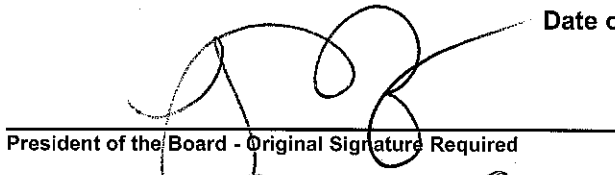
FINAL GENERAL FUND BUDGET

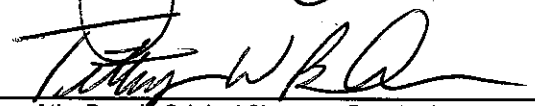
Fiscal Year 2026-2027

General Fund Budget Approval

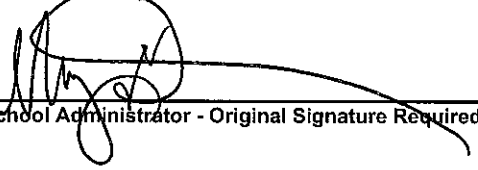
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required — Date: 6/1/26



Secretary of the Board - Original Signature Required — Date: 6/1/26



Chief School Administrator - Original Signature Required — Date: 6/2/26

Yadalis Pagan
Contact Person

(215) 619-8000 Extn :1301
Telephone Extension

ypagan@wsdweb.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wissahickon SD	Montgomery	123469303

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 [x]

No [ ]

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	$139389219
Ending Unassigned Fund Balance	$11169785
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.01%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [ ]

No [x]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6/2/26

DUE DATE: AUGUST 15, 2026

Printed 4/16/2026 3:06:51 PM

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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 :	County :	AUN Number :
Wissahickon SD	Montgomery	123469303

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
	04/28/2026

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
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.	Per board policy 621, requiring an unassigned balance within 3-8%, the amount of unassigned fund balance falls within this range.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	$750,000 committed to special education expenses. $9,751,668 committed for construction costs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,788,748	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,501,668	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,169,785	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$21,671,453**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	111,732,462	
7000 Revenue from State Sources	26,889,124	
8000 Revenue from Federal Sources	756,728	
9000 Other Financing Sources	12,000	
Total Estimated Revenues And Other Financing Sources		**$139,390,314**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$161,061,767**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	93,272,396
6112	Interim Real Estate Taxes	237,883
6113	Public Utility Realty Taxes	88,336
6150	Current Act 511 Taxes - Proportional Assessments	13,503,916
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,201,121
6500	Earnings on Investments	1,814,786
6700	Revenues from LEA Activities	172,121
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,065,519
6910	Rentals	144,493
6940	Tuition from Patrons	84,453
6980	Revenue from Community Services Activities	137,438
6990	Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES		**$111,732,462**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,808,566
7160	Tuition for Orphans Subsidy	37,853
7271	Special Education funds for School-Aged Pupils	2,191,958
7311	Pupil Transportation Subsidy	554,369
7312	Nonpublic and Charter School Pupil Transportation Subsidy	258,720
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	56,080
7330	Health Services (Medical, Dental, Nurse, Act 25)	114,844
7340	State Property Tax Reduction Allocation	4,557,952
7531	Ready to Learn-Foundation	207,053
7810	State Share of Social Security and Medicare Taxes	2,615,864
7820	State Share of Retirement Contributions	11,485,865
REVENUE FROM STATE SOURCES		**$26,889,124**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	402,596
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,018
8517	Title IV - 21st Century Schools	35,692
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,422
REVENUE FROM FEDERAL SOURCES		**$756,728**

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	12,000
OTHER FINANCING SOURCES	**$12,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**139,390,314**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$93,272,396**
Amount of Tax Relief for Homestead Exclusions	**$4,557,968**
Total Approx. Tax Revenue:	**$97,830,364**
Approx. Tax Levy for Tax Rate Calculation:	**$100,553,814**

