

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

Tom Strickler

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Contact Person

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Email Address

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/28/2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	40,637
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,500,000
0850 Unassigned Fund Balance	732,696
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,232,696</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,231,004
7000 Revenue from State Sources	25,624,564
8000 Revenue from Federal Sources	927,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,782,568</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$90,015,264</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,248,351
6112 Interim Real Estate Taxes	360,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	1,038,511
6150 Current Act 511 Taxes - Proportional Assessments	5,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,450
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	141,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	300,000
6960 Services Provided Other Local Governmental Units / LEAs	230,692
REVENUE FROM LOCAL SOURCES	\$58,231,004
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,755,681
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,895,869
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,930
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,082,201
7360 Safe Schools	166,515
7531 Ready to Learn-Foundation	472,997
7532 Ready to Learn-Adequacy Supplement	789,740
7810 State Share of Social Security and Medicare Taxes	1,196,000
7820 State Share of Retirement Contributions	5,543,631
REVENUE FROM STATE SOURCES	\$25,624,564
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	40,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000

REVENUE FROM FEDERAL SOURCES **\$927,000**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **84,782,568**

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$48,248,351
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,201</u>
Total Approx. Tax Revenue:	\$49,330,552
Approx. Tax Levy for Tax Rate Calculation:	\$50,825,056

Lancaster

Total

2025-26 Data		
a. Assessed Value	\$2,388,017,900	\$2,388,017,900
b. Real Estate Mills	20.2847	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,574,400,227	\$2,574,400,227
d. Assessed Value	\$2,402,394,400	\$2,402,394,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$48,440,227	\$48,440,227
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$48,440,227	\$48,440,227
(f Total * g)		
i. Base Mills Subject to Index	20.2847	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.99554%	96.99554%
k. Tax Levy Needed	\$50,825,056	\$50,825,056
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	21.1560	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,825,056	\$50,825,056
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,742,855
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,248,351
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$48,248,351

Amount of Tax Relief for Homestead Exclusions \$1,082,201

Total Approx. Tax Revenue: \$49,330,552

Approx. Tax Levy for Tax Rate Calculation: \$50,825,056

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.1569	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,827,218	\$50,827,218
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$183,300

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,248,351
Amount of Tax Relief for Homestead Exclusions	<u>\$1,082,201</u>
Total Approx. Tax Revenue:	\$49,330,552
Approx. Tax Levy for Tax Rate Calculation:	\$50,825,056
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,082,201	Lowering RE Tax Rate	\$0	\$1,082,201
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,082,201

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>
Lancaster	2,402,394,400	21.1560	50,825,056			96.99554%	
Totals:	2,402,394,400		50,825,056	- 1,082,201	= 49,742,855	X 96.99554%	= 48,248,351

	<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

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	825,000	825,000
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 5,325,000 5,325,000

Total Act 511, Current Taxes 5,325,000

Act 511 Tax Limit -->	2,574,400,227	X	12	30,892,803
	Market Value		Mills	(511 Limit)

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> Lancaster	20.2847	21.1560	4.30%	Yes	4.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,353,670
1200 Special Programs - Elementary / Secondary	14,068,516
1300 Vocational Education	2,115,498
1400 Other Instructional Programs - Elementary / Secondary	323,215
Total Instruction	\$51,860,899
2000 Support Services	
2100 Support Services - Students	4,272,605
2200 Support Services - Instructional Staff	781,395
2300 Support Services - Administration	4,507,168
2400 Support Services - Pupil Health	1,386,265
2500 Support Services - Business	1,179,449
2600 Operation and Maintenance of Plant Services	6,419,240
2700 Student Transportation Services	3,942,916
2800 Support Services - Central	2,404,847
Total Support Services	\$24,893,885
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,413,993
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$1,419,993
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,463,250
5900 Budgetary Reserve	4,280,762
Total Other Expenditures and Financing Uses	\$8,744,012
Total Estimated Expenditures and Other Financing Uses	\$86,918,789

