PRELIMINARY 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**

ERIC R HOLTZMAN — **Contact Person**

(717)762-1191 Extn :1131 — **Telephone** **Extension**

eric_holtzman@wasdpa.org — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Waynesboro Area SD	Franklin	112289003

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	$97765966
Ending Unassigned Fund Balance	$2809887
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.87%

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 :
Waynesboro Area SD	Franklin	112289003

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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $34,974.99 C x 2%: $25,537.46	Awaiting final homestead information from PDE.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserved for use by Board-approved expenses to include personnel, equipment, special education, cyber charter tuition, and negotiations (currently in negotiation's with teachers association for 2026-27 salaries and benefits).
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 unassigned fund balance is Board-approved to cover unplanned expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside by Board action for a pre-2013 retirement incentive.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside by Board action for capital improvements projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	25	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	173,996	
0840 Assigned Fund Balance	6,078,360	
0850 Unassigned Fund Balance	3,474,427	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,726,783**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	42,726,706	
7000 Revenue from State Sources	43,991,775	
8000 Revenue from Federal Sources	1,382,445	
9000 Other Financing Sources	9,000,500	
Total Estimated Revenues And Other Financing Sources		**$97,101,426**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$106,828,209**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	32,127,526
6112	Interim Real Estate Taxes	106,152
6113	Public Utility Realty Taxes	31,000
6114	Payments in Lieu of Current Taxes - State / Local	70,000
6140	Current Act 511 Taxes - Flat Rate Assessments	51,676
6150	Current Act 511 Taxes - Proportional Assessments	5,380,960
6400	Delinquencies on Taxes Levied / Assessed by the LEA	476,218
6500	Earnings on Investments	378,560
6700	Revenues from LEA Activities	45,427
6800	Revenues from Intermediary Sources / Pass-Through Funds	814,387
6910	Rentals	9,734
6920	Contributions and Donations from Private Sources	5,408
6940	Tuition from Patrons	3,165,605
6990	Refunds and Other Miscellaneous Revenue	64,053
REVENUE FROM LOCAL SOURCES		**$42,726,706**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	17,766,837
7160	Tuition for Orphans Subsidy	152,308
7271	Special Education funds for School-Aged Pupils	3,403,202
7292	Pre-K Counts	1,634,000
7311	Pupil Transportation Subsidy	1,660,446
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	658,734
7330	Health Services (Medical, Dental, Nurse, Act 25)	86,459
7340	State Property Tax Reduction Allocation	1,275,716
7360	Safe Schools	370,000
7505	Ready to Learn Block Grant	5,835,864
7532	Ready to Learn-Adequacy Supplement	2,500,000
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	1
7810	State Share of Social Security and Medicare Taxes	1,586,249
7820	State Share of Retirement Contributions	6,964,982
7900	Revenue for Technology	96,977
REVENUE FROM STATE SOURCES		**$43,991,775**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	971,126

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	126,426
8517 Title IV - 21st Century Schools	84,893
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	**$1,382,445**
OTHER FINANCING SOURCES	
9100 Sale of Bonds	9,000,000
9400 Sale of or Compensation for Loss of Fixed Assets	500
OTHER FINANCING SOURCES	**$9,000,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**97,101,426**

Act 1 Index (current): 4.8%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$32,127,526**
Amount of Tax Relief for Homestead Exclusions	**$1,276,873**
Total Approx. Tax Revenue:	**$33,404,399**
Approx. Tax Levy for Tax Rate Calculation:	**$34,569,646**

		Franklin	Total
	2025-26 Data		
	a. Assessed Value	$287,843,028	$287,843,028
	b. Real Estate Mills	113.9140	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$2,371,272,085	$2,371,272,085
	d. Assessed Value	$290,403,612	$290,403,612
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$32,789,351	$32,789,351
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$32,789,351	$32,789,351
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	113.9140	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$34,569,646	$34,569,646
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**119.0400**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$34,569,646	$34,569,646
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$33,292,773
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$32,127,526

Act 1 Index (current): 4.8%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$32,127,526**
Amount of Tax Relief for Homestead Exclusions	**$1,276,873**
Total Approx. Tax Revenue:	**$33,404,399**
Approx. Tax Levy for Tax Rate Calculation:	**$34,569,646**

