

<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	78,879	
0820 Restricted Fund Balance	72,630	
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance	19,160,217	
0850 Unassigned Fund Balance	13,150,251	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$35,310,468</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	118,443,164	
7000 Revenue from State Sources	44,489,472	
8000 Revenue from Federal Sources	1,445,508	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$164,378,144</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$199,688,612</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	100,004,557
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	92,752
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	12,340,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	1,725,000
6700 Revenues from LEA Activities	167,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,894,493
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	335,000
6960 Services Provided Other Local Governmental Units / LEAs	313,962
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$118,443,164
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	17,484,194
7271 Special Education funds for School-Aged Pupils	5,123,245
7311 Pupil Transportation Subsidy	1,704,659
7312 Nonpublic and Charter School Pupil Transportation Subsidy	147,455
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	842,538
7330 Health Services (Medical, Dental, Nurse, Act 25)	138,762
7340 State Property Tax Reduction Allocation	2,847,553
7360 Safe Schools	282,928
7531 Ready to Learn-Foundation	2,050,331
7810 State Share of Social Security and Medicare Taxes	2,594,326
7820 State Share of Retirement Contributions	11,273,481
REVENUE FROM STATE SOURCES	\$44,489,472
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	105,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,028,658
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	180,792
8516 Title III - Language Instruction for English Learners and Immigrant Students	57,665

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	73,393
REVENUE FROM FEDERAL SOURCES	\$1,445,508
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	164,378,144

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,004,557	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,847,553</u>	
Total Approx. Tax Revenue:	\$102,852,110	
Approx. Tax Levy for Tax Rate Calculation:	\$105,416,329	
	Lancaster	Total

2025-26 Data		
a. Assessed Value	\$5,240,364,900	\$5,240,364,900
b. Real Estate Mills	19.0957	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$5,825,335,868	\$5,825,335,868
d. Assessed Value	\$5,303,005,700	\$5,303,005,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$100,068,436	\$100,068,436
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$100,068,436	\$100,068,436
(f Total * g)		
i. Base Mills Subject to Index	19.0957	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$105,416,329	\$105,416,329
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	19.8786	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$105,416,329	\$105,416,329
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$102,568,776
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$100,004,557
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,004,557	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,847,553</u>	
Total Approx. Tax Revenue:	\$102,852,110	
Approx. Tax Levy for Tax Rate Calculation:	\$105,416,329	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.8786	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,416,329	\$105,416,329
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	\$11,471.00	
Number of Homestead/Farmstead Properties	12488	12488
Median Assessed Value of Homestead Properties		\$200,300

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$100,004,557
Amount of Tax Relief for Homestead Exclusions	<u>\$2,847,553</u>
Total Approx. Tax Revenue:	\$102,852,110
Approx. Tax Levy for Tax Rate Calculation:	\$105,416,329
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,847,553	Lowering RE Tax Rate	\$0	\$2,847,553
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,847,553

<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	5,303,005,700	19.8786	105,416,329				97.50000%	
Totals:	5,303,005,700		105,416,329	-	2,847,553	=	102,568,776	X
							97.50000%	=
								100,004,557
				<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%	10,465,000	10,465,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,875,000	1,875,000	
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						12,340,000	12,340,000	
Total Act 511, Current Taxes							12,340,000	
Act 511 Tax Limit -->					5,825,335,868	X	12	69,904,030
					Market Value		Mills	(511 Limit)

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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	19.0957	19.8786	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	64,927,984
1200 Special Programs - Elementary / Secondary	33,033,723
1300 Vocational Education	2,098,465
1400 Other Instructional Programs - Elementary / Secondary	956,377
Total Instruction	\$101,016,549
2000 Support Services	
2100 Support Services - Students	6,505,738
2200 Support Services - Instructional Staff	3,556,226
2300 Support Services - Administration	6,972,483
2400 Support Services - Pupil Health	1,566,665
2500 Support Services - Business	1,217,687
2600 Operation and Maintenance of Plant Services	12,265,741
2700 Student Transportation Services	7,341,745
2800 Support Services - Central	5,543,579
2900 Other Support Services	65,000
Total Support Services	\$45,034,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,341,906
3300 Community Services	11,770
3400 Scholarships and Awards	300
Total Operation of Non-Instructional Services	\$2,353,976
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,908,966
5200 Interfund Transfers - Out	4,748,789
5900 Budgetary Reserve	315,000
Total Other Expenditures and Financing Uses	\$15,972,755
Total Estimated Expenditures and Other Financing Uses	\$164,378,144

