

# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval

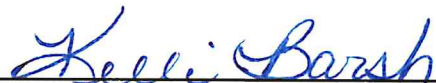
Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required

5.29.26

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

05-29-2026

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5.29.2026

\_\_\_\_\_  
Date

Jeffrey Firmstone

\_\_\_\_\_  
Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wayne Highlands SD	COUNTY : Wayne	AUN : 119648703
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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	\$71517413
Ending Unassigned Fund Balance	\$4528047
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.33%

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  5.29.29
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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> Wayne Highlands SD	<b>County :</b> Wayne	<b>AUN Number :</b> 119648703
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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> 5-29-26
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2600, Object 100: \$1,905,975.00 Function 2600, Object 200: \$2,124,385.00	Health Plan Costs and mandated PSERS retirement contributions cause the gross benefits cost to exceed total salaries in this function
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.	Unassigned fund balance is used for unexpected expenditures, cyber charter school tuition and to provide operating funds in the event of protracted state budget negotiations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been primarily committed for state mandated PSERS contributions, also commitments have been made for future health plan costs and capital improvements.

<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	5,205	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,998,850	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,528,047	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,526,897</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	45,820,741	
7000 Revenue from State Sources	24,249,172	
8000 Revenue from Federal Sources	1,447,500	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$71,517,413</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$82,044,310</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	39,604,414
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	51,000
6120 Current Per Capita Taxes, Section 679	56,534
6140 Current Act 511 Taxes - Flat Rate Assessments	56,534
6150 Current Act 511 Taxes - Proportional Assessments	1,112,804
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,008,223
6500 Earnings on Investments	1,300,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	611,232
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	925,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$45,820,741</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,515,000
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	65,000
7240 Driver Education - Student	3,000
7271 Special Education funds for School-Aged Pupils	2,087,310
7311 Pupil Transportation Subsidy	2,065,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	2,010,452
7360 Safe Schools	145,661
7505 Ready to Learn Block Grant	390,935
7810 State Share of Social Security and Medicare Taxes	1,042,478
7820 State Share of Retirement Contributions	4,862,336
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,249,172</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	815,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	104,000
8517 Title IV - 21st Century Schools	56,000
8521 Vocational Education - Operating Expenditures	47,500

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	425,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,447,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>71,517,413</b>

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,604,414
Amount of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>
Total Approx. Tax Revenue:	\$41,614,866
Approx. Tax Levy for Tax Rate Calculation:	\$44,627,201

Wayne

Total

**2025-26 Data**

a. Assessed Value	\$3,280,859,357	\$3,280,859,357
b. Real Estate Mills	13.0661	

**I. 2026-27 Data**

c. 2024 STEB Market Value	\$2,849,148,895	\$2,849,148,895
d. Assessed Value	\$3,307,997,426	\$3,307,997,426
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2025-26 Calculations**

f. 2025-26 Tax Levy (a * b)	\$42,868,036	\$42,868,036
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**2026-27 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$42,868,036	\$42,868,036
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.0661	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	92.93157%	92.93157%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$44,627,201	\$44,627,201

**I. 2026-27 Real Estate Tax Rate** 13.4907  
(k / d \* 1000)

l. Tax Levy Generated by Mills (I / 1000 * d)	\$44,627,201	\$44,627,201
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$42,616,749
n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$39,604,414

Act 1 Index (current): 3.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$39,604,414
Amount of Tax Relief for Homestead Exclusions	<u>\$2,010,452</u>
Total Approx. Tax Revenue:	\$41,614,866
Approx. Tax Levy for Tax Rate Calculation:	\$44,627,201

	Wayne	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.5234	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,735,372	\$44,735,372
IV. 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	\$29,428.00	
Number of Homestead/Farmstead Properties	5064	5064
Median Assessed Value of Homestead Properties		\$220,400

