FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2026

Kelly A Cox
President of the Board - Original Signature Required — Date: 06/09/2026

Rebecca K. Maxwell
Secretary of the Board - Original Signature Required — Date: 6/9/2026

Tom Strickler
Chief School Administrator - Original Signature Required — Date: 6-9-26

Tom Strickler
Contact Person

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Telephone Extension

tom_strickler@etownschools.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Elizabethtown Area SD	Lancaster	113362403

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	$84782568
Ending Unassigned Fund Balance	$3182696
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.75%

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
Tom Stuckler	6-10-26

DUE DATE: AUGUST 15, 2026

FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Elizabethtown Area SD	Lancaster	113362403

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
Kelly A C	4/28/2026

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

Val Number	Description	Justification
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: $6,000.00 Function 3300, Object 200: $0.00 . Provide a justification.	no benefits, as this is community service by senior citizens.
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: $273,637.00 Function 2200, Object 200: $425,702.00	Our tuition reimbursement is included in the benefits amount for 200 object code.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.
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.	Board decision and fiscal planning to allow for unanticipated expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.

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

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	48,248,349
6112	Interim Real Estate Taxes	360,002
6113	Public Utility Realty Taxes	44,000
6114	Payments in Lieu of Current Taxes - State / Local	1,038,511
6150	Current Act 511 Taxes - Proportional Assessments	5,325,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	653,450
6500	Earnings on Investments	750,000
6700	Revenues from LEA Activities	141,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910	Rentals	40,000
6920	Contributions and Donations from Private Sources	50,000
6940	Tuition from Patrons	300,000
6960	Services Provided Other Local Governmental Units / LEAs	230,692
REVENUE FROM LOCAL SOURCES		**$58,231,004**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	11,755,681
7160	Tuition for Orphans Subsidy	135,000
7220	Vocational Education	45,000
7271	Special Education funds for School-Aged Pupils	2,895,869
7311	Pupil Transportation Subsidy	920,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	336,692
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	1,040,446
7360	Safe Schools	166,515
7531	Ready to Learn-Foundation	472,997
7532	Ready to Learn-Adequacy Supplement	1,184,599
7810	State Share of Social Security and Medicare Taxes	1,196,000
7820	State Share of Retirement Contributions	5,325,765
REVENUE FROM STATE SOURCES		**$25,624,564**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517	Title IV - 21st Century Schools	40,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000
REVENUE FROM FEDERAL SOURCES	**$927,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**84,782,568**

Act 1 Index (current): 4.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$48,248,349**
Amount of Tax Relief for Homestead Exclusions	**$1,041,647**
Total Approx. Tax Revenue:	**$49,289,996**
Approx. Tax Levy for Tax Rate Calculation:	**$51,154,161**

		Lancaster	Total
I.	**2025-26 Data**		
	a. Assessed Value	$2,388,017,900	$2,388,017,900
	b. Real Estate Mills	20.2847	
	2026-27 Data		
	c. 2024 STEB Market Value	$2,574,400,227	$2,574,400,227
	d. Assessed Value	$2,417,847,700	$2,417,847,700
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$48,440,227	$48,440,227
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$48,440,227	$48,440,227
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.2847	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.28004%	96.28004%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$51,154,161	$51,154,161
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**21.1569**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$51,154,162	$51,154,162
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$50,112,515
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$48,248,349

Act 1 Index (current): 4.3%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$48,248,349**
Amount of Tax Relief for Homestead Exclusions	**$1,041,647**
Total Approx. Tax Revenue:	**$49,289,996**
Approx. Tax Levy for Tax Rate Calculation:	**$51,154,161**

		Lancaster	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.1569	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$51,154,162	$51,154,162
	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	$7,221.00	
V.	Number of Homestead/Farmstead Properties	6818	6818
	Median Assessed Value of Homestead Properties		$184,200

Act 1 Index (current): 4.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$48,248,349**
Amount of Tax Relief for Homestead Exclusions	**$1,041,647**
Total Approx. Tax Revenue:	**$49,289,996**
Approx. Tax Levy for Tax Rate Calculation:	**$51,154,161**

	Lancaster			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,040,446	Lowering RE Tax Rate	$0	$1,040,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,201			$1,201
Amount of Tax Relief from State/Local Sources				**$1,041,647**

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
Lancaster	2,417,847,700	21.1569	51,154,162						96.28004%		
Totals:	**2,417,847,700**		**51,154,162**	-	1,041,647	=	50,112,515	X	96.28004%	=	48,248,349

