

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

Britney Hevner

(717)768-5589

Extn :

Contact Person

Telephone

Extension

britney_hevner@pequeavalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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	\$49043036
Ending Unassigned Fund Balance	\$3377391
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.88%

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 : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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.	
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.	Future PSERS and Health Care Expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Unexpected expenses not budgeted or expected

<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	1,828	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	33,300,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,327,391	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$36,627,391</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,222,816	
7000 Revenue from State Sources	10,543,371	
8000 Revenue from Federal Sources	1,276,849	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$49,043,036</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,670,427</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,180,275
6112 Interim Real Estate Taxes	230,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	3,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	846,541
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$37,222,816
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,575,600
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	939,815
7311 Pupil Transportation Subsidy	1,530,720
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	655,356
7531 Ready to Learn-Foundation	113,497
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	621,354
7820 State Share of Retirement Contributions	2,720,314
REVENUE FROM STATE SOURCES	\$10,543,371
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,054,623
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	132,598
8517 Title IV - 21st Century Schools	89,628
REVENUE FROM FEDERAL SOURCES	\$1,276,849
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,043,036

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,180,275	
Amount of Tax Relief for Homestead Exclusions	<u>\$658,515</u>	
Total Approx. Tax Revenue:	\$31,838,790	
Approx. Tax Levy for Tax Rate Calculation:	\$33,137,968	
	Lancaster	Total

2025-26 Data		
a. Assessed Value	\$1,915,180,400	\$1,915,180,400
b. Real Estate Mills	16.7860	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,096,440,443	\$2,096,440,443
d. Assessed Value	\$1,919,606,100	\$1,919,606,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$32,148,218	\$32,148,218
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$32,148,218	\$32,148,218
(f Total * g)		
i. Base Mills Subject to Index	16.7860	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$33,137,968	\$33,137,968
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	17.2629	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,137,968	\$33,137,968
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,479,453
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,180,275
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,180,275	
Amount of Tax Relief for Homestead Exclusions	<u>\$658,515</u>	
Total Approx. Tax Revenue:	\$31,838,790	
Approx. Tax Levy for Tax Rate Calculation:	\$33,137,968	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3735	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,350,277	\$33,350,277
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	\$10,057.00	
Number of Homestead/Farmstead Properties	3793	3793
Median Assessed Value of Homestead Properties		\$233,600

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,180,275
Amount of Tax Relief for Homestead Exclusions	<u>\$658,515</u>
Total Approx. Tax Revenue:	\$31,838,790
Approx. Tax Levy for Tax Rate Calculation:	\$33,137,968
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$655,356	Lowering RE Tax Rate	\$0	\$655,356
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,159			\$3,159
Amount of Tax Relief from State/Local Sources				\$658,515

<u>CODE</u>											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>					
Lancaster	1,919,606,100	17.2629	33,137,968			96.00000%					
Totals:		1,919,606,100	33,137,968	-	658,515	=	32,479,453	X	96.00000%	=	31,180,275
				<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>			<u>Estimated Revenue</u>		
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	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>			<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,300,000			3,300,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	425,000			425,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0			0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0			0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0			0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0			0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0			0		
Total Current Act 511 Taxes – Proportional Assessments								3,725,000	3,725,000		
Total Act 511, Current Taxes									3,725,000		
Act 511 Tax Limit -->				2,096,440,443		X	12	25,157,285			
				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	16.7860	17.2629	2.85%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		17,559,825
1200 Special Programs - Elementary / Secondary		8,384,221
1300 Vocational Education		921,146
1400 Other Instructional Programs - Elementary / Secondary		499,881
1500 Nonpublic School Programs		111,547
1800 Pre-Kindergarten		50,000
Total Instruction		\$27,526,620
2000 Support Services		
2100 Support Services - Students		1,955,241
2200 Support Services - Instructional Staff		2,039,405
2300 Support Services - Administration		2,437,545
2400 Support Services - Pupil Health		537,968
2500 Support Services - Business		773,364
2600 Operation and Maintenance of Plant Services		3,878,674
2700 Student Transportation Services		3,588,227
2800 Support Services - Central		286,811
2900 Other Support Services		2,500
Total Support Services		\$15,499,735
3000 Operation of Non-Instructional Services		
3200 Student Activities		920,404
3300 Community Services		61,519
Total Operation of Non-Instructional Services		\$981,923
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		315,914
Total Facilities Acquisition, Construction and Improvement Services		\$315,914
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,718,844
Total Other Expenditures and Financing Uses		\$4,718,844
Total Estimated Expenditures and Other Financing Uses		\$49,043,036

