



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Valley West SD	COUNTY : Luzerne	AUN : 118409302
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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	\$108713575
Ending Unassigned Fund Balance	\$7530563
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.92%

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 6-12-2026
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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> Wyoming Valley West SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118409302
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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> May 13, 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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.	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.	Assigned for future Infrastructure upgrades that are desperately needed in our district!

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	17,588,321
0850 Unassigned Fund Balance	7,850,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$25,438,321</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	39,981,603
7000 Revenue from State Sources	64,397,786
8000 Revenue from Federal Sources	4,926,428
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$109,305,817</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$134,744,138</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	30,107,987
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	38,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	5,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,370,000
6500 Earnings on Investments	1,275,000
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	844,616
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	5,000
6970 Services Provided Other Funds	200,000
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$39,981,603**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	30,815,057
7271 Special Education funds for School-Aged Pupils	5,934,459
7311 Pupil Transportation Subsidy	1,558,690
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,125
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	342,512
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	2,724,631
7531 Ready to Learn-Foundation	893,171
7532 Ready to Learn-Adequacy Supplement	12,449,141
7810 State Share of Social Security and Medicare Taxes	1,750,000
7820 State Share of Retirement Contributions	7,700,000

**REVENUE FROM STATE SOURCES \$64,397,786**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,593,404
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	352,066
8517 Title IV - 21st Century Schools	243,473

Amount

**REVENUE FROM FEDERAL SOURCES**

8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	562,485
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,926,428</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>109,305,817</b>
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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$30,107,987</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,724,631</u></b>
Total Approx. Tax Revenue:	<b>\$32,832,618</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$36,177,950</b>

Luzerne

Total

<b>2025-26 Data</b>		
a. Assessed Value	\$1,922,272,700	\$1,922,272,700
b. Real Estate Mills	18.4807	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$1,984,593,703	\$1,984,593,703
d. Assessed Value	\$1,919,224,100	\$1,919,224,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$35,524,945	\$35,524,945
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$35,524,945	\$35,524,945
(f Total * g)		
i. Base Mills Subject to Index	18.4807	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$36,177,950	\$36,177,950
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>18.8503</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,177,950	\$36,177,950
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,453,319
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,107,987
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,107,987</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,724,631</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$32,832,618</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,177,950</b>	
	<b>Luzerne</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.4232	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,277,474	\$37,277,474
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$16,846.00	
Number of Homestead/Farmstead Properties	8580	8580
Median Assessed Value of Homestead Properties		\$96,000

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Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$30,107,987</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,724,631</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$32,832,618</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,177,950</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,724,631	Lowering RE Tax Rate	\$0	\$2,724,631
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,724,631</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>
Luzerne	1,919,224,100	18.8503	36,177,950			90.00000%	
<b>Totals:</b>	<b>1,919,224,100</b>		<b>36,177,950</b>	<b>2,724,631</b>	<b>33,453,319</b>	<b>90.00000%</b>	<b>30,107,987</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	\$5.00	\$0.00	45,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	44,000
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 89,000 89,000**

	<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%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.03000	0.000	475,000	475,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.09000	0.000	75,000	75,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 5,700,000 5,700,000**

**Total Act 511, Current Taxes 5,789,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,984,593,703</b>	<b>12</b>	<b>23,815,124</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> Luzerne	18.4807	18.8503	2.00%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	0.03000	0.03000	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	0.09000	0.09000	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,263,178
1200 Special Programs - Elementary / Secondary	22,658,349
1300 Vocational Education	4,610,334
1400 Other Instructional Programs - Elementary / Secondary	236,796
<b>Total Instruction</b>	<b>\$71,768,657</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,950,077
2200 Support Services - Instructional Staff	4,239,146
2300 Support Services - Administration	3,860,373
2400 Support Services - Pupil Health	1,249,574
2500 Support Services - Business	773,008
2600 Operation and Maintenance of Plant Services	7,790,586
2700 Student Transportation Services	4,364,533
2800 Support Services - Central	759,889
2900 Other Support Services	65,000
<b>Total Support Services</b>	<b>\$27,052,186</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,405,918
3300 Community Services	324,239
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,730,157</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,868,973
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,868,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	350,000
5200 Interfund Transfers - Out	4,643,602
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,293,602</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$108,713,575</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,871,135
200 Personnel Services - Employee Benefits	16,093,058
300 Purchased Professional and Technical Services	575,000
400 Purchased Property Services	7,025
500 Other Purchased Services	5,026,125
600 Supplies	682,335
800 Other Objects	8,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$44,263,178</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,290,560
200 Personnel Services - Employee Benefits	4,918,981
300 Purchased Professional and Technical Services	3,840,000
500 Other Purchased Services	6,450,000
600 Supplies	158,808
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$22,658,349</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	496,860
200 Personnel Services - Employee Benefits	402,155
400 Purchased Property Services	6,000
500 Other Purchased Services	3,657,304
600 Supplies	48,015
<b>Total Vocational Education</b>	<b>\$4,610,334</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	142,461
200 Personnel Services - Employee Benefits	59,335
500 Other Purchased Services	35,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$236,796</b>
<b>Total Instruction</b>	<b>\$71,768,657</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,203,716
200 Personnel Services - Employee Benefits	1,731,906
500 Other Purchased Services	4,750
600 Supplies	9,705
<b>Total Support Services - Students</b>	<b>\$3,950,077</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,218,618
200 Personnel Services - Employee Benefits	884,893
300 Purchased Professional and Technical Services	283,800
400 Purchased Property Services	39,500
500 Other Purchased Services	136,475
600 Supplies	1,673,195

