FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

Jason Young — **Contact Person**

(717)432-8691 Extn : — **Telephone** **Extension**

jyoung@northernpolarbears.com — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northern York County SD	York	115674603

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	$74243257
Ending Unassigned Fund Balance	$4053876
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.46%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Northern York County SD	York	115674603

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	190,000	
0820 Restricted Fund Balance	215,000	
0830 Committed Fund Balance	7,325,000	
0840 Assigned Fund Balance	120,000	
0850 Unassigned Fund Balance	5,900,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,345,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	47,689,600	
7000 Revenue from State Sources	25,006,533	
8000 Revenue from Federal Sources	556,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$73,252,133**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$86,597,133**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	36,247,546
6112	Interim Real Estate Taxes	293,000
6113	Public Utility Realty Taxes	38,000
6114	Payments in Lieu of Current Taxes - State / Local	3,000
6150	Current Act 511 Taxes - Proportional Assessments	8,264,054
6400	Delinquencies on Taxes Levied / Assessed by the LEA	637,000
6500	Earnings on Investments	775,000
6700	Revenues from LEA Activities	350,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	640,000
6910	Rentals	30,000
6920	Contributions and Donations from Private Sources	2,000
6940	Tuition from Patrons	310,000
6990	Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES		**$47,689,600**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	11,628,400
7160	Tuition for Orphans Subsidy	30,000
7220	Vocational Education	40,000
7271	Special Education funds for School-Aged Pupils	2,485,000
7311	Pupil Transportation Subsidy	2,000,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	33,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	176,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7360	Safe Schools	120,000
7531	Ready to Learn-Foundation	384,133
7532	Ready to Learn-Adequacy Supplement	2,650,000
7810	State Share of Social Security and Medicare Taxes	1,000,000
7820	State Share of Retirement Contributions	4,400,000
REVENUE FROM STATE SOURCES		**$25,006,533**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	31,000
REVENUE FROM FEDERAL SOURCES	**$556,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**73,252,133**

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$36,247,546**
Amount of Tax Relief for Homestead Exclusions	**$0**
Total Approx. Tax Revenue:	**$36,247,546**
Approx. Tax Levy for Tax Rate Calculation:	**$37,157,915**

		York	Total
	2025-26 Data		
	a. Assessed Value	$1,754,471,434	$1,754,471,434
	b. Real Estate Mills	20.3350	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$2,278,498,281	$2,278,498,281
	d. Assessed Value	$1,757,000,000	$1,757,000,000
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$35,677,177	$35,677,177
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$35,677,177	$35,677,177
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.3350	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.55000%	97.55000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$37,157,915	$37,157,915
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**21.1485**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$37,157,915	$37,157,915
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$37,157,915
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$36,247,546

Act 1 Index (current): 4.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$36,247,546**
Amount of Tax Relief for Homestead Exclusions	**$0**
Total Approx. Tax Revenue:	**$36,247,546**
Approx. Tax Levy for Tax Rate Calculation:	**$37,157,915**

		York	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.2297	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$37,300,583	$37,300,583
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$0.00	
	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		$159,000

Act 1 Index (current): 4.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$36,247,546**
Amount of Tax Relief for Homestead Exclusions	**$0**
Total Approx. Tax Revenue:	**$36,247,546**
Approx. Tax Levy for Tax Rate Calculation:	**$37,157,915**

	York		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$0	Lowering RE Tax Rate	$0	$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$0**

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
York	1,757,000,000	21.1485	37,157,915						97.55000%		
Totals:	**1,757,000,000**		**37,157,915**	-	0	=	37,157,915	X	97.55000%	=	36,247,546

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0

6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$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
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**

6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.750%	0.000%	7,500,000	7,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	752,454	752,454
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
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			**8,264,054**	**8,264,054**
	Total Act 511, Current Taxes				**8,264,054**

Act 511 Tax Limit	**-->**	**2,278,498,281 X**	**12**	**27,341,979**
		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									
	York	20.3350	21.1485	4.01%	Yes	4.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,905,290
1200 Special Programs - Elementary / Secondary	10,635,638
1300 Vocational Education	1,090,671
1400 Other Instructional Programs - Elementary / Secondary	261,945
1500 Nonpublic School Programs	1,500
Total Instruction	**$39,895,044**
2000 Support Services	
2100 Support Services - Students	3,115,629
2200 Support Services - Instructional Staff	1,481,778
2300 Support Services - Administration	4,085,185
2400 Support Services - Pupil Health	912,540
2500 Support Services - Business	816,625
2600 Operation and Maintenance of Plant Services	5,329,434
2700 Student Transportation Services	4,223,325
2800 Support Services - Central	2,732,746
2900 Other Support Services	33,000
Total Support Services	**$22,730,262**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,048,451
3300 Community Services	4,500
Total Operation of Non-Instructional Services	**$2,052,951**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,060,000
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	**$9,560,000**
Total Estimated Expenditures and Other Financing Uses	**$74,243,257**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,368,374
200 Personnel Services - Employee Benefits	9,449,761
300 Purchased Professional and Technical Services	493,800
400 Purchased Property Services	127,775
500 Other Purchased Services	2,225,150
600 Supplies	1,156,280
700 Property	12,900
800 Other Objects	71,250
Total Regular Programs - Elementary / Secondary	**$27,905,290**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,978,256
200 Personnel Services - Employee Benefits	1,902,082
300 Purchased Professional and Technical Services	4,445,700
400 Purchased Property Services	5,000
500 Other Purchased Services	1,225,700
600 Supplies	64,800
700 Property	12,000
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	**$10,635,638**
1300 Vocational Education	
100 Personnel Services - Salaries	206,864
200 Personnel Services - Employee Benefits	156,046
400 Purchased Property Services	1,600
500 Other Purchased Services	705,161
600 Supplies	14,000
800 Other Objects	7,000
Total Vocational Education	**$1,090,671**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	113,550
200 Personnel Services - Employee Benefits	70,895
300 Purchased Professional and Technical Services	76,800
500 Other Purchased Services	600
600 Supplies	100
Total Other Instructional Programs - Elementary / Secondary	**$261,945**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	**$1,500**
Total Instruction	**$39,895,044**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,746,553
200 Personnel Services - Employee Benefits	1,249,452

