

**FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Dallas SD	County : Luzerne	AUN Number : 118401603
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/29/2026
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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  No

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

Total Budgeted Expenditures	\$53321151
Ending Unassigned Fund Balance	\$-5455880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-10.23%

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

Yes  No

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

SIGNATURE OF SUPERINTENDENT	DATE
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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)

<b>School District Name :</b> Dallas SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118401603
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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>
------------------------------------------------	-------------

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

Val Number      Description

Justification

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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,500,000)

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**(\$5,500,000)**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	31,811,923
7000 Revenue from State Sources	16,353,348
8000 Revenue from Federal Sources	700,000
9000 Other Financing Sources	4,500,000

**Total Estimated Revenues And Other Financing Sources**

**\$53,365,271**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$47,865,271**

**Amount****REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	25,247,323
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	92,000
6150 Current Act 511 Taxes - Proportional Assessments	4,830,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	875,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	17,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6990 Refunds and Other Miscellaneous Revenue	185,000

**REVENUE FROM LOCAL SOURCES \$31,811,923****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,319,991
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,659,580
7311 Pupil Transportation Subsidy	760,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	611,477
7505 Ready to Learn Block Grant	1,487,414
7810 State Share of Social Security and Medicare Taxes	733,711
7820 State Share of Retirement Contributions	3,221,175

**REVENUE FROM STATE SOURCES \$16,353,348****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	530,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,000
8517 Title IV - 21st Century Schools	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

**REVENUE FROM FEDERAL SOURCES \$700,000**

Amount

**OTHER FINANCING SOURCES**

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 4,500,000

**OTHER FINANCING SOURCES \$4,500,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 53,365,271**

Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$25,247,323

Amount of Tax Relief for Homestead Exclusions \$611,477

Total Approx. Tax Revenue: \$25,858,800

Approx. Tax Levy for Tax Rate Calculation: \$26,639,645

**Total**

**2025-26 Data**

a. Assessed Value \$1,677,051,300 \$1,677,051,300

b. Real Estate Mills 14.9883

**I. 2026-27 Data**

c. 2024 STEB Market Value \$1,648,792,435 \$1,648,792,435

d. Assessed Value \$1,723,925,300 \$1,723,925,300

e. Assessed Value of New Constr/ Renov \$0 \$0

**2025-26 Calculations**

f. 2025-26 Tax Levy \$25,136,148 \$25,136,148

(a \* b)

**2026-27 Calculations**

g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2025-26 Tax Levy \$25,136,148 \$25,136,148

(f Total \* g)

i. Base Mills Subject to Index 14.9883

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 97.00000% 97.00000%

k. Tax Levy Needed \$26,639,645 \$26,639,645

(Approx. Tax Levy \* g)

**I. 2026-27 Real Estate Tax Rate**

(k / d \* 1000)

m. Tax Levy Generated by Mills \$26,639,645 \$26,639,645

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

\$26,028,168

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$25,247,323

AUN: 118401603 Dallas SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$25,247,323

Amount of Tax Relief for Homestead Exclusions

~~\$611,477~~

Total Approx. Tax Revenue:

\$25,858,800

Approx. Tax Levy for Tax Rate Calculation:

\$26,639,645

Luzerne

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	15.6028	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,898,062	\$26,898,062
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**

V. Assessed Value Exclusion per Homestead	\$7,183.11	
Number of Homestead/Farmstead Properties	5510	5510
Median Assessed Value of Homestead Properties		\$169,700

AUN: 118401603 Dallas SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$25,247,323

Amount of Tax Relief for Homestead Exclusions

\$611,477

Total Approx. Tax Revenue:

\$25,858,800

Approx. Tax Levy for Tax Rate Calculation:

