

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

Kelly Martin

(717)664-8520

Extn :

Contact Person

Telephone

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 : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$77091716
Ending Unassigned Fund Balance	\$2033046
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.63%

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, 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 : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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
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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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$977,820.00 Function 2200, Object 200: \$1,023,574.00	Function 2200, Object 200 includes tuition reimbursement.
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.	Fund balance is maintained to provide budget stabilization and to cover any unforeseen changes in revenues or expenditures.
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 for Future Capital Projects: \$3,750,000 Committed for Debt Service: \$10,300,000

<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	311,123	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	14,050,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,912,463	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,962,463</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	51,366,370	
7000 Revenue from State Sources	22,716,577	
8000 Revenue from Federal Sources	1,129,352	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$75,212,299</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$93,174,762</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,347,120
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	39,500
6114 Payments in Lieu of Current Taxes - State / Local	264,203
6150 Current Act 511 Taxes - Proportional Assessments	5,925,650
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	1,360,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	715,911
6910 Rentals	40,000
6940 Tuition from Patrons	207,824
6990 Refunds and Other Miscellaneous Revenue	166,162
REVENUE FROM LOCAL SOURCES	\$51,366,370
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,420,650
7160 Tuition for Orphans Subsidy	61,000
7220 Vocational Education	94,141
7271 Special Education funds for School-Aged Pupils	1,946,641
7311 Pupil Transportation Subsidy	1,403,759
7312 Nonpublic and Charter School Pupil Transportation Subsidy	109,524
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	536,889
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,452,509
7360 Safe Schools	125,000
7531 Ready to Learn-Foundation	1,259,270
7532 Ready to Learn-Adequacy Supplement	478,397
7810 State Share of Social Security and Medicare Taxes	1,082,235
7820 State Share of Retirement Contributions	4,686,562
REVENUE FROM STATE SOURCES	\$22,716,577
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	538,320
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	93,873
8516 Title III - Language Instruction for English Learners and Immigrant Students	6,556

LEA : 113364403 Manheim Central SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	37,603
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	450,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$1,129,352
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,212,299

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,347,120	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,468,196</u>	
Total Approx. Tax Revenue:	\$42,815,316	
Approx. Tax Levy for Tax Rate Calculation:	\$44,094,093	
	Lancaster	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$2,481,886,100	\$2,481,886,100
b. Real Estate Mills	17.1429	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,781,432,641	\$2,781,432,641
d. Assessed Value	\$2,485,168,300	\$2,485,168,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$42,546,725	\$42,546,725
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$42,546,725	\$42,546,725
(f Total * g)		
i. Base Mills Subject to Index	17.1429	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$44,094,093	\$44,094,093
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	17.7429	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,094,093	\$44,094,093
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,625,897
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,347,120
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,347,120	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,468,196</u>	
Total Approx. Tax Revenue:	\$42,815,316	
Approx. Tax Levy for Tax Rate Calculation:	\$44,094,093	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.7429	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,094,093	\$44,094,093
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	\$11,833.00	
Number of Homestead/Farmstead Properties	6993	6993
Median Assessed Value of Homestead Properties		\$199,500

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,347,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,468,196</u>
Total Approx. Tax Revenue:	\$42,815,316
Approx. Tax Levy for Tax Rate Calculation:	\$44,094,093
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,452,509	Lowering RE Tax Rate	\$0	\$1,452,509
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,687			\$15,687
Amount of Tax Relief from State/Local Sources				\$1,468,196

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Lancaster	2,485,168,300	17.7429	44,094,093				97.00000%	
Totals:	2,485,168,300		44,094,093	-	1,468,196	=	42,625,897	X 97.00000% = 41,347,120
				<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>		<u>Estimated Revenue</u>
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	<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			0.500%	0.000%	4,975,650		4,975,650
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	950,000		950,000
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						5,925,650		5,925,650
Total Act 511, Current Taxes								5,925,650
Act 511 Tax Limit -->				2,781,432,641	X	12		33,377,192
				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	17.1429	17.7429	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,762,560
1200 Special Programs - Elementary / Secondary	13,655,407
1300 Vocational Education	1,440,767
1400 Other Instructional Programs - Elementary / Secondary	153,266
1800 Pre-Kindergarten	103,188
Total Instruction	\$44,115,188
2000 Support Services	
2100 Support Services - Students	2,521,400
2200 Support Services - Instructional Staff	2,149,694
2300 Support Services - Administration	3,885,191
2400 Support Services - Pupil Health	681,636
2500 Support Services - Business	1,094,738
2600 Operation and Maintenance of Plant Services	5,538,336
2700 Student Transportation Services	4,513,218
2800 Support Services - Central	2,139,629
2900 Other Support Services	43,000
Total Support Services	\$22,566,842
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,558,404
3300 Community Services	60,044
Total Operation of Non-Instructional Services	\$1,618,448
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,491,238
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$8,791,238
Total Estimated Expenditures and Other Financing Uses	\$77,091,716

