

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2026

Kimberly H. Voorhees

President of the Board - Original Signature Required

6/22/26

Date

Nedra Gross

Secretary of the Board - Original Signature Required

6/19/26

Date

[Signature]

Chief School Administrator - Original Signature Required

6/22/26

Date

Nedra Gross

Contact Person

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Extn :

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Extension

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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 : Oswayo Valley SD	COUNTY : Potter	AUN : 109537504
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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	\$10771717
Ending Unassigned Fund Balance	\$363377
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.37%

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 6/22/26
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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)

School District Name : Oswayo Valley SD	County : Potter	AUN Number : 109537504
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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 
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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>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$74,000.00 . Provide a justification.	Tuition Reimbursement for staff 2271-240 with no salary, only benefit
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$74,000.00	Tuition Reimbursement for staff 2271-240 with no salary, only benefit
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$55,000.00 Function 2500, Object 200: \$63,471.00	Employees listed under 2500 carry family insurance
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$60,195.00 Function 1800, Object 200: \$60,486.00	Employees listed under 2500 carry family insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A means of offsetting unanticipated expenditures
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.	A means of offsetting unanticipated expenditures

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	363,377
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$363,377</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,081,723
7000 Revenue from State Sources	7,482,994
8000 Revenue from Federal Sources	207,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$10,771,717</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$11,135,094</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,344,419
6113 Public Utility Realty Taxes	2,410
6114 Payments in Lieu of Current Taxes - State / Local	2,418
6150 Current Act 511 Taxes - Proportional Assessments	320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,000
6500 Earnings on Investments	81,620
6700 Revenues from LEA Activities	10,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	70,000
6910 Rentals	15,856
6990 Refunds and Other Miscellaneous Revenue	9,500
REVENUE FROM LOCAL SOURCES	\$3,081,723
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,469,787
7271 Special Education funds for School-Aged Pupils	491,262
7292 Pre-K Counts	128,310
7311 Pupil Transportation Subsidy	585,279
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,395
7330 Health Services (Medical, Dental, Nurse, Act 25)	6,600
7340 State Property Tax Reduction Allocation	219,498
7360 Safe Schools	197,838
7531 Ready to Learn-Foundation	318,666
7532 Ready to Learn-Adequacy Supplement	105,359
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	170,000
7820 State Share of Retirement Contributions	770,000
REVENUE FROM STATE SOURCES	\$7,482,994
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	160,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	15,000
8517 Title IV - 21st Century Schools	12,000
8519 Title V - Flexibility and Accountability	20,000
REVENUE FROM FEDERAL SOURCES	\$207,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,771,717

Act 1 Index (current): 5.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,345,000

Amount of Tax Relief for Homestead Exclusions

\$219,498

Total Approx. Tax Revenue:

\$2,564,498

Approx. Tax Levy for Tax Rate Calculation:

\$2,564,498

Mckean

Potter

Total

2025-26 Data

a. Assessed Value

\$22,729,850

\$39,676,325

\$62,406,175

b. Real Estate Mills

21.2400

51.1800

I. 2026-27 Data

c. 2024 STEB Market Value

\$38,435,206

\$149,370,099

\$187,805,305

d. Assessed Value

\$22,721,970

\$39,720,825

\$62,442,795

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2025-26 Calculations

f. 2025-26 Tax Levy

\$482,782

\$2,030,634

\$2,513,416

(a * b)

2026-27 Calculations

II. g. Percent of Total Market Value

20.46545%

79.53455%

100.00000%

h. Rebalanced 2025-26 Tax Levy

\$514,382

\$1,999,034

\$2,513,416

(f Total * g)

i. Base Mills Subject to Index

22.6302

51.1800

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

100.00000%

100.00000%

k. Tax Levy Needed

\$524,836

\$2,039,662

\$2,564,498

(Approx. Tax Levy * g)

I. 2026-27 Real Estate Tax Rate

23.0900

51.3400

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$524,650

\$2,039,267

\$2,563,917

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,344,419

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,344,419

(n * Est. Pct. Collection)

Act 1 Index (current): 5.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,345,000

Amount of Tax Relief for Homestead Exclusions

\$219,498

Total Approx. Tax Revenue:

\$2,564,498

Approx. Tax Levy for Tax Rate Calculation:

\$2,564,498

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	23.7617	53.7390	
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)	\$539,913	\$2,134,557	\$2,674,470
IV. 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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,572.00	\$5,183.00	
Number of Homestead/Farmstead Properties	173	639	812
Median Assessed Value of Homestead Properties			\$45,310

Act 1 Index (current): 5.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,345,000

Amount of Tax Relief for Homestead Exclusions

\$219,498

Total Approx. Tax Revenue:

\$2,564,498

Approx. Tax Levy for Tax Rate Calculation:

\$2,564,498

Mckean

Potter

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$219,498

Lowering RE Tax Rate

\$0

\$219,498

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$219,498

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>
Mckean	22,721,970	23.0900	524,650			100.00000%	
Potter	39,720,825	51.3400	2,039,267			100.00000%	
Totals:	62,442,795		2,563,917	- 219,498 =	2,344,419 X	100.00000% =	2,344,419

