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**

Wille Slade — **Contact Person**

(717)704-3800 Extn : — **Telephone** **Extension**

wslade@shsd.k12.pa.us — **Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Steelton-Highspire SD	Dauphin	115228003

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	$35474952
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Steelton-Highspire SD	Dauphin	115228003

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 212.50 6142 Current Year Rate: 224.40	Act 1 index increase
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: $80,363.00 Function 2200, Object 200: $224,132.00	All tuition reimbursement is coded to this function that is why benefits are greater than salary
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	A small fund balance will remain to offset future years expenses

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		
0850 Unassigned Fund Balance	720,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$720,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,823,824	
7000 Revenue from State Sources	24,245,116	
8000 Revenue from Federal Sources	1,690,386	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$34,759,326**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$35,479,326**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	5,661,465
6113	Public Utility Realty Taxes	6,000
6120	Current Per Capita Taxes, Section 679	40,000
6140	Current Act 511 Taxes - Flat Rate Assessments	775,186
6150	Current Act 511 Taxes - Proportional Assessments	1,021,870
6400	Delinquencies on Taxes Levied / Assessed by the LEA	430,000
6500	Earnings on Investments	34,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	448,000
6910	Rentals	40,000
6920	Contributions and Donations from Private Sources	50,000
6990	Refunds and Other Miscellaneous Revenue	317,303
REVENUE FROM LOCAL SOURCES		**$8,823,824**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	13,477,999
7271	Special Education funds for School-Aged Pupils	2,067,170
7311	Pupil Transportation Subsidy	170,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	467,142
7340	State Property Tax Reduction Allocation	647,588
7531	Ready to Learn-Foundation	2,378,938
7532	Ready to Learn-Adequacy Supplement	936,354
7533	Ready to Learn-Tax Equity Supplement	76,750
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	624,786
7810	State Share of Social Security and Medicare Taxes	626,604
7820	State Share of Retirement Contributions	2,771,785
REVENUE FROM STATE SOURCES		**$24,245,116**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,283,449
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,097
8517	Title IV - 21st Century Schools	73,840
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
REVENUE FROM FEDERAL SOURCES		**$1,690,386**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**34,759,326**

Act 1 Index (current): 5.6%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$5,661,465**
Amount of Tax Relief for Homestead Exclusions	**$649,588**
Total Approx. Tax Revenue:	**$6,311,053**
Approx. Tax Levy for Tax Rate Calculation:	**$6,954,115**

		Dauphin	Total
	2025-26 Data		
	a. Assessed Value	$219,655,500	$219,655,500
	b. Real Estate Mills	30.4258	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$328,676,352	$328,676,352
	d. Assessed Value	$216,439,500	$216,439,500
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$6,683,194	$6,683,194
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$6,683,194	$6,683,194
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.4258	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	89.80000%	89.80000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$6,954,115	$6,954,115
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**32.1296**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$6,954,115	$6,954,115
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$6,304,527
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$5,661,465

Act 1 Index (current): 5.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,661,465**
Amount of Tax Relief for Homestead Exclusions	**$649,588**
Total Approx. Tax Revenue:	**$6,311,053**
Approx. Tax Levy for Tax Rate Calculation:	**$6,954,115**

		Dauphin	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	32.1296	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$6,954,115	$6,954,115
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$14,914.00	
	Number of Homestead/Farmstead Properties	1379	1379
	Median Assessed Value of Homestead Properties		$61,300

Act 1 Index (current): 5.6%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$5,661,465**
Amount of Tax Relief for Homestead Exclusions	**$649,588**
Total Approx. Tax Revenue:	**$6,311,053**
Approx. Tax Levy for Tax Rate Calculation:	**$6,954,115**

	Dauphin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$647,588	Lowering RE Tax Rate	$0	$647,588
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,000			$2,000
Amount of Tax Relief from State/Local Sources				**$649,588**

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
Dauphin	216,439,500	32.1296	6,954,115						89.80000%		
Totals:	**216,439,500**		**6,954,115**	-	649,588	=	6,304,527	X	89.80000%	=	5,661,465

