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 :
Wellsboro Area SD	Tioga	117598503

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]	5/12/26

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

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	93,730	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,534,368	
0850 Unassigned Fund Balance	2,439,520	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$10,973,888
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,340,206	
7000 Revenue from State Sources	13,979,400	
8000 Revenue from Federal Sources	634,679	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$29,954,285
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$40,928,173

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	11,777,755
6112	Interim Real Estate Taxes	34,067
6113	Public Utility Realty Taxes	13,736
6114	Payments in Lieu of Current Taxes - State / Local	225,000
6140	Current Act 511 Taxes - Flat Rate Assessments	30,446
6150	Current Act 511 Taxes - Proportional Assessments	2,627,506
6500	Earnings on Investments	300,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	281,696
6920	Contributions and Donations from Private Sources	30,000
6990	Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES		**$15,340,206**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,712,033
7112	Basic Education Funding-Social Security	460,000
7220	Vocational Education	31,423
7271	Special Education funds for School-Aged Pupils	1,237,709
7311	Pupil Transportation Subsidy	522,500
7312	Nonpublic and Charter School Pupil Transportation Subsidy	9,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	160,013
7340	State Property Tax Reduction Allocation	660,261
7505	Ready to Learn Block Grant	1,185,961
7820	State Share of Retirement Contributions	2,000,000
REVENUE FROM STATE SOURCES		**$13,979,400**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	530,280
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,415
8517	Title IV - 21st Century Schools	39,984
REVENUE FROM FEDERAL SOURCES		**$634,679**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**29,954,285**

Act 1 Index (current): 4.5%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$11,780,750**	
Amount of Tax Relief for Homestead Exclusions	**$660,261**	
Total Approx. Tax Revenue:	**$12,441,011**	
Approx. Tax Levy for Tax Rate Calculation:	**$13,087,888**	

		Lycoming	Tioga	Total
	2025-26 Data			
	a. Assessed Value	$36,904,490	$1,227,459,990	$1,264,364,480
	b. Real Estate Mills	21.2500	9.9900	
I.	**2026-27 Data**			
	c. 2024 STEB Market Value	$64,883,319	$1,068,456,533	$1,133,339,852
	d. Assessed Value	$37,389,350	$1,231,119,680	$1,268,509,030
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2025-26 Calculations			
	f. 2025-26 Tax Levy (a * b)	$784,220	$12,262,325	$13,046,545
	2026-27 Calculations			
II.	g. Percent of Total Market Value	5.72497%	94.27503%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$746,911	$12,299,634	$13,046,545
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.2500	10.0203	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	92.24000%	94.95000%	94.79485%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$749,278	$12,338,610	$13,087,888
	I. 2026-27 Real Estate Tax Rate (k / d * 1000)	**20.0300**	**10.0200**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$748,909	$12,335,819	$13,084,728
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$12,424,467
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$11,777,755

Act 1 Index (current): 4.5%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$11,780,750**	
Amount of Tax Relief for Homestead Exclusions	**$660,261**	
Total Approx. Tax Revenue:	**$12,441,011**	
Approx. Tax Levy for Tax Rate Calculation:	**$13,087,888**	

IV.

	Lycoming	Tioga	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.2062	10.4712	
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)	$830,275	$12,891,300	$13,721,575
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

V.

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	$10,606.00	$22,561.00	
Number of Homestead/Farmstead Properties	66	2886	2952
Median Assessed Value of Homestead Properties			$188,490

Act 1 Index (current): 4.5%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$11,780,750**
Amount of Tax Relief for Homestead Exclusions	**$660,261**
Total Approx. Tax Revenue:	**$12,441,011**
Approx. Tax Levy for Tax Rate Calculation:	**$13,087,888**

Section 672.1 Method Choice: (a)(1)

	Lycoming	**Tioga**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$660,261	Lowering RE Tax Rate	$0	$660,261
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$660,261**

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
Lycoming	37,389,350	20.0300	748,909			92.24000%	
Tioga	1,231,119,680	10.0200	12,335,819			94.95000%	
Totals:	**1,268,509,030**		**13,084,728**	- 660,261 =	12,424,467 X	94.79485% =	11,777,755

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
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	152,230	30,446
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			**152,230**	**30,446**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	130,980,333	2,438,187
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	18,931,900	189,319
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			**149,912,233**	**2,627,506**
	Total Act 511, Current Taxes				**2,657,952**
		Act 511 Tax Limit -->	**1,133,339,852 X**	**12**	**13,600,078**
			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									
	Lycoming	21.2500	20.0300	-5.73%	Yes	4.5%				
	Tioga	10.0203	10.0200	0.01%	Yes	4.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

