

**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 : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
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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 5/21/2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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	156,599	
0830 Committed Fund Balance	19,821,296	
0840 Assigned Fund Balance	8,666,717	
0850 Unassigned Fund Balance	4,891,765	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,379,778</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	62,352,336	
7000 Revenue from State Sources	55,848,826	
8000 Revenue from Federal Sources	1,457,016	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$119,658,178</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$153,037,956</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,857,336
6112 Interim Real Estate Taxes	153,000
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6150 Current Act 511 Taxes - Proportional Assessments	5,270,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,050,000
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	425,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	95,000
6970 Services Provided Other Funds	120,000
6990 Refunds and Other Miscellaneous Revenue	37,000
REVENUE FROM LOCAL SOURCES	\$62,352,336
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	26,778,609
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,916,916
7311 Pupil Transportation Subsidy	2,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	7,092,446
7505 Ready to Learn Block Grant	3,521,256
7532 Ready to Learn-Adequacy Supplement	869,599
7810 State Share of Social Security and Medicare Taxes	1,700,000
7820 State Share of Retirement Contributions	7,800,000
REVENUE FROM STATE SOURCES	\$55,848,826
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	757,564
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,621
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,594
8517 Title IV - 21st Century Schools	62,237

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,457,016
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	119,658,178

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

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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$49,857,336
 Amount of Tax Relief for Homestead Exclusions \$7,092,446
 Total Approx. Tax Revenue: \$56,949,782
 Approx. Tax Levy for Tax Rate Calculation: \$59,573,852

Monroe

Total

2025-26 Data		
a. Assessed Value	\$2,307,956,100	\$2,307,956,100
b. Real Estate Mills	25.6157	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,636,845,663	\$2,636,845,663
d. Assessed Value	\$2,302,646,970	\$2,302,646,970
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$59,119,911	\$59,119,911
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$59,119,911	\$59,119,911
(f Total * g)		
i. Base Mills Subject to Index	25.6157	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$59,573,852	\$59,573,852
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	25.8719	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$59,573,852	\$59,573,852
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,481,406
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,857,336
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$49,857,336

Amount of Tax Relief for Homestead Exclusions \$7,092,446

Total Approx. Tax Revenue: \$56,949,782

Approx. Tax Levy for Tax Rate Calculation: \$59,573,852

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	26.8452	
q. Mills In Excess of Index (if ($l > p$), ($l - p$))	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$61,815,018	\$61,815,018
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 4.8%
Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,857,336	
Amount of Tax Relief for Homestead Exclusions	<u>\$7,092,446</u>	
Total Approx. Tax Revenue:	\$56,949,782	
Approx. Tax Levy for Tax Rate Calculation:	\$59,573,852	
	Monroe	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,092,446	Lowering RE Tax Rate	\$0	\$7,092,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$7,092,446

CODE6111 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>
Monroe	2,302,646,970	25.8719	59,573,852			95.000000%	
Totals:	2,302,646,970		59,573,852	- 7,092,446 =	52,481,406 X	95.000000% =	49,857,336

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	770,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,270,000
Total Act 511, Current Taxes			5,270,000
Act 511 Tax Limit -->	2,636,845,663 X	12	31,642,148
	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>									
	Monroe	25.6157	25.8719	1.01%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,829,351
1200 Special Programs - Elementary / Secondary	20,702,829
1300 Vocational Education	3,349,552
1400 Other Instructional Programs - Elementary / Secondary	249,950
Total Instruction	\$68,131,682
2000 Support Services	
2100 Support Services - Students	4,989,156
2200 Support Services - Instructional Staff	2,571,306
2300 Support Services - Administration	5,518,190
2400 Support Services - Pupil Health	1,077,161
2500 Support Services - Business	1,717,673
2600 Operation and Maintenance of Plant Services	12,705,168
2700 Student Transportation Services	9,676,307
2800 Support Services - Central	3,094,055
2900 Other Support Services	30,000
Total Support Services	\$41,379,016
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,594,076
Total Operation of Non-Instructional Services	\$1,594,076
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,774,213
5200 Interfund Transfers - Out	2,979,191
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$8,553,404
Total Estimated Expenditures and Other Financing Uses	\$119,658,178

