ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	10,293,977	
0850 Unassigned Fund Balance	4,296,550	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$14,590,527**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,010,957	
7000 Revenue from State Sources	19,175,342	
8000 Revenue from Federal Sources	610,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$78,796,299**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$93,386,826**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	50,726,888
6112	Interim Real Estate Taxes	155,000
6113	Public Utility Realty Taxes	48,000
6114	Payments in Lieu of Current Taxes - State / Local	100,000
6150	Current Act 511 Taxes - Proportional Assessments	5,250,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500	Earnings on Investments	1,000,000
6700	Revenues from LEA Activities	52,300
6800	Revenues from Intermediary Sources / Pass-Through Funds	603,500
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	55,000
6940	Tuition from Patrons	25,000
6990	Refunds and Other Miscellaneous Revenue	145,269
REVENUE FROM LOCAL SOURCES		**$59,010,957**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,092,014
7160	Tuition for Orphans Subsidy	260,000
7271	Special Education funds for School-Aged Pupils	1,920,962
7311	Pupil Transportation Subsidy	710,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	41,600
7330	Health Services (Medical, Dental, Nurse, Act 25)	63,000
7340	State Property Tax Reduction Allocation	1,155,964
7360	Safe Schools	157,000
7531	Ready to Learn-Foundation	829,196
7532	Ready to Learn-Adequacy Supplement	328,606
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	80,000
7810	State Share of Social Security and Medicare Taxes	1,202,000
7820	State Share of Retirement Contributions	5,280,000
REVENUE FROM STATE SOURCES		**$19,175,342**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	30,000
8517 Title IV - 21st Century Schools	30,000
REVENUE FROM FEDERAL SOURCES	**$610,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**78,796,299**

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$50,726,888**
Amount of Tax Relief for Homestead Exclusions	**$1,155,964**
Total Approx. Tax Revenue:	**$51,882,852**
Approx. Tax Levy for Tax Rate Calculation:	**$53,543,538**

		York	**Total**
	2025-26 Data		
	a. Assessed Value	$1,846,810,789	$1,846,810,789
	b. Real Estate Mills	27.4488	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$2,252,796,026	$2,252,796,026
	d. Assessed Value	$1,868,460,506	$1,868,460,506
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$50,692,740	$50,692,740
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$50,692,740	$50,692,740
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.4488	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.83000%	96.83000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$53,543,538	$53,543,538
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**28.6565**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$53,543,538	$53,543,538
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$52,387,574
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$50,726,888

Act 1 Index (current): 4.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$50,726,888**
Amount of Tax Relief for Homestead Exclusions	**$1,155,964**
Total Approx. Tax Revenue:	**$51,882,852**
Approx. Tax Levy for Tax Rate Calculation:	**$53,543,538**

		York	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	28.6565	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$53,543,538	$53,543,538
	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		
	Assessed Value Exclusion per Homestead	$7,818.00	
V.	Number of Homestead/Farmstead Properties	5160	5160
	Median Assessed Value of Homestead Properties		$141,230

Act 1 Index (current): 4.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$50,726,888**
Amount of Tax Relief for Homestead Exclusions	**$1,155,964**
Total Approx. Tax Revenue:	**$51,882,852**
Approx. Tax Levy for Tax Rate Calculation:	**$53,543,538**

	York			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,155,964	Lowering RE Tax Rate	$0	$1,155,964
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,155,964**

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	1,868,460,506	28.6565	53,543,538						96.83000%		
Totals:	**1,868,460,506**		**53,543,538**	-	1,155,964	=	52,387,574	X	96.83000%	=	50,726,888

		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	0.500%	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%	750,000	750,000
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			**5,250,000**	**5,250,000**
	Total Act 511, Current Taxes				**5,250,000**
		Act 511 Tax Limit -->	**2,252,796,026 Market Value**	**X 12 Mills**	**27,033,552 (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	27.4488	28.6565	4.40%	Yes	4.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,373,699
1200 Special Programs - Elementary / Secondary	12,836,577
1300 Vocational Education	1,418,000
1400 Other Instructional Programs - Elementary / Secondary	149,587
1500 Nonpublic School Programs	25,950
Total Instruction	**$48,803,813**
2000 Support Services	
2100 Support Services - Students	3,665,488
2200 Support Services - Instructional Staff	2,503,162
2300 Support Services - Administration	4,407,353
2400 Support Services - Pupil Health	958,307
2500 Support Services - Business	1,004,442
2600 Operation and Maintenance of Plant Services	5,255,659
2700 Student Transportation Services	3,741,726
2800 Support Services - Central	487,612
Total Support Services	**$22,023,749**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,497,725
3300 Community Services	13,800
Total Operation of Non-Instructional Services	**$1,511,525**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,060,429
5200 Interfund Transfers - Out	2,394,380
5900 Budgetary Reserve	732,000
Total Other Expenditures and Financing Uses	**$9,186,809**
Total Estimated Expenditures and Other Financing Uses	**$81,525,896**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,095,727
200 Personnel Services - Employee Benefits	11,602,920
300 Purchased Professional and Technical Services	1,245,317
400 Purchased Property Services	105,590
500 Other Purchased Services	2,140,680
600 Supplies	905,967
700 Property	245,480
800 Other Objects	32,018
Total Regular Programs - Elementary / Secondary	**$34,373,699**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,359,422
200 Personnel Services - Employee Benefits	2,789,545
300 Purchased Professional and Technical Services	1,997,210
400 Purchased Property Services	69,500
500 Other Purchased Services	3,542,800
600 Supplies	76,850
800 Other Objects	1,250
Total Special Programs - Elementary / Secondary	**$12,836,577**
1300 Vocational Education	
500 Other Purchased Services	1,418,000
Total Vocational Education	**$1,418,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,600
200 Personnel Services - Employee Benefits	24,612
400 Purchased Property Services	500
500 Other Purchased Services	91,875
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	**$149,587**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	20,050
600 Supplies	5,900
Total Nonpublic School Programs	**$25,950**
Total Instruction	**$48,803,813**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,053,224
200 Personnel Services - Employee Benefits	1,297,976
300 Purchased Professional and Technical Services	237,100
500 Other Purchased Services	9,298
600 Supplies	63,400
800 Other Objects	4,490