Estimated Expenditures and Other Financing Uses: Budget Summary

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,363,019
1200 Special Programs - Elementary / Secondary	3,949,894
1300 Vocational Education	666,595
Total Instruction	**$17,979,508**
2000 Support Services	
2100 Support Services - Students	1,142,721
2200 Support Services - Instructional Staff	815,491
2300 Support Services - Administration	1,673,872
2400 Support Services - Pupil Health	411,787
2500 Support Services - Business	512,220
2600 Operation and Maintenance of Plant Services	3,313,262
2700 Student Transportation Services	1,293,922
2800 Support Services - Central	1,140,555
Total Support Services	**$10,303,830**
3000 Operation of Non-Instructional Services	
3200 Student Activities	650,402
Total Operation of Non-Instructional Services	**$650,402**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	**$300,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,000,000
Total Other Expenditures and Financing Uses	**$2,000,000**
Total Estimated Expenditures and Other Financing Uses	**$31,233,740**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,894,001
200 Personnel Services - Employee Benefits	4,981,537
300 Purchased Professional and Technical Services	437,231
400 Purchased Property Services	15,700
500 Other Purchased Services	812,928
600 Supplies	221,301
800 Other Objects	321
Total Regular Programs - Elementary / Secondary	**$13,363,019**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,050,109
200 Personnel Services - Employee Benefits	1,340,292
300 Purchased Professional and Technical Services	66,796
500 Other Purchased Services	474,897
600 Supplies	17,800
Total Special Programs - Elementary / Secondary	**$3,949,894**
1300 Vocational Education	
100 Personnel Services - Salaries	287,503
200 Personnel Services - Employee Benefits	259,692
600 Supplies	119,400
Total Vocational Education	**$666,595**
Total Instruction	**$17,979,508**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	613,130
200 Personnel Services - Employee Benefits	476,307
500 Other Purchased Services	7,684
600 Supplies	45,500
800 Other Objects	100
Total Support Services - Students	**$1,142,721**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	368,912
200 Personnel Services - Employee Benefits	364,884
300 Purchased Professional and Technical Services	34,100
500 Other Purchased Services	2,595
600 Supplies	45,000
Total Support Services - Instructional Staff	**$815,491**
2300 Support Services - Administration	
100 Personnel Services - Salaries	868,116
200 Personnel Services - Employee Benefits	692,958
500 Other Purchased Services	3,533
600 Supplies	105,599
800 Other Objects	3,666

Description	Amount
Total Support Services - Administration	**$1,673,872**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	206,436
200 Personnel Services - Employee Benefits	200,851
600 Supplies	4,500
Total Support Services - Pupil Health	**$411,787**
2500 Support Services - Business	
100 Personnel Services - Salaries	266,204
200 Personnel Services - Employee Benefits	223,329
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	11,300
500 Other Purchased Services	3,087
600 Supplies	5,000
800 Other Objects	2,600
Total Support Services - Business	**$512,220**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	890,574
200 Personnel Services - Employee Benefits	718,551
300 Purchased Professional and Technical Services	378,500
400 Purchased Property Services	417,964
500 Other Purchased Services	147,128
600 Supplies	728,345
700 Property	31,500
800 Other Objects	700
Total Operation and Maintenance of Plant Services	**$3,313,262**
2700 Student Transportation Services	
500 Other Purchased Services	1,287,622
600 Supplies	6,300
Total Student Transportation Services	**$1,293,922**
2800 Support Services - Central	
100 Personnel Services - Salaries	226,526
200 Personnel Services - Employee Benefits	167,823
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	1,058
600 Supplies	236,022
700 Property	359,126
Total Support Services - Central	**$1,140,555**
Total Support Services	**$10,303,830**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	214,330
200 Personnel Services - Employee Benefits	89,819
300 Purchased Professional and Technical Services	76,980
400 Purchased Property Services	12,885

Description	Amount
500 Other Purchased Services	127,119
600 Supplies	117,048
800 Other Objects	12,221
Total Student Activities	**$650,402**
Total Operation of Non-Instructional Services	**$650,402**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	**$300,000**
Total Facilities Acquisition, Construction and Improvement Services	**$300,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	2,000,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,000,000**
Total Other Expenditures and Financing Uses	**$2,000,000**
TOTAL EXPENDITURES	**$31,233,740**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	6,878,747	6,878,747
Public Purpose (Expendable) Trust Fund	85,710	85,710
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,045,996	1,045,996
Other Capital Projects Fund	97,539	97,539
Debt Service Fund		
Food Service / Cafeteria Operations Fund	168,993	168,993
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	97,999	97,999
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	492,997	492,997
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$8,867,981**	**$8,867,981**

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	**$8,867,981**	**$8,867,981**

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	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund	60,000	60,000
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	2,500,000	2,500,000
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	**$4,560,000**	**$4,560,000**
TOTAL INDEBTEDNESS	**$4,560,000**	**$4,560,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	93,730
0830	Committed Fund Balance	
0840	Assigned Fund Balance	6,541,743
0850	Unassigned Fund Balance	3,152,690
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,694,433**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,788,163**