

PRELIMINARY GENERAL FUND BUDGET

Calendar Year 2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

8/3/2026

Secretary of the Board - Original Signature Required

Date

8/3/2026

Chief School Administrator - Original Signature Required

Date

8/6/2026

Pat Laffey

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2027 Preliminary General Fund Budget

LEA : 119357402 Scranton SD

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Validations

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<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.	Operating contingency to cover unexpected costs, including additional staff that may be needed for the 2027-2028 school year.
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.	Unassigned fund balance is currently < 8% of our budgeted expenditures. This allows the district to cover approximately 1 months of budgeted expenditures in the event of unforeseen issues related to revenue collections or expenditure increases.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future capital improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assignment of \$3,750,000 for future tax assessment appeals due to county wide reassessment and \$7,500,000 for future capital improvements.

ITEM	AMOUNTS
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	5,000,000
0840 Assigned Fund Balance	11,250,000
0850 Unassigned Fund Balance	18,044,718
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$34,294,718</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	78,762,297
7000 Revenue from State Sources	167,222,140
8000 Revenue from Federal Sources	12,793,873
9000 Other Financing Sources	435,000
Total Estimated Revenues And Other Financing Sources	<u>\$259,213,310</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$293,508,028</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	41,877,632
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	22,080,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,250,000
6500 Earnings on Investments	1,500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,402,665
6910 Rentals	272,000
6920 Contributions and Donations from Private Sources	350,000
6940 Tuition from Patrons	1,235,000
6990 Refunds and Other Miscellaneous Revenue	500,000

REVENUE FROM LOCAL SOURCES \$78,762,297**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	76,840,420
7112 Basic Education Funding-Social Security	5,099,954
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	11,617,259
7292 Pre-K Counts	300,000
7311 Pupil Transportation Subsidy	1,943,052
7312 Nonpublic and Charter School Pupil Transportation Subsidy	216,755
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	7,067,713
7531 Ready to Learn-Foundation	26,278,039
7532 Ready to Learn-Adequacy Supplement	8,426,622
7533 Ready to Learn-Tax Equity Supplement	793,755
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	150,000
7820 State Share of Retirement Contributions	26,948,571

REVENUE FROM STATE SOURCES \$167,222,140**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,682,204
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	311,969

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	123,850
8517 Title IV - 21st Century Schools	523,889
8640 Headstart	201,960
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	4,800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,001

REVENUE FROM FEDERAL SOURCES **\$12,793,873**

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers	435,000
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OTHER FINANCING SOURCES **\$435,000**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **259,213,310**

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$41,877,632
\$7,067,713
\$48,945,345
\$53,598,415
Lackawanna

Total

2026 Data

a. Assessed Value	\$5,857,828,107	\$5,857,828,107
b. Real Estate Mills	9.5585	
I. 2027 Data		
c. 2024 STEB Market Value	\$3,273,101,863	\$3,273,101,863
d. Assessed Value	\$5,607,408,583	\$5,607,408,583
e. Assessed Value of New Constr/ Renov	\$0	\$0

2026 Calculations

f. 2026 Tax Levy (a * b)	\$55,992,050	\$55,992,050
-----------------------------	--------------	--------------

2027 Calculations

II. g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2026 Tax Levy (f Total * g)	\$55,992,050	\$55,992,050
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.5585	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.000000%	90.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$53,598,415	\$53,598,415

I. 2027 Real Estate Tax Rate

(k / d * 1000) 9.5585

III. m. Tax Levy Generated by Mills

(l / 1000 * d) \$53,598,415

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions) \$46,530,702

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection) \$41,877,632

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$41,877,632

\$7,067,713

\$48,945,345

\$53,598,415

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

10.0651

q. Mills In Excess of Index

(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

\$56,439,128

\$56,439,128

IV.

s. Millage Rate within Index?

(If l > p Then No)

Yes

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

\$0

\$0

u. Tax Revenue In Excess of Index

(t * Est. Pct. Collection)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

V.