		Franklin	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	119.3818	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$34,668,906	$34,668,906
	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	$1,337.00	
V.	Number of Homestead/Farmstead Properties	7803	7803
	Median Assessed Value of Homestead Properties		$19,230

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$32,127,526**
Amount of Tax Relief for Homestead Exclusions	**$1,276,873**
Total Approx. Tax Revenue:	**$33,404,399**
Approx. Tax Levy for Tax Rate Calculation:	**$34,569,646**

	Franklin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,275,716	Lowering RE Tax Rate	$0	$1,275,716
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,157			$1,157
Amount of Tax Relief from State/Local Sources				**$1,276,873**

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
Franklin	290,403,612	119.0400	34,569,646						96.50000%		
Totals:	**290,403,612**		**34,569,646**	-	1,276,873	=	33,292,773	X	96.50000%	=	32,127,526

		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	51,676	51,676
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			**51,676**	**51,676**
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%	4,650,880	4,650,880
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	730,080	730,080
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			**5,380,960**	**5,380,960**
	Total Act 511, Current Taxes				**5,432,636**
		Act 511 Tax Limit -->	**2,371,272,085 X**	**12**	**28,455,265**
			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									
	Franklin	113.9140	119.0400	4.50%	Yes	4.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,531,562
1200 Special Programs - Elementary / Secondary	11,491,793
1300 Vocational Education	2,554,491
1400 Other Instructional Programs - Elementary / Secondary	4,806,539
1600 Adult Education Programs	20,963
1800 Pre-Kindergarten	1,634,000
Total Instruction	**$59,039,348**
2000 Support Services	
2100 Support Services - Students	3,279,815
2200 Support Services - Instructional Staff	2,223,029
2300 Support Services - Administration	4,559,254
2400 Support Services - Pupil Health	1,143,404
2500 Support Services - Business	1,227,223
2600 Operation and Maintenance of Plant Services	5,410,183
2700 Student Transportation Services	3,921,729
2800 Support Services - Central	1,500,642
2900 Other Support Services	6,230
Total Support Services	**$23,271,509**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,515,541
3300 Community Services	9,182
Total Operation of Non-Instructional Services	**$1,524,723**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	9,000,000
Total Facilities Acquisition, Construction and Improvement Services	**$9,000,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,430,386
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	**$4,930,386**
Total Estimated Expenditures and Other Financing Uses	**$97,765,966**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,368,260
200 Personnel Services - Employee Benefits	11,922,524
300 Purchased Professional and Technical Services	837,837
400 Purchased Property Services	457,298
500 Other Purchased Services	6,602,919
600 Supplies	1,075,738
700 Property	263,472
800 Other Objects	3,514
Total Regular Programs - Elementary / Secondary	**$38,531,562**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,834,640
200 Personnel Services - Employee Benefits	3,993,784
300 Purchased Professional and Technical Services	1,621,409
500 Other Purchased Services	4,682
600 Supplies	20,703
700 Property	11,489
800 Other Objects	5,086
Total Special Programs - Elementary / Secondary	**$11,491,793**
1300 Vocational Education	
100 Personnel Services - Salaries	715,869
200 Personnel Services - Employee Benefits	504,319
400 Purchased Property Services	3,512
500 Other Purchased Services	1,296,171
600 Supplies	28,138
700 Property	6,257
800 Other Objects	225
Total Vocational Education	**$2,554,491**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	238,990
200 Personnel Services - Employee Benefits	153,776
500 Other Purchased Services	4,413,773
Total Other Instructional Programs - Elementary / Secondary	**$4,806,539**
1600 Adult Education Programs	
100 Personnel Services - Salaries	14,706
200 Personnel Services - Employee Benefits	6,257
Total Adult Education Programs	**$20,963**
1800 Pre-Kindergarten	
800 Other Objects	1,634,000
Total Pre-Kindergarten	**$1,634,000**
Total Instruction	**$59,039,348**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	1,724,736
200 Personnel Services - Employee Benefits	1,174,377
300 Purchased Professional and Technical Services	249,215
500 Other Purchased Services	2,984
600 Supplies	122,807
800 Other Objects	5,696
Total Support Services - Students	**$3,279,815**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,094,313
200 Personnel Services - Employee Benefits	1,006,689
300 Purchased Professional and Technical Services	16,627
500 Other Purchased Services	6,464
600 Supplies	82,744
700 Property	2,296
800 Other Objects	13,896
Total Support Services - Instructional Staff	**$2,223,029**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,381,300
200 Personnel Services - Employee Benefits	1,625,663
300 Purchased Professional and Technical Services	226,335
400 Purchased Property Services	2,680
500 Other Purchased Services	107,255
600 Supplies	106,795
700 Property	3,584
800 Other Objects	105,642
Total Support Services - Administration	**$4,559,254**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	592,837
200 Personnel Services - Employee Benefits	389,594
300 Purchased Professional and Technical Services	138,273
400 Purchased Property Services	609
500 Other Purchased Services	890
600 Supplies	20,000
800 Other Objects	1,201
Total Support Services - Pupil Health	**$1,143,404**
2500 Support Services - Business	
100 Personnel Services - Salaries	581,983
200 Personnel Services - Employee Benefits	425,315
300 Purchased Professional and Technical Services	8,320
400 Purchased Property Services	18,000
500 Other Purchased Services	25,583
600 Supplies	152,422
800 Other Objects	15,600
Total Support Services - Business	**$1,227,223**

