LEA Name : Lower Dauphin SD | Class : 3 | AUN Number : 115224003 | County : Dauphin

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2026

President of the Board - Original Signature Required — Date: 6/8/26

Secretary of the Board - Original Signature Required — Date: 6/8/2026

Chief School Administrator - Original Signature Required — Date: 6/8/26

Robert J Horney
Contact Person

(717)566-5300 Extn :1023
Telephone Extension

rhorney@ldsd.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 :
Lower Dauphin SD	Dauphin	115224003

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	$84108769
Ending Unassigned Fund Balance	$2691151
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.19%

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
[signature]	6/16/26

DUE DATE: AUGUST 15, 2026

Printed 6/16/2026 8:57:30 AM

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 :
Lower Dauphin SD	Dauphin	115224003

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
Robert P. Schmidt Jr	5/4/26

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: $1,049,701.00 Function 2200, Object 200: $1,266,988.00	The Lower Dauphin School District budgets its employee tuition reimbursement payments to Function 2200.
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 Lower Dauphin School District has committed $2,500,000 for capital projects and future employee benefit increases.
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 Lower Dauphin School District has assigned $3,898,962 for projected deficit, $715,471 for debt service obligations, and $83,013 for capital projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	30,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	4,697,446	
0850 Unassigned Fund Balance	5,222,843	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,420,289**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	51,449,845	
7000 Revenue from State Sources	29,042,244	
8000 Revenue from Federal Sources	1,037,488	
9000 Other Financing Sources	47,500	
Total Estimated Revenues And Other Financing Sources		**$81,577,077**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$93,997,366**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	38,685,878
6112	Interim Real Estate Taxes	200,000
6113	Public Utility Realty Taxes	40,000
6114	Payments in Lieu of Current Taxes - State / Local	317,511
6120	Current Per Capita Taxes, Section 679	75,000
6140	Current Act 511 Taxes - Flat Rate Assessments	122,000
6150	Current Act 511 Taxes - Proportional Assessments	8,808,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,425,000
6500	Earnings on Investments	800,000
6700	Revenues from LEA Activities	75,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	677,454
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	44,000
6940	Tuition from Patrons	50,000
6990	Refunds and Other Miscellaneous Revenue	80,002
REVENUE FROM LOCAL SOURCES		**$51,449,845**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	12,103,685
7160	Tuition for Orphans Subsidy	58,000
7271	Special Education funds for School-Aged Pupils	2,998,842
7311	Pupil Transportation Subsidy	1,278,078
7312	Nonpublic and Charter School Pupil Transportation Subsidy	55,055
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	73,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	68,217
7340	State Property Tax Reduction Allocation	2,347,970
7360	Safe Schools	166,761
7531	Ready to Learn-Foundation	2,162,544
7532	Ready to Learn-Adequacy Supplement	860,295
7810	State Share of Social Security and Medicare Taxes	1,289,921
7820	State Share of Retirement Contributions	5,579,876
REVENUE FROM STATE SOURCES		**$29,042,244**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	599,371
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,573

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	35,544
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	302,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	**$1,037,488**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	47,500
OTHER FINANCING SOURCES	**$47,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**81,577,077**

Act 1 Index (current): 4.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$38,685,878**
Amount of Tax Relief for Homestead Exclusions	**$2,347,970**
Total Approx. Tax Revenue:	**$41,033,848**
Approx. Tax Levy for Tax Rate Calculation:	**$42,645,617**

		Dauphin	Total
	2025-26 Data		
	a. Assessed Value	$1,942,253,274	$1,942,253,274
	b. Real Estate Mills	21.1600	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$3,092,335,720	$3,092,335,720
	d. Assessed Value	$1,934,164,374	$1,934,164,374
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$41,098,079	$41,098,079
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$41,098,079	$41,098,079
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.1600	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00034%	96.00034%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$42,645,617	$42,645,617
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**22.0486**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$42,645,617	$42,645,617
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$40,297,647
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$38,685,878

