

FINAL GENERAL FUND BUDGET

Calendar Year 2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/15/2025


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Patrick J Laffey

Contact Person

pat.laffey@ssdedu.org

Email Address

Date

1-23-26

Date

1-23-26

Date

1/23/26

(570)348-3400 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Scranton SD	COUNTY : Lackawanna	AUN : 119357402
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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 2025-2026 (compared to 2024-2025) ?

Yes ☐
No ☒

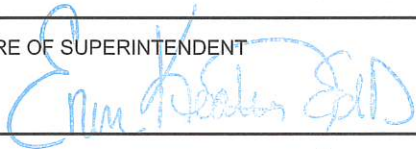
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$243103862
Ending Unassigned Fund Balance	\$18176872
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.47%

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 1/27/2026
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Scranton SD	County : Lackawanna	AUN Number : 119357402
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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 1-23-26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency to cover unexpected costs, including additional staff that may be needed for the 2026-2027 school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is currently < 8% of our budgeted expenditures. This allows the district to cover approximatly 1 months of budgeted expenditures in the event of unforeseen issues related to revenue collections or expenditure increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed \$12.5M for one time non reoccurring expenses related to Capital Projects and \$2.5M for future reductions in assessed value due to property reassessment taking effect in 2026.

<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	15,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	18,177,924	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,177,924</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	79,295,755	
7000 Revenue from State Sources	154,313,646	
8000 Revenue from Federal Sources	9,058,409	
9000 Other Financing Sources	435,000	
Total Estimated Revenues And Other Financing Sources		<u>\$243,102,810</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$276,280,734</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,033,091
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	21,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,400,000
6500 Earnings on Investments	1,000,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,402,665
6910 Rentals	80,000
6920 Contributions and Donations from Private Sources	350,000
6940 Tuition from Patrons	835,000
6990 Refunds and Other Miscellaneous Revenue	499,999
REVENUE FROM LOCAL SOURCES	\$79,295,755
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	75,884,929
7112 Basic Education Funding-Social Security	4,784,600
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	10,864,548
7292 Pre-K Counts	300,000
7311 Pupil Transportation Subsidy	1,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	210,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,333,907
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	7,065,224
7531 Ready to Learn-Foundation	21,671,133
7532 Ready to Learn-Adequacy Supplement	4,214,631
7533 Ready to Learn-Tax Equity Supplement	396,878
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	149,999
7820 State Share of Retirement Contributions	25,497,797
REVENUE FROM STATE SOURCES	\$154,313,646
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,236,708
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	320,668

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	110,205
8517 Title IV - 21st Century Schools	238,869
8640 Headstart	201,960
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	149,999
REVENUE FROM FEDERAL SOURCES	\$9,058,409
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	435,000
OTHER FINANCING SOURCES	\$435,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	243,102,810

Act 1 Index (current): 6.1% | Act 1 Index (prior): 8.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,033,091	
Amount of Tax Relief for Homestead Exclusions	<u>\$7,066,393</u>	
Total Approx. Tax Revenue:	\$51,099,484	
Approx. Tax Levy for Tax Rate Calculation:	\$55,992,050	
	Lackawanna	Total

2025 Data		
a. Assessed Value	\$362,801,361	\$362,801,361
b. Real Estate Mills	147.8486	
I. 2026 Data		
c. 2023 STEB Market Value	\$2,732,549,254	\$2,732,549,254
d. Assessed Value	\$5,857,828,107	\$5,857,828,107
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025 Calculations		
f. 2025 Tax Levy	\$53,639,673	\$53,639,673
(a * b)		
2026 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025 Tax Levy	\$53,639,673	\$53,639,673
(f Total * g)		
i. Base Mills Subject to Index	9.1569	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$55,992,050	\$55,992,050
(Approx. Tax Levy * g)		
I. 2026 Real Estate Tax Rate	9.5585	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,992,050	\$55,992,050
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,925,657
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,033,091
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1% | Act 1 Index (prior): 8.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,033,091	
Amount of Tax Relief for Homestead Exclusions	<u>\$7,066,393</u>	
Total Approx. Tax Revenue:	\$51,099,484	
Approx. Tax Levy for Tax Rate Calculation:	\$55,992,050	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.8986	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,984,297	\$57,984,297
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	\$75,516.00	
Number of Homestead/Farmstead Properties	9841	9841
Median Assessed Value of Homestead Properties		\$153,890