		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%	825,000	825,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**5,325,000**	**5,325,000**
	Total Act 511, Current Taxes				**5,325,000**
		Act 511 Tax Limit -->	**2,574,400,227 X**	**12**	**30,892,803**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 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									
	Lancaster	20.2847	21.1569	4.30%	Yes	4.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,441,364
1200 Special Programs - Elementary / Secondary	13,137,601
1300 Vocational Education	2,115,498
1400 Other Instructional Programs - Elementary / Secondary	323,215
Total Instruction	**$50,017,678**
2000 Support Services	
2100 Support Services - Students	4,272,605
2200 Support Services - Instructional Staff	781,395
2300 Support Services - Administration	4,214,168
2400 Support Services - Pupil Health	1,386,265
2500 Support Services - Business	1,179,449
2600 Operation and Maintenance of Plant Services	6,419,240
2700 Student Transportation Services	3,942,916
2800 Support Services - Central	2,404,847
Total Support Services	**$24,600,885**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,413,993
3300 Community Services	6,000
Total Operation of Non-Instructional Services	**$1,419,993**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,463,250
5900 Budgetary Reserve	4,280,762
Total Other Expenditures and Financing Uses	**$8,744,012**
Total Estimated Expenditures and Other Financing Uses	**$84,782,568**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,371,691
200 Personnel Services - Employee Benefits	12,461,283
300 Purchased Professional and Technical Services	584,041
400 Purchased Property Services	20,451
500 Other Purchased Services	141,886
600 Supplies	1,860,192
800 Other Objects	1,820
Total Regular Programs - Elementary / Secondary	**$34,441,364**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,369,355
200 Personnel Services - Employee Benefits	1,866,866
300 Purchased Professional and Technical Services	7,123,000
500 Other Purchased Services	1,719,300
600 Supplies	44,680
800 Other Objects	14,400
Total Special Programs - Elementary / Secondary	**$13,137,601**
1300 Vocational Education	
100 Personnel Services - Salaries	260,563
200 Personnel Services - Employee Benefits	161,935
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	94,000
500 Other Purchased Services	1,590,000
Total Vocational Education	**$2,115,498**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,832
200 Personnel Services - Employee Benefits	22,513
300 Purchased Professional and Technical Services	44,800
500 Other Purchased Services	230,070
Total Other Instructional Programs - Elementary / Secondary	**$323,215**
Total Instruction	**$50,017,678**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,330,074
200 Personnel Services - Employee Benefits	1,751,133
300 Purchased Professional and Technical Services	134,020
500 Other Purchased Services	3,800
600 Supplies	51,133
800 Other Objects	2,445
Total Support Services - Students	**$4,272,605**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	273,637
200 Personnel Services - Employee Benefits	425,702

Description	Amount
300 Purchased Professional and Technical Services	39,301
500 Other Purchased Services	1,335
600 Supplies	41,420
Total Support Services - Instructional Staff	**$781,395**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,085,984
200 Personnel Services - Employee Benefits	1,612,989
300 Purchased Professional and Technical Services	315,500
500 Other Purchased Services	99,100
600 Supplies	54,500
800 Other Objects	46,095
Total Support Services - Administration	**$4,214,168**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	750,886
200 Personnel Services - Employee Benefits	561,910
300 Purchased Professional and Technical Services	1,525
400 Purchased Property Services	1,740
500 Other Purchased Services	100
600 Supplies	69,584
800 Other Objects	520
Total Support Services - Pupil Health	**$1,386,265**
2500 Support Services - Business	
100 Personnel Services - Salaries	614,659
200 Personnel Services - Employee Benefits	459,230
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	1,850
600 Supplies	86,250
800 Other Objects	5,960
Total Support Services - Business	**$1,179,449**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,370,717
200 Personnel Services - Employee Benefits	1,050,744
300 Purchased Professional and Technical Services	265,000
400 Purchased Property Services	2,081,076
500 Other Purchased Services	393,500
600 Supplies	1,255,703
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	**$6,419,240**
2700 Student Transportation Services	
100 Personnel Services - Salaries	69,697
200 Personnel Services - Employee Benefits	54,619
500 Other Purchased Services	3,806,600
600 Supplies	12,000
Total Student Transportation Services	**$3,942,916**

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	1,057,612
200 Personnel Services - Employee Benefits	835,895
300 Purchased Professional and Technical Services	111,390
400 Purchased Property Services	130,000
500 Other Purchased Services	53,750
600 Supplies	211,650
800 Other Objects	4,550
Total Support Services - Central	**$2,404,847**
Total Support Services	**$24,600,885**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	726,785
200 Personnel Services - Employee Benefits	165,323
300 Purchased Professional and Technical Services	164,900
400 Purchased Property Services	22,450
500 Other Purchased Services	129,000
600 Supplies	144,185
700 Property	11,600
800 Other Objects	49,750
Total Student Activities	**$1,413,993**
3300 Community Services	
100 Personnel Services - Salaries	6,000
Total Community Services	**$6,000**
Total Operation of Non-Instructional Services	**$1,419,993**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,463,250
Total Debt Service / Other Expenditures and Financing Uses	**$4,463,250**
5900 Budgetary Reserve	
800 Other Objects	4,280,762
Total Budgetary Reserve	**$4,280,762**
Total Other Expenditures and Financing Uses	**$8,744,012**
TOTAL EXPENDITURES	**$84,782,568**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	15,000,000	15,000,000
Other Capital Projects Fund	5,000,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$27,750,000**	**$25,250,000**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$27,750,000**	**$25,250,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	52,200,000	49,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	491,274	371,682
0540 Accumulated Compensated Absences	2,182,600	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,399,051	4,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$58,272,925**	**$56,096,682**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$58,272,925**	**$56,096,682**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$58,272,925**	**$56,096,682**

Account	Description	Amounts
0810	Nonspendable Fund Balance	40,637
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	2,050,000
0850	Unassigned Fund Balance	3,182,696
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,232,696**
5900	**Budgetary Reserve**	**4,280,762**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,554,095**