

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2026

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stevie Boone

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Extn :43019

Contact Person

Telephone

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 : West Shore SD	COUNTY : York	AUN : 115219002
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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	\$172716283
Ending Unassigned Fund Balance	\$7260312
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.20%

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
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DUE DATE: AUGUST 15, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

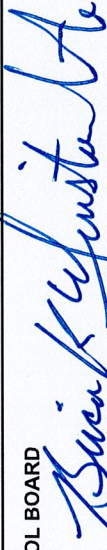
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Shore SD	County : York	AUN Number : 115219002
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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 4/16/2026
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	There is a balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards upcoming capital equipment purchases for the District.

<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	2,182,279	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	1,168,457	
0850 Unassigned Fund Balance	10,202,147	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,870,604</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	117,630,739	
7000 Revenue from State Sources	49,608,237	
8000 Revenue from Federal Sources	2,500,472	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$169,774,448</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$183,645,052</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,134,739
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	91,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	24,950,000
6500 Earnings on Investments	1,750,000
6700 Revenues from LEA Activities	1,000,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6910 Rentals	1,800,000
6920 Contributions and Donations from Private Sources	300,000
6940 Tuition from Patrons	85,000
6960 Services Provided Other Local Governmental Units / LEAs	330,000
6990 Refunds and Other Miscellaneous Revenue	550,000
REVENUE FROM LOCAL SOURCES	\$117,630,739
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,329,035
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	5,845,601
7311 Pupil Transportation Subsidy	2,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,492
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	2,262,669
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	6,596,426
7810 State Share of Social Security and Medicare Taxes	2,555,634
7820 State Share of Retirement Contributions	11,422,380
REVENUE FROM STATE SOURCES	\$49,608,237
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,308,260
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	198,800
8516 Title III - Language Instruction for English Learners and Immigrant Students	68,643
8517 Title IV - 21st Century Schools	99,769

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	825,000
REVENUE FROM FEDERAL SOURCES	\$2,500,472
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	169,774,448

Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$86,135,000

Amount of Tax Relief for Homestead Exclusions

\$2,262,669

Total Approx. Tax Revenue:

\$88,397,669

Approx. Tax Levy for Tax Rate Calculation:

\$91,061,638

Cumberland

York

Total

2025-26 Data

a. Assessed Value	\$3,201,063,500	\$2,215,101,620	\$5,416,165,120
b. Real Estate Mills	14.7661	17.9278	

I. 2026-27 Data

c. 2024 STEB Market Value	\$3,257,339,741	\$2,776,578,854	\$6,033,918,595
d. Assessed Value	\$3,224,564,400	\$2,245,382,815	\$5,469,947,215
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy (a * b)	\$47,267,224	\$39,711,899	\$86,979,123
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II. 2026-27 Calculations

g. Percent of Total Market Value	53.98382%	46.01618%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$46,954,653	\$40,024,470	\$86,979,123
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.7661	18.0689	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,158,551	\$41,903,087	\$91,061,638

I. 2026-27 Real Estate Tax Rate

15.2450 18.6618

(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,158,484	\$41,902,885	\$91,061,369
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n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$88,798,700
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o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$86,134,739
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AUN: 115219002 West Shore SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$86,135,000

Amount of Tax Relief for Homestead Exclusions

\$2,262,669

Total Approx. Tax Revenue:

\$88,397,669

Approx. Tax Levy for Tax Rate Calculation:

\$91,061,638

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.3862	18.8277	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,613,793	\$42,275,394	\$91,889,187
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$10,444.00	\$8,533.00	
Number of Homestead/Farmstead Properties	6634	7664	14298
Median Assessed Value of Homestead Properties			\$159,145

Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$86,135,000

Amount of Tax Relief for Homestead Exclusions

\$2,262,669

Total Approx. Tax Revenue:

\$88,397,669

Approx. Tax Levy for Tax Rate Calculation:

\$91,061,638

Cumberland

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,262,669	Lowering RE Tax Rate	\$0	\$2,262,669
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,262,669

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>
Cumberland	3,224,564,400	15.2450	49,158,484			97.00000%	
York	2,245,382,815	18.6618	41,902,885			97.00000%	
Totals:	5,469,947,215		91,061,369	- 2,262,669 =	88,798,700 X	97.00000% =	86,134,739

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	22,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			24,950,000
Total Act 511, Current Taxes			24,950,000
Act 511 Tax Limit -->		6,033,918,595 X	12
		Market Value	Mills
			72,407,023
			(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>									
	Cumberland	14.7661	15.2450	3.25%	Yes	4.2%				
	York	18.0689	18.6618	3.29%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	72,093,416
1200 Special Programs - Elementary / Secondary	33,621,892
1300 Vocational Education	2,089,117
1400 Other Instructional Programs - Elementary / Secondary	275,000
1500 Nonpublic School Programs	57,398
1700 Higher Education Programs for Secondary Students	529,840
Total Instruction	\$108,666,663
2000 Support Services	
2100 Support Services - Students	6,315,556
2200 Support Services - Instructional Staff	1,897,313
2300 Support Services - Administration	9,586,367
2400 Support Services - Pupil Health	3,407,008
2500 Support Services - Business	1,546,520
2600 Operation and Maintenance of Plant Services	14,243,554
2700 Student Transportation Services	8,815,265
2800 Support Services - Central	4,163,800
2900 Other Support Services	90,000
Total Support Services	\$50,065,383
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,815,730
3300 Community Services	92,277
Total Operation of Non-Instructional Services	\$2,908,007
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	27,000
Total Facilities Acquisition, Construction and Improvement Services	\$27,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,324,230
5200 Interfund Transfers - Out	1,725,000
Total Other Expenditures and Financing Uses	\$11,049,230
Total Estimated Expenditures and Other Financing Uses	\$172,716,283