Act 1 Index (current): 6.1% | Act 1 Index (prior): 8.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,033,091
Amount of Tax Relief for Homestead Exclusions	<u>\$7,066,393</u>
Total Approx. Tax Revenue:	\$51,099,484
Approx. Tax Levy for Tax Rate Calculation:	\$55,992,050
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,065,224	Lowering RE Tax Rate	\$0	\$7,065,224
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,169			\$1,169
Amount of Tax Relief from State/Local Sources				\$7,066,393

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>					<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>		<u>Generated By Mills</u>
Lackawanna	5,857,828,107	9.5585	55,992,050				90.00000%		
Totals:	5,857,828,107		55,992,050	-	7,066,393	=	48,925,657	X	90.00000% = 44,033,091

		<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>	<u>Estimated Revenue</u>
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	\$5.00	\$0.00	165,000	165,000
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				165,000	165,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	15,500,000	15,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000	1,400,000
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	0.00755	0	4,500,000	4,500,000
Total Current Act 511 Taxes – Proportional Assessments				21,400,000	21,400,000
Total Act 511, Current Taxes					21,565,000
Act 511 Tax Limit -->			2,732,549,254 X	12	32,790,591
			Market Value	Mills	(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 (Rebalanced)	2026				2025 (Rebalanced)	2026		
6111	<u>Current Real Estate Taxes</u> Lackawanna <u>Current Act 511 Taxes – Flat Rate Assessments</u>	9.1569	9.5585	4.39%	Yes	8.1%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00755	0.00755	0.00%	Yes	6.1%				
							0.00755	0.00755	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	99,721,163
1200 Special Programs - Elementary / Secondary	50,758,787
1300 Vocational Education	2,186,091
1400 Other Instructional Programs - Elementary / Secondary	424,672
1500 Nonpublic School Programs	312,387
1800 Pre-Kindergarten	784,286
Total Instruction	\$154,187,386
2000 Support Services	
2100 Support Services - Students	7,360,987
2200 Support Services - Instructional Staff	3,610,667
2300 Support Services - Administration	10,202,544
2400 Support Services - Pupil Health	2,528,689
2500 Support Services - Business	1,722,184
2600 Operation and Maintenance of Plant Services	22,012,539
2700 Student Transportation Services	8,321,448
2800 Support Services - Central	4,858,347
2900 Other Support Services	67,614
Total Support Services	\$60,685,019
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,984,299
3300 Community Services	215,138
Total Operation of Non-Instructional Services	\$2,199,437
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,499,937
5900 Budgetary Reserve	6,532,083
Total Other Expenditures and Financing Uses	\$26,032,020
Total Estimated Expenditures and Other Financing Uses	\$243,103,862

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,321,912
200 Personnel Services - Employee Benefits	34,444,377
300 Purchased Professional and Technical Services	1,194,065
400 Purchased Property Services	171,254
500 Other Purchased Services	10,710,684
600 Supplies	2,748,302
700 Property	51,886
800 Other Objects	78,683
Total Regular Programs - Elementary / Secondary	\$99,721,163
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,899,608
200 Personnel Services - Employee Benefits	12,836,041
300 Purchased Professional and Technical Services	6,397,876
500 Other Purchased Services	12,196,579
600 Supplies	384,709
700 Property	40,631
800 Other Objects	3,343
Total Special Programs - Elementary / Secondary	\$50,758,787
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,164,794
600 Supplies	18,797
700 Property	2,500
Total Vocational Education	\$2,186,091
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	243,754
200 Personnel Services - Employee Benefits	159,808
500 Other Purchased Services	21,110
Total Other Instructional Programs - Elementary / Secondary	\$424,672
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	299,801
600 Supplies	12,586
Total Nonpublic School Programs	\$312,387
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	441,692
200 Personnel Services - Employee Benefits	239,094
600 Supplies	103,500
Total Pre-Kindergarten	\$784,286
Total Instruction	\$154,187,386
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,044,862