Act 1 Index (current): 4.2%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$38,685,878**
Amount of Tax Relief for Homestead Exclusions	**$2,347,970**
Total Approx. Tax Revenue:	**$41,033,848**
Approx. Tax Levy for Tax Rate Calculation:	**$42,645,617**

		Dauphin	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	22.0487	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$42,645,810	$42,645,810
	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	$14,885.47	
	Number of Homestead/Farmstead Properties	7154	7154
	Median Assessed Value of Homestead Properties		$128,900

Act 1 Index (current): 4.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$38,685,878**
Amount of Tax Relief for Homestead Exclusions	**$2,347,970**
Total Approx. Tax Revenue:	**$41,033,848**
Approx. Tax Levy for Tax Rate Calculation:	**$42,645,617**

	Dauphin			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,347,970	Lowering RE Tax Rate	$0	$2,347,970
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$2,347,970**

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	1,934,164,374	22.0486	42,645,617						96.00034%		
Totals:	**1,934,164,374**		**42,645,617**	-	2,347,970	=	40,297,647	X	96.00034%	=	38,685,878

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			75,000
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	75,000	75,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	47,000	47,000
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			**122,000**	**122,000**
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%	5,708,000	5,708,000
6152	Current Act 511 Occupation Taxes	1.00000	0.000	2,300,000	2,300,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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			**8,808,000**	**8,808,000**
	Total Act 511, Current Taxes				**8,930,000**

Act 511 Tax Limit	**-->**	**3,092,335,720** **Market Value**	**X**	**12** **Mills**	**37,108,029** **(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	21.1600	22.0486	4.20%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes	1.00000	1.00000	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,492,183
1200 Special Programs - Elementary / Secondary	15,912,806
1300 Vocational Education	3,433,536
1400 Other Instructional Programs - Elementary / Secondary	1,430,300
1600 Adult Education Programs	206,266
1800 Pre-Kindergarten	16,949
Total Instruction	**$53,492,040**
2000 Support Services	
2100 Support Services - Students	3,213,454
2200 Support Services - Instructional Staff	4,774,097
2300 Support Services - Administration	5,216,804
2400 Support Services - Pupil Health	1,116,465
2500 Support Services - Business	948,156
2600 Operation and Maintenance of Plant Services	7,460,156
2700 Student Transportation Services	3,934,966
2800 Support Services - Central	483,219
2900 Other Support Services	40,769
Total Support Services	**$27,188,086**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,355,936
3300 Community Services	17,036
Total Operation of Non-Instructional Services	**$1,372,972**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,055,671
Total Other Expenditures and Financing Uses	**$2,055,671**
Total Estimated Expenditures and Other Financing Uses	**$84,108,769**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,081,857
200 Personnel Services - Employee Benefits	11,613,953
300 Purchased Professional and Technical Services	903,018
400 Purchased Property Services	123,432
500 Other Purchased Services	2,242,478
600 Supplies	1,471,491
700 Property	50,182
800 Other Objects	5,772
Total Regular Programs - Elementary / Secondary	**$32,492,183**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,443,517
200 Personnel Services - Employee Benefits	4,499,592
300 Purchased Professional and Technical Services	1,643,593
500 Other Purchased Services	3,209,050
600 Supplies	112,654
800 Other Objects	4,400
Total Special Programs - Elementary / Secondary	**$15,912,806**
1300 Vocational Education	
100 Personnel Services - Salaries	986,537
200 Personnel Services - Employee Benefits	757,526
300 Purchased Professional and Technical Services	23,562
400 Purchased Property Services	4,225
500 Other Purchased Services	1,570,660
600 Supplies	91,026
Total Vocational Education	**$3,433,536**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	754,260
200 Personnel Services - Employee Benefits	586,088
300 Purchased Professional and Technical Services	70,774
500 Other Purchased Services	6,500
600 Supplies	12,678
Total Other Instructional Programs - Elementary / Secondary	**$1,430,300**
1600 Adult Education Programs	
500 Other Purchased Services	206,266
Total Adult Education Programs	**$206,266**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	4,949
Total Pre-Kindergarten	**$16,949**
Total Instruction	**$53,492,040**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	1,752,493
200 Personnel Services - Employee Benefits	1,282,804
300 Purchased Professional and Technical Services	159,415
500 Other Purchased Services	3,950
600 Supplies	10,642
800 Other Objects	4,150
Total Support Services - Students	**$3,213,454**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,049,701
200 Personnel Services - Employee Benefits	1,266,988
300 Purchased Professional and Technical Services	309,639
400 Purchased Property Services	990
500 Other Purchased Services	102,097
600 Supplies	1,706,100
700 Property	329,902
800 Other Objects	8,680
Total Support Services - Instructional Staff	**$4,774,097**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,792,824
200 Personnel Services - Employee Benefits	1,911,065
300 Purchased Professional and Technical Services	299,000
400 Purchased Property Services	8,690
500 Other Purchased Services	106,600
600 Supplies	58,750
700 Property	4,500
800 Other Objects	35,375
Total Support Services - Administration	**$5,216,804**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	581,994
200 Personnel Services - Employee Benefits	397,671
300 Purchased Professional and Technical Services	109,500
400 Purchased Property Services	2,000
600 Supplies	25,300
Total Support Services - Pupil Health	**$1,116,465**
2500 Support Services - Business	
100 Personnel Services - Salaries	475,529
200 Personnel Services - Employee Benefits	365,827
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	300
600 Supplies	45,000
700 Property	3,000
800 Other Objects	3,500
Total Support Services - Business	**$948,156**
2600 Operation and Maintenance of Plant Services	