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,993,828
200 Personnel Services - Employee Benefits	23,652,932
300 Purchased Professional and Technical Services	81,390
400 Purchased Property Services	193,061
500 Other Purchased Services	2,065,647
600 Supplies	1,872,172
700 Property	3,525
800 Other Objects	65,429
Total Regular Programs - Elementary / Secondary	\$64,927,984
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,238,585
200 Personnel Services - Employee Benefits	9,817,640
300 Purchased Professional and Technical Services	7,645,050
500 Other Purchased Services	3,169,911
600 Supplies	156,252
800 Other Objects	6,285
Total Special Programs - Elementary / Secondary	\$33,033,723
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,098,465
Total Vocational Education	\$2,098,465
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	570,055
200 Personnel Services - Employee Benefits	368,972
300 Purchased Professional and Technical Services	5,500
500 Other Purchased Services	100
600 Supplies	11,750
Total Other Instructional Programs - Elementary / Secondary	\$956,377
Total Instruction	\$101,016,549
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,805,130
200 Personnel Services - Employee Benefits	2,445,058
300 Purchased Professional and Technical Services	165,500
500 Other Purchased Services	9,750
600 Supplies	77,800
800 Other Objects	2,500
Total Support Services - Students	\$6,505,738
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,659,459
200 Personnel Services - Employee Benefits	1,508,741
300 Purchased Professional and Technical Services	60,130
400 Purchased Property Services	3,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	289,091
700 Property	30,000
800 Other Objects	305
Total Support Services - Instructional Staff	\$3,556,226
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,717,408
200 Personnel Services - Employee Benefits	2,731,857
300 Purchased Professional and Technical Services	444,000
500 Other Purchased Services	22,200
600 Supplies	22,518
800 Other Objects	34,500
Total Support Services - Administration	\$6,972,483
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	907,502
200 Personnel Services - Employee Benefits	628,162
300 Purchased Professional and Technical Services	10,276
400 Purchased Property Services	500
500 Other Purchased Services	150
600 Supplies	20,075
Total Support Services - Pupil Health	\$1,566,665
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	720,416
200 Personnel Services - Employee Benefits	412,721
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	2,075
600 Supplies	2,000
800 Other Objects	10,475
Total Support Services - Business	\$1,217,687
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,276,544
200 Personnel Services - Employee Benefits	2,947,441
300 Purchased Professional and Technical Services	367,800
400 Purchased Property Services	1,993,096
500 Other Purchased Services	645,696
600 Supplies	2,769,703
700 Property	258,961
800 Other Objects	6,500
Total Operation and Maintenance of Plant Services	\$12,265,741
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	173,613
200 Personnel Services - Employee Benefits	123,629
500 Other Purchased Services	6,911,328
600 Supplies	133,175
Total Student Transportation Services	\$7,341,745

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,587,683
200 Personnel Services - Employee Benefits	1,311,501
300 Purchased Professional and Technical Services	150,185
400 Purchased Property Services	10,000
500 Other Purchased Services	229,886
600 Supplies	1,145,970
700 Property	102,000
800 Other Objects	6,354
Total Support Services - Central	\$5,543,579
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$45,034,864
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,162,870
200 Personnel Services - Employee Benefits	609,936
300 Purchased Professional and Technical Services	116,250
400 Purchased Property Services	43,900
500 Other Purchased Services	155,450
600 Supplies	182,350
800 Other Objects	71,150
Total Student Activities	\$2,341,906
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,333
200 Personnel Services - Employee Benefits	3,437
Total Community Services	\$11,770
3400 <u>Scholarships and Awards</u>	
800 Other Objects	300
Total Scholarships and Awards	\$300
Total Operation of Non-Instructional Services	\$2,353,976
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,715,231
900 Other Uses of Funds	7,193,735
Total Debt Service / Other Expenditures and Financing Uses	\$10,908,966
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,748,789
Total Interfund Transfers - Out	\$4,748,789
5900 <u>Budgetary Reserve</u>	
800 Other Objects	315,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$315,000
Total Other Expenditures and Financing Uses	\$15,972,755
TOTAL EXPENDITURES	\$164,378,144

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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	41,000,000	41,000,500
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	37,000,000	35,000,000
Other Capital Projects Fund	44,000,000	93,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,900,000	1,875,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,400,000	1,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	245,000	210,000
Other Agency Fund	70,200	52,200
Permanent Fund		
Total Cash and Short-Term Investments	\$125,615,200	\$172,437,700

<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	\$125,615,200	\$172,437,700

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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	97,950,000	92,330,000
0520 Extended-Term Financing Agreements Payable	188,912	
0530 Lease and Other Right-To-Use Obligations	570,513	828,736
0540 Accumulated Compensated Absences	6,000,000	7,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,200,000	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$117,909,425	\$114,658,736
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		

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<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		

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<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)		
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		

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<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		

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<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	\$117,909,425	\$114,658,736

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<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	\$117,909,425	\$114,658,736

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Account Description	Amounts
0810 Nonspendable Fund Balance	78,879
0820 Restricted Fund Balance	72,630
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	19,160,217
0850 Unassigned Fund Balance	13,150,251
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$35,310,468
5900 Budgetary Reserve	315,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$35,776,977