\$26,639,645

Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$611,477

Lowering RE Tax Rate

\$0

\$611,477

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$611,477**



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									
6120	Current Per Capita Taxes, Section 679	14.9883	15.4529	3.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,426,569
1200 Special Programs - Elementary / Secondary	6,949,630
1300 Vocational Education	1,298,033
1400 Other Instructional Programs - Elementary / Secondary	27,660
<b>Total Instruction</b>	<b>\$30,701,892</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,333,960
2200 Support Services - Instructional Staff	323,237
2300 Support Services - Administration	2,251,898
2400 Support Services - Pupil Health	421,818
2500 Support Services - Business	684,728
2600 Operation and Maintenance of Plant Services	3,965,029
2700 Student Transportation Services	2,199,739
2800 Support Services - Central	327,192
2900 Other Support Services	54,000
<b>Total Support Services</b>	<b>\$11,561,601</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,075,977
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,075,977</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,981,681
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,981,681</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$53,321,151</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,466,193
200 Personnel Services - Employee Benefits	9,543,556
400 Purchased Property Services	115,000
500 Other Purchased Services	904,610
600 Supplies	397,210
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,426,569</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,694,780
200 Personnel Services - Employee Benefits	2,057,400
300 Purchased Professional and Technical Services	1,600,000
400 Purchased Property Services	5,000
500 Other Purchased Services	553,750
600 Supplies	38,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,949,630</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	330,551
200 Personnel Services - Employee Benefits	265,960
500 Other Purchased Services	693,722
600 Supplies	7,800
<b>Total Vocational Education</b>	<b>\$1,298,033</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	13,608
200 Personnel Services - Employee Benefits	14,052
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,660</b>
<b>Total Instruction</b>	<b>\$30,701,892</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	732,369
200 Personnel Services - Employee Benefits	590,291
400 Purchased Property Services	4,000
500 Other Purchased Services	900
600 Supplies	6,400
<b>Total Support Services - Students</b>	<b>\$1,333,960</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	192,871
200 Personnel Services - Employee Benefits	106,636
400 Purchased Property Services	3,430
600 Supplies	20,300
<b>Total Support Services - Instructional Staff</b>	<b>\$323,237</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,234,888

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	757,960
300 Purchased Professional and Technical Services	201,500
400 Purchased Property Services	2,000
500 Other Purchased Services	19,850
600 Supplies	5,700
800 Other Objects	30,000
<b>Total Support Services - Administration</b>	<b>\$2,251,898</b>

<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	218,607
200 Personnel Services - Employee Benefits	193,911
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	300
600 Supplies	3,500
<b>Total Support Services - Pupil Health</b>	<b>\$421,818</b>

<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	213,411
200 Personnel Services - Employee Benefits	138,817
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	152,000
600 Supplies	100,000
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$684,728</b>

<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,104,054
200 Personnel Services - Employee Benefits	708,225
300 Purchased Professional and Technical Services	232,500
400 Purchased Property Services	987,000
500 Other Purchased Services	304,250
600 Supplies	489,000
700 Property	140,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,965,029</b>

<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,199,739
<b>Total Student Transportation Services</b>	<b>\$2,199,739</b>

<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	106,013
200 Personnel Services - Employee Benefits	89,179
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	30,000
600 Supplies	2,000
<b>Total Support Services - Central</b>	<b>\$327,192</b>

<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	4,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	50,000
<b>Total Other Support Services</b>	<b>\$54,000</b>
<b>Total Support Services</b>	<b>\$11,561,601</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	451,770
200 Personnel Services - Employee Benefits	158,807
300 Purchased Professional and Technical Services	175,100
400 Purchased Property Services	19,300
500 Other Purchased Services	173,000
600 Supplies	98,000
<b>Total Student Activities</b>	<b>\$1,075,977</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,075,977</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,354,681
900 Other Uses of Funds	7,627,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,981,681</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,981,681</b>
<b>TOTAL EXPENDITURES</b>	<b>\$53,321,151</b>

Cash and Short-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	200,000	200,000
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 Cash and Short-Term Investments** **\$200,000** **\$200,000**

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		

06/30/2026 Estimate      06/30/2027 Projection

Long-Term Investments

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$200,000</b>	<b>\$200,000</b>

**Long-Term Indebtedness**

06/30/2026 Estimate      06/30/2027 Projection

**General Fund**

0510 Bonds Payable	70,000,000	69,974,942
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	250,000	250,000

0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund**      **\$70,250,000**      **\$70,224,942**

**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**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

<b>Capital Reserve Fund - \$ 690, \$1850</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	

**Total Capital Reserve Fund - \$ 690, \$1850**

<b>Capital Reserve Fund - \$ 1431</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	

**Total Capital Reserve Fund - \$ 1431**

<b>Other Capital Projects 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	

**Total Other Capital Projects Fund**

<b>Debt Service 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	

**Total Debt Service Fund**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**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**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**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**

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**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**      **\$70,250,000**      **\$70,224,942**

06/30/2026 Estimate      06/30/2027 Projection

**Short-Term Payables**

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>\$70,250,000</b>	<b>\$70,224,942</b>
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**TOTAL INDEBTEDNESS**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,455,880)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$5,455,880)</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$5,455,880)</b>