

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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	\$27119412
Ending Unassigned Fund Balance	\$685888
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.52%

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 6/23/26
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DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenville Area SD	County : Mercer	AUN Number : 104432803
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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 5/20/26
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Fund Balance to provide for unforeseen needs during the school year and for cash flow stability.
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 for future postemployment benefits and future deficit budgeting.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	255,952	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,944,708	
0850 Unassigned Fund Balance	1,411,849	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,356,557</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,795,694	
7000 Revenue from State Sources	16,897,714	
8000 Revenue from Federal Sources	698,043	
9000 Other Financing Sources	2,000	
Total Estimated Revenues And Other Financing Sources		<u>\$26,393,451</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,750,008</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,267,124
6113 Public Utility Realty Taxes	6,000
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	47,500
6150 Current Act 511 Taxes - Proportional Assessments	1,205,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	506,000
6500 Earnings on Investments	211,433
6700 Revenues from LEA Activities	74,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,240,437
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	160,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$8,795,694

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,886,214
7160 Tuition for Orphans Subsidy	100,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,432,676
7311 Pupil Transportation Subsidy	490,454
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	474,917
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,210
7340 State Property Tax Reduction Allocation	936,683
7360 Safe Schools	123,394
7531 Ready to Learn-Foundation	946,753
7532 Ready to Learn-Adequacy Supplement	170,542
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	77,841
7810 State Share of Social Security and Medicare Taxes	570,000
7820 State Share of Retirement Contributions	2,631,000

REVENUE FROM STATE SOURCES \$16,897,714

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	455,642
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,045

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	34,356
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$698,043
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	\$2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,393,451

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,267,124
Amount of Tax Relief for Homestead Exclusions	<u>\$936,683</u>
Total Approx. Tax Revenue:	\$6,203,807
Approx. Tax Levy for Tax Rate Calculation:	\$6,739,521

Mercer

Total

2025-26 Data		
a. Assessed Value	\$95,244,950	\$95,244,950
b. Real Estate Mills	68.3600	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$445,686,387	\$445,686,387
d. Assessed Value	\$95,786,250	\$95,786,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$6,510,945	\$6,510,945
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$6,510,945	\$6,510,945
(f Total * g)		
i. Base Mills Subject to Index	68.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.76807%	90.76807%
k. Tax Levy Needed	\$6,739,521	\$6,739,521
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	70.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,739,521	\$6,739,521
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,802,838
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,267,124
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,267,124	
Amount of Tax Relief for Homestead Exclusions	<u>\$936,683</u>	
Total Approx. Tax Revenue:	\$6,203,807	
Approx. Tax Levy for Tax Rate Calculation:	\$6,739,521	

Mercer

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	71.9147	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,888,439	\$6,888,439
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	\$5,933.73	
Number of Homestead/Farmstead Properties	2244	2244
Median Assessed Value of Homestead Properties		\$16,800

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,267,124
Amount of Tax Relief for Homestead Exclusions	<u>\$936,683</u>
Total Approx. Tax Revenue:	\$6,203,807
Approx. Tax Levy for Tax Rate Calculation:	\$6,739,521

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$936,683	Lowering RE Tax Rate	\$0	\$936,683
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$936,683

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>
Mercer	95,786,250	70.3600	6,739,521			90.76807%	
Totals:	95,786,250		6,739,521	936,683 =	5,802,838 X	90.76807% =	5,267,124

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,500
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	17,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	30,000
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 47,500 47,500

	<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%	1,055,000	1,055,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 1,205,000 1,205,000

Total Act 511, Current Taxes 1,252,500

Act 511 Tax Limit -->	445,686,387 X	12	5,348,237
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2025-26 (Rebalanced)	2026-27	Percent Change in Rate			2025-26 (Rebalanced)	2026-27	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Mercer	68.3600	70.3600	2.93%	Yes	5.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.2%			
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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,403,197
1200 Special Programs - Elementary / Secondary	4,783,660
1300 Vocational Education	1,021,477
1400 Other Instructional Programs - Elementary / Secondary	12,111
1500 Nonpublic School Programs	14,000
Total Instruction	\$16,234,445
2000 Support Services	
2100 Support Services - Students	736,577
2200 Support Services - Instructional Staff	875,789
2300 Support Services - Administration	1,613,320
2400 Support Services - Pupil Health	310,646
2500 Support Services - Business	464,569
2600 Operation and Maintenance of Plant Services	2,084,304
2700 Student Transportation Services	1,236,525
2900 Other Support Services	10,000
Total Support Services	\$7,331,730
3000 Operation of Non-Instructional Services	
3200 Student Activities	950,041
3300 Community Services	986,550
Total Operation of Non-Instructional Services	\$1,936,591
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,616,646
Total Other Expenditures and Financing Uses	\$1,616,646
Total Estimated Expenditures and Other Financing Uses	\$27,119,412