Description	Amount
100 Personnel Services - Salaries	2,062,313
200 Personnel Services - Employee Benefits	1,720,779
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	1,070,864
500 Other Purchased Services	358,000
600 Supplies	1,803,000
700 Property	409,000
800 Other Objects	11,200
Total Operation and Maintenance of Plant Services	**$7,460,156**
2700 Student Transportation Services	
100 Personnel Services - Salaries	153,883
200 Personnel Services - Employee Benefits	127,928
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	3,602,855
600 Supplies	47,500
800 Other Objects	800
Total Student Transportation Services	**$3,934,966**
2800 Support Services - Central	
100 Personnel Services - Salaries	230,924
200 Personnel Services - Employee Benefits	184,735
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	1,700
600 Supplies	53,550
800 Other Objects	2,010
Total Support Services - Central	**$483,219**
2900 Other Support Services	
500 Other Purchased Services	40,769
Total Other Support Services	**$40,769**
Total Support Services	**$27,188,086**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	340,600
200 Personnel Services - Employee Benefits	140,463
300 Purchased Professional and Technical Services	522,900
400 Purchased Property Services	66,800
500 Other Purchased Services	115,800
600 Supplies	131,182
800 Other Objects	38,191
Total Student Activities	**$1,355,936**
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,062
600 Supplies	9,974

Description	Amount
Total Community Services	**$17,036**
Total Operation of Non-Instructional Services	**$1,372,972**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,055,671
Total Interfund Transfers - Out	**$2,055,671**
Total Other Expenditures and Financing Uses	**$2,055,671**
TOTAL EXPENDITURES	**$84,108,769**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	27,850,000	25,850,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	395,000	
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	36,000,000	20,000,000
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	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$65,895,000**	**$47,250,000**

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	**$65,895,000**	**$47,250,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	37,495,000	37,185,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations	1,278,047	1,038,920
0560 Other Post-Employment Benefits (OPEB)	16,350,000	16,350,000
0599 Other Noncurrent Liabilities	77,850,000	77,850,000
Total General Fund	**$134,473,047**	**$133,923,920**
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	**$134,473,047**	**$133,923,920**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	10,500,000	10,750,000
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	2,500,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	115,000	115,000
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 Short-Term Payables	**$13,115,000**	**$13,365,000**
TOTAL INDEBTEDNESS	**$147,588,047**	**$147,288,920**

Account	Description	Amounts
0810	Nonspendable Fund Balance	30,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,500,000
0840	Assigned Fund Balance	4,697,446
0850	Unassigned Fund Balance	2,691,151
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,888,597**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$9,918,597**