

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/23/2026

_____
President of the Board - Original Signature Required_____
Date

6/23/2026

_____
Secretary of the Board - Original Signature Required_____
Date

6/23/2026

_____
Chief School Administrator - Original Signature Required_____
Date

6/23/2026

Peter Bard

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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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 ☒
No ☐

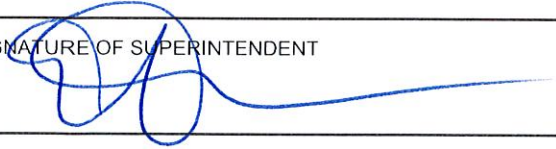
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$292015472
Ending Unassigned Fund Balance	\$17843937
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.11%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/26
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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 : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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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 5-28-2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$1,312,712.00 Function 2200, Object 200: \$1,863,154.00	The Central Dauphin School District budgets its obligation for employee tuition reimbursement expenses to the 2271 and 2272 /240 budgetary account code.
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.	Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The fund balance provides financial stability and is within the range of budgeted expenditures as suggested in the Manual of Accounting.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities and \$4,500,000 for Capital Projects.

<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	175,551	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	18,659,500	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,345,509</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	189,143,137	
7000 Revenue from State Sources	92,048,197	
8000 Revenue from Federal Sources	7,258,746	
9000 Other Financing Sources	2,749,829	
Total Estimated Revenues And Other Financing Sources		<u>\$291,199,909</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$324,545,418</u>

LEA : 115221402 Central Dauphin SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	112,830,846
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	153,300
6114 Payments in Lieu of Current Taxes - State / Local	463,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	59,881,863
6150 Current Act 511 Taxes - Proportional Assessments	2,915,658
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	2,800,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,088,475
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	145,000
6940 Tuition from Patrons	805,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	3,524,995
REVENUE FROM LOCAL SOURCES	\$189,143,137
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	30,264,806
7112 Basic Education Funding-Social Security	4,416,092
7160 Tuition for Orphans Subsidy	176,399
7271 Special Education funds for School-Aged Pupils	8,572,798
7311 Pupil Transportation Subsidy	3,801,967
7312 Nonpublic and Charter School Pupil Transportation Subsidy	515,130
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,328,920
7330 Health Services (Medical, Dental, Nurse, Act 25)	309,522
7340 State Property Tax Reduction Allocation	4,549,206
7360 Safe Schools	345,357
7531 Ready to Learn-Foundation	12,227,625
7532 Ready to Learn-Adequacy Supplement	6,149,980
7820 State Share of Retirement Contributions	19,390,395
REVENUE FROM STATE SOURCES	\$92,048,197
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,004,879
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	537,927

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	301,832
8517 Title IV - 21st Century Schools	238,163
8560 Federal Block Grants	288,775
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	865,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,170
REVENUE FROM FEDERAL SOURCES	\$7,258,746
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	2,500,000
OTHER FINANCING SOURCES	\$2,749,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	291,199,909

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$112,830,846	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,282,641</u>	
Total Approx. Tax Revenue:	\$118,113,487	
Approx. Tax Levy for Tax Rate Calculation:	\$122,059,530	
	Dauphin	Total
2025-26 Data		
a. Assessed Value	\$6,446,013,220	\$6,446,013,220
b. Real Estate Mills	18.2934	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$9,678,470,693	\$9,678,470,693
d. Assessed Value	\$6,522,329,710	\$6,522,329,710
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$117,919,498	\$117,919,498
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$117,919,498	\$117,919,498
(f Total * g)		
i. Base Mills Subject to Index	18.2934	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.62087%	96.62087%
k. Tax Levy Needed	\$122,059,530	\$122,059,530
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	18.7141	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$122,059,530	\$122,059,530
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$116,776,889
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$112,830,846
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$112,830,846	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,282,641</u>	
Total Approx. Tax Revenue:	\$118,113,487	
Approx. Tax Levy for Tax Rate Calculation:	\$122,059,530	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.0983	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$124,565,410	\$124,565,410
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	\$11,056.00	
Number of Homestead/Farmstead Properties	25482	25482
Median Assessed Value of Homestead Properties		\$129,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$112,830,846
Amount of Tax Relief for Homestead Exclusions	<u>\$5,282,641</u>
Total Approx. Tax Revenue:	\$118,113,487
Approx. Tax Levy for Tax Rate Calculation:	\$122,059,530

