

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	721,404
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	1,468,949
0850 Unassigned Fund Balance	4,707,061
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,676,010</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	47,526,322
7000 Revenue from State Sources	25,812,251
8000 Revenue from Federal Sources	2,636,711
9000 Other Financing Sources	360,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$76,335,284</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$89,011,294</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	33,911,757
6112 Interim Real Estate Taxes	220,001
6113 Public Utility Realty Taxes	36,791
6114 Payments in Lieu of Current Taxes - State / Local	273
6150 Current Act 511 Taxes - Proportional Assessments	10,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	954,500
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	63,000
6990 Refunds and Other Miscellaneous Revenue	30,000

**REVENUE FROM LOCAL SOURCES \$47,526,322**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,733,389
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	183,860
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,612,079
7311 Pupil Transportation Subsidy	1,943,984
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	36,868
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	964,163
7360 Safe Schools	150,000
7531 Ready to Learn-Foundation	427,715
7532 Ready to Learn-Adequacy Supplement	694,119
7810 State Share of Social Security and Medicare Taxes	885,835
7820 State Share of Retirement Contributions	5,019,739

**REVENUE FROM STATE SOURCES \$25,812,251**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,191,711
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	230,000
8517 Title IV - 21st Century Schools	180,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,636,711</b>
<b>OTHER FINANCING SOURCES</b>	
9360 Internal Service Fund Transfers	350,000
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$360,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>76,335,284</b>

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,911,757

Amount of Tax Relief for Homestead Exclusions \$964,163

Total Approx. Tax Revenue: \$34,875,920

Approx. Tax Levy for Tax Rate Calculation: \$36,328,983

Lancaster

Total

2025-26 Data		
a. Assessed Value	\$2,622,559,200	\$2,622,559,200
b. Real Estate Mills	13.2708	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$2,998,252,501	\$2,998,252,501
d. Assessed Value	\$2,644,954,800	\$2,644,954,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$34,803,459	\$34,803,459
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$34,803,459	\$34,803,459
(f Total * g)		
i. Base Mills Subject to Index	13.2708	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.89122%	95.89122%
k. Tax Levy Needed	\$36,328,983	\$36,328,983
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>13.7352</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,328,983	\$36,328,983
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,364,820
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,911,757
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,911,757
Amount of Tax Relief for Homestead Exclusions	<u>\$964,163</u>
Total Approx. Tax Revenue:	\$34,875,920
Approx. Tax Levy for Tax Rate Calculation:	\$36,328,983

Lancaster

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7352	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,328,983	\$36,328,983
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,356.60	
Number of Homestead/Farmstead Properties	6833	6833
Median Assessed Value of Homestead Properties		\$206,000

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Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$33,911,757</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$964,163</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$34,875,920</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$36,328,983</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$964,163	Lowering RE Tax Rate	\$0	\$964,163
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$964,163</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,644,954,800	13.7352	36,328,983			95.89122%	
<b>Totals:</b>	<b>2,644,954,800</b>		<b>36,328,983</b>	964,163 =	35,364,820 X	95.89122% =	33,911,757

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	10,100,000	10,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	775,000	775,000
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 10,875,000 10,875,000**

**Total Act 511, Current Taxes 10,875,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,998,252,501 X</b>	<b>12</b>	<b>35,979,030</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Lancaster	13.2708	13.7352	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,528,700
1200 Special Programs - Elementary / Secondary	13,395,548
1300 Vocational Education	3,086,643
1400 Other Instructional Programs - Elementary / Secondary	1,008,325
1500 Nonpublic School Programs	1,500
1800 Pre-Kindergarten	292,386
<b>Total Instruction</b>	<b>\$45,313,102</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,989,107
2200 Support Services - Instructional Staff	1,512,059
2300 Support Services - Administration	3,694,037
2400 Support Services - Pupil Health	793,285
2500 Support Services - Business	1,154,023
2600 Operation and Maintenance of Plant Services	6,308,710
2700 Student Transportation Services	5,350,795
2800 Support Services - Central	1,917,636
2900 Other Support Services	33,600
<b>Total Support Services</b>	<b>\$25,753,252</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,327,916
3300 Community Services	255,400
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,583,316</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	76,050
5200 Interfund Transfers - Out	3,712,726
5900 Budgetary Reserve	450,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,238,776</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$76,888,446</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,694,201
200 Personnel Services - Employee Benefits	9,404,290
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	160,000
500 Other Purchased Services	1,350,000
600 Supplies	1,378,609
700 Property	100,000
800 Other Objects	16,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,528,700</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,379,671
200 Personnel Services - Employee Benefits	2,802,989
300 Purchased Professional and Technical Services	3,991,500
500 Other Purchased Services	2,091,588
600 Supplies	126,300
800 Other Objects	3,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,395,548</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	932,968
200 Personnel Services - Employee Benefits	597,100
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	78,925
500 Other Purchased Services	1,328,455
600 Supplies	97,315
700 Property	10,000
800 Other Objects	22,880
<b>Total Vocational Education</b>	<b>\$3,086,643</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	319,774
200 Personnel Services - Employee Benefits	204,585
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	78,450
500 Other Purchased Services	294,591
600 Supplies	104,925
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,008,325</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	1,500
<b>Total Nonpublic School Programs</b>	<b>\$1,500</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	169,138
200 Personnel Services - Employee Benefits	108,248
300 Purchased Professional and Technical Services	15,000

