FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

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

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
Tony Schuler	6-29-2026

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 :	COUNTY :	AUN :
Dallas SD	Luzerne	118401603

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	$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 x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/30/2026

DUE DATE: AUGUST 15, 2026

Printed 6/25/2026 12:16:29 PM

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Tony Schuler
President of the Board - Original Signature Required — Date 6/24/26

Chris Prosky
Secretary of the Board - Original Signature Required — Date 6/29/26

Thomas Smith
Chief School Administrator - Original Signature Required — Date 6/29/26

Lyndsey Dalton
Contact Person

(570)592-7467 Extn :
Telephone Extension

ldalton@dsdhs.com
Email Address

Val Number	Description	Justification
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.	Budgetary reserve is meant to be used for emergencies. The negative position is a result of unanticipated healthcare, special education and charter school expenses. It will take us several years to reestablish.

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:

	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
	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 (a * b)	$25,136,148	$25,136,148
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$25,136,148	$25,136,148
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.9883	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$26,639,645	$26,639,645
	I. 2026-27 Real Estate Tax Rate (k / d * 1000)	**15.4529**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$26,639,645	$26,639,645
	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

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

IV.

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,183.11	
	Number of Homestead/Farmstead Properties	5510	5510
	Median Assessed Value of Homestead Properties		$169,700

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**

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
Luzerne	1,723,925,300	15.4529	26,639,645						97.00000%		
Totals:	**1,723,925,300**		**26,639,645**	-	611,477	=	26,028,168	X	97.00000%	=	25,247,323

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			50,000
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	50,000	50,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	42,000	42,000
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			**92,000**	**92,000**
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%	4,300,000	4,300,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	530,000	530,000
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			**4,830,000**	**4,830,000**
	Total Act 511, Current Taxes				**4,922,000**
		Act 511 Tax Limit -->	**1,648,792,435 X**	**12**	**19,785,509**
			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									
	Luzerne	14.9883	15.4529	3.10%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
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%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
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
Total Instruction	**$30,701,892**
2000 Support Services	
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
Total Support Services	**$11,561,601**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,075,977
Total Operation of Non-Instructional Services	**$1,075,977**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,981,681
Total Other Expenditures and Financing Uses	**$9,981,681**
Total Estimated Expenditures and Other Financing Uses	**$53,321,151**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	**$22,426,569**
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	**$6,949,630**
1300 Vocational Education	
100 Personnel Services - Salaries	330,551
200 Personnel Services - Employee Benefits	265,960
500 Other Purchased Services	693,722
600 Supplies	7,800
Total Vocational Education	**$1,298,033**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,052
200 Personnel Services - Employee Benefits	13,608
Total Other Instructional Programs - Elementary / Secondary	**$27,660**
Total Instruction	**$30,701,892**
2000 Support Services	
2100 Support Services - Students	
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
Total Support Services - Students	**$1,333,960**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	192,871
200 Personnel Services - Employee Benefits	106,636
400 Purchased Property Services	3,430
600 Supplies	20,300
Total Support Services - Instructional Staff	**$323,237**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,234,888

Description	Amount
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
Total Support Services - Administration	**$2,251,898**
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	**$421,818**
2500 Support Services - Business	
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
Total Support Services - Business	**$684,728**
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	**$3,965,029**
2700 Student Transportation Services	
500 Other Purchased Services	2,199,739
Total Student Transportation Services	**$2,199,739**
2800 Support Services - Central	
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
Total Support Services - Central	**$327,192**
2900 Other Support Services	
300 Purchased Professional and Technical Services	4,000

Description	Amount
500 Other Purchased Services	50,000
Total Other Support Services	**$54,000**
Total Support Services	**$11,561,601**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	**$1,075,977**
Total Operation of Non-Instructional Services	**$1,075,977**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,354,681
900 Other Uses of Funds	7,627,000
Total Debt Service / Other Expenditures and Financing Uses	**$9,981,681**
Total Other Expenditures and Financing Uses	**$9,981,681**
TOTAL EXPENDITURES	**$53,321,151**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	200,000	1,000,000
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	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	**$400,000**	**$1,200,000**

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		

Long-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$400,000**	**$1,200,000**

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		

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

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

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)
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**($5,455,880)**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**($5,455,880)**