

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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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	\$98590244
Ending Unassigned Fund Balance	\$3232991
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.27%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/9/26
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
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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 5/4/2026
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$2,536,691.00 Function 2600, Object 200: \$3,029,741.00	Amounts correct as reported.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Due to many uncertainties facing the district, these funds are necessary for unforeseen expenses to the district.
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.	To offset future tax increases due to continued cost associated with special education, healthcare and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Heath Insurance, PSERS and GASB. The board approves a resolution to commit funds to handle increases with our self funded health increases with our self funded health insurance projections and PSERS retirement funds.

<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	7,470,145
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	4,329,456
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,299,601</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	71,524,545
7000 Revenue from State Sources	23,877,448
8000 Revenue from Federal Sources	1,191,786
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$96,593,779</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$108,893,380</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	63,267,298
6112 Interim Real Estate Taxes	104,000
6113 Public Utility Realty Taxes	56,000
6114 Payments in Lieu of Current Taxes - State / Local	140,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,267,543
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	977,304
6910 Rentals	36,900
6990 Refunds and Other Miscellaneous Revenue	1,651,500

REVENUE FROM LOCAL SOURCES \$71,524,545

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,995,051
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	300,000
7240 Driver Education - Student	2,300
7271 Special Education funds for School-Aged Pupils	2,053,467
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,600
7340 State Property Tax Reduction Allocation	2,364,889
7531 Ready to Learn-Foundation	307,523
7532 Ready to Learn-Adequacy Supplement	50,000
7810 State Share of Social Security and Medicare Taxes	1,554,889
7820 State Share of Retirement Contributions	6,847,729

REVENUE FROM STATE SOURCES \$23,877,448

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	726,483
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,279
8517 Title IV - 21st Century Schools	50,024
8521 Vocational Education - Operating Expenditures	47,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,191,786
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	96,593,779

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$63,267,400

Amount of Tax Relief for Homestead Exclusions

\$2,364,889

Total Approx. Tax Revenue:

\$65,632,289

Approx. Tax Levy for Tax Rate Calculation:

\$70,030,557

Pike

Wayne

Total

	Pike	Wayne	Total
2025-26 Data			
a. Assessed Value	\$509,785,510	\$2,044,068,934	\$2,553,854,444
b. Real Estate Mills	88.4734	10.7320	
I. 2026-27 Data			
c. 2024 STEB Market Value	\$3,544,335,066	\$1,841,538,140	\$5,385,873,206
d. Assessed Value	\$513,280,606	\$2,063,084,575	\$2,576,365,181
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$45,102,457	\$21,936,948	\$67,039,405
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	65.80799%	34.19201%	100.00000%
II.			
h. Rebalanced 2025-26 Tax Levy	\$44,117,285	\$22,922,120	\$67,039,405
(f Total * g)			
i. Base Mills Subject to Index	88.4734	11.2139	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%
k. Tax Levy Needed	\$46,085,702	\$23,944,855	\$70,030,557
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate			
(k / d * 1000)	89.7865	11.6063	
III.			
m. Tax Levy Generated by Mills	\$46,085,669	\$23,944,779	\$70,030,448
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$67,665,559
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$63,267,298
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$63,267,400

Amount of Tax Relief for Homestead Exclusions

\$2,364,889

Total Approx. Tax Revenue:

\$65,632,289

Approx. Tax Levy for Tax Rate Calculation:

\$70,030,557

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	91.5699	11.6063	
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)	\$47,001,054	\$23,944,779	\$70,945,833
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	\$3,695.00	\$28,583.00	
Number of Homestead/Farmstead Properties	4993	2103	7096
Median Assessed Value of Homestead Properties			\$63,000

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$63,267,400			
Amount of Tax Relief for Homestead Exclusions	<u>\$2,364,889</u>			
Total Approx. Tax Revenue:	\$65,632,289			
Approx. Tax Levy for Tax Rate Calculation:	\$70,030,557			

	Pike	Wayne		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,364,889	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,364,889

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>
Pike	513,280,606	89.7865	46,085,669			93.50000%	
Wayne	2,063,084,575	11.6063	23,944,779			93.50000%	
Totals:	2,576,365,181		70,030,448	- 2,364,889 =	67,665,559 X	93.50000% =	63,267,298

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
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			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		5,385,873,206 X	12
		Market Value	Mills
			64,630,478
			(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>									
	Pike	88.4734	89.7865	1.49%	Yes	3.5%				
	Wayne	11.2139	11.6063	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,611,883
1200 Special Programs - Elementary / Secondary	15,591,601
1300 Vocational Education	2,048,625
1400 Other Instructional Programs - Elementary / Secondary	244,693
Total Instruction	\$57,496,802
2000 Support Services	
2100 Support Services - Students	5,393,993
2200 Support Services - Instructional Staff	3,082,184
2300 Support Services - Administration	4,711,112
2400 Support Services - Pupil Health	847,425
2500 Support Services - Business	1,181,235
2600 Operation and Maintenance of Plant Services	8,243,802
2700 Student Transportation Services	5,226,188
2800 Support Services - Central	2,028,264
2900 Other Support Services	373,304
Total Support Services	\$31,087,507
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,705,738
3300 Community Services	702,689
Total Operation of Non-Instructional Services	\$4,408,427
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,561,950
5200 Interfund Transfers - Out	1,935,558
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$5,597,508
Total Estimated Expenditures and Other Financing Uses	\$98,590,244

