FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2026

President of the Board - Original Signature Required — Date: 6-24-26

Secretary of the Board - Original Signature Required — Date: 6-24-26

Chief School Administrator - Original Signature Required — Date: 6-24-26

Rochelle K Reitz
Contact Person

(814)275-2426 Extn :403
Telephone Extension

rreitz@redbankvalley.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Redbank Valley SD	Clarion	106168003

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	x

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

Total Budgeted Expenditures	$24113485
Ending Unassigned Fund Balance	$1843298
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.64%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	x
	No	

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Dr. Michael Gardner	6-24-26

DUE DATE: AUGUST 15, 2026

Printed 6/24/2026 1:45:37 PM

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 :	County :	AUN Number :
Redbank Valley SD	Clarion	106168003

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
[signature]	5-12-26

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

Val Number	Description	Justification
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $131,179.00 Function 2400, Object 200: $151,644.00	Medical Insurance almost as much as salary.
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: $389,360.00 Function 2600, Object 200: $452,160.00	Medical Insurance almost as much as salary.
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: $105,040.00 Function 2800, Object 200: $111,185.00	Benefits greater than salary mainly due to high medical insurance costs.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenditures during fiscal year and cash match on anticipated facilities grant.
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.	District fiscal stability from year to year to manage imbalances between revenue and expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is for Capital improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance: $1,000,000 for capital improvements; $250,000 for future healthcare costs; $250,000 for special education costs; $1,000,000 for General Fund Fiscal Stability.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	391,731	
0820 Restricted Fund Balance	21,821	
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance	3,525,000	
0850 Unassigned Fund Balance	1,777,875	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,802,875**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,586,625	
7000 Revenue from State Sources	17,233,184	
8000 Revenue from Federal Sources	334,099	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$23,153,908**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$28,956,783**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	3,634,180
6113	Public Utility Realty Taxes	4,500
6114	Payments in Lieu of Current Taxes - State / Local	5,000
6120	Current Per Capita Taxes, Section 679	10,109
6140	Current Act 511 Taxes - Flat Rate Assessments	56,742
6150	Current Act 511 Taxes - Proportional Assessments	935,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	236,500
6500	Earnings on Investments	250,000
6700	Revenues from LEA Activities	79,500
6800	Revenues from Intermediary Sources / Pass-Through Funds	324,894
6910	Rentals	5,000
6920	Contributions and Donations from Private Sources	500
6940	Tuition from Patrons	18,700
6990	Refunds and Other Miscellaneous Revenue	26,000
REVENUE FROM LOCAL SOURCES		**$5,586,625**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	10,120,505
7160	Tuition for Orphans Subsidy	10,000
7271	Special Education funds for School-Aged Pupils	1,202,104
7311	Pupil Transportation Subsidy	1,371,985
7312	Nonpublic and Charter School Pupil Transportation Subsidy	16,170
7330	Health Services (Medical, Dental, Nurse, Act 25)	18,750
7340	State Property Tax Reduction Allocation	416,666
7360	Safe Schools	102,182
7531	Ready to Learn-Foundation	1,006,802
7532	Ready to Learn-Adequacy Supplement	452,621
7810	State Share of Social Security and Medicare Taxes	450,000
7820	State Share of Retirement Contributions	2,065,399
REVENUE FROM STATE SOURCES		**$17,233,184**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	235,928
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,477
8517	Title IV - 21st Century Schools	17,994
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	700
REVENUE FROM FEDERAL SOURCES	**$334,099**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**23,153,908**

Act 1 Index (current): 5.2% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**		**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**			
Approx. Tax Revenue from RE Taxes:	**$3,634,385**			
Amount of Tax Relief for Homestead Exclusions	**$416,666**			
Total Approx. Tax Revenue:	**$4,051,051**			
Approx. Tax Levy for Tax Rate Calculation:	**$4,323,340**			