Description	Amount
300 Purchased Professional and Technical Services	75,024
500 Other Purchased Services	14,650
600 Supplies	26,750
800 Other Objects	3,200
Total Support Services - Students	**$3,115,629**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	629,066
200 Personnel Services - Employee Benefits	611,162
300 Purchased Professional and Technical Services	90,500
400 Purchased Property Services	600
500 Other Purchased Services	104,250
600 Supplies	42,500
800 Other Objects	3,700
Total Support Services - Instructional Staff	**$1,481,778**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,055,673
200 Personnel Services - Employee Benefits	1,254,987
300 Purchased Professional and Technical Services	346,300
400 Purchased Property Services	8,000
500 Other Purchased Services	326,150
600 Supplies	45,975
700 Property	1,500
800 Other Objects	46,600
Total Support Services - Administration	**$4,085,185**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	496,345
200 Personnel Services - Employee Benefits	330,510
300 Purchased Professional and Technical Services	62,750
400 Purchased Property Services	425
500 Other Purchased Services	700
600 Supplies	12,510
700 Property	8,200
800 Other Objects	1,100
Total Support Services - Pupil Health	**$912,540**
2500 Support Services - Business	
100 Personnel Services - Salaries	438,518
200 Personnel Services - Employee Benefits	284,807
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	5,000
500 Other Purchased Services	17,000
600 Supplies	55,100
800 Other Objects	8,000
Total Support Services - Business	**$816,625**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,752,785

Description	Amount
200 Personnel Services - Employee Benefits	1,234,482
300 Purchased Professional and Technical Services	229,667
400 Purchased Property Services	750,750
500 Other Purchased Services	92,050
600 Supplies	1,191,200
700 Property	76,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	**$5,329,434**
2700 Student Transportation Services	
100 Personnel Services - Salaries	94,943
200 Personnel Services - Employee Benefits	76,982
400 Purchased Property Services	5,000
500 Other Purchased Services	4,015,400
600 Supplies	26,000
700 Property	5,000
Total Student Transportation Services	**$4,223,325**
2800 Support Services - Central	
100 Personnel Services - Salaries	279,356
200 Personnel Services - Employee Benefits	187,290
300 Purchased Professional and Technical Services	629,100
400 Purchased Property Services	30,100
500 Other Purchased Services	33,500
600 Supplies	1,566,900
800 Other Objects	6,500
Total Support Services - Central	**$2,732,746**
2900 Other Support Services	
500 Other Purchased Services	33,000
Total Other Support Services	**$33,000**
Total Support Services	**$22,730,262**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	800,176
200 Personnel Services - Employee Benefits	328,855
300 Purchased Professional and Technical Services	163,100
400 Purchased Property Services	65,740
500 Other Purchased Services	160,350
600 Supplies	411,400
700 Property	73,000
800 Other Objects	45,830
Total Student Activities	**$2,048,451**
3300 Community Services	
600 Supplies	4,500
Total Community Services	**$4,500**
Total Operation of Non-Instructional Services	**$2,052,951**

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,420,000
900 Other Uses of Funds	6,640,000
Total Debt Service / Other Expenditures and Financing Uses	**$9,060,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	**$500,000**
Total Other Expenditures and Financing Uses	**$9,560,000**
TOTAL EXPENDITURES	**$74,243,257**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	14,300,000	13,300,000
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	600,000	600,000
Other Capital Projects Fund	6,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,200,000	1,300,000
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	**$22,100,000**	**$15,200,000**

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	**$22,100,000**	**$15,200,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	53,500,000	50,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	200,000	130,000
0540 Accumulated Compensated Absences	1,200,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	4,900,000
0599 Other Noncurrent Liabilities	58,000,000	57,000,000
Total General Fund	**$117,900,000**	**$113,130,000**
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	30,000	30,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	100,000	90,000
0599 Other Noncurrent Liabilities	1,400,000	1,300,000
Total Food Service / Cafeteria Operations Fund	**$1,530,000**	**$1,420,000**
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	**$119,430,000**	**$114,550,000**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	8,000,000	8,000,000
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	50,000	50,000
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 Short-Term Payables	**$8,050,000**	**$8,050,000**
TOTAL INDEBTEDNESS	**$127,480,000**	**$122,600,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	190,000
0820	Restricted Fund Balance	215,000
0830	Committed Fund Balance	7,300,000
0840	Assigned Fund Balance	1,000,000
0850	Unassigned Fund Balance	4,053,876
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$12,353,876**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,758,876**