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	9,484,712	
0850 Unassigned Fund Balance	878,948	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$10,363,660**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	56,469,555	
7000 Revenue from State Sources	32,826,042	
8000 Revenue from Federal Sources	1,140,956	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$90,436,553**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$100,800,213**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	42,487,245
6112	Interim Real Estate Taxes	435,000
6113	Public Utility Realty Taxes	43,260
6120	Current Per Capita Taxes, Section 679	91,870
6140	Current Act 511 Taxes - Flat Rate Assessments	154,870
6150	Current Act 511 Taxes - Proportional Assessments	9,925,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	741,500
6500	Earnings on Investments	1,036,495
6700	Revenues from LEA Activities	79,974
6800	Revenues from Intermediary Sources / Pass-Through Funds	902,872
6910	Rentals	32,969
6920	Contributions and Donations from Private Sources	5,000
6940	Tuition from Patrons	438,500
6990	Refunds and Other Miscellaneous Revenue	95,000
REVENUE FROM LOCAL SOURCES		**$56,469,555**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	13,074,071
7160	Tuition for Orphans Subsidy	15,826
7220	Vocational Education	423,885
7250	Migratory Children	950
7271	Special Education funds for School-Aged Pupils	3,021,960
7311	Pupil Transportation Subsidy	2,125,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	60,568
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	555,175
7330	Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340	State Property Tax Reduction Allocation	1,597,485
7360	Safe Schools	100,000
7531	Ready to Learn-Foundation	3,778,974
7810	State Share of Social Security and Medicare Taxes	1,398,737
7820	State Share of Retirement Contributions	6,593,411
REVENUE FROM STATE SOURCES		**$32,826,042**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	817,227
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	128,973

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	16,685
8517 Title IV - 21st Century Schools	50,121
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	127,950
REVENUE FROM FEDERAL SOURCES	**$1,140,956**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**90,436,553**

Act 1 Index (current): 4.7%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$42,487,245**
Amount of Tax Relief for Homestead Exclusions	**$1,597,485**
Total Approx. Tax Revenue:	**$44,084,730**
Approx. Tax Levy for Tax Rate Calculation:	**$44,951,817**

		Adams	Total
I.	**2025-26 Data**		
	a. Assessed Value	$2,530,265,200	$2,530,265,200
	b. Real Estate Mills	17.2324	
	2026-27 Data		
	c. 2024 STEB Market Value	$2,159,869,447	$2,159,869,447
	d. Assessed Value	$2,542,911,900	$2,542,911,900
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$43,602,542	$43,602,542
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$43,602,542	$43,602,542
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2324	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$44,951,817	$44,951,817
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**17.6773**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$44,951,817	$44,951,817
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$43,354,332
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$42,487,245

Act 1 Index (current): 4.7%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$42,487,245**	
Amount of Tax Relief for Homestead Exclusions	**$1,597,485**	
Total Approx. Tax Revenue:	**$44,084,730**	
Approx. Tax Levy for Tax Rate Calculation:	**$44,951,817**	
	Adams	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0423	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$45,879,979	$45,879,979
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

IV.

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$11,745.42	
Number of Homestead/Farmstead Properties	7694	7694
Median Assessed Value of Homestead Properties		$182,700

V.

Act 1 Index (current): 4.7%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$42,487,245**
Amount of Tax Relief for Homestead Exclusions	**$1,597,485**
Total Approx. Tax Revenue:	**$44,084,730**
Approx. Tax Levy for Tax Rate Calculation:	**$44,951,817**

	Adams			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,597,485	Lowering RE Tax Rate	$0	$1,597,485
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,597,485**

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
Adams	2,542,911,900	17.6773	44,951,817						98.00000%		
Totals:	**2,542,911,900**		**44,951,817**	-	1,597,485	=	43,354,332	X	98.00000%	=	42,487,245

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			91,870
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	91,870	91,870
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	63,000	63,000
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			**154,870**	**154,870**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	9,250,000	9,250,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	25,000	25,000
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			**9,925,000**	**9,925,000**
	Total Act 511, Current Taxes				**10,079,870**