		Armstrong	Clarion	Total
	2025-26 Data			
	a. Assessed Value	$59,432,243	$42,867,489	$102,299,732
	b. Real Estate Mills	37.4247	48.3535	
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$158,297,614	$149,025,945	$307,323,559
	d. Assessed Value	$60,249,718	$405,471,800	$465,721,518
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$2,224,234	$2,072,793	$4,297,027
	2026-27 Calculations			
	g. Percent of Total Market Value	51.50845%	48.49155%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$2,213,332	$2,083,695	$4,297,027
	i. Base Mills Subject to Index	37.4247	5.1389	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment		Yes	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	94.00000%	92.00000%	93.03017%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,226,885	$2,096,455	$4,323,340
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**36.9600**	**5.1700**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,226,830	$2,096,289	$4,323,119
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$3,906,453
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$3,634,180

Act 1 Index (current): 5.2% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$3,634,385**	
Amount of Tax Relief for Homestead Exclusions	**$416,666**	
Total Approx. Tax Revenue:	**$4,051,051**	
Approx. Tax Levy for Tax Rate Calculation:	**$4,323,340**	

		Armstrong	Clarion	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	39.3707	5.4472	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,372,074	$2,208,686	$4,580,760
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$5,612.00	$40,119.00	
	Number of Homestead/Farmstead Properties	986	1042	2028
	Median Assessed Value of Homestead Properties			$145,395

Act 1 Index (current): 5.2% | Act 1 Index (prior): 6.0%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$3,634,385**		
Amount of Tax Relief for Homestead Exclusions	**$416,666**		
Total Approx. Tax Revenue:	**$4,051,051**		
Approx. Tax Levy for Tax Rate Calculation:	**$4,323,340**		

	Armstrong	**Clarion**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$416,666	Lowering RE Tax Rate	$0	$416,666
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$416,666**

CODE

6111 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
Armstrong	60,249,718	36.9600	2,226,830					94.00000%		
Clarion	405,471,800	5.1700	2,096,289					92.00000%		
Totals:	**465,721,518**		**4,323,119**	-	416,666	=	3,906,453 X	93.03017%	=	3,634,180

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			10,109
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	$10.00	$0.00	40,000	35,118
6142	Current Act 511 Occupation Taxes – Flat Rate	$5.00	$0.00	25,000	21,624
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			**65,000**	**56,742**
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%	870,000	870,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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			**935,000**	**935,000**
	Total Act 511, Current Taxes				**991,742**
		Act 511 Tax Limit	**-->** **307,323,559** **Market Value**	**X** **12** **Mills**	**3,687,883** **(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Armstrong	37.4247	36.9600	-1.23%	Yes	5.2%				
	Clarion	5.1389	5.1700	0.61%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$5.00	$5.00	0.00%	Yes	5.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,991,755
1200 Special Programs - Elementary / Secondary	4,322,792
1300 Vocational Education	775,812
1400 Other Instructional Programs - Elementary / Secondary	5,924
Total Instruction	**$15,096,283**
2000 Support Services	
2100 Support Services - Students	522,575
2200 Support Services - Instructional Staff	414,479
2300 Support Services - Administration	1,211,319
2400 Support Services - Pupil Health	372,881
2500 Support Services - Business	460,292
2600 Operation and Maintenance of Plant Services	2,082,521
2700 Student Transportation Services	1,731,885
2800 Support Services - Central	340,885
2900 Other Support Services	12,000
Total Support Services	**$7,148,837**
3000 Operation of Non-Instructional Services	
3200 Student Activities	542,663
3300 Community Services	1,000
Total Operation of Non-Instructional Services	**$543,663**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	694,702
5900 Budgetary Reserve	625,000
Total Other Expenditures and Financing Uses	**$1,319,702**
Total Estimated Expenditures and Other Financing Uses	**$24,113,485**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,949,135
200 Personnel Services - Employee Benefits	3,589,896
300 Purchased Professional and Technical Services	330,000
400 Purchased Property Services	28,705
500 Other Purchased Services	769,769
600 Supplies	243,619
700 Property	70,220
800 Other Objects	10,411
Total Regular Programs - Elementary / Secondary	**$9,991,755**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,595,876
200 Personnel Services - Employee Benefits	1,303,876
300 Purchased Professional and Technical Services	343,391
500 Other Purchased Services	1,025,345
600 Supplies	47,504
700 Property	5,000
800 Other Objects	1,800
Total Special Programs - Elementary / Secondary	**$4,322,792**
1300 Vocational Education	
500 Other Purchased Services	775,812
Total Vocational Education	**$775,812**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,674
500 Other Purchased Services	250
Total Other Instructional Programs - Elementary / Secondary	**$5,924**
Total Instruction	**$15,096,283**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	303,862
200 Personnel Services - Employee Benefits	210,048
500 Other Purchased Services	1,284
600 Supplies	7,381
Total Support Services - Students	**$522,575**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	220,569
200 Personnel Services - Employee Benefits	160,647
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	7,460
600 Supplies	12,803
800 Other Objects	1,000