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,633,230
200 Personnel Services - Employee Benefits	1,082,662
300 Purchased Professional and Technical Services	44,140
400 Purchased Property Services	790,890
500 Other Purchased Services	278,460
600 Supplies	1,202,212
700 Property	372,321
800 Other Objects	6,268
Total Operation and Maintenance of Plant Services	**$5,410,183**
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,393
200 Personnel Services - Employee Benefits	40,774
500 Other Purchased Services	3,802,569
600 Supplies	6,851
700 Property	13,703
800 Other Objects	439
Total Student Transportation Services	**$3,921,729**
2800 Support Services - Central	
100 Personnel Services - Salaries	499,738
200 Personnel Services - Employee Benefits	298,541
300 Purchased Professional and Technical Services	139,100
400 Purchased Property Services	150,800
500 Other Purchased Services	208,245
600 Supplies	118,858
700 Property	81,200
800 Other Objects	4,160
Total Support Services - Central	**$1,500,642**
2900 Other Support Services	
500 Other Purchased Services	6,230
Total Other Support Services	**$6,230**
Total Support Services	**$23,271,509**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	706,010
200 Personnel Services - Employee Benefits	365,543
400 Purchased Property Services	36,400
500 Other Purchased Services	282,795
600 Supplies	81,120
700 Property	21,216
800 Other Objects	22,457
Total Student Activities	**$1,515,541**
3300 Community Services	
600 Supplies	9,182

Description	Amount
Total Community Services	**$9,182**
Total Operation of Non-Instructional Services	**$1,524,723**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	9,000,000
Total Facilities Acquisition, Construction and Improvement Services	**$9,000,000**
Total Facilities Acquisition, Construction and Improvement Services	**$9,000,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	438,283
900 Other Uses of Funds	3,992,103
Total Debt Service / Other Expenditures and Financing Uses	**$4,430,386**
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	**$500,000**
Total Other Expenditures and Financing Uses	**$4,930,386**
TOTAL EXPENDITURES	**$97,765,966**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	10,774,596	10,774,596
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	340,000	340,000
Other Capital Projects Fund	7,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	660,000	660,000
Child Care Operations Fund		
Other Enterprise Funds	50,000	45,000
Internal Service Fund	27,700	27,700
Private Purpose Trust Fund	170,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	215,000	215,000
Permanent Fund		
Total Cash and Short-Term Investments	**$19,237,296**	**$12,732,296**

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	**$19,237,296**	**$12,732,296**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	30,157,303	26,554,880
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	216,541	216,541
0540 Accumulated Compensated Absences	328,597	328,597
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	79,931,199	79,931,199
0599 Other Noncurrent Liabilities		
Total General Fund	**$110,633,640**	**$107,031,217**
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	31,413	31,413
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,699,165	2,699,165
0599 Other Noncurrent Liabilities	25	25
Total Food Service / Cafeteria Operations Fund	**$2,730,603**	**$2,730,603**
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	**$113,364,243**	**$109,761,820**

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	**$113,364,243**	**$109,761,820**

Account	Description	Amounts
0810	Nonspendable Fund Balance	25
0820	Restricted Fund Balance	
0830	Committed Fund Balance	173,996
0840	Assigned Fund Balance	6,078,360
0850	Unassigned Fund Balance	2,809,887
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,062,243**
5900	**Budgetary Reserve**	**500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,562,268**