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$292,386</b>
<b>Total Instruction</b>	<b>\$45,313,102</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,683,134
200 Personnel Services - Employee Benefits	1,717,208
300 Purchased Professional and Technical Services	479,500
400 Purchased Property Services	400
500 Other Purchased Services	16,850
600 Supplies	51,815
800 Other Objects	40,200
<b>Total Support Services - Students</b>	<b>\$4,989,107</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	788,283
200 Personnel Services - Employee Benefits	498,801
300 Purchased Professional and Technical Services	83,150
400 Purchased Property Services	500
500 Other Purchased Services	9,500
600 Supplies	131,100
800 Other Objects	725
<b>Total Support Services - Instructional Staff</b>	<b>\$1,512,059</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,918,510
200 Personnel Services - Employee Benefits	1,227,947
300 Purchased Professional and Technical Services	235,600
400 Purchased Property Services	1,250
500 Other Purchased Services	184,050
600 Supplies	77,000
800 Other Objects	49,680
<b>Total Support Services - Administration</b>	<b>\$3,694,037</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	232,430
200 Personnel Services - Employee Benefits	148,755
300 Purchased Professional and Technical Services	385,000
500 Other Purchased Services	600
600 Supplies	26,500
<b>Total Support Services - Pupil Health</b>	<b>\$793,285</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	543,837
200 Personnel Services - Employee Benefits	421,186
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	12,000
500 Other Purchased Services	50,000

<u>Description</u>	<u>Amount</u>
600 Supplies	30,000
800 Other Objects	11,000
<b>Total Support Services - Business</b>	<b>\$1,154,023</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,539,974
200 Personnel Services - Employee Benefits	846,986
300 Purchased Professional and Technical Services	750,000
400 Purchased Property Services	785,000
500 Other Purchased Services	321,750
600 Supplies	1,900,000
700 Property	45,000
800 Other Objects	120,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,308,710</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	94,930
200 Personnel Services - Employee Benefits	60,755
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,500
500 Other Purchased Services	5,154,110
600 Supplies	25,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$5,350,795</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	540,412
200 Personnel Services - Employee Benefits	344,514
300 Purchased Professional and Technical Services	410,100
400 Purchased Property Services	3,500
500 Other Purchased Services	60,000
600 Supplies	555,860
800 Other Objects	3,250
<b>Total Support Services - Central</b>	<b>\$1,917,636</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,600
<b>Total Other Support Services</b>	<b>\$33,600</b>
<b>Total Support Services</b>	<b>\$25,753,252</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	590,611
200 Personnel Services - Employee Benefits	295,305
300 Purchased Professional and Technical Services	131,000
400 Purchased Property Services	33,000
500 Other Purchased Services	112,000
600 Supplies	135,000
700 Property	25,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$1,327,916</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	25,000
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	300
600 Supplies	130,000
<b>Total Community Services</b>	<b>\$255,400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,583,316</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,247
900 Other Uses of Funds	70,803
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$76,050</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,712,726
<b>Total Interfund Transfers - Out</b>	<b>\$3,712,726</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	450,000
<b>Total Budgetary Reserve</b>	<b>\$450,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,238,776</b>
<b>TOTAL EXPENDITURES</b>	<b>\$76,888,446</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	25,000,000	25,000,000
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	23,600,000	15,000,000
Other Capital Projects Fund	6,390,501	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,687,000	4,000,000
Private Purpose Trust Fund	528,756	500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	224,809	220,500
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$61,681,066</b>	<b>\$45,720,500</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$61,681,066</b>	<b>\$45,720,500</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	15,870,362	12,612,860
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	100,000	50,000
0540 Accumulated Compensated Absences	250,000	650,000
0550 Authority Lease Obligations	877,899	796,975
0560 Other Post-Employment Benefits (OPEB)	61,495,020	57,795,020
0599 Other Noncurrent Liabilities	1,182,355	1,200,000
<b>Total General Fund</b>	<b>\$79,775,636</b>	<b>\$73,104,855</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$79,775,636</b>	<b>\$73,104,855</b>

**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	3,297,843	3,257,502
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		
<b>Total Short-Term Payables</b>	<b>\$3,297,843</b>	<b>\$3,257,502</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$83,073,479</b>	<b>\$76,362,357</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	721,404
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	553,162
0850 Unassigned Fund Balance	5,069,686
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,122,848</b>
<b>5900 Budgetary Reserve</b>	<b>450,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,294,252</b>