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**

Lance A Mabus — (570)271-3268 Extn :1031

Contact Person — **Telephone** — **Extension**

lmabus@danvillesd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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

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

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

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$51245905
Ending Unassigned Fund Balance	$2541803
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.96%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Danville Area SD	Montour	116471803

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
[signature]	05-06-2026

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: $314,421.00 Function 2200, Object 200: $376,575.00	Benefits are higher than salaries due to the Instructional Staff Tuition Reimbursement applied to the account 2271-240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is for unexpected or exceptional expenses and services.
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.	Operating revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds Assigned for future Capital Improvements, potential health insurance and retirement increases, and curricular upgrades.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	10,063,041	
0850 Unassigned Fund Balance	2,662,148	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,725,189**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	30,774,410	
7000 Revenue from State Sources	18,461,457	
8000 Revenue from Federal Sources	1,889,693	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$51,125,560**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$63,850,749**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	18,134,839
6112	Interim Real Estate Taxes	70,750
6113	Public Utility Realty Taxes	21,500
6114	Payments in Lieu of Current Taxes - State / Local	16,500
6150	Current Act 511 Taxes - Proportional Assessments	9,677,250
6400	Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500	Earnings on Investments	370,000
6700	Revenues from LEA Activities	80,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	490,000
6910	Rentals	2,500
6920	Contributions and Donations from Private Sources	1,117,171
6940	Tuition from Patrons	102,500
6970	Services Provided Other Funds	36,400
6990	Refunds and Other Miscellaneous Revenue	180,000
REVENUE FROM LOCAL SOURCES		**$30,774,410**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	8,950,954
7160	Tuition for Orphans Subsidy	30,000
7220	Vocational Education	30,000
7271	Special Education funds for School-Aged Pupils	1,706,882
7292	Pre-K Counts	378,000
7311	Pupil Transportation Subsidy	1,339,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	360,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340	State Property Tax Reduction Allocation	968,015
7531	Ready to Learn-Foundation	384,371
7532	Ready to Learn-Adequacy Supplement	105,063
7810	State Share of Social Security and Medicare Taxes	736,706
7820	State Share of Retirement Contributions	3,391,466
REVENUE FROM STATE SOURCES		**$18,461,457**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,249,693
8514	Title I - Improving the Academic Achievement of the Disadvantaged	460,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	**$1,889,693**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**51,125,560**

Act 1 Index (current): 3.5%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$18,134,839**	
Amount of Tax Relief for Homestead Exclusions	**$968,015**	
Total Approx. Tax Revenue:	**$19,102,854**	
Approx. Tax Levy for Tax Rate Calculation:	**$19,760,594**	

		Montour	Northumberland	Total
	2025-26 Data			
	a. Assessed Value	$1,108,195,734	$255,987,241	$1,364,182,975
	b. Real Estate Mills	12.9186	12.9186	12.9186
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$1,569,040,921	$359,889,161	$1,928,930,082
	d. Assessed Value	$1,206,978,100	$270,924,641	$1,477,902,741
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$14,316,337	$3,306,997	$17,623,334
	2026-27 Calculations			
	g. Percent of Total Market Value	81.34255%	18.65745%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)			$17,623,334
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.9186	12.9186	12.9186
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$19,760,594
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**13.3707**	**13.3707**	**13.3707**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$16,138,142	$3,622,452	$19,760,594
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$18,792,579
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$18,134,839

Act 1 Index (current): 3.5%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$18,134,839**
Amount of Tax Relief for Homestead Exclusions	**$968,015**
Total Approx. Tax Revenue:	**$19,102,854**
Approx. Tax Levy for Tax Rate Calculation:	**$19,760,594**

		Montour	**Northumberland**	**Total**
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	13.3708	13.3708	13.3708
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$16,138,263	$3,622,479	$19,760,742
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$15,932.00	$15,932.00	
	Number of Homestead/Farmstead Properties	3712	923	4635
	Median Assessed Value of Homestead Properties			$136,706

Act 1 Index (current): 3.5%

Calculation Method: **Rate** **Section 672.1 Method Choice: (a)(2)**

Approx. Tax Revenue from RE Taxes:	**$18,134,839**
Amount of Tax Relief for Homestead Exclusions	**$968,015**
Total Approx. Tax Revenue:	**$19,102,854**
Approx. Tax Levy for Tax Rate Calculation:	**$19,760,594**

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$968,015	Lowering RE Tax Rate	$0	$968,015
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$968,015**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montour	1,206,978,100	13.3707	16,138,142					96.50000%		
Northumberland	270,924,641	13.3707	3,622,452					96.50000%		
Totals:	**1,477,902,741**		**19,760,594**	-	968,015	=	18,792,579	X 96.50000%	=	18,134,839