Description	Amount
Total Support Services - Students	**$3,665,488**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,080,500
200 Personnel Services - Employee Benefits	935,524
300 Purchased Professional and Technical Services	146,830
400 Purchased Property Services	10,220
500 Other Purchased Services	40,747
600 Supplies	207,616
700 Property	80,415
800 Other Objects	1,310
Total Support Services - Instructional Staff	**$2,503,162**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,335,437
200 Personnel Services - Employee Benefits	1,479,666
300 Purchased Professional and Technical Services	359,275
400 Purchased Property Services	19,430
500 Other Purchased Services	110,770
600 Supplies	58,625
800 Other Objects	44,150
Total Support Services - Administration	**$4,407,353**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	425,480
200 Personnel Services - Employee Benefits	270,777
300 Purchased Professional and Technical Services	240,950
500 Other Purchased Services	500
600 Supplies	19,700
800 Other Objects	900
Total Support Services - Pupil Health	**$958,307**
2500 Support Services - Business	
100 Personnel Services - Salaries	539,013
200 Personnel Services - Employee Benefits	343,063
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	7,000
500 Other Purchased Services	16,866
600 Supplies	67,500
800 Other Objects	20,000
Total Support Services - Business	**$1,004,442**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,681,200
200 Personnel Services - Employee Benefits	1,056,061
300 Purchased Professional and Technical Services	134,350
400 Purchased Property Services	783,370
500 Other Purchased Services	190,778
600 Supplies	1,382,900
700 Property	26,000

Description	Amount
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	**$5,255,659**
2700 Student Transportation Services	
100 Personnel Services - Salaries	93,500
200 Personnel Services - Employee Benefits	59,726
500 Other Purchased Services	3,582,100
600 Supplies	6,400
Total Student Transportation Services	**$3,741,726**
2800 Support Services - Central	
100 Personnel Services - Salaries	158,387
200 Personnel Services - Employee Benefits	115,258
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	8,303
500 Other Purchased Services	11,845
600 Supplies	127,869
800 Other Objects	3,450
Total Support Services - Central	**$487,612**
Total Support Services	**$22,023,749**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	611,510
200 Personnel Services - Employee Benefits	385,372
300 Purchased Professional and Technical Services	187,880
400 Purchased Property Services	35,500
500 Other Purchased Services	117,613
600 Supplies	123,600
700 Property	18,200
800 Other Objects	18,050
Total Student Activities	**$1,497,725**
3300 Community Services	
600 Supplies	13,800
Total Community Services	**$13,800**
Total Operation of Non-Instructional Services	**$1,511,525**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,499,429
900 Other Uses of Funds	4,561,000
Total Debt Service / Other Expenditures and Financing Uses	**$6,060,429**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,394,380
Total Interfund Transfers - Out	**$2,394,380**
5900 Budgetary Reserve	
800 Other Objects	732,000

Description	Amount
Total Budgetary Reserve	**$732,000**
Total Other Expenditures and Financing Uses	**$9,186,809**
TOTAL EXPENDITURES	**$81,525,896**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	23,400,000	22,600,000
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	4,000,000	4,400,000
Other Capital Projects Fund	21,400,000	16,500,000
Debt Service Fund	2,800,000	3,300,000
Food Service / Cafeteria Operations Fund	2,000,000	1,900,000
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	**$53,600,000**	**$48,700,000**

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	**$53,600,000**	**$48,700,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	39,287,788	34,726,788
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 General Fund	**$39,287,788**	**$34,726,788**
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	**$39,287,788**	**$34,726,788**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	450,000	500,000
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	4,408,000	4,561,000
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	**$4,858,000**	**$5,061,000**
TOTAL INDEBTEDNESS	**$44,145,788**	**$39,787,788**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	9,417,977
0850	Unassigned Fund Balance	2,442,953
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,860,930**
5900	**Budgetary Reserve**	**732,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,592,930**