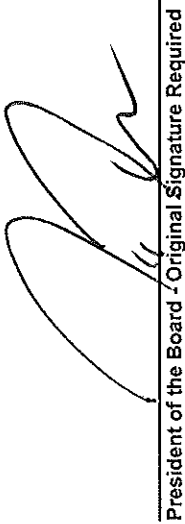


FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

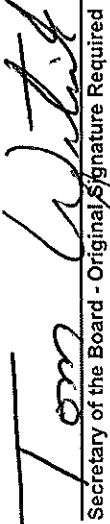
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



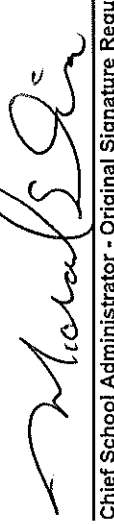
President of the Board - Original Signature Required

06/05/26
Date



Secretary of the Board - Original Signature Required

6-8-2026
Date



Chief School Administrator - Original Signature Required

6-8-26
Date

Tom Witiak
Contact Person

(570)434-8416 Extn :
Telephone Extension

twitiak@mvsd.net
Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

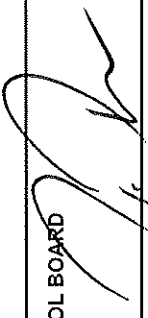
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mountain View SD	County : Susquehanna	AUN Number : 119584603
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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 06/05/24
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	Beginning fund balance is \$0.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$582,311.00 Function 2600, Object 200: \$585,668.00	Correct as reported. We experienced a 23% increase in health insurance rates.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$158,480.00 Function 2800, Object 200: \$169,643.00	Correct as reported. We experienced a 23% increase in health insurance rates.
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.	Ending fund balance is within allowable limits.
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	Starting balance and ending fund balance is \$0.

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
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	12,107,754
7000 Revenue from State Sources	11,460,888
8000 Revenue from Federal Sources	391,487
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$23,960,129

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$23,960,129

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,502,145
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	1,900
6120 Current Per Capita Taxes, Section 679	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	13,900
6150 Current Act 511 Taxes - Proportional Assessments	1,300,526
6400 Delinquencies on Taxes Levied / Assessed by the LEA	586,500
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	199,883
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	31,000

REVENUE FROM LOCAL SOURCES \$12,107,754

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,038,428
7112 Basic Education Funding-Social Security	390,210
7144 Cyber Charter Transition	8,000
7160 Tuition for Orphans Subsidy	1,000
7271 Special Education funds for School-Aged Pupils	987,295
7311 Pupil Transportation Subsidy	1,055,901
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,160
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,000
7340 State Property Tax Reduction Allocation	911,541
7360 Safe Schools	58,500
7505 Ready to Learn Block Grant	291,469
7820 State Share of Retirement Contributions	1,695,384

REVENUE FROM STATE SOURCES \$11,460,888

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	252,145
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,131
8517 Title IV - 21st Century Schools	19,211
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$391,487
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,960,129
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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,502,145
Amount of Tax Relief for Homestead Exclusions	<u>\$911,541</u>
Total Approx. Tax Revenue:	\$10,413,686
Approx. Tax Levy for Tax Rate Calculation:	\$11,128,901

Susquehanna

Total

2025-26 Data		
a. Assessed Value	\$206,644,817	\$206,644,817
b. Real Estate Mills	51.7014	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$789,690,378	\$789,690,378
d. Assessed Value	\$207,173,817	\$207,173,817
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$10,683,826	\$10,683,826
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$10,683,826	\$10,683,826
(f Total * g)		
i. Base Mills Subject to Index	51.7014	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$11,128,901	\$11,128,901
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	53.7177	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,128,901	\$11,128,901
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,217,360
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,502,145
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,502,145
Amount of Tax Relief for Homestead Exclusions	<u>\$911,541</u>
Total Approx. Tax Revenue:	\$10,413,686
Approx. Tax Levy for Tax Rate Calculation:	\$11,128,901

Susquehanna

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	53.8211	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,150,323	\$11,150,323
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	\$7,784.03	
Number of Homestead/Farmstead Properties	2180	2180
Median Assessed Value of Homestead Properties		\$42,700

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,502,145
Amount of Tax Relief for Homestead Exclusions	<u>\$911,541</u>
Total Approx. Tax Revenue:	\$10,413,686
Approx. Tax Levy for Tax Rate Calculation:	\$11,128,901
	Susquehanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$911,541	Lowering RE Tax Rate	\$0	\$911,541
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$911,541

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>
Susquehanna	207,173,817	53.7177	11,128,901			93.00000%	
Totals:	207,173,817		11,128,901	911,541 =	10,217,360 X	93.00000% =	9,502,145

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,900
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	15,445
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 15,445 13,900

	<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%	1,040,000	1,040,000
6152 Current Act 511 Occupation Taxes	100.00000	0.000	81,140	73,026
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	187,500	187,500
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 1,308,640 1,300,526

