

# 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

\_\_\_\_\_  
Joseph Caputo

(570)675-2165

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

\_\_\_\_\_  
caputoj@llsd.org

\_\_\_\_\_  
Email Address

**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> Lake-Lehman SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118403903
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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> 5/18/2026
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$92,500.00 Function 2200, Object 200: \$141,238.00	Benefits are higher in the 2200 function as it included tuition reimbursement
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 included for contingency
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 Fund balance is to cover the budget deficit
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 employee pension rate increases, contractual salary increases, and future renovation/capital improvement projects

<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	5,396,662
0850 Unassigned Fund Balance	2,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,396,662</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,756,309
7000 Revenue from State Sources	15,642,635
8000 Revenue from Federal Sources	630,946
9000 Other Financing Sources	150,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,179,890</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,576,552</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	14,987,628
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	55,900
6120 Current Per Capita Taxes, Section 679	73,400
6140 Current Act 511 Taxes - Flat Rate Assessments	29,350
6150 Current Act 511 Taxes - Proportional Assessments	2,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	798,000
6500 Earnings on Investments	460,000
6700 Revenues from LEA Activities	47,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	268,617
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	5,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	16,514

**REVENUE FROM LOCAL SOURCES \$19,756,309**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,675,772
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,444,170
7311 Pupil Transportation Subsidy	1,702,178
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,055
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	162,552
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,400
7340 State Property Tax Reduction Allocation	808,963
7360 Safe Schools	136,689
7531 Ready to Learn-Foundation	399,343
7532 Ready to Learn-Adequacy Supplement	120,820
7810 State Share of Social Security and Medicare Taxes	522,000
7820 State Share of Retirement Contributions	2,511,693

**REVENUE FROM STATE SOURCES \$15,642,635**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	345,421
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,480
8517 Title IV - 21st Century Schools	26,045

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$630,946</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	150,000
<b>OTHER FINANCING SOURCES</b>	<b>\$150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,179,890</b>

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$14,987,632</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$808,963</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$15,796,595</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,029,344</b>		

	<b>Luzerne</b>	<b>Wyoming</b>	<b>Total</b>
<hr/>			
<b>2025-26 Data</b>			
a. Assessed Value	\$1,352,728,700	\$9,232,685	\$1,361,961,385
b. Real Estate Mills	12.1430	65.3441	
<b>I. 2026-27 Data</b>			
c. 2024 STEB Market Value	\$1,312,691,333	\$50,140,264	\$1,362,831,597
d. Assessed Value	\$1,360,799,900	\$9,144,630	\$1,369,944,530
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2025-26 Calculations</b>			
f. 2025-26 Tax Levy	\$16,426,185	\$603,301	\$17,029,486
(a * b)			
<b>2026-27 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	96.32088%	3.67912%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$16,402,951	\$626,535	\$17,029,486
(f Total * g)			
i. Base Mills Subject to Index	12.1430	67.8605	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.40000%	92.40000%	92.40000%
k. Tax Levy Needed	\$16,402,814	\$626,530	\$17,029,344
(Approx. Tax Levy * g)			
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>12.0538</b>	<b>68.5134</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$16,402,810	\$626,530	\$17,029,340
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,220,377
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,987,628
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,987,632

Amount of Tax Relief for Homestead Exclusions

\$808,963

Total Approx. Tax Revenue:

\$15,796,595

Approx. Tax Levy for Tax Rate Calculation:

\$17,029,344

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.6408	70.6427	
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)	\$17,201,599	\$646,001	\$17,847,600
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$15,575.17	\$2,740.19	
Number of Homestead/Farmstead Properties	4110	199	4309
Median Assessed Value of Homestead Properties			\$168,200

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,987,632		
Amount of Tax Relief for Homestead Exclusions	<u>\$808,963</u>		
Total Approx. Tax Revenue:	\$15,796,595		
Approx. Tax Levy for Tax Rate Calculation:	\$17,029,344		

	Luzerne	Wyoming		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$808,963	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$808,963</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	1,360,799,900	12.0538	16,402,810			92.40000%	
Wyoming	9,144,630	68.5134	626,530			92.40000%	
<b>Totals:</b>	<b>1,369,944,530</b>		<b>17,029,340</b>	- 808,963 =	16,220,377 X	92.40000% =	14,987,628