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate \$0 \$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,549,206	Lowering RE Tax Rate \$0 \$4,549,206
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$733,435	\$733,435
Amount of Tax Relief from State/Local Sources		\$5,282,641

CODE							
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>			<u>Percent Collected</u>	
Dauphin	6,522,329,710	18.7141	122,059,530			96.62087%	
Totals:		6,522,329,710	122,059,530	-	5,282,641	=	116,776,889 X
						96.62087%	=
							112,830,846
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00			0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	59,881,863	59,881,863
Total Current Taxpayer Relief Taxes – Proportional Assessments						59,881,863	59,881,863
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			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,915,658	2,915,658
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						2,915,658	2,915,658
Total Act 511, Current Taxes							2,915,658
Act 511 Tax Limit -->					9,678,470,693 X	12	116,141,648
					Market Value	Mills	(511 Limit)

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>									
	Dauphin	18.2934	18.7141	2.30%	Yes	4.4%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		120,726,040
1200 Special Programs - Elementary / Secondary		59,086,526
1300 Vocational Education		8,091,521
1400 Other Instructional Programs - Elementary / Secondary		2,393,050
1500 Nonpublic School Programs		33,636
1600 Adult Education Programs		1,123,222
Total Instruction		\$191,453,995
2000 Support Services		
2100 Support Services - Students		13,675,846
2200 Support Services - Instructional Staff		4,132,901
2300 Support Services - Administration		15,223,652
2400 Support Services - Pupil Health		3,458,957
2500 Support Services - Business		1,987,481
2600 Operation and Maintenance of Plant Services		22,431,347
2700 Student Transportation Services		14,776,511
2800 Support Services - Central		6,645,246
2900 Other Support Services		260,403
Total Support Services		\$82,592,344
3000 Operation of Non-Instructional Services		
3200 Student Activities		971,661
3300 Community Services		52,242
Total Operation of Non-Instructional Services		\$1,023,903
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		6,308,217
5200 Interfund Transfers - Out		10,637,013
Total Other Expenditures and Financing Uses		\$16,945,230
Total Estimated Expenditures and Other Financing Uses		\$292,015,472

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,188,752
200 Personnel Services - Employee Benefits	40,751,986
300 Purchased Professional and Technical Services	395,162
400 Purchased Property Services	101,364
500 Other Purchased Services	11,847,150
600 Supplies	3,941,525
700 Property	1,498,801
800 Other Objects	1,300
Total Regular Programs - Elementary / Secondary	\$120,726,040
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,116,055
200 Personnel Services - Employee Benefits	18,448,683
300 Purchased Professional and Technical Services	2,493,680
500 Other Purchased Services	14,690,452
600 Supplies	332,156
800 Other Objects	5,500
Total Special Programs - Elementary / Secondary	\$59,086,526
1300 <u>Vocational Education</u>	
500 Other Purchased Services	8,091,521
Total Vocational Education	\$8,091,521
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,034,965
200 Personnel Services - Employee Benefits	644,334
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	662,500
600 Supplies	46,251
Total Other Instructional Programs - Elementary / Secondary	\$2,393,050
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	33,636
Total Nonpublic School Programs	\$33,636
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,123,222
Total Adult Education Programs	\$1,123,222
Total Instruction	\$191,453,995
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	7,760,574
200 Personnel Services - Employee Benefits	5,320,842
300 Purchased Professional and Technical Services	434,412
500 Other Purchased Services	13,750
600 Supplies	132,968