Total Act 511, Current Taxes 1,314,426

Act 511 Tax Limit -->	789,690,378 X	12	9,476,285
	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> Susquehanna	51.7014	53.7177	3.90%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6152	Current Act 511 Occupation Taxes	100.00000	100.00000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,225,921
1200 Special Programs - Elementary / Secondary	4,204,098
1300 Vocational Education	368,475
1400 Other Instructional Programs - Elementary / Secondary	2,988
1700 Higher Education Programs for Secondary Students	40,000
1800 Pre-Kindergarten	409,270
Total Instruction	\$14,250,752
2000 Support Services	
2100 Support Services - Students	1,238,491
2200 Support Services - Instructional Staff	803,850
2300 Support Services - Administration	1,116,406
2400 Support Services - Pupil Health	270,218
2500 Support Services - Business	719,458
2600 Operation and Maintenance of Plant Services	1,828,979
2700 Student Transportation Services	1,559,926
2800 Support Services - Central	603,673
Total Support Services	\$8,141,001
3000 Operation of Non-Instructional Services	
3200 Student Activities	648,910
Total Operation of Non-Instructional Services	\$648,910
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	919,433
Total Other Expenditures and Financing Uses	\$919,433
Total Estimated Expenditures and Other Financing Uses	\$23,960,096

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,932,039
200 Personnel Services - Employee Benefits	3,629,657
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	45,225
500 Other Purchased Services	513,250
600 Supplies	76,750
700 Property	14,500
800 Other Objects	4,500
Total Regular Programs - Elementary / Secondary	\$9,225,921
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,780,866
200 Personnel Services - Employee Benefits	1,632,487
300 Purchased Professional and Technical Services	269,625
500 Other Purchased Services	505,200
600 Supplies	9,020
700 Property	5,400
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$4,204,098
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	92,233
200 Personnel Services - Employee Benefits	69,342
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	205,000
600 Supplies	1,400
Total Vocational Education	\$368,475
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,750
200 Personnel Services - Employee Benefits	738
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$2,988
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	40,000
Total Higher Education Programs for Secondary Students	\$40,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	205,420
200 Personnel Services - Employee Benefits	198,750
600 Supplies	5,100
Total Pre-Kindergarten	\$409,270
Total Instruction	\$14,250,752
2000 Support Services	
2100 <u>Support Services - Students</u>	

2026-2027 Final General Fund Budget

LEA : 119584603 Mountain View SD

Printed 6/10/2026 8:45:49 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	678,454
200 Personnel Services - Employee Benefits	555,807
500 Other Purchased Services	1,000
600 Supplies	1,830
800 Other Objects	1,400
Total Support Services - Students	\$1,238,491
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	375,498
200 Personnel Services - Employee Benefits	299,428
300 Purchased Professional and Technical Services	109,774
400 Purchased Property Services	1,000
500 Other Purchased Services	900
600 Supplies	15,250
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$803,850
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	590,330
200 Personnel Services - Employee Benefits	372,526
300 Purchased Professional and Technical Services	118,100
500 Other Purchased Services	18,300
600 Supplies	12,750
700 Property	450
800 Other Objects	3,950
Total Support Services - Administration	\$1,116,406
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	151,666
200 Personnel Services - Employee Benefits	114,002
300 Purchased Professional and Technical Services	2,000
600 Supplies	1,100
700 Property	950
800 Other Objects	500
Total Support Services - Pupil Health	\$270,218
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	187,755
200 Personnel Services - Employee Benefits	164,151
300 Purchased Professional and Technical Services	48,900
400 Purchased Property Services	8,000
500 Other Purchased Services	305,652
600 Supplies	4,500
800 Other Objects	500
Total Support Services - Business	\$719,458
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	582,311
200 Personnel Services - Employee Benefits	585,668
300 Purchased Professional and Technical Services	17,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	141,500
600 Supplies	470,500
700 Property	27,500
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$1,828,979
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,559,426
700 Property	500
Total Student Transportation Services	\$1,559,926
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	158,480
200 Personnel Services - Employee Benefits	169,643
300 Purchased Professional and Technical Services	28,670
500 Other Purchased Services	11,000
600 Supplies	203,680
700 Property	32,200
Total Support Services - Central	\$603,673
Total Support Services	\$8,141,001
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	335,598
200 Personnel Services - Employee Benefits	191,662
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	500
500 Other Purchased Services	60,550
600 Supplies	8,400
700 Property	11,000
800 Other Objects	39,000
Total Student Activities	\$648,910
Total Operation of Non-Instructional Services	\$648,910
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	919,433
Total Interfund Transfers - Out	\$919,433
Total Other Expenditures and Financing Uses	\$919,433
TOTAL EXPENDITURES	\$23,960,096

Cash and Short-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	102,500	104,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	396,000	398,000
Debt Service Fund	380	382
Food Service / Cafeteria Operations Fund	50,000	50,000
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	\$548,880	\$552,382

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	\$548,880	\$552,382
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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	18,961,821	1,074,944
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	\$18,961,821	\$1,074,944
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

\$18,961,821

\$1,074,944

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	\$18,961,821	\$1,074,944
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	33
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33
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