

**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 : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 MAY 18 2026
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BOARD APPROVED

**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.	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$5,216,739.00 Function 2700, Object 200: \$5,264,072.00	Benefit costs correct.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve (Contingency)
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.	Budgetary Reserve (Contingency)
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserve (Contingency)

<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	12,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,256,207
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,256,207</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	111,124,224
7000 Revenue from State Sources	81,482,497
8000 Revenue from Federal Sources	4,923,064
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$197,529,785</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$223,785,992</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	92,745,224
6112 Interim Real Estate Taxes	74,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	6,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	7,000,000
6500 Earnings on Investments	2,750,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,250,000
6910 Rentals	40,000
6940 Tuition from Patrons	55,000
6980 Revenue from Community Services Activities	130,000
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$111,124,224

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	26,718,224
7160 Tuition for Orphans Subsidy	9,994
7271 Special Education funds for School-Aged Pupils	6,784,262
7311 Pupil Transportation Subsidy	3,265,340
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	7,567,608
7531 Ready to Learn-Foundation	7,050,223
7533 Ready to Learn-Tax Equity Supplement	5,551,465
7810 State Share of Social Security and Medicare Taxes	4,119,738
7820 State Share of Retirement Contributions	19,465,643

REVENUE FROM STATE SOURCES \$81,482,497

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	625,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,130,929
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	260,957

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	38,637
8517 Title IV - 21st Century Schools	162,541
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	12,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	137,500

REVENUE FROM FEDERAL SOURCES	\$4,923,064
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	197,529,785
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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:

\$92,759,000

Amount of Tax Relief for Homestead Exclusions

\$7,567,608

Total Approx. Tax Revenue:

\$100,326,608

Approx. Tax Levy for Tax Rate Calculation:

\$110,633,164

Monroe

Pike

Total

2025-26 Data

a. Assessed Value	\$2,528,665,530	\$194,905,220	\$2,723,570,750
b. Real Estate Mills	31.6700	128.7100	

I. 2026-27 Data

c. 2024 STEB Market Value	\$2,917,625,698	\$945,072,936	\$3,862,698,634
d. Assessed Value	\$2,531,092,310	\$195,256,820	\$2,726,349,130
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy (a * b)	\$80,082,837	\$25,086,251	\$105,169,088
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II. 2026-27 Calculations

g. Percent of Total Market Value	75.53335%	24.46665%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$79,437,735	\$25,731,353	\$105,169,088
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	31.6700	132.0198	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$83,564,935	\$27,068,229	\$110,633,164

I. 2026-27 Real Estate Tax Rate

(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$83,551,357	\$27,066,500	\$110,617,857
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n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills
(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:

\$92,759,000

Amount of Tax Relief for Homestead Exclusions

\$7,567,608

Total Approx. Tax Revenue:

\$100,326,608

Approx. Tax Levy for Tax Rate Calculation:

\$110,633,164

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	33.2535	138.6207	
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)	\$84,167,678	\$27,066,637	\$111,234,315
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	\$23,592.87	\$5,618.24	
Number of Homestead/Farmstead Properties	6849	2868	9717
Median Assessed Value of Homestead Properties			\$140,320

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:

\$92,759,000

Amount of Tax Relief for Homestead Exclusions

\$7,567,608

Total Approx. Tax Revenue:

\$100,326,608

Approx. Tax Levy for Tax Rate Calculation:

\$110,633,164

Monroe

Pike

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,567,608	Lowering RE Tax Rate	\$0	\$7,567,608
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$7,567,608

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>
Monroe	2,531,092,310	33.0100	83,551,357			90.00000%	
Pike	195,256,820	138.6200	27,066,500			90.00000%	
Totals:	2,726,349,130		110,617,857	- 7,567,608 =	103,050,249 X	90.00000% =	92,745,224

	<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	\$10.00	\$0.00	75,000
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			75,000
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	0.500%	0.000%	5,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,600,000
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			6,700,000
Total Act 511, Current Taxes			6,775,000
Act 511 Tax Limit -->		3,862,698,634 X	12
		Market Value	Mills
			46,352,384
			(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>									
	Monroe	31.6700	33.0100	4.24%	Yes	5.0%				
	Pike	132.0198	138.6200	5.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	82,473,031
1200 Special Programs - Elementary / Secondary	45,005,471
1300 Vocational Education	3,782,975
1400 Other Instructional Programs - Elementary / Secondary	2,015,242
1500 Nonpublic School Programs	48,845
1700 Higher Education Programs for Secondary Students	33,500
1800 Pre-Kindergarten	59,705
Total Instruction	\$133,418,769
2000 Support Services	
2100 Support Services - Students	9,310,645
2200 Support Services - Instructional Staff	4,644,356
2300 Support Services - Administration	9,531,559
2400 Support Services - Pupil Health	2,606,009
2500 Support Services - Business	1,594,813
2600 Operation and Maintenance of Plant Services	20,534,394
2700 Student Transportation Services	13,302,024
2800 Support Services - Central	5,306,913
2900 Other Support Services	39,884
Total Support Services	\$66,870,597
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,213,433
3300 Community Services	168,113
Total Operation of Non-Instructional Services	\$4,381,546
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,149,788
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,399,788
Total Estimated Expenditures and Other Financing Uses	\$213,070,700