2026-2027 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,813,278
200 Personnel Services - Employee Benefits	12,932,002
300 Purchased Professional and Technical Services	584,041
400 Purchased Property Services	20,451
500 Other Purchased Services	141,886
600 Supplies	1,860,192
800 Other Objects	1,820
Total Regular Programs - Elementary / Secondary	\$35,353,670
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,869,355
200 Personnel Services - Employee Benefits	2,297,781
300 Purchased Professional and Technical Services	7,123,000
500 Other Purchased Services	1,719,300
600 Supplies	44,680
800 Other Objects	14,400
Total Special Programs - Elementary / Secondary	\$14,068,516
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	260,563
200 Personnel Services - Employee Benefits	161,935
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	94,000
500 Other Purchased Services	1,590,000
Total Vocational Education	\$2,115,498
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,832
200 Personnel Services - Employee Benefits	22,513
300 Purchased Professional and Technical Services	44,800
500 Other Purchased Services	230,070
Total Other Instructional Programs - Elementary / Secondary	\$323,215
Total Instruction	\$51,860,899
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,330,074
200 Personnel Services - Employee Benefits	1,751,133
300 Purchased Professional and Technical Services	134,020
500 Other Purchased Services	3,800
600 Supplies	51,133
800 Other Objects	2,445
Total Support Services - Students	\$4,272,605
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	273,637
200 Personnel Services - Employee Benefits	425,702

2026-2027 Final General Fund Budget

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	39,301
500 Other Purchased Services	1,335
600 Supplies	41,420
Total Support Services - Instructional Staff	\$781,395
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,378,984
200 Personnel Services - Employee Benefits	1,612,989
300 Purchased Professional and Technical Services	315,500
500 Other Purchased Services	99,100
600 Supplies	54,500
800 Other Objects	46,095
Total Support Services - Administration	\$4,507,168
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	750,886
200 Personnel Services - Employee Benefits	561,910
300 Purchased Professional and Technical Services	1,525
400 Purchased Property Services	1,740
500 Other Purchased Services	100
600 Supplies	69,584
800 Other Objects	520
Total Support Services - Pupil Health	\$1,386,265
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	614,659
200 Personnel Services - Employee Benefits	459,230
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	1,850
600 Supplies	86,250
800 Other Objects	5,960
Total Support Services - Business	\$1,179,449
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,370,717
200 Personnel Services - Employee Benefits	1,050,744
300 Purchased Professional and Technical Services	265,000
400 Purchased Property Services	2,081,076
500 Other Purchased Services	393,500
600 Supplies	1,255,703
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$6,419,240
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,697
200 Personnel Services - Employee Benefits	54,619
500 Other Purchased Services	3,806,600
600 Supplies	12,000
Total Student Transportation Services	\$3,942,916

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	1,057,612
200 Personnel Services - Employee Benefits	835,895
300 Purchased Professional and Technical Services	111,390
400 Purchased Property Services	130,000
500 Other Purchased Services	53,750
600 Supplies	211,650
800 Other Objects	4,550
Total Support Services - Central	\$2,404,847
Total Support Services	\$24,893,885
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	726,785
200 Personnel Services - Employee Benefits	165,323
300 Purchased Professional and Technical Services	164,900
400 Purchased Property Services	22,450
500 Other Purchased Services	129,000
600 Supplies	144,185
700 Property	11,600
800 Other Objects	49,750
Total Student Activities	\$1,413,993
3300 Community Services	
100 Personnel Services - Salaries	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$1,419,993
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,463,250
Total Debt Service / Other Expenditures and Financing Uses	\$4,463,250
5900 Budgetary Reserve	
800 Other Objects	4,280,762
Total Budgetary Reserve	\$4,280,762
Total Other Expenditures and Financing Uses	\$8,744,012
TOTAL EXPENDITURES	\$86,918,789

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	5,000,000	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	15,000,000	15,000,000
Other Capital Projects Fund	5,000,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,750,000	\$25,250,000

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	\$27,750,000	\$25,250,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	52,200,000	49,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	491,274	371,682
0540 Accumulated Compensated Absences	2,182,600	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,399,051	4,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$58,272,925	\$56,096,682
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	\$58,272,925	\$56,096,682
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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	\$58,272,925	\$56,096,682
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,637
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,500,000
0850 Unassigned Fund Balance	(1,403,525)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,096,475
5900 Budgetary Reserve	4,280,762
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,417,874