

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2026

President of the Board - Original Signature Required

6-17-26

Date

Secretary of the Board - Original Signature Required

6-17-26

Date

Chief School Administrator - Original Signature Required

6-17-26

Date

Connie M Reed

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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

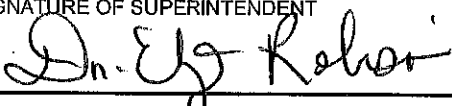
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$266625000
Ending Unassigned Fund Balance	\$12088246
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.53%

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 6-17-26
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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)

<b>School District Name :</b> Pocono Mountain SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120455403
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/17/2026
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Fund Balance is on hand to maintain reserve for future needs.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	744,205
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,088,246
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,088,246</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	167,176,340
7000 Revenue from State Sources	90,732,059
8000 Revenue from Federal Sources	4,716,601
9000 Other Financing Sources	4,000,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$266,625,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$278,713,246</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	143,355,286
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	9,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,500,000
6500 Earnings on Investments	2,900,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,560,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	125,000
6960 Services Provided Other Local Governmental Units / LEAs	135,000
6990 Refunds and Other Miscellaneous Revenue	156,054
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$167,176,340</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	37,497,178
7160 Tuition for Orphans Subsidy	900,000
7220 Vocational Education	700,107
7271 Special Education funds for School-Aged Pupils	8,630,844
7311 Pupil Transportation Subsidy	3,112,568
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,957
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	799,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	158,000
7340 State Property Tax Reduction Allocation	10,797,257
7360 Safe Schools	250,000
7531 Ready to Learn-Foundation	4,315,293
7533 Ready to Learn-Tax Equity Supplement	2,202,918
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	439,000
7810 State Share of Social Security and Medicare Taxes	3,875,536
7820 State Share of Retirement Contributions	16,995,901
<b>REVENUE FROM STATE SOURCES</b>	<b>\$90,732,059</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,094,908
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	322,826

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	65,852
8517 Title IV - 21st Century Schools	218,015
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	970,000
8519 Title V - Flexibility and Accountability	45,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,716,601</b>
<b>OTHER FINANCING SOURCES</b>	
9360 Internal Service Fund Transfers	4,000,000
<b>OTHER FINANCING SOURCES</b>	<b>\$4,000,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>266,625,000</b>

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$143,355,286
Amount of Tax Relief for Homestead Exclusions	<u>\$10,869,022</u>
Total Approx. Tax Revenue:	\$154,224,308
Approx. Tax Levy for Tax Rate Calculation:	\$165,847,710

Monroe

Total

**2025-26 Data**

a. Assessed Value	\$6,979,471,350	\$6,979,471,350
b. Real Estate Mills	23.2500	

**I. 2026-27 Data**

c. 2024 STEB Market Value	\$7,844,453,538	\$7,844,453,538
d. Assessed Value	\$7,000,747,588	\$7,000,747,588
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2025-26 Calculations**

f. 2025-26 Tax Levy (a * b)	\$162,272,709	\$162,272,709
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**2026-27 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$162,272,709	\$162,272,709
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.2500	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$165,847,710	\$165,847,710
<b>I. 2026-27 Real Estate Tax Rate</b> (k / d * 1000)	<b>23.6900</b>	
l. Tax Levy Generated by Mills (l / 1000 * d)	\$165,847,710	\$165,847,710
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$154,978,688
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$143,355,286

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$143,355,286
Amount of Tax Relief for Homestead Exclusions	<u>\$10,869,022</u>
Total Approx. Tax Revenue:	\$154,224,308
Approx. Tax Levy for Tax Rate Calculation:	\$165,847,710

Monroe

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	24.2962	
q. Mills In Excess of Index (if $l > p$ , $l - p$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$170,091,564	\$170,091,564
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$35,976.00	
Number of Homestead/Farmstead Properties	12753	12753
Median Assessed Value of Homestead Properties		\$142,350

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$143,355,286
Amount of Tax Relief for Homestead Exclusions	<u>\$10,869,022</u>
Total Approx. Tax Revenue:	\$154,224,308
Approx. Tax Levy for Tax Rate Calculation:	\$165,847,710

Monroe

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,797,257	Lowering RE Tax Rate	\$0	\$10,797,257
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$71,765			\$71,765
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$10,869,022</b>

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>
Monroe	7,000,747,588	23.6900	165,847,710			92.50000%	
<b>Totals:</b>	<b>7,000,747,588</b>		<b>165,847,710</b>	<b>10,869,022</b>	<b>= 154,978,688</b>	<b>X 92.50000%</b>	<b>= 143,355,286</b>

	<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>Estimated Revenue</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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>9,750,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,750,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>7,844,453,538 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>94,133,442</b>
			<b>(511 Limit)</b>

