

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2026

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Elaine A Mathias

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\_\_\_\_\_  
Contact Person

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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 : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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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	\$58809516
Ending Unassigned Fund Balance	\$2144353
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.64%

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
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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)

<b>School District Name :</b> Eastern Lebanon County SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113382303
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-18-2026
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Contingency for unexpected expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Healthcre Stabiliztion Fund
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For use on future capital projects

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	66,996
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,595,188
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,595,188</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	40,631,126
7000 Revenue from State Sources	17,069,207
8000 Revenue from Federal Sources	638,348
9000 Other Financing Sources	20,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$58,358,681</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$63,953,869</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	33,348,538
6112 Interim Real Estate Taxes	329,973
6113 Public Utility Realty Taxes	38,000
6150 Current Act 511 Taxes - Proportional Assessments	4,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	560,000
6910 Rentals	14,000
6940 Tuition from Patrons	208,615
6990 Refunds and Other Miscellaneous Revenue	300,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,631,126</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,470,927
7160 Tuition for Orphans Subsidy	131,500
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,692,950
7311 Pupil Transportation Subsidy	2,224,121
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,805
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	354,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	808,668
7360 Safe Schools	132,000
7505 Ready to Learn Block Grant	358,521
7810 State Share of Social Security and Medicare Taxes	883,090
7820 State Share of Retirement Contributions	3,877,540
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,069,207</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	500,465
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	79,719
8516 Title III - Language Instruction for English Learners and Immigrant Students	37,164
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$638,348</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 20,000

**OTHER FINANCING SOURCES \$20,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 58,358,681**

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,348,538
Amount of Tax Relief for Homestead Exclusions	<u>\$808,668</u>
Total Approx. Tax Revenue:	\$34,157,206
Approx. Tax Levy for Tax Rate Calculation:	\$35,012,297

Lebanon

Total

2025-26 Data		
a. Assessed Value	\$1,767,071,105	\$1,767,071,105
b. Real Estate Mills	18.8520	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$1,881,803,421	\$1,881,803,421
d. Assessed Value	\$1,782,367,755	\$1,782,367,755
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$33,312,824	\$33,312,824
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$33,312,824	\$33,312,824
(f Total * g)		
i. Base Mills Subject to Index	18.8520	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$35,012,297	\$35,012,297
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>19.6437</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,012,297	\$35,012,297
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,203,629
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,348,538
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,348,538

Amount of Tax Relief for Homestead Exclusions \$808,668

Total Approx. Tax Revenue: \$34,157,206

Approx. Tax Levy for Tax Rate Calculation: \$35,012,297

Lebanon

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	19.6437	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,012,297	\$35,012,297
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	\$7,473.00	
Number of Homestead/Farmstead Properties	5509	5509
Median Assessed Value of Homestead Properties		\$170,300

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,348,538</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$808,668</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$34,157,206</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$35,012,297</b>

	<b>Lebanon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$808,668	Lowering RE Tax Rate	\$0	\$808,668
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$808,668</b>

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>
Lebanon	1,782,367,755	19.6437	35,012,297			97.50000%	
<b>Totals:</b>	<b>1,782,367,755</b>		<b>35,012,297</b>	808,668 =	34,203,629 X	97.50000% =	33,348,538

	<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 0**

	<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%	3,600,000	3,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 4,300,000 4,300,000**