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$41,877,632

Amount of Tax Relief for Homestead Exclusions

\$7,067,713

Total Approx. Tax Revenue:

\$48,945,345

Approx. Tax Levy for Tax Rate Calculation:

\$53,598,415

Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$7,067,713

\$0

Lowering RE Tax Rate

\$7,067,713

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$7,067,713

CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Lackawanna	5,607,408,583	9.5585	53,598,415			90.000000%	
Totals:	5,607,408,583		53,598,415	-	7,067,713	=	41,877,632
6120	Current Per Capita Taxes, Section 679			Rate			Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments			\$0.00			0
6141	Current Act 511 Per Capita Taxes			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$5.00	\$0.00	165,000	165,000
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							
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	15,900,000	15,900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,680,000	1,680,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0.00755	0	4,500,000	4,500,000
Total Current Act 511 Taxes – Proportional Assessments						22,080,000	22,080,000
Total Act 511, Current Taxes							22,245,000
Act 511 Tax Limit -->				3,273,101,863	X	12	39,277,222
				Market Value		Mills	(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
		2026 (Rebalanced)	2027				2026 (Rebalanced)	2027		
6111	Current Real Estate Taxes Lackawanna	9.5585	9.5585	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00755	0.00755	0.00%	Yes	5.3%	0.00755	0.00755	0.01%	Yes

2027 Preliminary General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	110,169,204
1200 Special Programs - Elementary / Secondary	54,421,343
1300 Vocational Education	2,262,603
1400 Other Instructional Programs - Elementary / Secondary	426,850
1500 Nonpublic School Programs	323,321
1800 Pre-Kindergarten	896,898
Total Instruction	\$168,500,219
2000 Support Services	
2100 Support Services - Students	7,466,398
2200 Support Services - Instructional Staff	2,090,399
2300 Support Services - Administration	12,477,221
2400 Support Services - Pupil Health	2,504,349
2500 Support Services - Business	1,784,751
2600 Operation and Maintenance of Plant Services	22,843,405
2700 Student Transportation Services	9,301,359
2800 Support Services - Central	5,438,671
2900 Other Support Services	69,980
Total Support Services	\$63,976,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,079,844
3300 Community Services	254,435
Total Operation of Non-Instructional Services	\$2,334,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,485,544
5900 Budgetary Reserve	4,916,735
Total Other Expenditures and Financing Uses	\$24,402,279
Total Estimated Expenditures and Other Financing Uses	\$259,213,310

2027 Preliminary General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	53,864,539
200 Personnel Services - Employee Benefits	38,918,646
300 Purchased Professional and Technical Services	1,235,857
400 Purchased Property Services	177,248
500 Other Purchased Services	11,072,377
600 Supplies	4,765,397
700 Property	53,702
800 Other Objects	81,438
Total Regular Programs - Elementary / Secondary	\$110,169,204
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,209,008
200 Personnel Services - Employee Benefits	14,181,993
300 Purchased Professional and Technical Services	6,621,802
500 Other Purchased Services	13,964,852
600 Supplies	398,174
700 Property	42,053
800 Other Objects	3,461
Total Special Programs - Elementary / Secondary	\$54,421,343
1300 Vocational Education	
500 Other Purchased Services	2,240,561
600 Supplies	19,455
700 Property	2,587
Total Vocational Education	\$2,262,603
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	235,015
200 Personnel Services - Employee Benefits	169,986
500 Other Purchased Services	21,849
Total Other Instructional Programs - Elementary / Secondary	\$426,850
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	310,294
600 Supplies	13,027
Total Nonpublic School Programs	\$323,321
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	461,289
200 Personnel Services - Employee Benefits	328,486
600 Supplies	107,123
Total Pre-Kindergarten	\$896,898
Total Instruction	\$168,500,219
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,992,544