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,746,414
300 Purchased Professional and Technical Services	500,187
500 Other Purchased Services	5,000
600 Supplies	64,524
Total Support Services - Students	\$7,360,987
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,955,087
200 Personnel Services - Employee Benefits	1,298,119
300 Purchased Professional and Technical Services	142,391
400 Purchased Property Services	6,537
500 Other Purchased Services	10,847
600 Supplies	170,708
700 Property	21,477
800 Other Objects	5,501
Total Support Services - Instructional Staff	\$3,610,667
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,492,794
200 Personnel Services - Employee Benefits	3,827,987
300 Purchased Professional and Technical Services	690,026
400 Purchased Property Services	12,435
500 Other Purchased Services	88,420
600 Supplies	36,385
700 Property	851
800 Other Objects	53,646
Total Support Services - Administration	\$10,202,544
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,322,372
200 Personnel Services - Employee Benefits	900,393
300 Purchased Professional and Technical Services	209,751
400 Purchased Property Services	53,691
500 Other Purchased Services	1,744
600 Supplies	40,738
Total Support Services - Pupil Health	\$2,528,689
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	818,082
200 Personnel Services - Employee Benefits	578,056
300 Purchased Professional and Technical Services	214,782
400 Purchased Property Services	34,030
500 Other Purchased Services	14,134
600 Supplies	61,200
700 Property	1,900
Total Support Services - Business	\$1,722,184
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,374,381
200 Personnel Services - Employee Benefits	5,601,105

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	874,000
400	Purchased Property Services	3,487,685
500	Other Purchased Services	1,206,261
600	Supplies	1,965,607
700	Property	503,500
Total Operation and Maintenance of Plant Services		\$22,012,539
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	39,752
200	Personnel Services - Employee Benefits	24,031
500	Other Purchased Services	8,257,665
Total Student Transportation Services		\$8,321,448
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	1,892,230
200	Personnel Services - Employee Benefits	1,273,074
300	Purchased Professional and Technical Services	1,134,391
400	Purchased Property Services	40,000
500	Other Purchased Services	24,922
600	Supplies	117,635
700	Property	375,000
800	Other Objects	1,095
Total Support Services - Central		\$4,858,347
2900 <u>Other Support Services</u>		
500	Other Purchased Services	67,614
Total Other Support Services		\$67,614
Total Support Services		\$60,685,019
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	727,393
200	Personnel Services - Employee Benefits	494,297
300	Purchased Professional and Technical Services	75,000
400	Purchased Property Services	31,159
500	Other Purchased Services	205,245
600	Supplies	149,004
700	Property	149,469
800	Other Objects	152,732
Total Student Activities		\$1,984,299
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	102,530
200	Personnel Services - Employee Benefits	42,487
600	Supplies	70,121
Total Community Services		\$215,138
Total Operation of Non-Instructional Services		\$2,199,437
5000 Other Expenditures and Financing Uses		

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,829,937
900 Other Uses of Funds	9,670,000
Total Debt Service / Other Expenditures and Financing Uses	\$19,499,937
5900 <u>Budgetary Reserve</u>	
800 Other Objects	6,532,083
Total Budgetary Reserve	\$6,532,083
Total Other Expenditures and Financing Uses	\$26,032,020
TOTAL EXPENDITURES	\$243,103,862

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/Fina Projection

General Fund	35,000,000	35,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$35,000,000	\$35,000,000

Long-Term Investments

06/30/2026 Estimate

06/30/Fina 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		

LEA : 119357402 Scranton SD

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/Fina Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$35,000,000	\$35,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund		
0510 Bonds Payable	227,435,000	217,765,000
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	\$227,435,000	\$217,765,000
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		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/Fina Projection</u>
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/Fina 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	\$227,435,000	\$217,765,000

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/Fina 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	\$227,435,000	\$217,765,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	18,176,872
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,176,872
5900 Budgetary Reserve	6,532,083
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,708,955