		Montgomery	Total
	2025-26 Data		
	a. Assessed Value	$3,799,167,204	$3,799,167,204
	b. Real Estate Mills	25.2900	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$7,273,597,331	$7,273,597,331
	d. Assessed Value	$3,780,218,559	$3,780,218,559
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$96,080,939	$96,080,939
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$96,080,939	$96,080,939
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.2900	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.16295%	97.16295%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$100,553,814	$100,553,814
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**26.6000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$100,553,814	$100,553,814
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$95,995,846
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$93,272,396

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$93,272,396**
Amount of Tax Relief for Homestead Exclusions	**$4,557,968**
Total Approx. Tax Revenue:	**$97,830,364**
Approx. Tax Levy for Tax Rate Calculation:	**$100,553,814**

		Montgomery	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	26.1751	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.4249	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$98,947,599	$98,947,599
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$1,606,215	$1,606,215
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$1,560,646	$1,560,646

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$19,267.00	
V.	Number of Homestead/Farmstead Properties	8894	8894
	Median Assessed Value of Homestead Properties		$211,340

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$93,272,396**
Amount of Tax Relief for Homestead Exclusions	**$4,557,968**
Total Approx. Tax Revenue:	**$97,830,364**
Approx. Tax Levy for Tax Rate Calculation:	**$100,553,814**

	Montgomery			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$4,557,952	Lowering RE Tax Rate	$0	$4,557,952
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$16			$16
Amount of Tax Relief from State/Local Sources				**$4,557,968**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montgomery	3,780,218,559	26.6000	100,553,814						97.16295%		
Totals:	**3,780,218,559**		**100,553,814**	-	4,557,968	=	95,995,846	X	97.16295%	=	93,272,396

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	$0.00	$0.00	0	0
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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	12,051,095	12,051,095
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,452,821	1,452,821
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			**13,503,916**	**13,503,916**
	Total Act 511, Current Taxes				**13,503,916**

Act 511 Tax Limit	**-->**	**7,273,597,331 X**	**12**	**87,283,168**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montgomery	25.2900	26.6000	5.18%	No	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	63,570,148
1200 Special Programs - Elementary / Secondary	28,869,203
1300 Vocational Education	900,962
1400 Other Instructional Programs - Elementary / Secondary	630,801
1700 Higher Education Programs for Secondary Students	20,000
Total Instruction	**$93,991,114**
2000 Support Services	
2100 Support Services - Students	5,224,894
2200 Support Services - Instructional Staff	2,914,907
2300 Support Services - Administration	7,842,598
2400 Support Services - Pupil Health	1,274,453
2500 Support Services - Business	1,139,764
2600 Operation and Maintenance of Plant Services	11,125,198
2700 Student Transportation Services	7,320,621
2800 Support Services - Central	1,034,359
2900 Other Support Services	93,755
Total Support Services	**$37,970,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,209,846
Total Operation of Non-Instructional Services	**$2,209,846**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,004,893
5200 Interfund Transfers - Out	2,213,912
Total Other Expenditures and Financing Uses	**$5,218,805**
Total Estimated Expenditures and Other Financing Uses	**$139,390,314**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,912,930
200 Personnel Services - Employee Benefits	22,251,413
300 Purchased Professional and Technical Services	2,156,723
400 Purchased Property Services	35,826
500 Other Purchased Services	525,415
600 Supplies	2,034,617
700 Property	635,844
800 Other Objects	17,380
Total Regular Programs - Elementary / Secondary	**$63,570,148**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,869,217
200 Personnel Services - Employee Benefits	9,505,750
300 Purchased Professional and Technical Services	1,750,000
400 Purchased Property Services	300
500 Other Purchased Services	2,537,286
600 Supplies	204,650
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	**$28,869,203**
1300 Vocational Education	
500 Other Purchased Services	900,962
Total Vocational Education	**$900,962**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	417,443
200 Personnel Services - Employee Benefits	169,181
300 Purchased Professional and Technical Services	11,177
500 Other Purchased Services	32,500
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	**$630,801**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	20,000
Total Higher Education Programs for Secondary Students	**$20,000**
Total Instruction	**$93,991,114**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,229,698
200 Personnel Services - Employee Benefits	1,949,191
300 Purchased Professional and Technical Services	7,855
400 Purchased Property Services	2,250
500 Other Purchased Services	13,800
600 Supplies	15,700
800 Other Objects	6,400