2027 Preliminary General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
200 Personnel Services - Employee Benefits	2,884,204
300 Purchased Professional and Technical Services	517,694
500 Other Purchased Services	5,175
600 Supplies	66,781
Total Support Services - Students	\$7,466,398
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	997,189
200 Personnel Services - Employee Benefits	723,238
300 Purchased Professional and Technical Services	147,375
400 Purchased Property Services	6,766
500 Other Purchased Services	11,227
600 Supplies	176,682
700 Property	22,228
800 Other Objects	5,694
Total Support Services - Instructional Staff	\$2,090,399
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,617,820
200 Personnel Services - Employee Benefits	4,820,790
300 Purchased Professional and Technical Services	840,164
400 Purchased Property Services	12,871
500 Other Purchased Services	91,515
600 Supplies	37,658
700 Property	881
800 Other Objects	55,522
Total Support Services - Administration	\$12,477,221
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,268,426
200 Personnel Services - Employee Benefits	919,293
300 Purchased Professional and Technical Services	217,092
400 Purchased Property Services	55,570
500 Other Purchased Services	1,805
600 Supplies	42,163
Total Support Services - Pupil Health	\$2,504,349
2500 Support Services - Business	
100 Personnel Services - Salaries	833,632
200 Personnel Services - Employee Benefits	613,661
300 Purchased Professional and Technical Services	222,299
400 Purchased Property Services	35,221
500 Other Purchased Services	14,629
600 Supplies	63,342
800 Other Objects	1,967
Total Support Services - Business	\$1,784,751
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	8,379,747
200 Personnel Services - Employee Benefits	6,045,308

2027 Preliminary General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
300 Purchased Professional and Technical Services	1,004,590
400 Purchased Property Services	2,430,702
500 Other Purchased Services	1,248,480
600 Supplies	3,213,455
700 Property	521,123
Total Operation and Maintenance of Plant Services	\$22,843,405
2700 Student Transportation Services	
100 Personnel Services - Salaries	97,282
200 Personnel Services - Employee Benefits	69,984
500 Other Purchased Services	9,134,093
Total Student Transportation Services	\$9,301,359
2800 Support Services - Central	
100 Personnel Services - Salaries	2,134,335
200 Personnel Services - Employee Benefits	1,552,038
300 Purchased Professional and Technical Services	1,174,094
400 Purchased Property Services	41,400
500 Other Purchased Services	25,794
600 Supplies	121,752
700 Property	388,125
800 Other Objects	1,133
Total Support Services - Central	\$5,438,671
2900 Other Support Services	
500 Other Purchased Services	69,980
Total Other Support Services	\$69,980
Total Support Services	\$63,976,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	749,214
200 Personnel Services - Employee Benefits	541,329
300 Purchased Professional and Technical Services	77,625
400 Purchased Property Services	32,250
500 Other Purchased Services	212,428
600 Supplies	161,166
700 Property	147,754
800 Other Objects	158,078
Total Student Activities	\$2,079,844
3300 Community Services	
100 Personnel Services - Salaries	105,606
200 Personnel Services - Employee Benefits	76,253
600 Supplies	72,576
Total Community Services	\$254,435
Total Operation of Non-Instructional Services	\$2,334,279
5000 Other Expenditures and Financing Uses	

2027 Preliminary General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,415,544
900 Other Uses of Funds	10,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$19,485,544
5900 Budgetary Reserve	
800 Other Objects	4,916,735
Total Budgetary Reserve	\$4,916,735
Total Other Expenditures and Financing Uses	\$24,402,279
TOTAL EXPENDITURES	\$259,213,310

2027 Preliminary General Fund Budget

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2027 Estimate</u>	<u>06/30/Prel Projection</u>
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	\$35,000,000	\$35,000,000

Long-Term Investments

	<u>06/30/2027 Estimate</u>	<u>06/30/Prel Projection</u>
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		

06/30/2027 Estimate

06/30/PreI Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$35,000,000	\$35,000,000

2027 Preliminary General Fund Budget

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>		<u>06/30/2027 Estimate</u>	<u>06/30/Prel Projection</u>
General Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable		205,100,000	195,030,000
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		\$205,100,000	\$195,030,000
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			

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2027 Estimate

06/30/Prel 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

2027 Preliminary General Fund Budget

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2027 Estimate

06/30/Prel 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

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

06/30/2027 Estimate

06/30/Prel Projection

2027 Preliminary General Fund Budget

LEA : 119357402 Scranton SD

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness	06/30/2027 Estimate	06/30/Prel 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	\$205,100,000	\$195,030,000

06/30/2027 Estimate

06/30/2027 Estimate

Short-Term Payables

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	\$205,100,000	\$195,030,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	11,250,000
0850 Unassigned Fund Balance	18,044,718
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$34,294,718
5900 Budgetary Reserve	4,916,735
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,211,453