**Total Act 511, Current Taxes 4,300,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,881,803,421 X</b>	<b>12</b>	<b>22,581,641</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lebanon	18.8520	19.6437	4.20%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,473,709
1200 Special Programs - Elementary / Secondary	8,538,423
1300 Vocational Education	1,157,585
1400 Other Instructional Programs - Elementary / Secondary	392,991
<b>Total Instruction</b>	<b>\$32,562,708</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,516,307
2200 Support Services - Instructional Staff	2,869,666
2300 Support Services - Administration	2,914,842
2400 Support Services - Pupil Health	722,498
2500 Support Services - Business	1,021,828
2600 Operation and Maintenance of Plant Services	4,524,677
2700 Student Transportation Services	3,231,000
2800 Support Services - Central	764,740
2900 Other Support Services	21,000
<b>Total Support Services</b>	<b>\$18,586,558</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,449,174
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,449,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	61,632
5200 Interfund Transfers - Out	6,149,444
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,211,076</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$58,809,516</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,302,684
200 Personnel Services - Employee Benefits	7,980,269
300 Purchased Professional and Technical Services	151,000
400 Purchased Property Services	147,030
500 Other Purchased Services	1,500,316
600 Supplies	370,775
800 Other Objects	21,635
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,473,709</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,483,297
200 Personnel Services - Employee Benefits	2,165,025
300 Purchased Professional and Technical Services	1,856,921
500 Other Purchased Services	1,013,143
600 Supplies	16,012
800 Other Objects	4,025
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,538,423</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	65,978
200 Personnel Services - Employee Benefits	44,325
500 Other Purchased Services	1,023,990
600 Supplies	17,850
800 Other Objects	5,442
<b>Total Vocational Education</b>	<b>\$1,157,585</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	220,659
200 Personnel Services - Employee Benefits	128,117
300 Purchased Professional and Technical Services	39,525
500 Other Purchased Services	1,000
600 Supplies	3,690
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$392,991</b>
<b>Total Instruction</b>	<b>\$32,562,708</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,519,253
200 Personnel Services - Employee Benefits	940,758
300 Purchased Professional and Technical Services	11,475
400 Purchased Property Services	550
500 Other Purchased Services	9,770
600 Supplies	30,530
700 Property	600
800 Other Objects	3,371
<b>Total Support Services - Students</b>	<b>\$2,516,307</b>

2026-2027 Final General Fund Budget

LEA : 113382303 Eastern Lebanon County SD

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	990,536
200 Personnel Services - Employee Benefits	738,368
300 Purchased Professional and Technical Services	42,984
400 Purchased Property Services	494,613
500 Other Purchased Services	20,750
600 Supplies	568,415
800 Other Objects	14,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,869,666</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,622,840
200 Personnel Services - Employee Benefits	962,842
300 Purchased Professional and Technical Services	143,500
400 Purchased Property Services	600
500 Other Purchased Services	96,220
600 Supplies	49,215
800 Other Objects	39,625
<b>Total Support Services - Administration</b>	<b>\$2,914,842</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	339,748
200 Personnel Services - Employee Benefits	209,985
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	150
500 Other Purchased Services	725
600 Supplies	21,760
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$722,498</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	505,462
200 Personnel Services - Employee Benefits	310,561
300 Purchased Professional and Technical Services	6,600
400 Purchased Property Services	14,500
500 Other Purchased Services	101,055
600 Supplies	68,500
800 Other Objects	15,150
<b>Total Support Services - Business</b>	<b>\$1,021,828</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,566,942
200 Personnel Services - Employee Benefits	984,009
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	714,000
500 Other Purchased Services	221,924
600 Supplies	1,002,952
700 Property	13,000
800 Other Objects	5,850

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,524,677</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	3,132,000
600 Supplies	39,000
<b>Total Student Transportation Services</b>	<b>\$3,231,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	192,403
200 Personnel Services - Employee Benefits	125,025
300 Purchased Professional and Technical Services	90,418
500 Other Purchased Services	88,300
600 Supplies	265,894
800 Other Objects	2,700
<b>Total Support Services - Central</b>	<b>\$764,740</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	21,000
<b>Total Other Support Services</b>	<b>\$21,000</b>
<b>Total Support Services</b>	<b>\$18,586,558</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	748,887
200 Personnel Services - Employee Benefits	343,711
300 Purchased Professional and Technical Services	95,012
400 Purchased Property Services	15,950
500 Other Purchased Services	109,842
600 Supplies	85,750
800 Other Objects	50,022
<b>Total Student Activities</b>	<b>\$1,449,174</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,449,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	61,632
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$61,632</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	6,149,444
<b>Total Interfund Transfers - Out</b>	<b>\$6,149,444</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,211,076</b>
<b>TOTAL EXPENDITURES</b>	<b>\$58,809,516</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	7,053,607	6,602,772
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$7,053,607</b>	<b>\$6,602,772</b>
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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		
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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,053,607</b>	<b>\$6,602,772</b>
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**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

**General Fund**

0510 Bonds Payable	72,646,333	71,871,013
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		

<b>Total General Fund</b>	<b>\$72,646,333</b>	<b>\$71,871,013</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

<b>Total Long-Term Indebtedness</b>	<b>\$72,646,333</b>	<b>\$71,871,013</b>
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**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$72,646,333</b>	<b>\$71,871,013</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	66,996
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,144,353
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,144,353</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,211,349</b>
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