FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2026



President of the Board - Original Signature Required — Date: 6-9-26



Secretary of the Board - Original Signature Required — Date: 6/9/2026



Chief School Administrator - Original Signature Required — Date: 6/9/2026

Tyler S James — Contact Person

(570)898-6587 Extn : — Telephone / Extension

jamest@hasd.us — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Halifax Area SD	Dauphin	115222504

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	$24217661
Ending Unassigned Fund Balance	$1272262
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.25%

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
Tyler Shaw	6/9/2026

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 :
Halifax Area SD	Dauphin	115222504

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
[signature]	4-14-26

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

Val Number	Description	Justification
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $113,783.00 Function 2400, Object 200: $115,049.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: $293,497.00 Function 2600, Object 200: $336,063.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $12,480.00 Function 2700, Object 200: $13,853.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
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 budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as unassigned fund balance. The amount of money in the unassigned fund balance is within PDE guidelines.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as committed fund balance. The board of directors committed the funds for future salary, health, and pension increase.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as assigned fund balance. The business manager assigned the funds for future capital expenditures.

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	694,162	
0830 Committed Fund Balance	2,083,206	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,272,262	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,355,468**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,822,249	
7000 Revenue from State Sources	12,058,825	
8000 Revenue from Federal Sources	335,587	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		**$24,217,661**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$28,573,129**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	8,722,364
6112	Interim Real Estate Taxes	24,922
6113	Public Utility Realty Taxes	9,500
6114	Payments in Lieu of Current Taxes - State / Local	25,000
6120	Current Per Capita Taxes, Section 679	22,500
6140	Current Act 511 Taxes - Flat Rate Assessments	727,500
6150	Current Act 511 Taxes - Proportional Assessments	1,265,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	526,000
6500	Earnings on Investments	175,000
6700	Revenues from LEA Activities	55,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	171,963
6910	Rentals	2,500
6920	Contributions and Donations from Private Sources	10,000
6940	Tuition from Patrons	75,000
6990	Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES		**$11,822,249**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,447,562
7271	Special Education funds for School-Aged Pupils	1,137,059
7292	Pre-K Counts	193,500
7311	Pupil Transportation Subsidy	867,687
7312	Nonpublic and Charter School Pupil Transportation Subsidy	12,700
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	271,087
7330	Health Services (Medical, Dental, Nurse, Act 25)	16,500
7340	State Property Tax Reduction Allocation	753,981
7360	Safe Schools	65,000
7505	Ready to Learn Block Grant	292,577
7810	State Share of Social Security and Medicare Taxes	378,148
7820	State Share of Retirement Contributions	1,623,024
REVENUE FROM STATE SOURCES		**$12,058,825**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	146,609
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	22,360

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,856
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	133,762
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	**$335,587**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	**$1,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**24,217,661**

Act 1 Index (current): 4.7%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$8,722,364**
Amount of Tax Relief for Homestead Exclusions	**$753,981**
Total Approx. Tax Revenue:	**$9,476,345**
Approx. Tax Levy for Tax Rate Calculation:	**$9,718,384**

		Dauphin	Total
	2025-26 Data		
	a. Assessed Value	$358,757,200	$358,757,200
	b. Real Estate Mills	26.3310	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$587,691,073	$587,691,073
	d. Assessed Value	$360,607,930	$360,607,930
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$9,446,436	$9,446,436
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$9,446,436	$9,446,436
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	26.3310	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.30000%	97.30000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$9,718,384	$9,718,384
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**26.9500**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$9,718,384	$9,718,384
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$8,964,403
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$8,722,364

Act 1 Index (current): 4.7%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$8,722,364**
Amount of Tax Relief for Homestead Exclusions	**$753,981**
Total Approx. Tax Revenue:	**$9,476,345**
Approx. Tax Levy for Tax Rate Calculation:	**$9,718,384**

		Dauphin	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	27.5685	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$9,941,420	$9,941,420
	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	$12,946.00	
V.	Number of Homestead/Farmstead Properties	2161	2161
	Median Assessed Value of Homestead Properties		$107,700

Act 1 Index (current): 4.7%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$8,722,364**
Amount of Tax Relief for Homestead Exclusions	**$753,981**
Total Approx. Tax Revenue:	**$9,476,345**
Approx. Tax Levy for Tax Rate Calculation:	**$9,718,384**

	Dauphin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$753,981	Lowering RE Tax Rate	$0	$753,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$753,981**

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
Dauphin	360,607,930	26.9500	9,718,384						97.30000%		
Totals:	**360,607,930**		**9,718,384**	-	753,981	=	8,964,403	X	97.30000%	=	8,722,364

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			22,500
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	22,500	22,500
6142	Current Act 511 Occupation Taxes – Flat Rate	$250.00	$0.00	705,000	705,000
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			**727,500**	**727,500**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,140,000	1,140,000
6152	Current Act 511 Occupation Taxes	0.00000	0.00000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.00000	0.00000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.00000	0.00000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**1,265,000**	**1,265,000**
	Total Act 511, Current Taxes				**1,992,500**