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			40,000
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	$5.00	$0.00	40,000	40,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$224.40	$0.00	735,186	735,186
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			**775,186**	**775,186**
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%	921,870	921,870
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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			**1,021,870**	**1,021,870**
	Total Act 511, Current Taxes				**1,797,056**
		Act 511 Tax Limit -->	**328,676,352 X**	**12**	**3,944,116**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Dauphin	30.4258	32.1296	5.60%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$212.50	$224.40	5.60%	Yes	5.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,185,707
1200 Special Programs - Elementary / Secondary	8,864,343
1300 Vocational Education	600,000
1600 Adult Education Programs	60,000
Total Instruction	**$22,710,050**
2000 Support Services	
2100 Support Services - Students	1,291,372
2200 Support Services - Instructional Staff	433,508
2300 Support Services - Administration	1,321,646
2400 Support Services - Pupil Health	235,000
2500 Support Services - Business	614,160
2600 Operation and Maintenance of Plant Services	2,105,375
2700 Student Transportation Services	1,760,340
2800 Support Services - Central	1,176,758
2900 Other Support Services	14,130
Total Support Services	**$8,952,289**
3000 Operation of Non-Instructional Services	
3200 Student Activities	298,613
Total Operation of Non-Instructional Services	**$298,613**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,514,000
Total Other Expenditures and Financing Uses	**$3,514,000**
Total Estimated Expenditures and Other Financing Uses	**$35,474,952**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,957,438
200 Personnel Services - Employee Benefits	4,331,913
300 Purchased Professional and Technical Services	242,885
400 Purchased Property Services	411
500 Other Purchased Services	2,620,908
600 Supplies	32,152
Total Regular Programs - Elementary / Secondary	**$13,185,707**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,651,675
200 Personnel Services - Employee Benefits	2,185,165
300 Purchased Professional and Technical Services	2,783,223
500 Other Purchased Services	1,234,000
600 Supplies	10,280
Total Special Programs - Elementary / Secondary	**$8,864,343**
1300 Vocational Education	
500 Other Purchased Services	600,000
Total Vocational Education	**$600,000**
1600 Adult Education Programs	
500 Other Purchased Services	60,000
Total Adult Education Programs	**$60,000**
Total Instruction	**$22,710,050**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	622,402
200 Personnel Services - Employee Benefits	518,970
300 Purchased Professional and Technical Services	150,000
Total Support Services - Students	**$1,291,372**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	80,363
200 Personnel Services - Employee Benefits	224,132
600 Supplies	129,013
Total Support Services - Instructional Staff	**$433,508**
2300 Support Services - Administration	
100 Personnel Services - Salaries	689,923
200 Personnel Services - Employee Benefits	470,370
500 Other Purchased Services	156,353
600 Supplies	5,000
Total Support Services - Administration	**$1,321,646**
2400 Support Services - Pupil Health	
500 Other Purchased Services	235,000

Description	Amount
Total Support Services - Pupil Health	**$235,000**
2500 Support Services - Business	
100 Personnel Services - Salaries	283,678
200 Personnel Services - Employee Benefits	182,482
500 Other Purchased Services	100,000
600 Supplies	8,000
800 Other Objects	40,000
Total Support Services - Business	**$614,160**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	401,710
200 Personnel Services - Employee Benefits	354,040
300 Purchased Professional and Technical Services	404,250
400 Purchased Property Services	705,375
500 Other Purchased Services	160,000
600 Supplies	80,000
Total Operation and Maintenance of Plant Services	**$2,105,375**
2700 Student Transportation Services	
500 Other Purchased Services	1,760,340
Total Student Transportation Services	**$1,760,340**
2800 Support Services - Central	
100 Personnel Services - Salaries	274,822
200 Personnel Services - Employee Benefits	204,231
300 Purchased Professional and Technical Services	352,649
600 Supplies	345,056
Total Support Services - Central	**$1,176,758**
2900 Other Support Services	
400 Purchased Property Services	14,130
Total Other Support Services	**$14,130**
Total Support Services	**$8,952,289**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	52,613
200 Personnel Services - Employee Benefits	21,698
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	8,442
600 Supplies	35,697
800 Other Objects	15,163
Total Student Activities	**$298,613**
Total Operation of Non-Instructional Services	**$298,613**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,319,000
900 Other Uses of Funds	2,195,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$3,514,000**
Total Other Expenditures and Financing Uses	**$3,514,000**
TOTAL EXPENDITURES	**$35,474,952**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	2,000,000	1,500,000
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		
Food Service / Cafeteria Operations Fund	350,000	350,000
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	**$2,350,000**	**$1,850,000**

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	**$2,350,000**	**$1,850,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	31,000,000	29,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,100,000
0599 Other Noncurrent Liabilities	29,000,000	29,000,000
Total General Fund	**$61,375,000**	**$59,375,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
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	**$61,375,000**	**$59,375,000**

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	**$61,375,000**	**$59,375,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	4,374
0850	Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,374**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$4,374**