## 2026-2027 Final General Fund Budget

LEA : 118409302 Wyoming Valley West SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,665
<b>Total Support Services - Instructional Staff</b>	<b>\$4,239,146</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,526,529
200 Personnel Services - Employee Benefits	1,043,903
300 Purchased Professional and Technical Services	190,800
400 Purchased Property Services	272,756
500 Other Purchased Services	57,035
600 Supplies	304,400
700 Property	6,600
800 Other Objects	458,350
<b>Total Support Services - Administration</b>	<b>\$3,860,373</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	740,373
200 Personnel Services - Employee Benefits	455,441
300 Purchased Professional and Technical Services	10,760
400 Purchased Property Services	4,000
600 Supplies	39,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,249,574</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	384,943
200 Personnel Services - Employee Benefits	347,015
400 Purchased Property Services	1,000
500 Other Purchased Services	5,000
600 Supplies	22,250
700 Property	12,000
800 Other Objects	800
<b>Total Support Services - Business</b>	<b>\$773,008</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,445,521
200 Personnel Services - Employee Benefits	1,682,232
300 Purchased Professional and Technical Services	621,750
400 Purchased Property Services	663,500
500 Other Purchased Services	546,188
600 Supplies	1,475,100
700 Property	355,000
800 Other Objects	1,295
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,790,586</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	158,899
200 Personnel Services - Employee Benefits	115,840
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	103
500 Other Purchased Services	4,025,257
600 Supplies	55,634

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,800
<b>Total Student Transportation Services</b>	<b>\$4,364,533</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	433,163
200 Personnel Services - Employee Benefits	321,076
500 Other Purchased Services	5,650
<b>Total Support Services - Central</b>	<b>\$759,889</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	65,000
<b>Total Other Support Services</b>	<b>\$65,000</b>
<b>Total Support Services</b>	<b>\$27,052,186</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	446,146
200 Personnel Services - Employee Benefits	219,120
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	50,000
500 Other Purchased Services	229,095
600 Supplies	234,466
700 Property	76,570
800 Other Objects	23,521
<b>Total Student Activities</b>	<b>\$1,405,918</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	52,410
200 Personnel Services - Employee Benefits	21,829
500 Other Purchased Services	120,000
800 Other Objects	130,000
<b>Total Community Services</b>	<b>\$324,239</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,730,157</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	2,567,500
700 Property	301,473
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,868,973</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,868,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	175,000
900 Other Uses of Funds	175,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$350,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,643,602

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$4,643,602</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,293,602</b>
<b>TOTAL EXPENDITURES</b>	<b>\$108,713,575</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	45,200,000	46,050,000
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	5,900,000	7,700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,800,000	3,400,000
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>\$54,900,000</b>	<b>\$57,150,000</b>

**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>\$54,900,000</b>	<b>\$57,150,000</b>
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**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

**General Fund**

0510 Bonds Payable	24,403,044	21,397,877
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	200,000	200,000
0540 Accumulated Compensated Absences	1,750,000	1,850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,600,000	1,700,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$27,953,044</b>	<b>\$25,147,877</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**

**Total Long-Term Indebtedness**

\$27,953,044

\$25,147,877

**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>\$27,953,044</b>	<b>\$25,147,877</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,500,000
0850 Unassigned Fund Balance	7,530,563
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$26,030,563</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,330,563</b>