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,444,673
200 Personnel Services - Employee Benefits		6,368,112
300 Purchased Professional and Technical Services		900,788
400 Purchased Property Services		106,500
500 Other Purchased Services		937,700
600 Supplies		802,052
Total Regular Programs - Elementary / Secondary		\$17,559,825
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,675,803
200 Personnel Services - Employee Benefits		815,851
300 Purchased Professional and Technical Services		3,667,102
500 Other Purchased Services		2,218,865
600 Supplies		4,600
800 Other Objects		2,000
Total Special Programs - Elementary / Secondary		\$8,384,221
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		172,313
200 Personnel Services - Employee Benefits		132,026
500 Other Purchased Services		555,000
600 Supplies		3,600
800 Other Objects		58,207
Total Vocational Education		\$921,146
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		263,191
200 Personnel Services - Employee Benefits		167,040
300 Purchased Professional and Technical Services		28,000
500 Other Purchased Services		40,850
600 Supplies		800
Total Other Instructional Programs - Elementary / Secondary		\$499,881
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		96,547
600 Supplies		15,000
Total Nonpublic School Programs		\$111,547
1800 <u>Pre-Kindergarten</u>		
300 Purchased Professional and Technical Services		50,000
Total Pre-Kindergarten		\$50,000
Total Instruction		\$27,526,620
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,139,283
200 Personnel Services - Employee Benefits		727,208

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	33,300
600 Supplies	12,450
800 Other Objects	2,000
Total Support Services - Students	\$1,955,241
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	660,697
200 Personnel Services - Employee Benefits	559,083
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	15,000
500 Other Purchased Services	69,600
600 Supplies	157,450
700 Property	498,975
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$2,039,405
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,205,725
200 Personnel Services - Employee Benefits	991,850
300 Purchased Professional and Technical Services	96,000
500 Other Purchased Services	15,300
600 Supplies	43,170
800 Other Objects	85,500
Total Support Services - Administration	\$2,437,545
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	161,319
200 Personnel Services - Employee Benefits	115,367
300 Purchased Professional and Technical Services	251,032
500 Other Purchased Services	500
600 Supplies	9,750
Total Support Services - Pupil Health	\$537,968
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	447,038
200 Personnel Services - Employee Benefits	287,526
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	22,000
Total Support Services - Business	\$773,364
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	730,244
200 Personnel Services - Employee Benefits	556,998
300 Purchased Professional and Technical Services	660,932
400 Purchased Property Services	779,000
500 Other Purchased Services	224,000
600 Supplies	901,500

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<u>Description</u>	<u>Amount</u>
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$3,878,674
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	95,000
200 Personnel Services - Employee Benefits	54,227
500 Other Purchased Services	3,436,500
600 Supplies	2,500
Total Student Transportation Services	\$3,588,227
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	59,013
200 Personnel Services - Employee Benefits	40,948
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	68,000
600 Supplies	2,500
800 Other Objects	10,350
Total Support Services - Central	\$286,811
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$15,499,735
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	465,368
200 Personnel Services - Employee Benefits	254,403
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	96,460
600 Supplies	44,337
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$920,404
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	11,519
300 Purchased Professional and Technical Services	20,000
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	\$61,519
Total Operation of Non-Instructional Services	\$981,923
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	315,914

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$315,914
Total Facilities Acquisition, Construction and Improvement Services	\$315,914
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,900,000
900 Other Uses of Funds	1,818,844
Total Debt Service / Other Expenditures and Financing Uses	\$4,718,844
Total Other Expenditures and Financing Uses	\$4,718,844
TOTAL EXPENDITURES	\$49,043,036

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	25,000,000	22,000,000
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	1,000,000	700,000
Other Capital Projects Fund	10,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	230,000
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	\$36,250,000	\$27,930,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,250,000	\$27,930,000

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

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

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

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

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

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	600,000	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	400,000	350,000
Other Capital Projects Fund	50,000,000	42,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	230,000
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 Short-Term Payables	\$51,250,000	\$43,080,000
TOTAL INDEBTEDNESS	\$51,250,000	\$43,080,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,828
0820 Restricted Fund Balance	
0830 Committed Fund Balance	33,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,377,391
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$36,627,391
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$36,629,219