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<u>Description</u>	<u>Amount</u>
700 Property	500
800 Other Objects	12,800
Total Support Services - Students	\$13,675,846
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,312,712
200 Personnel Services - Employee Benefits	1,863,154
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	40,000
500 Other Purchased Services	82,000
600 Supplies	676,535
700 Property	20,000
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$4,132,901
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,608,440
200 Personnel Services - Employee Benefits	5,150,163
300 Purchased Professional and Technical Services	1,599,800
400 Purchased Property Services	2,000
500 Other Purchased Services	208,800
600 Supplies	370,841
700 Property	138,608
800 Other Objects	145,000
Total Support Services - Administration	\$15,223,652
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,894,628
200 Personnel Services - Employee Benefits	1,366,388
300 Purchased Professional and Technical Services	130,000
400 Purchased Property Services	1,000
500 Other Purchased Services	800
600 Supplies	45,213
700 Property	19,428
800 Other Objects	1,500
Total Support Services - Pupil Health	\$3,458,957
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	933,177
200 Personnel Services - Employee Benefits	660,872
300 Purchased Professional and Technical Services	52,200
400 Purchased Property Services	184,852
500 Other Purchased Services	133,000
600 Supplies	18,580
800 Other Objects	4,800
Total Support Services - Business	\$1,987,481
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,245,696
200 Personnel Services - Employee Benefits	5,818,464

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	155,282
400	Purchased Property Services	4,337,880
500	Other Purchased Services	719,700
600	Supplies	3,730,950
700	Property	420,000
800	Other Objects	3,375
Total Operation and Maintenance of Plant Services		\$22,431,347
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	302,819
200	Personnel Services - Employee Benefits	215,063
400	Purchased Property Services	3,000
500	Other Purchased Services	13,273,054
600	Supplies	960,275
700	Property	20,000
800	Other Objects	2,300
Total Student Transportation Services		\$14,776,511
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	2,078,399
200	Personnel Services - Employee Benefits	1,838,577
300	Purchased Professional and Technical Services	571,479
400	Purchased Property Services	223,600
500	Other Purchased Services	556,620
600	Supplies	1,258,320
700	Property	91,891
800	Other Objects	26,360
Total Support Services - Central		\$6,645,246
2900 <u>Other Support Services</u>		
100	Personnel Services - Salaries	84,848
200	Personnel Services - Employee Benefits	35,501
500	Other Purchased Services	140,054
Total Other Support Services		\$260,403
Total Support Services		\$82,592,344
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	548,000
200	Personnel Services - Employee Benefits	229,283
300	Purchased Professional and Technical Services	9,400
500	Other Purchased Services	21,400
600	Supplies	38,578
800	Other Objects	125,000
Total Student Activities		\$971,661
3300 <u>Community Services</u>		
500	Other Purchased Services	15,797
600	Supplies	36,445

<u>Description</u>	<u>Amount</u>
Total Community Services	\$52,242
Total Operation of Non-Instructional Services	\$1,023,903
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,308,217
Total Debt Service / Other Expenditures and Financing Uses	\$6,308,217
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,637,013
Total Interfund Transfers - Out	\$10,637,013
Total Other Expenditures and Financing Uses	\$16,945,230
TOTAL EXPENDITURES	\$292,015,472

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	42,000,000	40,000,000
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		
Other Capital Projects Fund	19,000,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,500,000	4,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$71,000,000	\$49,250,000

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		

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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	\$71,000,000	\$49,250,000

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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	173,143,958	164,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	4,000,000	4,200,000
0550 Authority Lease Obligations	3,356,285	2,800,000
0560 Other Post-Employment Benefits (OPEB)	27,190,270	27,190,270
0599 Other Noncurrent Liabilities	249,658,000	249,658,000
Total General Fund	\$457,348,513	\$447,848,270
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		

<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		

<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		

<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		

<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	\$457,348,513	\$447,848,270

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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	\$457,348,513	\$447,848,270

Account Description	Amounts
0810 Nonspendable Fund Balance	175,551
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	17,843,937
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,529,946
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$32,705,497