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,157,535
200 Personnel Services - Employee Benefits	14,945,391
300 Purchased Professional and Technical Services	1,632,300
400 Purchased Property Services	97,300
500 Other Purchased Services	5,675,150
600 Supplies	305,045
700 Property	10,000
800 Other Objects	6,630
Total Regular Programs - Elementary / Secondary	\$43,829,351
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,914,194
200 Personnel Services - Employee Benefits	4,804,685
300 Purchased Professional and Technical Services	6,487,000
500 Other Purchased Services	3,492,500
600 Supplies	4,450
Total Special Programs - Elementary / Secondary	\$20,702,829
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	667,969
200 Personnel Services - Employee Benefits	455,533
300 Purchased Professional and Technical Services	13,800
400 Purchased Property Services	1,000
500 Other Purchased Services	2,166,550
600 Supplies	44,700
Total Vocational Education	\$3,349,552
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,800
200 Personnel Services - Employee Benefits	5,450
300 Purchased Professional and Technical Services	232,000
500 Other Purchased Services	700
Total Other Instructional Programs - Elementary / Secondary	\$249,950
Total Instruction	\$68,131,682
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,934,900
200 Personnel Services - Employee Benefits	1,987,856
300 Purchased Professional and Technical Services	26,700
400 Purchased Property Services	1,000
500 Other Purchased Services	8,750
600 Supplies	24,050
800 Other Objects	5,900
Total Support Services - Students	\$4,989,156
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,266,859
200 Personnel Services - Employee Benefits	1,067,697
300 Purchased Professional and Technical Services	132,900
400 Purchased Property Services	11,900
500 Other Purchased Services	6,050
600 Supplies	69,025
700 Property	1,000
800 Other Objects	15,875
Total Support Services - Instructional Staff	\$2,571,306
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,272,656
200 Personnel Services - Employee Benefits	1,676,384
300 Purchased Professional and Technical Services	587,250
400 Purchased Property Services	7,950
500 Other Purchased Services	130,300
600 Supplies	151,000
700 Property	15,000
800 Other Objects	677,650
Total Support Services - Administration	\$5,518,190
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	533,934
200 Personnel Services - Employee Benefits	460,307
300 Purchased Professional and Technical Services	31,450
500 Other Purchased Services	200
600 Supplies	27,600
700 Property	23,000
800 Other Objects	670
Total Support Services - Pupil Health	\$1,077,161
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	639,191
200 Personnel Services - Employee Benefits	546,782
300 Purchased Professional and Technical Services	102,700
400 Purchased Property Services	407,000
500 Other Purchased Services	3,000
600 Supplies	14,000
700 Property	4,000
800 Other Objects	1,000
Total Support Services - Business	\$1,717,673
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,770,660
200 Personnel Services - Employee Benefits	3,755,308
300 Purchased Professional and Technical Services	571,500
400 Purchased Property Services	481,600
500 Other Purchased Services	700,300
600 Supplies	2,174,100
700 Property	233,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	18,700
Total Operation and Maintenance of Plant Services	\$12,705,168
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	74,953
200 Personnel Services - Employee Benefits	73,954
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	9,415,700
600 Supplies	105,700
Total Student Transportation Services	\$9,676,307
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	626,783
200 Personnel Services - Employee Benefits	492,272
300 Purchased Professional and Technical Services	342,000
400 Purchased Property Services	251,000
500 Other Purchased Services	220,000
600 Supplies	591,000
700 Property	567,000
800 Other Objects	4,000
Total Support Services - Central	\$3,094,055
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$41,379,016
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	796,225
200 Personnel Services - Employee Benefits	434,171
300 Purchased Professional and Technical Services	63,030
400 Purchased Property Services	15,400
500 Other Purchased Services	190,000
600 Supplies	75,940
800 Other Objects	19,310
Total Student Activities	\$1,594,076
Total Operation of Non-Instructional Services	\$1,594,076
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,579,213
900 Other Uses of Funds	1,195,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,774,213
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,979,191
Total Interfund Transfers - Out	\$2,979,191
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$8,553,404
TOTAL EXPENDITURES	\$119,658,178

Cash and Short-Term Investments**06/30/2026 Estimate****06/30/2027 Projection**

General Fund	20,500,000	22,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	19,000,000	24,000,000
Other Capital Projects Fund	3,300,000	20,000,000
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**\$42,800,000****\$66,500,000****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

<u>Long-Term Investments</u>		<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund			
Total Long-Term Investments			
TOTAL CASH AND INVESTMENTS		\$42,800,000	\$66,500,000

Long-Term Indebtedness**06/30/2026 Estimate****06/30/2027 Projection****General Fund**

0510 Bonds Payable	75,475,000	72,639,730
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	360,000	420,117
0540 Accumulated Compensated Absences	1,520,000	3,038,972
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	125,000,000	117,006,937
0599 Other Noncurrent Liabilities		

Total General Fund**\$202,355,000****\$193,105,756****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

\$202,355,000

\$193,105,756

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	\$202,355,000	\$193,105,756

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	156,599
0830 Committed Fund Balance	19,821,296
0840 Assigned Fund Balance	8,666,717
0850 Unassigned Fund Balance	4,891,765
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,379,778
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,336,377