FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date

Secretary of the Board - Original Signature Required — Date

Chief School Administrator - Original Signature Required — Date

Stephanie Heller
Contact Person

(570)746-1600 Extn :3009
Telephone Extension

sheller@wyalusingrams.com
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wyalusing Area SD	Bradford	117089003

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	**Fund Balance % Limit (less than)**
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$32482260
Ending Unassigned Fund Balance	$2598580
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

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 :	County :	AUN Number :
Wyalusing Area SD	Bradford	117089003

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

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These funds were set aside for unexpected projects or expenses and they represent approximately 3% of budgeted expenses.
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.	Our district needs to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for specific areas of Special Education, PSERS, Healthcare, Technology Infrastructure and 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	261,634	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,415,511	
0840 Assigned Fund Balance	71,252	
0850 Unassigned Fund Balance	2,792,721	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$11,279,484**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,880,516	
7000 Revenue from State Sources	16,415,796	
8000 Revenue from Federal Sources	481,601	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		**$30,797,913**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$42,077,397**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,646,816
6113 Public Utility Realty Taxes	11,013
6114 Payments in Lieu of Current Taxes - State / Local	81,066
6120 Current Per Capita Taxes, Section 679	19,809
6140 Current Act 511 Taxes - Flat Rate Assessments	19,809
6150 Current Act 511 Taxes - Proportional Assessments	1,942,816
6400 Delinquencies on Taxes Levied / Assessed by the LEA	779,790
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	301,222
6910 Rentals	33,175
REVENUE FROM LOCAL SOURCES	**$13,880,516**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,771,436
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,246,276
7311 Pupil Transportation Subsidy	1,362,084
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	576,041
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,955
7340 State Property Tax Reduction Allocation	494,229
7360 Safe Schools	61,917
7531 Ready to Learn-Foundation	707,678
7532 Ready to Learn-Adequacy Supplement	476,614
7810 State Share of Social Security and Medicare Taxes	488,689
7820 State Share of Retirement Contributions	2,171,952
REVENUE FROM STATE SOURCES	**$16,415,796**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	266,938
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,823
8517 Title IV - 21st Century Schools	22,667
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,173

	Amount
REVENUE FROM FEDERAL SOURCES	**$481,601**
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	20,000
OTHER FINANCING SOURCES	**$20,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**30,797,913**

Act 1 Index (current): 4.8%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$10,646,824**
Amount of Tax Relief for Homestead Exclusions	**$494,229**
Total Approx. Tax Revenue:	**$11,141,053**
Approx. Tax Levy for Tax Rate Calculation:	**$11,173,168**

		Bradford	Wyoming	Total
I.	**2025-26 Data**			
	a. Assessed Value	$160,972,474	$14,772,705	$175,745,179
	b. Real Estate Mills	59.7613	85.2229	
	2026-27 Data			
	c. 2024 STEB Market Value	$585,539,585	$76,131,523	$661,671,108
	d. Assessed Value	$161,299,549	$14,855,370	$176,154,919
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
II.	**2025-26 Calculations**			
	f. 2025-26 Tax Levy	$9,619,924	$1,258,973	$10,878,897
	(a * b)			
	2026-27 Calculations			
	g. Percent of Total Market Value	88.49405%	11.50595%	100.00000%
	h. Rebalanced 2025-26 Tax Levy	$9,627,177	$1,251,720	$10,878,897
	(f Total * g)			
	i. Base Mills Subject to Index	59.8063	85.2229	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
III.	**Calculation of Tax Rates and Levies Generated**			
	j. Weighted Avg. Collection Percentage	99.85000%	98.54000%	99.69927%
	k. Tax Levy Needed	$9,887,589	$1,285,579	$11,173,168
	(Approx. Tax Levy * g)			
	l. 2026-27 Real Estate Tax Rate	**61.2995**	**86.5396**	
	(k / d * 1000)			
	m. Tax Levy Generated by Mills	$9,887,582	$1,285,578	$11,173,160
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			$10,678,931
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			$10,646,816
	(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:	**$10,646,824**
Amount of Tax Relief for Homestead Exclusions	**$494,229**
Total Approx. Tax Revenue:	**$11,141,053**
Approx. Tax Levy for Tax Rate Calculation:	**$11,173,168**

		Bradford	**Wyoming**	**Total**
	Index Maximums			
	p. Maximum Mills Based On Index	62.6770	89.3135	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	$10,109,772	$1,326,785	$11,436,557
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If l > p Then No)			
	t. Tax Levy In Excess of Index	$0	$0	$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	$0	$0	$0
	(t * Est. Pct. Collection)			

	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$4,124.00	$2,921.00	
V.	Number of Homestead/Farmstead Properties	1705	250	1955
	Median Assessed Value of Homestead Properties			$24,728

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:	**$10,646,824**	
Amount of Tax Relief for Homestead Exclusions	**$494,229**	
Total Approx. Tax Revenue:	**$11,141,053**	
Approx. Tax Levy for Tax Rate Calculation:	**$11,173,168**	

	Bradford	**Wyoming**	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$494,229	Lowering RE Tax Rate	$0	$494,229
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$494,229**

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
Bradford	161,299,549	61.2995	9,887,582						99.85000%		
Wyoming	14,855,370	86.5396	1,285,578						98.54000%		
Totals:	**176,154,919**		**11,173,160**	-	494,229	=	10,678,931	X	99.69927%	=	10,646,816

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			19,809
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	19,809	19,809
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**19,809**	**19,809**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.960%	0.000%	15,608,870	1,801,890
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	140,926	140,926
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			**15,749,796**	**1,942,816**
	Total Act 511, Current Taxes				**1,962,625**