2026-2027 Final General Fund Budget

LEA : 115219002 West Shore SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,623,160
200 Personnel Services - Employee Benefits	24,043,413
300 Purchased Professional and Technical Services	2,223,371
400 Purchased Property Services	581,740
500 Other Purchased Services	5,471,660
600 Supplies	2,112,475
700 Property	6,000
800 Other Objects	31,597
Total Regular Programs - Elementary / Secondary	\$72,093,416
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,654,736
200 Personnel Services - Employee Benefits	7,631,377
300 Purchased Professional and Technical Services	4,962,546
400 Purchased Property Services	191,172
500 Other Purchased Services	8,944,186
600 Supplies	232,825
800 Other Objects	5,050
Total Special Programs - Elementary / Secondary	\$33,621,892
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,089,117
Total Vocational Education	\$2,089,117
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	190,000
200 Personnel Services - Employee Benefits	85,000
Total Other Instructional Programs - Elementary / Secondary	\$275,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	57,398
Total Nonpublic School Programs	\$57,398
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	529,840
Total Higher Education Programs for Secondary Students	\$529,840
Total Instruction	\$108,666,663
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,602,326
200 Personnel Services - Employee Benefits	2,225,812
300 Purchased Professional and Technical Services	369,858
400 Purchased Property Services	47,400
500 Other Purchased Services	18,004
600 Supplies	43,410
800 Other Objects	8,746

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$6,315,556
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,007,752
200 Personnel Services - Employee Benefits	630,972
300 Purchased Professional and Technical Services	111,292
400 Purchased Property Services	45,000
500 Other Purchased Services	19,200
600 Supplies	82,097
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,897,313
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,177,400
200 Personnel Services - Employee Benefits	3,067,746
300 Purchased Professional and Technical Services	938,080
400 Purchased Property Services	11,590
500 Other Purchased Services	157,127
600 Supplies	193,095
800 Other Objects	41,329
Total Support Services - Administration	\$9,586,367
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,829,484
200 Personnel Services - Employee Benefits	1,184,754
300 Purchased Professional and Technical Services	305,963
400 Purchased Property Services	19,505
500 Other Purchased Services	3,150
600 Supplies	51,972
700 Property	11,100
800 Other Objects	1,080
Total Support Services - Pupil Health	\$3,407,008
2500 Support Services - Business	
100 Personnel Services - Salaries	701,330
200 Personnel Services - Employee Benefits	467,744
300 Purchased Professional and Technical Services	133,000
400 Purchased Property Services	125,096
500 Other Purchased Services	60,750
600 Supplies	28,600
800 Other Objects	30,000
Total Support Services - Business	\$1,546,520
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,637,899
200 Personnel Services - Employee Benefits	1,848,940
300 Purchased Professional and Technical Services	281,750
400 Purchased Property Services	4,660,465
500 Other Purchased Services	904,950
600 Supplies	3,619,200

<u>Description</u>	<u>Amount</u>
700 Property	289,000
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$14,243,554
2700 Student Transportation Services	
100 Personnel Services - Salaries	210,668
200 Personnel Services - Employee Benefits	133,697
400 Purchased Property Services	21,000
500 Other Purchased Services	7,871,700
600 Supplies	577,600
800 Other Objects	600
Total Student Transportation Services	\$8,815,265
2800 Support Services - Central	
100 Personnel Services - Salaries	1,602,082
200 Personnel Services - Employee Benefits	998,081
300 Purchased Professional and Technical Services	405,765
400 Purchased Property Services	574,847
500 Other Purchased Services	8,000
600 Supplies	132,750
700 Property	432,710
800 Other Objects	9,565
Total Support Services - Central	\$4,163,800
2900 Other Support Services	
500 Other Purchased Services	90,000
Total Other Support Services	\$90,000
Total Support Services	\$50,065,383
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,178,566
200 Personnel Services - Employee Benefits	431,808
300 Purchased Professional and Technical Services	367,825
400 Purchased Property Services	74,500
500 Other Purchased Services	333,560
600 Supplies	255,949
700 Property	129,372
800 Other Objects	44,150
Total Student Activities	\$2,815,730
3300 Community Services	
100 Personnel Services - Salaries	11,721
200 Personnel Services - Employee Benefits	2,556
500 Other Purchased Services	75,000
600 Supplies	3,000
Total Community Services	\$92,277
Total Operation of Non-Instructional Services	\$2,908,007

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	27,000
Total Facilities Acquisition, Construction and Improvement Services	\$27,000
Total Facilities Acquisition, Construction and Improvement Services	\$27,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,403,966
900 Other Uses of Funds	3,920,264
Total Debt Service / Other Expenditures and Financing Uses	\$9,324,230
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,725,000
Total Interfund Transfers - Out	\$1,725,000
Total Other Expenditures and Financing Uses	\$11,049,230
TOTAL EXPENDITURES	\$172,716,283

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	16,052,883	13,858,234
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	21,836,657	18,936,657
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	\$37,889,540	\$32,794,891
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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	\$37,889,540	\$32,794,891
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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	130,265,000	147,035,000
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 General Fund	\$130,265,000	\$147,035,000
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

<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	\$130,265,000	\$147,035,000

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	\$130,265,000	\$147,035,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,182,279
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	1,168,457
0850 Unassigned Fund Balance	7,260,312
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,928,769

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,111,048
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