	<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>Tax Levy</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
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	225,000
6152 Current Act 511 Occupation Taxes	1.00000	0.00000	70,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	25,000
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
Total Current Act 511 Taxes – Proportional Assessments			320,000
Total Act 511, Current Taxes			320,000
Act 511 Tax Limit -->		187,805,305 X	12
		Market Value	Mills
			2,253,664
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Mckean	22.6302	23.0900	2.04%	Yes	5.0%				
	Potter	51.1800	51.3400	0.32%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.0%				
6152	Current Act 511 Occupation Taxes	1.00000	1.00000	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,104,764
1200 Special Programs - Elementary / Secondary	1,501,050
1300 Vocational Education	484,520
1400 Other Instructional Programs - Elementary / Secondary	11,744
1800 Pre-Kindergarten	145,781
Total Instruction	\$6,247,859
2000 Support Services	
2100 Support Services - Students	239,589
2200 Support Services - Instructional Staff	333,700
2300 Support Services - Administration	1,010,729
2400 Support Services - Pupil Health	149,597
2500 Support Services - Business	159,071
2600 Operation and Maintenance of Plant Services	979,624
2700 Student Transportation Services	805,200
2800 Support Services - Central	22,014
2900 Other Support Services	25,000
Total Support Services	\$3,724,524
3000 Operation of Non-Instructional Services	
3200 Student Activities	401,193
3300 Community Services	200
Total Operation of Non-Instructional Services	\$401,393
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	35,200
Total Facilities Acquisition, Construction and Improvement Services	\$35,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	222,000
5900 Budgetary Reserve	140,741
Total Other Expenditures and Financing Uses	\$362,741
Total Estimated Expenditures and Other Financing Uses	\$10,771,717

2026-2027 Final General Fund Budget

LEA : 109537504 Oswayo Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,086,456
200 Personnel Services - Employee Benefits	1,545,479
400 Purchased Property Services	500
500 Other Purchased Services	311,400
600 Supplies	149,199
700 Property	5,000
800 Other Objects	6,730
Total Regular Programs - Elementary / Secondary	\$4,104,764
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	1,125,000
500 Other Purchased Services	375,000
600 Supplies	1,050
Total Special Programs - Elementary / Secondary	\$1,501,050
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	157,462
200 Personnel Services - Employee Benefits	105,033
400 Purchased Property Services	2,400
500 Other Purchased Services	203,150
600 Supplies	15,475
700 Property	1,000
Total Vocational Education	\$484,520
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,544
500 Other Purchased Services	3,000
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$11,744
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	60,195
200 Personnel Services - Employee Benefits	60,486
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	300
600 Supplies	24,600
Total Pre-Kindergarten	\$145,781
Total Instruction	\$6,247,859
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	107,624
200 Personnel Services - Employee Benefits	57,750
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	2,000
600 Supplies	12,475

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	740
Total Support Services - Students	\$239,589
2200 Support Services - Instructional Staff	
200 Personnel Services - Employee Benefits	74,000
300 Purchased Professional and Technical Services	51,200
400 Purchased Property Services	3,000
500 Other Purchased Services	25,500
600 Supplies	70,000
700 Property	110,000
Total Support Services - Instructional Staff	\$333,700
2300 Support Services - Administration	
100 Personnel Services - Salaries	482,473
200 Personnel Services - Employee Benefits	346,431
300 Purchased Professional and Technical Services	94,400
500 Other Purchased Services	16,425
600 Supplies	51,300
700 Property	3,000
800 Other Objects	16,700
Total Support Services - Administration	\$1,010,729
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	90,756
200 Personnel Services - Employee Benefits	51,791
400 Purchased Property Services	1,350
500 Other Purchased Services	300
600 Supplies	5,400
Total Support Services - Pupil Health	\$149,597
2500 Support Services - Business	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	63,471
400 Purchased Property Services	2,000
500 Other Purchased Services	6,450
600 Supplies	19,150
800 Other Objects	13,000
Total Support Services - Business	\$159,071
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	324,224
200 Personnel Services - Employee Benefits	240,605
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	103,210
500 Other Purchased Services	58,500
600 Supplies	245,040
700 Property	1,835
800 Other Objects	1,710
Total Operation and Maintenance of Plant Services	\$979,624

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	805,200
Total Student Transportation Services	\$805,200
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	11,458
200 Personnel Services - Employee Benefits	8,606
300 Purchased Professional and Technical Services	400
500 Other Purchased Services	1,500
800 Other Objects	50
Total Support Services - Central	\$22,014
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$3,724,524
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	177,632
200 Personnel Services - Employee Benefits	92,846
300 Purchased Professional and Technical Services	17,650
400 Purchased Property Services	7,870
500 Other Purchased Services	67,325
600 Supplies	28,220
800 Other Objects	9,650
Total Student Activities	\$401,193
3300 <u>Community Services</u>	
600 Supplies	200
Total Community Services	\$200
Total Operation of Non-Instructional Services	\$401,393
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	35,200
Total Facilities Acquisition, Construction and Improvement Services	\$35,200
Total Facilities Acquisition, Construction and Improvement Services	\$35,200
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	72,000
900 Other Uses of Funds	150,000
Total Debt Service / Other Expenditures and Financing Uses	\$222,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	140,741

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$140,741
Total Other Expenditures and Financing Uses	\$362,741
TOTAL EXPENDITURES	\$10,771,717

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	100,000	110,000
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		
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	\$100,000	\$110,000
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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	460,000	410,000
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		
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments	\$460,000	\$410,000
TOTAL CASH AND INVESTMENTS	\$560,000	\$520,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	1,985,050	1,763,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,985,050	\$1,763,050
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

\$1,985,050

\$1,763,050

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	\$1,985,050	\$1,763,050
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	363,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$363,377
5900 Budgetary Reserve	140,741
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$504,118