Act 511 Tax Limit	**-->**	**2,159,869,447** **Market Value**	**X**	**12** **Mills**	**25,918,433** **(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									
	Adams	17.2324	17.6773	2.59%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	4.7%				
6144	Current Act 511 Trailer Taxes					4.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,982,569
1200 Special Programs - Elementary / Secondary	18,275,192
1300 Vocational Education	3,559,532
1400 Other Instructional Programs - Elementary / Secondary	326,091
Total Instruction	**$60,143,384**
2000 Support Services	
2100 Support Services - Students	3,513,130
2200 Support Services - Instructional Staff	5,513,048
2300 Support Services - Administration	4,703,146
2400 Support Services - Pupil Health	894,755
2500 Support Services - Business	781,117
2600 Operation and Maintenance of Plant Services	5,362,833
2700 Student Transportation Services	3,303,666
2800 Support Services - Central	328,113
2900 Other Support Services	14,400
Total Support Services	**$24,414,208**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,282,534
3300 Community Services	17,000
Total Operation of Non-Instructional Services	**$1,299,534**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,719,635
Total Other Expenditures and Financing Uses	**$6,719,635**
Total Estimated Expenditures and Other Financing Uses	**$92,576,761**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,140,218
200 Personnel Services - Employee Benefits	13,642,451
300 Purchased Professional and Technical Services	166,623
400 Purchased Property Services	7,600
500 Other Purchased Services	3,735,800
600 Supplies	280,096
700 Property	6,580
800 Other Objects	3,201
Total Regular Programs - Elementary / Secondary	**$37,982,569**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,634,242
200 Personnel Services - Employee Benefits	4,854,172
300 Purchased Professional and Technical Services	6,079,278
500 Other Purchased Services	1,606,000
600 Supplies	98,500
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	**$18,275,192**
1300 Vocational Education	
100 Personnel Services - Salaries	1,703,946
200 Personnel Services - Employee Benefits	1,220,396
300 Purchased Professional and Technical Services	8,101
400 Purchased Property Services	26,860
500 Other Purchased Services	370,000
600 Supplies	197,023
700 Property	31,035
800 Other Objects	2,171
Total Vocational Education	**$3,559,532**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	185,572
200 Personnel Services - Employee Benefits	140,519
Total Other Instructional Programs - Elementary / Secondary	**$326,091**
Total Instruction	**$60,143,384**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,001,691
200 Personnel Services - Employee Benefits	1,508,089
500 Other Purchased Services	1,750
600 Supplies	1,600
Total Support Services - Students	**$3,513,130**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,669,851
200 Personnel Services - Employee Benefits	1,506,684

Description	Amount
300 Purchased Professional and Technical Services	1,811,681
400 Purchased Property Services	7,500
500 Other Purchased Services	56,500
600 Supplies	459,132
800 Other Objects	1,700
Total Support Services - Instructional Staff	**$5,513,048**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,531,893
200 Personnel Services - Employee Benefits	1,969,604
300 Purchased Professional and Technical Services	102,894
500 Other Purchased Services	30,050
600 Supplies	34,015
800 Other Objects	34,690
Total Support Services - Administration	**$4,703,146**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	494,288
200 Personnel Services - Employee Benefits	376,322
300 Purchased Professional and Technical Services	2,395
500 Other Purchased Services	500
600 Supplies	14,500
700 Property	5,200
800 Other Objects	1,550
Total Support Services - Pupil Health	**$894,755**
2500 Support Services - Business	
100 Personnel Services - Salaries	273,620
200 Personnel Services - Employee Benefits	256,497
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	4,500
600 Supplies	7,500
800 Other Objects	4,000
Total Support Services - Business	**$781,117**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,042,378
200 Personnel Services - Employee Benefits	1,037,630
300 Purchased Professional and Technical Services	1,525,208
400 Purchased Property Services	566,305
500 Other Purchased Services	198,812
600 Supplies	984,650
700 Property	7,500
800 Other Objects	350
Total Operation and Maintenance of Plant Services	**$5,362,833**
2700 Student Transportation Services	
100 Personnel Services - Salaries	106,095
200 Personnel Services - Employee Benefits	94,571
300 Purchased Professional and Technical Services	8,000

Description	Amount
400 Purchased Property Services	10,000
500 Other Purchased Services	2,809,000
600 Supplies	275,400
700 Property	400
800 Other Objects	200
Total Student Transportation Services	**$3,303,666**
2800 Support Services - Central	
100 Personnel Services - Salaries	171,652
200 Personnel Services - Employee Benefits	153,986
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	175
600 Supplies	750
800 Other Objects	550
Total Support Services - Central	**$328,113**
2900 Other Support Services	
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	5,400
Total Other Support Services	**$14,400**
Total Support Services	**$24,414,208**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	591,661
200 Personnel Services - Employee Benefits	279,494
300 Purchased Professional and Technical Services	171,089
400 Purchased Property Services	34,120
500 Other Purchased Services	92,298
600 Supplies	79,649
800 Other Objects	34,223
Total Student Activities	**$1,282,534**
3300 Community Services	
300 Purchased Professional and Technical Services	17,000
Total Community Services	**$17,000**
Total Operation of Non-Instructional Services	**$1,299,534**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,828,635
900 Other Uses of Funds	2,891,000
Total Debt Service / Other Expenditures and Financing Uses	**$6,719,635**
Total Other Expenditures and Financing Uses	**$6,719,635**
TOTAL EXPENDITURES	**$92,576,761**

Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	13,212,575	11,100,000
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	5,081,813	4,100,000
Other Capital Projects Fund	40,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,663,413	2,350,000
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		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments	**$60,957,801**	**$37,550,000**
TOTAL CASH AND INVESTMENTS	**$60,957,801**	**$37,550,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	87,373,000	84,487,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,669,458	1,036,964
0540 Accumulated Compensated Absences	893,675	923,675
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,681,316	4,891,691
0599 Other Noncurrent Liabilities		
Total General Fund	**$94,617,449**	**$91,339,330**
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	38,000	39,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$38,000**	**$39,000**
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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	**$94,655,449**	**$91,378,330**

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	**$94,655,449**	**$91,378,330**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	7,346,092
0850	Unassigned Fund Balance	877,360
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,223,452**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,223,452**