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,913,557
200 Personnel Services - Employee Benefits	10,008,255
300 Purchased Professional and Technical Services	669,200
400 Purchased Property Services	547,492
500 Other Purchased Services	1,519,575
600 Supplies	1,091,726
800 Other Objects	12,755
Total Regular Programs - Elementary / Secondary	\$28,762,560
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,184,370
200 Personnel Services - Employee Benefits	3,208,208
300 Purchased Professional and Technical Services	3,964,401
500 Other Purchased Services	2,240,000
600 Supplies	55,428
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$13,655,407
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	313,210
200 Personnel Services - Employee Benefits	190,835
500 Other Purchased Services	916,900
600 Supplies	15,625
800 Other Objects	4,197
Total Vocational Education	\$1,440,767
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	16,496
300 Purchased Professional and Technical Services	11,100
500 Other Purchased Services	73,670
600 Supplies	12,000
Total Other Instructional Programs - Elementary / Secondary	\$153,266
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	52,021
200 Personnel Services - Employee Benefits	50,817
600 Supplies	350
Total Pre-Kindergarten	\$103,188
Total Instruction	\$44,115,188
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,453,079
200 Personnel Services - Employee Benefits	949,011
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	4,050

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<u>Description</u>	<u>Amount</u>
600 Supplies	20,550
800 Other Objects	4,710
Total Support Services - Students	\$2,521,400
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	977,820
200 Personnel Services - Employee Benefits	1,023,574
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	43,900
600 Supplies	47,565
800 Other Objects	13,835
Total Support Services - Instructional Staff	\$2,149,694
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,162,128
200 Personnel Services - Employee Benefits	1,489,503
300 Purchased Professional and Technical Services	133,000
500 Other Purchased Services	41,050
600 Supplies	29,250
800 Other Objects	30,260
Total Support Services - Administration	\$3,885,191
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	384,285
200 Personnel Services - Employee Benefits	296,601
300 Purchased Professional and Technical Services	650
500 Other Purchased Services	100
Total Support Services - Pupil Health	\$681,636
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	475,869
200 Personnel Services - Employee Benefits	357,769
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	33,000
600 Supplies	109,000
800 Other Objects	79,100
Total Support Services - Business	\$1,094,738
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,799,328
200 Personnel Services - Employee Benefits	1,250,063
300 Purchased Professional and Technical Services	191,700
400 Purchased Property Services	504,305
500 Other Purchased Services	322,000
600 Supplies	1,463,940
700 Property	6,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$5,538,336
2700 <u>Student Transportation Services</u>	

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Description	Amount
100 Personnel Services - Salaries	72,594
200 Personnel Services - Employee Benefits	60,124
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,311,500
600 Supplies	66,500
Total Student Transportation Services	\$4,513,218
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	720,851
200 Personnel Services - Employee Benefits	464,728
300 Purchased Professional and Technical Services	164,030
400 Purchased Property Services	121,640
500 Other Purchased Services	14,950
600 Supplies	652,430
800 Other Objects	1,000
Total Support Services - Central	\$2,139,629
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
800 Other Objects	10,000
Total Other Support Services	\$43,000
Total Support Services	\$22,566,842
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	744,603
200 Personnel Services - Employee Benefits	269,301
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	138,000
500 Other Purchased Services	92,500
600 Supplies	116,000
800 Other Objects	28,000
Total Student Activities	\$1,558,404
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	55,000
600 Supplies	5,044
Total Community Services	\$60,044
Total Operation of Non-Instructional Services	\$1,618,448
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,651,238
900 Other Uses of Funds	4,840,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,491,238
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$8,791,238
TOTAL EXPENDITURES	\$77,091,716

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	19,900,000	18,200,000
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	1,800,000	1,700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	55,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	835,000	835,000
Private Purpose Trust Fund	840,000	835,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	220,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,650,000	\$21,845,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$23,650,000	\$21,845,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	98,705,000	93,865,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	506,000	400,000
0540 Accumulated Compensated Absences	590,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,700,000	2,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$102,501,000	\$97,415,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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)	90,000	100,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$90,000	\$100,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$102,591,000	\$97,515,000

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$102,591,000	\$97,515,000

Account Description	Amounts
0810 Nonspendable Fund Balance	311,123
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,050,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,033,046
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,083,046
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,394,169