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	23.2500	23.6900	1.90%	Yes	4.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	94,784,454
1200 Special Programs - Elementary / Secondary	46,540,973
1300 Vocational Education	3,463,377
1400 Other Instructional Programs - Elementary / Secondary	3,852,285
1500 Nonpublic School Programs	30,500
1700 Higher Education Programs for Secondary Students	70,000
<b>Total Instruction</b>	<b>\$148,741,589</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,963,955
2200 Support Services - Instructional Staff	14,996,163
2300 Support Services - Administration	13,841,180
2400 Support Services - Pupil Health	2,144,342
2500 Support Services - Business	2,260,433
2600 Operation and Maintenance of Plant Services	24,171,386
2700 Student Transportation Services	15,690,780
2800 Support Services - Central	4,394,767
2900 Other Support Services	81,950
<b>Total Support Services</b>	<b>\$88,544,956</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,131,370
3300 Community Services	42,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,173,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,034,585
5200 Interfund Transfers - Out	4,050,000
5900 Budgetary Reserve	2,080,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$24,164,585</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$266,625,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	50,294,358
200 Personnel Services - Employee Benefits	34,749,394
300 Purchased Professional and Technical Services	143,975
400 Purchased Property Services	85,658
500 Other Purchased Services	7,675,500
600 Supplies	1,736,505
700 Property	50,000
800 Other Objects	49,064
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$94,784,454</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,845,239
200 Personnel Services - Employee Benefits	11,638,715
300 Purchased Professional and Technical Services	10,815,000
500 Other Purchased Services	7,112,500
600 Supplies	113,250
800 Other Objects	16,269
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$46,540,973</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	3,463,377
<b>Total Vocational Education</b>	<b>\$3,463,377</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,078,238
200 Personnel Services - Employee Benefits	1,435,896
300 Purchased Professional and Technical Services	145,000
500 Other Purchased Services	160,250
600 Supplies	32,901
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,852,285</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	25,000
600 Supplies	5,500
<b>Total Nonpublic School Programs</b>	<b>\$30,500</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	65,000
600 Supplies	5,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$70,000</b>
<b>Total Instruction</b>	<b>\$148,741,589</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	6,397,271
200 Personnel Services - Employee Benefits	4,420,003
300 Purchased Professional and Technical Services	110,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	15,850
600 Supplies	10,381
800 Other Objects	10,450
<b>Total Support Services - Students</b>	<b>\$10,963,955</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	5,860,017
200 Personnel Services - Employee Benefits	4,398,804
300 Purchased Professional and Technical Services	1,336,765
400 Purchased Property Services	301,500
500 Other Purchased Services	309,700
600 Supplies	2,059,889
700 Property	715,000
800 Other Objects	14,488
<b>Total Support Services - Instructional Staff</b>	<b>\$14,956,163</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,167,840
200 Personnel Services - Employee Benefits	4,469,498
300 Purchased Professional and Technical Services	1,319,750
400 Purchased Property Services	11,000
500 Other Purchased Services	409,680
600 Supplies	252,062
800 Other Objects	1,211,350
<b>Total Support Services - Administration</b>	<b>\$13,841,180</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,262,962
200 Personnel Services - Employee Benefits	872,607
400 Purchased Property Services	3,250
500 Other Purchased Services	5,273
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$2,144,342</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,239,995
200 Personnel Services - Employee Benefits	856,738
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	19,200
500 Other Purchased Services	127,500
600 Supplies	6,000
800 Other Objects	9,000
<b>Total Support Services - Business</b>	<b>\$2,260,433</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	7,967,905
200 Personnel Services - Employee Benefits	5,505,187
300 Purchased Professional and Technical Services	3,695,383
400 Purchased Property Services	1,641,375
500 Other Purchased Services	819,736

<u>Description</u>	<u>Amount</u>
600 Supplies	4,131,050
700 Property	400,000
800 Other Objects	10,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$24,171,386</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	180,955
200 Personnel Services - Employee Benefits	125,025
400 Purchased Property Services	21,000
500 Other Purchased Services	14,413,850
600 Supplies	948,750
800 Other Objects	1,200
<b>Total Student Transportation Services</b>	<b>\$15,690,780</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	946,820
200 Personnel Services - Employee Benefits	654,178
300 Purchased Professional and Technical Services	1,813,500
500 Other Purchased Services	901,369
600 Supplies	32,250
800 Other Objects	46,650
<b>Total Support Services - Central</b>	<b>\$4,394,767</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	81,950
<b>Total Other Support Services</b>	<b>\$81,950</b>
<b>Total Support Services</b>	<b>\$88,544,956</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	2,079,590
200 Personnel Services - Employee Benefits	1,436,827
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	122,200
500 Other Purchased Services	635,750
600 Supplies	393,082
700 Property	12,000
800 Other Objects	409,921
<b>Total Student Activities</b>	<b>\$5,131,370</b>
<b>3300 Community Services</b>	
600 Supplies	32,500
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$42,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,173,870</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,792,635

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	14,241,950
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,034,585</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,050,000
<b>Total Interfund Transfers - Out</b>	<b>\$4,050,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	2,080,000
<b>Total Budgetary Reserve</b>	<b>\$2,080,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$24,164,585</b>
<b>TOTAL EXPENDITURES</b>	<b>\$266,625,000</b>

**Cash and Short-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	27,000,000	23,000,000
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	9,500,000	13,500,000
Other Capital Projects Fund	30,000,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	10,000,000	9,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$78,935,000</b>	<b>\$77,400,000</b>

**Long-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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**

**\$78,935,000**

**\$77,400,000**

**Long-Term Indebtedness**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	129,600,000	115,705,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,300,000	1,500,000
0540 Accumulated Compensated Absences	12,000,000	12,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	64,000,000	60,000,000
0599 Other Noncurrent Liabilities	230,000,000	225,000,000
<b>Total General Fund</b>	<b>\$437,900,000</b>	<b>\$414,205,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

1,100,000

1,100,000

**\$1,100,000**

**\$1,100,000**

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**

**\$439,000,000**

**\$415,305,000**

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	32,500,000	32,000,000
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		
Other Capital Projects Fund	1,500,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,600,000	1,600,000
Private Purpose Trust Fund	14,000	14,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$36,349,000</b>	<b>\$35,814,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$475,349,000</b>	<b>\$451,119,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	744,205
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,088,246
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,088,246</b>
<b>5900 Budgetary Reserve</b>	<b>2,080,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,912,451</b>