

PROPOSED
FINAL GENERAL FUND BUDGET
Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2026

XXXXXXXXXX

President of the Board - Original Signature Required

XXXXXXX

Date

XXXXXXXXXX

Secretary of the Board - Original Signature Required

XXXXXXX

Date

XXXXXXXXXX

Chief School Administrator - Original Signature Required

XXXXXXX

Date

Thomas J Melone

Contact Person

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Extn :2431

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Extension

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Email Address

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

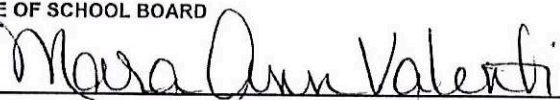
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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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 5/22/26
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$100,502.00 Function 2500, Object 200: \$119,953.00	Salaries and benefits as per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures.
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.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,176,293
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,176,293</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,123,731
7000 Revenue from State Sources	20,983,727
8000 Revenue from Federal Sources	1,235,569
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,343,027</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,519,320</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,189,319
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	3,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,790,000
6500 Earnings on Investments	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	499,412
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	7,000
6990 Refunds and Other Miscellaneous Revenue	10,500
REVENUE FROM LOCAL SOURCES	\$26,123,731
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,477,824
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,259,907
7311 Pupil Transportation Subsidy	2,603,097
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,150
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	159,617
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	816,247
7360 Safe Schools	140,000
7531 Ready to Learn-Foundation	627,729
7532 Ready to Learn-Adequacy Supplement	270,187
7810 State Share of Social Security and Medicare Taxes	840,455
7820 State Share of Retirement Contributions	3,655,514
REVENUE FROM STATE SOURCES	\$20,983,727
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	801,669
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	99,606
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,189

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	54,105
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,235,569
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,343,027

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$20,189,380

Amount of Tax Relief for Homestead Exclusions

\$816,247

Total Approx. Tax Revenue:

\$21,005,627

Approx. Tax Levy for Tax Rate Calculation:

\$23,186,751

Luzerne

Wyoming

Total

2025-26 Data

a. Assessed Value	\$975,446,800	\$9,243,500	\$984,690,300
b. Real Estate Mills	21.7890	108.6909	

I. 2026-27 Data

c. 2024 STEB Market Value	\$981,571,388	\$48,750,409	\$1,030,321,797
d. Assessed Value	\$975,391,200	\$9,187,875	\$984,579,075
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy	\$21,254,010	\$1,004,684	\$22,258,694
(a * b)			

2026-27 Calculations

g. Percent of Total Market Value	95.26843%	4.73157%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$21,205,508	\$1,053,186	\$22,258,694
(f Total * g)			
i. Base Mills Subject to Index	21.7890	113.9380	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$22,089,654	\$1,097,097	\$23,186,751
(Approx. Tax Levy * g)			

I. 2026-27 Real Estate Tax Rate

22.6469 119.4070

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$22,089,587	\$1,097,097	\$23,186,684
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,370,437
(m - Amount of Tax Relief for Homestead Exclusions)			

o. Net Tax Revenue Generated By Mills			\$20,189,319
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$20,189,380

Amount of Tax Relief for Homestead Exclusions

\$816,247

Total Approx. Tax Revenue:

\$21,005,627

Approx. Tax Levy for Tax Rate Calculation:

\$23,186,751

Luzerne

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	22.8348	119.4070	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$22,272,863	\$1,097,097	\$23,369,960
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,687.00	\$1,458.00	
Number of Homestead/Farmstead Properties	4488	201	4689
Median Assessed Value of Homestead Properties			\$111,800

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$20,189,380

Amount of Tax Relief for Homestead Exclusions

\$816,247

Total Approx. Tax Revenue:

\$21,005,627

Approx. Tax Levy for Tax Rate Calculation:

\$23,186,751

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$816,247

Lowering RE Tax Rate

\$0

\$816,247

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$816,247

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
Luzerne	975,391,200	22.6469	22,089,587			90.25000%	
Wyoming	9,187,875	119.4070	1,097,097			90.25000%	
Totals:	984,579,075		23,186,684	-	816,247 =	22,370,437 X	90.25000% = 20,189,319