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,609,825
200 Personnel Services - Employee Benefits	17,076,698
300 Purchased Professional and Technical Services	515,000
400 Purchased Property Services	11,730
500 Other Purchased Services	1,854,816
600 Supplies	514,314
700 Property	29,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$39,611,883
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,524,725
200 Personnel Services - Employee Benefits	6,449,224
300 Purchased Professional and Technical Services	791,000
400 Purchased Property Services	2,157
500 Other Purchased Services	1,759,486
600 Supplies	64,265
800 Other Objects	744
Total Special Programs - Elementary / Secondary	\$15,591,601
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,046,627
200 Personnel Services - Employee Benefits	849,234
400 Purchased Property Services	19,210
500 Other Purchased Services	843
600 Supplies	132,492
800 Other Objects	219
Total Vocational Education	\$2,048,625
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,273
200 Personnel Services - Employee Benefits	93,064
500 Other Purchased Services	9,239
600 Supplies	1,117
Total Other Instructional Programs - Elementary / Secondary	\$244,693
Total Instruction	\$57,496,802
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,878,683
200 Personnel Services - Employee Benefits	2,405,183
300 Purchased Professional and Technical Services	70,600
400 Purchased Property Services	574
500 Other Purchased Services	10,389
600 Supplies	24,529
800 Other Objects	4,035

2026-2027 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$5,393,993
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,532,258
200 Personnel Services - Employee Benefits	1,452,113
300 Purchased Professional and Technical Services	7,254
400 Purchased Property Services	1,474
500 Other Purchased Services	11,500
600 Supplies	74,435
800 Other Objects	3,150
Total Support Services - Instructional Staff	\$3,082,184
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,450,388
200 Personnel Services - Employee Benefits	1,881,101
300 Purchased Professional and Technical Services	151,950
400 Purchased Property Services	3,047
500 Other Purchased Services	137,406
600 Supplies	45,298
800 Other Objects	41,922
Total Support Services - Administration	\$4,711,112
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	415,465
200 Personnel Services - Employee Benefits	380,144
300 Purchased Professional and Technical Services	30,958
400 Purchased Property Services	2,610
600 Supplies	18,248
Total Support Services - Pupil Health	\$847,425
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	545,794
200 Personnel Services - Employee Benefits	468,689
300 Purchased Professional and Technical Services	74,603
400 Purchased Property Services	2,152
500 Other Purchased Services	76,802
600 Supplies	11,165
800 Other Objects	2,030
Total Support Services - Business	\$1,181,235
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,536,691
200 Personnel Services - Employee Benefits	3,029,741
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	1,226,730
500 Other Purchased Services	229,477
600 Supplies	1,070,554
800 Other Objects	609
Total Operation and Maintenance of Plant Services	\$8,243,802

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	114,618
200 Personnel Services - Employee Benefits	82,070
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	78,000
500 Other Purchased Services	4,805,500
600 Supplies	133,000
700 Property	5,000
Total Student Transportation Services	\$5,226,188
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	704,799
200 Personnel Services - Employee Benefits	549,260
300 Purchased Professional and Technical Services	175,000
400 Purchased Property Services	43,000
500 Other Purchased Services	21,315
600 Supplies	532,890
800 Other Objects	2,000
Total Support Services - Central	\$2,028,264
2900 <u>Other Support Services</u>	
500 Other Purchased Services	83,000
800 Other Objects	290,304
Total Other Support Services	\$373,304
Total Support Services	\$31,087,507
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,085,415
200 Personnel Services - Employee Benefits	1,034,031
300 Purchased Professional and Technical Services	93,410
400 Purchased Property Services	42,630
500 Other Purchased Services	251,434
600 Supplies	143,318
800 Other Objects	55,500
Total Student Activities	\$3,705,738
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	391,270
200 Personnel Services - Employee Benefits	265,761
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	6,082
600 Supplies	37,076
Total Community Services	\$702,689
Total Operation of Non-Instructional Services	\$4,408,427
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	435,050
900 Other Uses of Funds	3,126,900
Total Debt Service / Other Expenditures and Financing Uses	\$3,561,950
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,935,558
Total Interfund Transfers - Out	\$1,935,558
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$5,597,508
TOTAL EXPENDITURES	\$98,590,244

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	4,254,000	4,454,000
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	666,041	1,000,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,920,041	\$5,454,000

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	\$4,920,041	\$5,454,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	89,427	2,935,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$89,427	\$2,935,050
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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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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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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

\$89,427

\$2,935,050

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	4,390,000	4,440,000
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 Short-Term Payables	\$4,390,000	\$4,440,000
TOTAL INDEBTEDNESS	\$4,479,427	\$7,375,050

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,070,145
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,232,991
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,303,136
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,403,136