Description	Amount
Total Support Services - Students	**$5,224,894**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,633,956
200 Personnel Services - Employee Benefits	1,153,266
300 Purchased Professional and Technical Services	52,220
500 Other Purchased Services	3,235
600 Supplies	70,430
800 Other Objects	1,800
Total Support Services - Instructional Staff	**$2,914,907**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,324,730
200 Personnel Services - Employee Benefits	2,505,362
300 Purchased Professional and Technical Services	769,996
400 Purchased Property Services	6,450
500 Other Purchased Services	140,295
600 Supplies	41,600
800 Other Objects	54,165
Total Support Services - Administration	**$7,842,598**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	722,831
200 Personnel Services - Employee Benefits	481,122
300 Purchased Professional and Technical Services	58,000
600 Supplies	12,500
Total Support Services - Pupil Health	**$1,274,453**
2500 Support Services - Business	
100 Personnel Services - Salaries	607,298
200 Personnel Services - Employee Benefits	386,518
300 Purchased Professional and Technical Services	84,974
400 Purchased Property Services	1,000
500 Other Purchased Services	37,000
600 Supplies	16,974
800 Other Objects	6,000
Total Support Services - Business	**$1,139,764**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,268,163
200 Personnel Services - Employee Benefits	2,843,509
300 Purchased Professional and Technical Services	213,673
400 Purchased Property Services	1,226,683
500 Other Purchased Services	367,700
600 Supplies	2,196,320
800 Other Objects	9,150
Total Operation and Maintenance of Plant Services	**$11,125,198**
2700 Student Transportation Services	
100 Personnel Services - Salaries	688,052

Description	Amount
200 Personnel Services - Employee Benefits	340,473
300 Purchased Professional and Technical Services	85,705
400 Purchased Property Services	15,888
500 Other Purchased Services	6,035,603
600 Supplies	154,400
800 Other Objects	500
Total Student Transportation Services	**$7,320,621**
2800 Support Services - Central	
100 Personnel Services - Salaries	448,856
200 Personnel Services - Employee Benefits	306,371
300 Purchased Professional and Technical Services	40,700
500 Other Purchased Services	1,900
600 Supplies	236,382
800 Other Objects	150
Total Support Services - Central	**$1,034,359**
2900 Other Support Services	
500 Other Purchased Services	93,755
Total Other Support Services	**$93,755**
Total Support Services	**$37,970,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,265,406
200 Personnel Services - Employee Benefits	575,193
300 Purchased Professional and Technical Services	170,109
400 Purchased Property Services	15,700
500 Other Purchased Services	36,580
600 Supplies	101,572
800 Other Objects	45,286
Total Student Activities	**$2,209,846**
Total Operation of Non-Instructional Services	**$2,209,846**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,448,869
900 Other Uses of Funds	1,556,024
Total Debt Service / Other Expenditures and Financing Uses	**$3,004,893**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,213,912
Total Interfund Transfers - Out	**$2,213,912**
Total Other Expenditures and Financing Uses	**$5,218,805**
TOTAL EXPENDITURES	**$139,390,314**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	27,780,872	36,015,789
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	12,050,300	14,650,300
Other Capital Projects Fund		
Debt Service Fund	1,000,000	
Food Service / Cafeteria Operations Fund	1,200,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	650,000	675,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	275,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$42,931,172**	**$52,866,089**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$42,931,172**	**$52,866,089**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	42,265,356	40,833,794
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	15,500,000	16,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,000,000	11,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$68,765,356**	**$68,333,794**
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	**$68,765,356**	**$68,333,794**

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	**$68,765,356**	**$68,333,794**

Account	Description	Amounts
0810	Nonspendable Fund Balance	1,788,748
0820	Restricted Fund Balance	
0830	Committed Fund Balance	10,501,668
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	11,169,785
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$21,671,453**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$23,460,201**