



# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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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 2025-2026 (compared to 2024-2025)?

Yes  No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$93192380
Ending Unassigned Fund Balance	\$981414
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.05%

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, 2025

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wallenpaupack Area SD	<b>County :</b> Pike	<b>AUN Number :</b> 119648303
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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> 5/6/25
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>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.</p> <p>(A x B x TR) - C: \$2,066,856.59 C x 2%: \$0.00</p>	Waiting PDE to update data
5300	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2600, Object 100: \$2,473,678.00 Function 2600, Object 200: \$2,699,087.00</p>	The benefit package for health insurance has increased by 13%, therefore showing a significant higher amount compared to the contracted salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Due to many uncertainties facing the District, these funds are necessary for unforeseen expenses to the District.
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.	To offset future tax increases due to continued cost associated with special education, cyber school cost and contractual obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Heath Insurance, PSERS and GASB. The board approves a resolution to commit funds to handle increases with our self funded health increases with our self funded health insurance projections and PSERS retirement funds.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,888,416
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,470,072
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,358,488</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	69,186,557
7000 Revenue from State Sources	21,268,600
8000 Revenue from Federal Sources	1,248,565
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,703,722</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$101,062,210</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	61,888,853
6112 Interim Real Estate Taxes	101,000
6113 Public Utility Realty Taxes	56,000
6114 Payments in Lieu of Current Taxes - State / Local	82,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,900,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	902,304
6910 Rentals	29,400
6940 Tuition from Patrons	1,200,000
6990 Refunds and Other Miscellaneous Revenue	3,000

**REVENUE FROM LOCAL SOURCES \$69,186,557**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,820,996
7112 Basic Education Funding-Social Security	1,534,516
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	215,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,010,426
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7360 Safe Schools	16,380
7505 Ready to Learn Block Grant	307,523
7506 PAsmart Grants	71,480
7820 State Share of Retirement Contributions	6,692,779

**REVENUE FROM STATE SOURCES \$21,268,600**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	778,284
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	96,884
8517 Title IV - 21st Century Schools	59,297
8521 Vocational Education - Operating Expenditures	54,100
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,248,565</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>91,703,722</b>
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Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$61,895,000

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$61,895,000

Approx. Tax Levy for Tax Rate Calculation:

\$66,913,514

Pike

Wayne

Total

<b>2024-25 Data</b>			
a. Assessed Value	\$506,707,570	\$2,029,146,551	\$2,535,854,121
b. Real Estate Mills	84.8400	10.3900	
<b>I. 2025-26 Data</b>			
c. 2023 STEB Market Value	\$3,129,071,709	\$1,521,922,318	\$4,650,994,027
d. Assessed Value	\$508,800,900	\$2,044,187,834	\$2,552,988,734
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2024-25 Calculations</b>			
f. 2024-25 Tax Levy	\$42,989,070	\$21,082,833	\$64,071,903
(a * b)			
<b>2025-26 Calculations</b>			
g. Percent of Total Market Value	67.27748%	32.72252%	100.00000%
<b>II.</b>			
h. Rebalanced 2024-25 Tax Levy	\$43,105,962	\$20,965,941	\$64,071,903
(f Total * g)			
i. Base Mills Subject to Index	85.0706	10.3900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$45,017,726	\$21,895,788	\$66,913,514
(Approx. Tax Levy * g)			
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>88.4700</b>	<b>10.7100</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$45,013,616	\$21,893,252	\$66,906,868
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$66,906,868
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$61,888,853
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$61,895,000

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$61,895,000

Approx. Tax Levy for Tax Rate Calculation:

\$66,913,514

	Pike	Wayne	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	88.4734	10.8056	
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)	\$45,015,346	\$22,088,676	\$67,104,022
IV. 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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,254.00	\$26,874.00	
Number of Homestead/Farmstead Properties	5015	2165	7180
Median Assessed Value of Homestead Properties			\$57,000

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$61,895,000		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$61,895,000		
Approx. Tax Levy for Tax Rate Calculation:	\$66,913,514		

	Pike	Wayne		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Pike	508,800,900	88.4700	45,013,616			92.50000%	
Wayne	2,044,187,834	10.7100	21,893,252			92.50000%	
<b>Totals:</b>	<b>2,552,988,734</b>		<b>66,906,868</b>	- 0 =	66,906,868 X	92.50000% =	61,888,853

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,400,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,650,994,027 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>55,811,928</b>
			<b>(511 Limit)</b>