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		73,400
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	29,000
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	\$10.00	\$0.00	350
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>29,350</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,975,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,004,350</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,362,831,597 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>16,353,979</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	12.1430	12.0538	-0.72%	Yes	4.1%				
	Wyoming	67.8605	68.5134	0.97%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,115,713
1200 Special Programs - Elementary / Secondary	6,491,120
1300 Vocational Education	799,372
<b>Total Instruction</b>	<b>\$23,406,205</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,171,484
2200 Support Services - Instructional Staff	307,100
2300 Support Services - Administration	2,342,195
2400 Support Services - Pupil Health	572,608
2500 Support Services - Business	498,920
2600 Operation and Maintenance of Plant Services	2,810,054
2700 Student Transportation Services	2,799,269
2800 Support Services - Central	474,283
2900 Other Support Services	48,000
<b>Total Support Services</b>	<b>\$11,023,913</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	917,463
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$929,463</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,995,213
5900 Budgetary Reserve	430,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,425,213</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,784,794</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,567,693
200 Personnel Services - Employee Benefits	6,598,321
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	170
500 Other Purchased Services	658,937
600 Supplies	240,092
800 Other Objects	20,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,115,713</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,504,088
200 Personnel Services - Employee Benefits	1,928,498
300 Purchased Professional and Technical Services	903,068
500 Other Purchased Services	1,117,322
600 Supplies	34,844
800 Other Objects	3,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,491,120</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	164,076
200 Personnel Services - Employee Benefits	126,362
400 Purchased Property Services	3,500
500 Other Purchased Services	500,000
600 Supplies	5,434
<b>Total Vocational Education</b>	<b>\$799,372</b>
<b>Total Instruction</b>	<b>\$23,406,205</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	640,126
200 Personnel Services - Employee Benefits	492,987
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	1,150
600 Supplies	1,021
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$1,171,484</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	92,500
200 Personnel Services - Employee Benefits	141,238
300 Purchased Professional and Technical Services	65,000
500 Other Purchased Services	1,750
600 Supplies	6,612
<b>Total Support Services - Instructional Staff</b>	<b>\$307,100</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,182,587

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	910,757
300 Purchased Professional and Technical Services	121,400
500 Other Purchased Services	51,350
600 Supplies	47,751
800 Other Objects	28,350
<b>Total Support Services - Administration</b>	<b>\$2,342,195</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	307,562
200 Personnel Services - Employee Benefits	236,866
300 Purchased Professional and Technical Services	22,825
500 Other Purchased Services	100
600 Supplies	5,255
<b>Total Support Services - Pupil Health</b>	<b>\$572,608</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	78,274
200 Personnel Services - Employee Benefits	60,282
300 Purchased Professional and Technical Services	269,356
400 Purchased Property Services	58,000
600 Supplies	31,508
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$498,920</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	794,686
200 Personnel Services - Employee Benefits	612,019
300 Purchased Professional and Technical Services	315,000
400 Purchased Property Services	314,280
500 Other Purchased Services	276,100
600 Supplies	494,669
800 Other Objects	3,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,810,054</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	64,099
200 Personnel Services - Employee Benefits	49,365
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	10,000
500 Other Purchased Services	2,543,291
600 Supplies	127,314
<b>Total Student Transportation Services</b>	<b>\$2,799,269</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	214,310
200 Personnel Services - Employee Benefits	165,049
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	13,800
600 Supplies	42,435
<b>Total Support Services - Central</b>	<b>\$474,283</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	48,000
<b>Total Other Support Services</b>	<b>\$48,000</b>
<b>Total Support Services</b>	<b>\$11,023,913</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	345,000
200 Personnel Services - Employee Benefits	265,698
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	10,500
500 Other Purchased Services	88,200
600 Supplies	113,065
800 Other Objects	21,000
<b>Total Student Activities</b>	<b>\$917,463</b>
<b>3300 Community Services</b>	
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$929,463</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,423,576
900 Other Uses of Funds	571,637
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,995,213</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	430,000
<b>Total Budgetary Reserve</b>	<b>\$430,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,425,213</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,784,794</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	9,275,293	7,775,293
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,275,293</b>	<b>\$7,775,293</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>\$9,275,293</b>	<b>\$7,775,293</b>
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**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

<b>General Fund</b>		
0510 Bonds Payable	13,659,643	13,206,797
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 General Fund</b>	<b>\$13,659,643</b>	<b>\$13,206,797</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$13,659,643</b>	<b>\$13,206,797</b>
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**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>\$13,659,643</b>	<b>\$13,206,797</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,604,904
0840 Assigned Fund Balance	4,186,854
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,791,758</b>
<b>5900 Budgetary Reserve</b>	<b>430,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,221,758</b>