

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 6/25/2026

Secretary of the Board - Original Signature Required_____
Date 6/25/2026

Chief School Administrator - Original Signature Required_____
Date 6/25/26

Tammy A Smale

(570)402-1000

Extn : 1260

Contact Person

Telephone

Extension

smale.tammy@pvbears.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
---	--------------------	--------------------

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	\$119658178
Ending Unassigned Fund Balance	\$4891765
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.08%

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 6/25/26
--	-----------------

DUE DATE: AUGUST 15, 2026

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

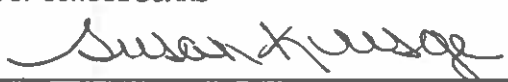
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pleasant Valley SD	County : Monroe	AUN Number : 120455203
---	---------------------------	----------------------------------

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
---	--------------------------

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 necessary to address unforeseen expenses: ageing facility needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facility needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facility needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facility needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.

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	\$33,379,778
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	\$119,658,178
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$153,037,956

	<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)	500,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	30,000
(Quarterly) Program	
REVENUE FROM FEDERAL SOURCES	\$1,457,016
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	119,658,178

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

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%
II. 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)		

ct 1 Index (current): 4.8%

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

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + 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
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	\$35,998.00	
Number of Homestead/Farmstead Properties	7684	7684
Median Assessed Value of Homestead Properties		\$157,440

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

CODE									
i111 Current Real Estate Taxes									
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills		
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
				Rate	Estimated Revenue				
6120	Current Per Capita Taxes, Section 679			\$0.00	0				
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,500,000	4,500,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	770,000	770,000		
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						5,270,000	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 Functio n	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>
000 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
000 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
000 Operation of Non-Instructional Services	
3200 Student Activities	1,594,076
Total Operation of Non-Instructional Services	\$1,594,076
000 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

LEA : 120455203 Pleasant Valley SD

Printed 6/2/2026 9:40:25 AM

Description	Amount
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>	

EA : 120455203 Pleasant Valley SD

Printed 6/2/2026 9:40:25 AM

<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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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

LEA : 120455203 Pleasant Valley SD

Printed 6/2/2026 9:40:25 AM

Description	Amount
800 Other Objects	18,700
Total Operation and Maintenance of Plant Services	\$12,705,168
2700 Student Transportation Services	
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 Support Services - Central	
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 Other Support Services	
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 Student Activities	
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 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	2,979,191
Total Interfund Transfers - Out	\$2,979,191
5900 Budgetary Reserve	

<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

LEA : 120455203 Pleasant Valley SD

Printed 6/2/2026 9:40:27 AM

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

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

<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		

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

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

<u>Short-Term Payables</u>	<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		
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