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000	35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,000	26,000
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			61,000	61,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,815,000	2,815,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	305,000	305,000
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	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,120,000	3,120,000
Total Act 511, Current Taxes				3,181,000
Act 511 Tax Limit -->		1,030,321,797 X	12	12,363,862
		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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	21.7890	22.6469	3.94%	Yes	4.8%				
	Wyoming	113.9380	119.4070	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,972,684
1200 Special Programs - Elementary / Secondary	10,787,441
1300 Vocational Education	1,128,179
1400 Other Instructional Programs - Elementary / Secondary	1,077,800
Total Instruction	\$31,966,104
2000 Support Services	
2100 Support Services - Students	1,695,867
2200 Support Services - Instructional Staff	313,935
2300 Support Services - Administration	2,558,035
2400 Support Services - Pupil Health	1,020,889
2500 Support Services - Business	403,292
2600 Operation and Maintenance of Plant Services	4,845,836
2700 Student Transportation Services	3,566,115
2800 Support Services - Central	288,223
2900 Other Support Services	14,000
Total Support Services	\$14,706,192
3000 Operation of Non-Instructional Services	
3200 Student Activities	760,063
3300 Community Services	121,764
Total Operation of Non-Instructional Services	\$881,827
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,007,652
5200 Interfund Transfers - Out	85,000
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,117,652
Total Estimated Expenditures and Other Financing Uses	\$49,679,275

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,788,373
200 Personnel Services - Employee Benefits	7,291,120
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,029,100
600 Supplies	534,891
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$18,972,684
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,805,243
200 Personnel Services - Employee Benefits	2,502,308
300 Purchased Professional and Technical Services	1,612,440
500 Other Purchased Services	2,713,400
600 Supplies	147,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$10,787,441
1300 Vocational Education	
100 Personnel Services - Salaries	155,094
200 Personnel Services - Employee Benefits	135,346
500 Other Purchased Services	817,939
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,128,179
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	384,009
200 Personnel Services - Employee Benefits	260,331
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	5,500
600 Supplies	47,560
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,077,800
Total Instruction	\$31,966,104
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	893,701
200 Personnel Services - Employee Benefits	702,066
300 Purchased Professional and Technical Services	91,000
500 Other Purchased Services	1,900
600 Supplies	5,200

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$1,695,867
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	16,850
200 Personnel Services - Employee Benefits	7,197
300 Purchased Professional and Technical Services	132,639
400 Purchased Property Services	17,000
500 Other Purchased Services	85,074
600 Supplies	52,875
700 Property	750
800 Other Objects	1,550
Total Support Services - Instructional Staff	\$313,935
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,156,872
200 Personnel Services - Employee Benefits	992,983
300 Purchased Professional and Technical Services	264,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	93,750
Total Support Services - Administration	\$2,558,035
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	464,313
200 Personnel Services - Employee Benefits	340,726
300 Purchased Professional and Technical Services	212,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	\$1,020,889
2500 Support Services - Business	
100 Personnel Services - Salaries	100,502
200 Personnel Services - Employee Benefits	119,953
300 Purchased Professional and Technical Services	161,237
400 Purchased Property Services	12,000
500 Other Purchased Services	600
600 Supplies	1,500
700 Property	500
800 Other Objects	7,000
Total Support Services - Business	\$403,292
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,765,898
200 Personnel Services - Employee Benefits	1,407,653

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	598,928
500 Other Purchased Services	287,257
600 Supplies	642,600
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,845,836
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	76,828
200 Personnel Services - Employee Benefits	71,622
500 Other Purchased Services	3,416,665
800 Other Objects	1,000
Total Student Transportation Services	\$3,566,115
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	99,850
200 Personnel Services - Employee Benefits	87,373
300 Purchased Professional and Technical Services	101,000
Total Support Services - Central	\$288,223
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,000
Total Other Support Services	\$14,000
Total Support Services	\$14,706,192
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	276,000
200 Personnel Services - Employee Benefits	115,440
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	63,372
500 Other Purchased Services	174,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$760,063
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	67,500
200 Personnel Services - Employee Benefits	3,764
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	40,000
Total Community Services	\$121,764
Total Operation of Non-Instructional Services	\$881,827
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	1,984,929
Total Debt Service / Other Expenditures and Financing Uses	\$2,007,652
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	85,000
Total Interfund Transfers - Out	\$85,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,117,652
TOTAL EXPENDITURES	\$49,679,275

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	4,250,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	700,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	152,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,120,000	\$3,392,000

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$5,120,000

\$3,392,000

Long-Term Indebtedness

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	17,630,000	16,290,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	176,311	133,981
0540 Accumulated Compensated Absences	6,500,000	6,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,000,000	12,050,000
0599 Other Noncurrent Liabilities	42,200,000	42,300,000
Total General Fund	\$78,506,311	\$77,523,981
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

\$78,506,311

\$77,523,981

Short-Term Payables

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	975,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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	\$975,000	\$1,000,000
TOTAL INDEBTEDNESS	\$79,481,311	\$78,523,981

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,840,045
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,840,045
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,865,045