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	9,235,250	9,235,250
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	442,000	442,000
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			**9,677,250**	**9,677,250**
	Total Act 511, Current Taxes				**9,677,250**
		Act 511 Tax Limit -->	**1,928,930,082 X**	**12**	**23,147,161**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	12.9186	13.3707	3.50%	Yes	3.5%				
	Northumberland	12.9186	13.3707	3.50%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,677,668
1200 Special Programs - Elementary / Secondary	7,023,200
1300 Vocational Education	2,626,172
1400 Other Instructional Programs - Elementary / Secondary	1,680,418
Total Instruction	**$31,007,458**
2000 Support Services	
2100 Support Services - Students	1,875,301
2200 Support Services - Instructional Staff	763,826
2300 Support Services - Administration	3,128,445
2400 Support Services - Pupil Health	472,015
2500 Support Services - Business	825,941
2600 Operation and Maintenance of Plant Services	3,443,822
2700 Student Transportation Services	2,721,897
2800 Support Services - Central	871,479
Total Support Services	**$14,102,726**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,313,576
Total Operation of Non-Instructional Services	**$1,313,576**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,495,149
5200 Interfund Transfers - Out	283,996
5900 Budgetary Reserve	1,043,000
Total Other Expenditures and Financing Uses	**$4,822,145**
Total Estimated Expenditures and Other Financing Uses	**$51,245,905**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,602,309
200 Personnel Services - Employee Benefits	7,436,024
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	72,150
500 Other Purchased Services	630,015
600 Supplies	512,551
700 Property	369,300
800 Other Objects	10,319
Total Regular Programs - Elementary / Secondary	**$19,677,668**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,133,680
200 Personnel Services - Employee Benefits	2,524,483
300 Purchased Professional and Technical Services	369,500
500 Other Purchased Services	985,412
600 Supplies	9,450
800 Other Objects	675
Total Special Programs - Elementary / Secondary	**$7,023,200**
1300 Vocational Education	
100 Personnel Services - Salaries	521,421
200 Personnel Services - Employee Benefits	346,001
400 Purchased Property Services	2,900
500 Other Purchased Services	1,709,650
600 Supplies	41,930
700 Property	2,900
800 Other Objects	1,370
Total Vocational Education	**$2,626,172**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	978,587
200 Personnel Services - Employee Benefits	446,668
300 Purchased Professional and Technical Services	49,501
400 Purchased Property Services	4,730
500 Other Purchased Services	139,151
600 Supplies	42,294
700 Property	2,347
800 Other Objects	17,140
Total Other Instructional Programs - Elementary / Secondary	**$1,680,418**
Total Instruction	**$31,007,458**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,078,897
200 Personnel Services - Employee Benefits	695,483
300 Purchased Professional and Technical Services	66,250

Description	Amount
400 Purchased Property Services	200
500 Other Purchased Services	6,550
600 Supplies	17,658
800 Other Objects	10,263
Total Support Services - Students	**$1,875,301**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	314,421
200 Personnel Services - Employee Benefits	376,575
300 Purchased Professional and Technical Services	29,000
500 Other Purchased Services	7,160
600 Supplies	30,820
700 Property	3,000
800 Other Objects	2,850
Total Support Services - Instructional Staff	**$763,826**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,391,058
200 Personnel Services - Employee Benefits	1,036,871
300 Purchased Professional and Technical Services	197,501
400 Purchased Property Services	3,360
500 Other Purchased Services	265,200
600 Supplies	177,255
700 Property	26,000
800 Other Objects	31,200
Total Support Services - Administration	**$3,128,445**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	236,185
200 Personnel Services - Employee Benefits	215,213
400 Purchased Property Services	350
500 Other Purchased Services	700
600 Supplies	19,467
800 Other Objects	100
Total Support Services - Pupil Health	**$472,015**
2500 Support Services - Business	
100 Personnel Services - Salaries	411,763
200 Personnel Services - Employee Benefits	305,228
300 Purchased Professional and Technical Services	37,700
400 Purchased Property Services	7,250
500 Other Purchased Services	30,000
600 Supplies	15,500
700 Property	2,000
800 Other Objects	16,500
Total Support Services - Business	**$825,941**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,157,562
200 Personnel Services - Employee Benefits	948,229

Description	Amount
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	435,981
600 Supplies	850,700
700 Property	50,000
800 Other Objects	350
Total Operation and Maintenance of Plant Services	**$3,443,822**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	2,694,297
600 Supplies	7,600
700 Property	16,000
Total Student Transportation Services	**$2,721,897**
2800 Support Services - Central	
100 Personnel Services - Salaries	314,627
200 Personnel Services - Employee Benefits	250,102
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	5,000
500 Other Purchased Services	108,750
600 Supplies	135,500
700 Property	45,000
Total Support Services - Central	**$871,479**
Total Support Services	**$14,102,726**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	449,651
200 Personnel Services - Employee Benefits	202,032
300 Purchased Professional and Technical Services	186,142
400 Purchased Property Services	79,620
500 Other Purchased Services	138,021
600 Supplies	154,330
700 Property	68,000
800 Other Objects	35,780
Total Student Activities	**$1,313,576**
Total Operation of Non-Instructional Services	**$1,313,576**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,365,149
900 Other Uses of Funds	2,130,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,495,149**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	283,996
Total Interfund Transfers - Out	**$283,996**
5900 Budgetary Reserve	

Description	Amount
800 Other Objects	1,043,000
Total Budgetary Reserve	**$1,043,000**
Total Other Expenditures and Financing Uses	**$4,822,145**
TOTAL EXPENDITURES	**$51,245,905**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	13,101,445	13,405,100
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	8,644,541	8,928,537
Other Capital Projects Fund	466,277	9,950,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	850,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$23,062,263**	**$33,033,637**

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	**$23,062,263**	**$33,033,637**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	35,465,000	43,290,000
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 General Fund	**$35,465,000**	**$43,290,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$35,465,000**	**$43,290,000**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$35,465,000**	**$43,290,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	10,063,041
0850	Unassigned Fund Balance	2,541,803
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$12,604,844**
5900	**Budgetary Reserve**	**1,043,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$13,647,844**