Description	Amount
Total Support Services - Instructional Staff	**$414,479**
2300 Support Services - Administration	
100 Personnel Services - Salaries	593,308
200 Personnel Services - Employee Benefits	437,821
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	2,250
500 Other Purchased Services	43,423
600 Supplies	33,905
800 Other Objects	14,612
Total Support Services - Administration	**$1,211,319**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	131,179
200 Personnel Services - Employee Benefits	151,644
300 Purchased Professional and Technical Services	85,414
400 Purchased Property Services	100
500 Other Purchased Services	200
600 Supplies	4,204
800 Other Objects	140
Total Support Services - Pupil Health	**$372,881**
2500 Support Services - Business	
100 Personnel Services - Salaries	237,043
200 Personnel Services - Employee Benefits	176,249
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	4,610
600 Supplies	24,890
800 Other Objects	15,500
Total Support Services - Business	**$460,292**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	389,360
200 Personnel Services - Employee Benefits	452,160
300 Purchased Professional and Technical Services	296,470
400 Purchased Property Services	212,329
500 Other Purchased Services	297,502
600 Supplies	418,200
700 Property	16,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	**$2,082,521**
2700 Student Transportation Services	
500 Other Purchased Services	1,725,385
600 Supplies	6,500
Total Student Transportation Services	**$1,731,885**
2800 Support Services - Central	
100 Personnel Services - Salaries	105,040

Description	Amount
200 Personnel Services - Employee Benefits	111,185
400 Purchased Property Services	12,500
500 Other Purchased Services	17,160
600 Supplies	89,500
700 Property	5,000
800 Other Objects	500
Total Support Services - Central	**$340,885**
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	**$12,000**
Total Support Services	**$7,148,837**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	244,616
200 Personnel Services - Employee Benefits	102,347
300 Purchased Professional and Technical Services	35,875
400 Purchased Property Services	9,500
500 Other Purchased Services	93,250
600 Supplies	31,500
700 Property	14,000
800 Other Objects	11,575
Total Student Activities	**$542,663**
3300 Community Services	
600 Supplies	1,000
Total Community Services	**$1,000**
Total Operation of Non-Instructional Services	**$543,663**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	69,702
900 Other Uses of Funds	625,000
Total Debt Service / Other Expenditures and Financing Uses	**$694,702**
5900 Budgetary Reserve	
800 Other Objects	625,000
Total Budgetary Reserve	**$625,000**
Total Other Expenditures and Financing Uses	**$1,319,702**
TOTAL EXPENDITURES	**$24,113,485**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	6,841,428	6,048,626
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	265,000	265,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,306,428**	**$6,513,626**

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	**$7,306,428**	**$6,513,626**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	3,035,000	2,480,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,300,000	2,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$5,535,000**	**$4,980,000**
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	**$5,535,000**	**$4,980,000**

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	**$5,535,000**	**$4,980,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	391,731
0820	Restricted Fund Balance	21,821
0830	Committed Fund Balance	500,000
0840	Assigned Fund Balance	2,500,000
0850	Unassigned Fund Balance	1,843,298
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,843,298**
5900	**Budgetary Reserve**	**625,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,881,850**