Other Agency Fund	194,000	195,000
Permanent Fund		
Total Cash and Short-Term Investments	\$55,941,162	\$32,011,296

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$55,941,162	\$32,011,296
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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	121,660,000	118,600,000
0520 Extended-Term Financing Agreements Payable	1,797,318	1,860,224
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,865,686	1,930,985
0550 Authority Lease Obligations	328,213	218,377
0560 Other Post-Employment Benefits (OPEB)	3,672,548	3,801,087
0599 Other Noncurrent Liabilities		
Total General Fund	\$129,323,765	\$126,410,673
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	\$129,323,765	\$126,410,673

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	12,175,661	12,601,809
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	1,200	1,242
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,896,865	3,319,513
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,969	8,248
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	286,964	297,008
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$14,368,659	\$16,227,820
TOTAL INDEBTEDNESS	\$143,692,424	\$142,638,493

Account Description	Amounts
0810 Nonspendable Fund Balance	411,038
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,006,512
0840 Assigned Fund Balance	2,150,000
0850 Unassigned Fund Balance	7,073,202
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,229,714
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,715,752