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,084,837
200 Personnel Services - Employee Benefits	29,551,364
300 Purchased Professional and Technical Services	26,465
400 Purchased Property Services	133,655
500 Other Purchased Services	7,140,379
600 Supplies	2,504,457
800 Other Objects	31,874
Total Regular Programs - Elementary / Secondary	\$82,473,031
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,394,515
200 Personnel Services - Employee Benefits	14,594,282
300 Purchased Professional and Technical Services	7,488,609
500 Other Purchased Services	5,009,425
600 Supplies	504,060
700 Property	10,000
800 Other Objects	4,580
Total Special Programs - Elementary / Secondary	\$45,005,471
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	726,109
200 Personnel Services - Employee Benefits	584,820
500 Other Purchased Services	2,462,176
600 Supplies	8,795
800 Other Objects	1,075
Total Vocational Education	\$3,782,975
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	164,505
200 Personnel Services - Employee Benefits	110,299
300 Purchased Professional and Technical Services	1,225,000
400 Purchased Property Services	2,100
500 Other Purchased Services	510,000
600 Supplies	3,338
Total Other Instructional Programs - Elementary / Secondary	\$2,015,242
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	48,845
Total Nonpublic School Programs	\$48,845
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	27,500
600 Supplies	6,000
Total Higher Education Programs for Secondary Students	\$33,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	22,177
200 Personnel Services - Employee Benefits	9,438

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
600 Supplies	3,090
Total Pre-Kindergarten	\$59,705
Total Instruction	\$133,418,769
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,678,592
200 Personnel Services - Employee Benefits	3,348,871
300 Purchased Professional and Technical Services	1,186,128
400 Purchased Property Services	400
500 Other Purchased Services	8,175
600 Supplies	80,585
800 Other Objects	7,894
Total Support Services - Students	\$9,310,645
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,094,619
200 Personnel Services - Employee Benefits	1,949,435
300 Purchased Professional and Technical Services	377,860
500 Other Purchased Services	40,350
600 Supplies	176,592
800 Other Objects	5,500
Total Support Services - Instructional Staff	\$4,644,356
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,939,231
200 Personnel Services - Employee Benefits	3,516,959
300 Purchased Professional and Technical Services	745,550
400 Purchased Property Services	30,138
500 Other Purchased Services	176,898
600 Supplies	49,539
800 Other Objects	73,244
Total Support Services - Administration	\$9,531,559
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,286,507
200 Personnel Services - Employee Benefits	1,081,322
300 Purchased Professional and Technical Services	218,500
400 Purchased Property Services	1,550
500 Other Purchased Services	1,400
600 Supplies	15,300
800 Other Objects	1,430
Total Support Services - Pupil Health	\$2,606,009
2500 Support Services - Business	
100 Personnel Services - Salaries	757,084
200 Personnel Services - Employee Benefits	626,629
300 Purchased Professional and Technical Services	102,000

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	4,500
500 Other Purchased Services	16,250
600 Supplies	76,000
800 Other Objects	12,350
Total Support Services - Business	\$1,594,813
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,641,286
200 Personnel Services - Employee Benefits	6,783,698
300 Purchased Professional and Technical Services	231,664
400 Purchased Property Services	1,236,861
500 Other Purchased Services	843,552
600 Supplies	3,768,633
700 Property	15,000
800 Other Objects	13,700
Total Operation and Maintenance of Plant Services	\$20,534,394
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,216,739
200 Personnel Services - Employee Benefits	5,264,072
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	128,900
500 Other Purchased Services	1,694,606
600 Supplies	970,707
800 Other Objects	1,500
Total Student Transportation Services	\$13,302,024
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,928,680
200 Personnel Services - Employee Benefits	1,312,073
300 Purchased Professional and Technical Services	90,347
400 Purchased Property Services	77,252
500 Other Purchased Services	145,966
600 Supplies	600,504
700 Property	1,128,686
800 Other Objects	23,405
Total Support Services - Central	\$5,306,913
2900 <u>Other Support Services</u>	
500 Other Purchased Services	39,884
Total Other Support Services	\$39,884
Total Support Services	\$66,870,597
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,246,696
200 Personnel Services - Employee Benefits	1,174,143
300 Purchased Professional and Technical Services	130,237
400 Purchased Property Services	90,698

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	268,077
600 Supplies	204,093
700 Property	37,500
800 Other Objects	61,989
Total Student Activities	\$4,213,433
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	37,476
200 Personnel Services - Employee Benefits	15,931
300 Purchased Professional and Technical Services	51,169
500 Other Purchased Services	1,394
600 Supplies	62,143
Total Community Services	\$168,113
Total Operation of Non-Instructional Services	\$4,381,546
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,411,647
900 Other Uses of Funds	5,738,141
Total Debt Service / Other Expenditures and Financing Uses	\$8,149,788
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,399,788
TOTAL EXPENDITURES	\$213,070,700

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	45,000,000	30,000,000
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	13,200,000	13,200,000
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	\$58,200,000	\$43,200,000
TOTAL CASH AND INVESTMENTS	\$58,200,000	\$43,200,000

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	84,833,787	73,797,661
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	\$84,833,787	\$73,797,661
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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

Total Public Purpose (Expendable) Trust Fund		
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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

Total Other Comptroller-Approved Special Revenue Funds		
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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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

Total Long-Term Indebtedness

\$84,833,787

\$73,797,661

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	\$84,833,787	\$73,797,661
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,000,000
0850 Unassigned Fund Balance	715,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,715,292
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,965,292