Act 511 Tax Limit	**-->**	**661,671,108 X**	**12**	**7,940,053**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Bradford	59.8063	61.2995	2.50%	Yes	4.8%				
	Wyoming	85.2229	86.5396	1.55%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,448,629
1200 Special Programs - Elementary / Secondary	5,202,315
1300 Vocational Education	874,599
1400 Other Instructional Programs - Elementary / Secondary	72,650
1500 Nonpublic School Programs	3,653
Total Instruction	**$18,601,846**
2000 Support Services	
2100 Support Services - Students	1,069,335
2200 Support Services - Instructional Staff	1,895,267
2300 Support Services - Administration	1,686,400
2400 Support Services - Pupil Health	517,749
2500 Support Services - Business	878,243
2600 Operation and Maintenance of Plant Services	1,629,599
2700 Student Transportation Services	2,080,000
2800 Support Services - Central	170,246
Total Support Services	**$9,926,839**
3000 Operation of Non-Instructional Services	
3200 Student Activities	587,246
3300 Community Services	100
Total Operation of Non-Instructional Services	**$587,346**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,416,435
5900 Budgetary Reserve	949,794
Total Other Expenditures and Financing Uses	**$3,366,229**
Total Estimated Expenditures and Other Financing Uses	**$32,482,260**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,961,184
200 Personnel Services - Employee Benefits	4,616,438
400 Purchased Property Services	40,950
500 Other Purchased Services	1,534,464
600 Supplies	216,574
700 Property	79,019
Total Regular Programs - Elementary / Secondary	**$12,448,629**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,629,484
200 Personnel Services - Employee Benefits	1,532,872
300 Purchased Professional and Technical Services	1,022,300
500 Other Purchased Services	1,002,084
600 Supplies	12,800
700 Property	2,500
800 Other Objects	275
Total Special Programs - Elementary / Secondary	**$5,202,315**
1300 Vocational Education	
100 Personnel Services - Salaries	233,477
200 Personnel Services - Employee Benefits	190,822
400 Purchased Property Services	2,000
500 Other Purchased Services	429,300
600 Supplies	17,000
700 Property	2,000
Total Vocational Education	**$874,599**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	57,500
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	**$72,650**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,653
Total Nonpublic School Programs	**$3,653**
Total Instruction	**$18,601,846**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	378,181
200 Personnel Services - Employee Benefits	346,655
300 Purchased Professional and Technical Services	312,000
500 Other Purchased Services	18,556
600 Supplies	13,443
800 Other Objects	500

Description	Amount
Total Support Services - Students	**$1,069,335**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	523,363
200 Personnel Services - Employee Benefits	478,381
300 Purchased Professional and Technical Services	414,500
400 Purchased Property Services	55,000
500 Other Purchased Services	12,200
600 Supplies	280,617
700 Property	131,206
Total Support Services - Instructional Staff	**$1,895,267**
2300 Support Services - Administration	
100 Personnel Services - Salaries	803,574
200 Personnel Services - Employee Benefits	675,798
300 Purchased Professional and Technical Services	132,000
400 Purchased Property Services	1,250
500 Other Purchased Services	29,100
600 Supplies	17,250
700 Property	5,500
800 Other Objects	21,928
Total Support Services - Administration	**$1,686,400**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	268,710
200 Personnel Services - Employee Benefits	231,239
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	1,000
600 Supplies	7,800
700 Property	1,500
Total Support Services - Pupil Health	**$517,749**
2500 Support Services - Business	
100 Personnel Services - Salaries	320,293
200 Personnel Services - Employee Benefits	290,600
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	2,000
500 Other Purchased Services	171,350
600 Supplies	4,000
700 Property	2,500
800 Other Objects	15,500
Total Support Services - Business	**$878,243**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	69,998
200 Personnel Services - Employee Benefits	33,575
300 Purchased Professional and Technical Services	720,926
400 Purchased Property Services	158,100
600 Supplies	633,500
700 Property	11,500

Description	Amount
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$1,629,599**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	3,500
500 Other Purchased Services	2,050,500
600 Supplies	1,500
700 Property	15,000
Total Student Transportation Services	**$2,080,000**
2800 Support Services - Central	
100 Personnel Services - Salaries	91,065
200 Personnel Services - Employee Benefits	77,331
500 Other Purchased Services	1,850
Total Support Services - Central	**$170,246**
Total Support Services	**$9,926,839**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	245,903
200 Personnel Services - Employee Benefits	10,568
300 Purchased Professional and Technical Services	79,000
500 Other Purchased Services	97,250
600 Supplies	144,025
700 Property	7,000
800 Other Objects	3,500
Total Student Activities	**$587,246**
3300 Community Services	
600 Supplies	100
Total Community Services	**$100**
Total Operation of Non-Instructional Services	**$587,346**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	61,435
900 Other Uses of Funds	2,355,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,416,435**
5900 Budgetary Reserve	
800 Other Objects	949,794
Total Budgetary Reserve	**$949,794**
Total Other Expenditures and Financing Uses	**$3,366,229**
TOTAL EXPENDITURES	**$32,482,260**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	11,541,118	9,856,780
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	149,869	164,921
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	933,434	591,753
Other Capital Projects Fund	5,884,958	4,999,628
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,378,834	921,679
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,804	2,810
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	83,364	81,292
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$19,974,381**	**$16,618,863**

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	**$19,974,381**	**$16,618,863**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	45,665,000	41,315,650
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	371,576	295,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,245,105	3,120,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$49,281,681**	**$44,730,650**
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	**$49,281,681**	**$44,730,650**

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

TOTAL INDEBTEDNESS	**$49,281,681**	**$44,730,650**

Account Description	Amounts
0810 Nonspendable Fund Balance	261,634
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,996,557
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,598,580
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$9,595,137**
5900 Budgetary Reserve	**949,794**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$10,806,565**