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Pike	85.0706	88.4700	4.00%	Yes	4.0%				
	Wayne	10.3900	10.7100	3.08%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,151,039
1200 Special Programs - Elementary / Secondary	14,771,193
1300 Vocational Education	1,931,387
1400 Other Instructional Programs - Elementary / Secondary	259,048
<b>Total Instruction</b>	<b>\$54,112,667</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,004,566
2200 Support Services - Instructional Staff	2,986,790
2300 Support Services - Administration	4,362,290
2400 Support Services - Pupil Health	850,477
2500 Support Services - Business	1,108,911
2600 Operation and Maintenance of Plant Services	7,633,665
2700 Student Transportation Services	5,096,115
2800 Support Services - Central	2,090,665
2900 Other Support Services	222,304
<b>Total Support Services</b>	<b>\$29,355,783</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,490,949
3300 Community Services	710,473
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,201,422</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,572,508
5200 Interfund Transfers - Out	1,850,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,522,508</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$93,192,380</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,065,926
200 Personnel Services - Employee Benefits	15,476,363
300 Purchased Professional and Technical Services	467,000
400 Purchased Property Services	11,555
500 Other Purchased Services	1,580,130
600 Supplies	536,865
700 Property	10,400
800 Other Objects	2,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,151,039</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,494,743
200 Personnel Services - Employee Benefits	5,863,860
300 Purchased Professional and Technical Services	778,000
400 Purchased Property Services	2,125
500 Other Purchased Services	1,574,350
600 Supplies	57,375
800 Other Objects	740
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,771,193</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	975,882
200 Personnel Services - Employee Benefits	764,055
400 Purchased Property Services	19,050
500 Other Purchased Services	830
600 Supplies	171,355
800 Other Objects	215
<b>Total Vocational Education</b>	<b>\$1,931,387</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	151,130
200 Personnel Services - Employee Benefits	97,718
500 Other Purchased Services	9,100
600 Supplies	1,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$259,048</b>
<b>Total Instruction</b>	<b>\$54,112,667</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,786,037
200 Personnel Services - Employee Benefits	2,113,984
300 Purchased Professional and Technical Services	65,600
400 Purchased Property Services	565
500 Other Purchased Services	10,230
600 Supplies	24,175
800 Other Objects	3,975

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$5,004,566</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,482,397
200 Personnel Services - Employee Benefits	1,410,618
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	1,450
500 Other Purchased Services	10,900
600 Supplies	71,525
800 Other Objects	3,150
<b>Total Support Services - Instructional Staff</b>	<b>\$2,986,790</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,287,119
200 Personnel Services - Employee Benefits	1,657,496
300 Purchased Professional and Technical Services	126,500
400 Purchased Property Services	3,000
500 Other Purchased Services	202,250
600 Supplies	44,625
800 Other Objects	41,300
<b>Total Support Services - Administration</b>	<b>\$4,362,290</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	438,143
200 Personnel Services - Employee Benefits	361,287
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	2,572
600 Supplies	17,975
<b>Total Support Services - Pupil Health</b>	<b>\$850,477</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	520,904
200 Personnel Services - Employee Benefits	425,557
300 Purchased Professional and Technical Services	73,500
400 Purchased Property Services	2,120
500 Other Purchased Services	73,830
600 Supplies	11,000
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$1,108,911</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,473,678
200 Personnel Services - Employee Benefits	2,699,087
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	1,149,900
500 Other Purchased Services	187,300
600 Supplies	978,100
800 Other Objects	600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,633,665</b>

2025-2026 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	121,244
200 Personnel Services - Employee Benefits	107,371
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	75,000
500 Other Purchased Services	4,635,500
600 Supplies	144,000
700 Property	5,000
<b>Total Student Transportation Services</b>	<b>\$5,096,115</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	753,756
200 Personnel Services - Employee Benefits	573,339
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	43,000
500 Other Purchased Services	21,000
600 Supplies	532,770
800 Other Objects	1,800
<b>Total Support Services - Central</b>	<b>\$2,090,665</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	82,000
800 Other Objects	140,304
<b>Total Other Support Services</b>	<b>\$222,304</b>
<b>Total Support Services</b>	<b>\$29,355,783</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,006,953
200 Personnel Services - Employee Benefits	925,296
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	42,000
500 Other Purchased Services	237,000
600 Supplies	141,200
800 Other Objects	46,500
<b>Total Student Activities</b>	<b>\$3,490,949</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	430,096
200 Personnel Services - Employee Benefits	238,735
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	8,082
600 Supplies	31,060
<b>Total Community Services</b>	<b>\$710,473</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,201,422</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	30,608
900 Other Uses of Funds	3,541,900
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,572,508</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,850,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,850,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,522,508</b>
<b>TOTAL EXPENDITURES</b>	<b>\$93,192,380</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	4,150,000	4,235,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,335,359	931,997
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,485,359</b>	<b>\$5,166,997</b>

**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 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

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,485,359</b>	<b>\$5,166,997</b>
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**General Fund**

0510 Bonds Payable	2,945,608	
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		

<b>Total General Fund</b>	<b>\$2,945,608</b>	
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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**

**\$2,945,608**



**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	4,275,000	4,385,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$4,275,000</b>	<b>\$4,385,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$7,220,608</b>	<b>\$4,385,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,888,416
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	981,414
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,869,830</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,969,830</b>