Act 511 Tax Limit	**-->**	**587,691,073 X**	**12**	**7,052,293**
		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									
	Dauphin	26.3310	26.9500	2.36%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$250.00	$250.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes					4.7%				
6144	Current Act 511 Trailer Taxes					4.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes					4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes					4.7%				
6155	Current Act 511 Business Privilege Taxes					4.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.7%				
6157	Current Act 511 Mercantile Taxes					4.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,273,824
1200 Special Programs - Elementary / Secondary	3,923,394
1300 Vocational Education	850,263
1600 Adult Education Programs	70,000
1800 Pre-Kindergarten	195,500
Total Instruction	**$14,312,981**
2000 Support Services	
2100 Support Services - Students	1,161,104
2200 Support Services - Instructional Staff	647,860
2300 Support Services - Administration	1,078,479
2400 Support Services - Pupil Health	249,211
2500 Support Services - Business	495,727
2600 Operation and Maintenance of Plant Services	1,715,568
2700 Student Transportation Services	1,264,435
2800 Support Services - Central	729,330
2900 Other Support Services	8,267
Total Support Services	**$7,349,981**
3000 Operation of Non-Instructional Services	
3200 Student Activities	623,134
3300 Community Services	800
Total Operation of Non-Instructional Services	**$623,934**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,705,765
5200 Interfund Transfers - Out	225,000
Total Other Expenditures and Financing Uses	**$1,930,765**
Total Estimated Expenditures and Other Financing Uses	**$24,217,661**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,415,618
200 Personnel Services - Employee Benefits	3,522,604
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	969,319
600 Supplies	283,183
800 Other Objects	3,100
Total Regular Programs - Elementary / Secondary	**$9,273,824**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,223,259
200 Personnel Services - Employee Benefits	969,856
300 Purchased Professional and Technical Services	417,402
500 Other Purchased Services	1,299,830
600 Supplies	13,047
Total Special Programs - Elementary / Secondary	**$3,923,394**
1300 Vocational Education	
500 Other Purchased Services	850,263
Total Vocational Education	**$850,263**
1600 Adult Education Programs	
500 Other Purchased Services	70,000
Total Adult Education Programs	**$70,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	100,520
200 Personnel Services - Employee Benefits	94,124
600 Supplies	856
Total Pre-Kindergarten	**$195,500**
Total Instruction	**$14,312,981**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	459,123
200 Personnel Services - Employee Benefits	366,620
300 Purchased Professional and Technical Services	327,010
500 Other Purchased Services	1,500
600 Supplies	5,801
800 Other Objects	1,050
Total Support Services - Students	**$1,161,104**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	326,687
200 Personnel Services - Employee Benefits	233,684
300 Purchased Professional and Technical Services	58,340
500 Other Purchased Services	2,500
600 Supplies	23,649

Description	Amount
800 Other Objects	3,000
Total Support Services - Instructional Staff	**$647,860**
2300 Support Services - Administration	
100 Personnel Services - Salaries	552,840
200 Personnel Services - Employee Benefits	362,285
300 Purchased Professional and Technical Services	68,000
500 Other Purchased Services	24,100
600 Supplies	49,504
800 Other Objects	21,750
Total Support Services - Administration	**$1,078,479**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	113,783
200 Personnel Services - Employee Benefits	115,049
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	250
600 Supplies	8,129
Total Support Services - Pupil Health	**$249,211**
2500 Support Services - Business	
100 Personnel Services - Salaries	247,418
200 Personnel Services - Employee Benefits	134,334
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	44,400
600 Supplies	37,175
800 Other Objects	2,400
Total Support Services - Business	**$495,727**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	293,497
200 Personnel Services - Employee Benefits	336,063
300 Purchased Professional and Technical Services	73,700
400 Purchased Property Services	384,960
500 Other Purchased Services	140,000
600 Supplies	427,348
700 Property	60,000
Total Operation and Maintenance of Plant Services	**$1,715,568**
2700 Student Transportation Services	
100 Personnel Services - Salaries	12,480
200 Personnel Services - Employee Benefits	13,853
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,224,552
600 Supplies	6,550
Total Student Transportation Services	**$1,264,435**
2800 Support Services - Central	
100 Personnel Services - Salaries	127,143
200 Personnel Services - Employee Benefits	88,631

Description	Amount
300 Purchased Professional and Technical Services	57,473
400 Purchased Property Services	15,000
500 Other Purchased Services	56,050
600 Supplies	84,827
700 Property	300,206
Total Support Services - Central	**$729,330**
2900 Other Support Services	
500 Other Purchased Services	8,267
Total Other Support Services	**$8,267**
Total Support Services	**$7,349,981**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	263,724
200 Personnel Services - Employee Benefits	90,453
300 Purchased Professional and Technical Services	91,007
400 Purchased Property Services	30,800
500 Other Purchased Services	73,000
600 Supplies	57,200
700 Property	3,000
800 Other Objects	13,950
Total Student Activities	**$623,134**
3300 Community Services	
500 Other Purchased Services	800
Total Community Services	**$800**
Total Operation of Non-Instructional Services	**$623,934**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	417,444
900 Other Uses of Funds	1,288,321
Total Debt Service / Other Expenditures and Financing Uses	**$1,705,765**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	225,000
Total Interfund Transfers - Out	**$225,000**
Total Other Expenditures and Financing Uses	**$1,930,765**
TOTAL EXPENDITURES	**$24,217,661**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	5,400,000	5,400,000
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	630,000	800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	300,000
Child Care Operations Fund		
Other Enterprise Funds	20,000	20,000
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	**$6,250,000**	**$6,520,000**

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	**$6,250,000**	**$6,520,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General 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 General Fund		
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		

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	10,000	25,000
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	**$10,000**	**$25,000**

TOTAL INDEBTEDNESS	**$10,000**	**$25,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	694,162
0830	Committed Fund Balance	2,083,206
0840	Assigned Fund Balance	1,000,000
0850	Unassigned Fund Balance	1,272,262
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,355,468**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,049,630**