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,351,514
200 Personnel Services - Employee Benefits	3,896,991
300 Purchased Professional and Technical Services	75,810
500 Other Purchased Services	651,335
600 Supplies	304,787
700 Property	115,060
800 Other Objects	7,700
Total Regular Programs - Elementary / Secondary	\$10,403,197
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,313,261
200 Personnel Services - Employee Benefits	1,396,773
300 Purchased Professional and Technical Services	379,731
500 Other Purchased Services	646,726
600 Supplies	29,311
700 Property	2,500
800 Other Objects	15,358
Total Special Programs - Elementary / Secondary	\$4,783,660
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	267,957
200 Personnel Services - Employee Benefits	190,903
500 Other Purchased Services	511,885
600 Supplies	38,312
700 Property	12,420
Total Vocational Education	\$1,021,477
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,611
Total Other Instructional Programs - Elementary / Secondary	\$12,111
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$16,234,445
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	434,739
200 Personnel Services - Employee Benefits	243,885
300 Purchased Professional and Technical Services	52,500
600 Supplies	5,453
Total Support Services - Students	\$736,577
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	396,615

2026-2027 Final General Fund Budget

LEA : 104432803 Greenville Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	331,073
300 Purchased Professional and Technical Services	29,009
400 Purchased Property Services	3,500
500 Other Purchased Services	19,600
600 Supplies	69,222
700 Property	10,328
800 Other Objects	16,442
Total Support Services - Instructional Staff	\$875,789
2300 Support Services - Administration	
100 Personnel Services - Salaries	801,470
200 Personnel Services - Employee Benefits	568,070
300 Purchased Professional and Technical Services	95,486
500 Other Purchased Services	55,285
600 Supplies	61,404
700 Property	4,495
800 Other Objects	27,110
Total Support Services - Administration	\$1,613,320
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	153,894
200 Personnel Services - Employee Benefits	137,622
300 Purchased Professional and Technical Services	650
600 Supplies	11,802
700 Property	6,678
Total Support Services - Pupil Health	\$310,646
2500 Support Services - Business	
100 Personnel Services - Salaries	228,900
200 Personnel Services - Employee Benefits	197,369
300 Purchased Professional and Technical Services	29,700
500 Other Purchased Services	1,100
600 Supplies	3,500
800 Other Objects	4,000
Total Support Services - Business	\$464,569
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	698,915
200 Personnel Services - Employee Benefits	570,309
300 Purchased Professional and Technical Services	98,623
400 Purchased Property Services	411,813
500 Other Purchased Services	131,902
600 Supplies	169,742
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,084,304
2700 Student Transportation Services	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,365
500 Other Purchased Services	1,193,160

<u>Description</u>	<u>Amount</u>
600 Supplies	5,000
Total Student Transportation Services	\$1,236,525
2900 Other Support Services	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$7,331,730
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	312,496
200 Personnel Services - Employee Benefits	131,015
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	8,500
500 Other Purchased Services	29,940
600 Supplies	385,356
700 Property	25,734
Total Student Activities	\$950,041
3300 Community Services	
100 Personnel Services - Salaries	594,885
200 Personnel Services - Employee Benefits	157,754
300 Purchased Professional and Technical Services	104,000
500 Other Purchased Services	53,963
600 Supplies	57,948
800 Other Objects	18,000
Total Community Services	\$986,550
Total Operation of Non-Instructional Services	\$1,936,591
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	455,646
900 Other Uses of Funds	1,161,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,616,646
Total Other Expenditures and Financing Uses	\$1,616,646
TOTAL EXPENDITURES	\$27,119,412

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	5,600,000	4,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,600,000	1,300,000
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	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,250,000	\$6,250,000

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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,250,000** **\$6,250,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	14,651,000	13,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	64,908	50,663
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	290,452	220,294
Total General Fund	\$15,006,360	\$13,760,957
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

<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	\$15,006,360	\$13,760,957

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	\$15,006,360	\$13,760,957
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Account Description	Amounts
0810 Nonspendable Fund Balance	255,952
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,944,708
0850 Unassigned Fund Balance	685,888
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,630,596

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,886,548
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