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,604,414

Amount of Tax Relief for Homestead Exclusions \$2,010,452

Total Approx. Tax Revenue: \$41,614,866

Approx. Tax Levy for Tax Rate Calculation: \$44,627,201

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,010,452	Lowering RE Tax Rate	\$0	\$2,010,452
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,010,452</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>
Wayne	3,307,997,426	13.4907	44,627,201			92.93157%	
<b>Totals:</b>	<b>3,307,997,426</b>		<b>44,627,201</b>	<b>2,010,452</b>	<b>= 42,616,749</b>	<b>X 92.93157%</b>	<b>= 39,604,414</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			56,534
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	72,480	56,534
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>72,480</b>	<b>56,534</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	300.00000	0.000	575,070	442,804
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	670,000	670,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,245,070</b>	<b>1,112,804</b>
<b>Total Act 511, Current Taxes</b>				<b>1,169,338</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,849,148,895</b>	<b>X 12</b>	<b>34,189,787</b>
		<b>Market Value</b>	<b>Mills</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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Wayne	13.0661	13.4907	3.25%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	300.00000	300.00000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,973,942
1200 Special Programs - Elementary / Secondary	13,588,678
1300 Vocational Education	670,844
1400 Other Instructional Programs - Elementary / Secondary	1,192,237
<b>Total Instruction</b>	<b>\$44,425,701</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,041,594
2200 Support Services - Instructional Staff	3,204,804
2300 Support Services - Administration	5,158,075
2400 Support Services - Pupil Health	957,570
2500 Support Services - Business	986,779
2600 Operation and Maintenance of Plant Services	5,803,860
2700 Student Transportation Services	4,185,840
2800 Support Services - Central	3,000
2900 Other Support Services	62,316
<b>Total Support Services</b>	<b>\$22,403,838</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,483,781
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,483,781</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,119,093
5200 Interfund Transfers - Out	85,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,204,093</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$71,517,413</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,655,374
200 Personnel Services - Employee Benefits	11,556,751
300 Purchased Professional and Technical Services	432,005
400 Purchased Property Services	158,200
500 Other Purchased Services	1,765,359
600 Supplies	374,000
700 Property	32,253
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,973,942</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,620,548
200 Personnel Services - Employee Benefits	4,516,439
300 Purchased Professional and Technical Services	570,760
500 Other Purchased Services	3,848,860
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,588,678</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	167,548
200 Personnel Services - Employee Benefits	136,378
300 Purchased Professional and Technical Services	14,770
500 Other Purchased Services	339,350
600 Supplies	12,798
<b>Total Vocational Education</b>	<b>\$670,844</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	683,523
200 Personnel Services - Employee Benefits	487,783
300 Purchased Professional and Technical Services	1,600
500 Other Purchased Services	3,274
600 Supplies	16,057
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,192,237</b>
<b>Total Instruction</b>	<b>\$44,425,701</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,154,047
200 Personnel Services - Employee Benefits	824,673
300 Purchased Professional and Technical Services	53,624
500 Other Purchased Services	2,750
600 Supplies	6,500
<b>Total Support Services - Students</b>	<b>\$2,041,594</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,453,397

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,261,887
300 Purchased Professional and Technical Services	66,724
500 Other Purchased Services	6,850
600 Supplies	148,738
700 Property	266,708
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,204,804</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,566,052
200 Personnel Services - Employee Benefits	2,038,254
300 Purchased Professional and Technical Services	273,500
400 Purchased Property Services	31,514
500 Other Purchased Services	171,592
600 Supplies	32,311
700 Property	9,760
800 Other Objects	35,092
<b>Total Support Services - Administration</b>	<b>\$5,158,075</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	518,722
200 Personnel Services - Employee Benefits	423,829
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
500 Other Purchased Services	169
600 Supplies	6,100
700 Property	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$957,570</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	533,308
200 Personnel Services - Employee Benefits	453,471
<b>Total Support Services - Business</b>	<b>\$986,779</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,905,975
200 Personnel Services - Employee Benefits	2,124,385
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	813,000
500 Other Purchased Services	204,850
600 Supplies	606,650
700 Property	120,000
800 Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,803,860</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	83,103
200 Personnel Services - Employee Benefits	67,413
500 Other Purchased Services	4,035,324
<b>Total Student Transportation Services</b>	<b>\$4,185,840</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	3,000
<b>Total Support Services - Central</b>	<b>\$3,000</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	62,316
<b>Total Other Support Services</b>	<b>\$62,316</b>
<b>Total Support Services</b>	<b>\$22,403,838</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	701,909
200 Personnel Services - Employee Benefits	292,275
300 Purchased Professional and Technical Services	62,786
400 Purchased Property Services	27,750
500 Other Purchased Services	205,609
600 Supplies	128,679
700 Property	23,530
800 Other Objects	41,243
<b>Total Student Activities</b>	<b>\$1,483,781</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,483,781</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,119,093
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,119,093</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	85,000
<b>Total Interfund Transfers - Out</b>	<b>\$85,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,204,093</b>
<b>TOTAL EXPENDITURES</b>	<b>\$71,517,413</b>

**Cash and Short-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	17,287,009	16,000,000
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	40,000	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,493,616	2,000,000
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>\$19,820,625</b>	<b>\$18,035,000</b>

**Long-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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**

**\$19,820,625**

**\$18,035,000**

**Long-Term Indebtedness**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,630,000	5,845,000
0520 Extended-Term Financing Agreements Payable	276,168	264,407
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	912,962	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,539,396	7,700,000
0599 Other Noncurrent Liabilities	1,107,577	1,200,000
<b>Total General Fund</b>	<b>\$18,466,103</b>	<b>\$15,909,407</b>
<b>Public Purpose (Expendable) Trust 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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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**

\$18,466,103

\$15,909,407

**Short-Term Payables**

	<b><u>06/30/2026 Estimate</u></b>	<b><u>06/30/2027 Projection</u></b>
General Fund	5,473,133	5,000,000
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		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	570,288	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$6,043,421</b>	<b>\$5,750,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$24,509,524</b>	<b>\$21,659,407</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	5,205
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,998,850
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,528,047
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,526,897</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,532,102</b>