

ITEM	AMOUNTS	
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	5,168,457	
0850 Unassigned Fund Balance	12,386,469	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,054,926</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	113,209,505	
7000 Revenue from State Sources	46,536,508	
8000 Revenue from Federal Sources	2,528,670	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$162,309,683</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$182,364,609</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	82,465,505
6112 Interim Real Estate Taxes	450,000
6113 Public Utility Realty Taxes	84,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	24,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,830,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	305,000
6990 Refunds and Other Miscellaneous Revenue	550,000
REVENUE FROM LOCAL SOURCES	\$113,209,505
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,134,961
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	5,577,623
7311 Pupil Transportation Subsidy	2,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,212
7330 Health Services (Medical, Dental, Nurse, Act 25)	170,000
7340 State Property Tax Reduction Allocation	1,963,138
7360 Safe Schools	192,000
7505 Ready to Learn Block Grant	4,509,707
7810 State Share of Social Security and Medicare Taxes	2,519,730
7820 State Share of Retirement Contributions	11,093,137
REVENUE FROM STATE SOURCES	\$46,536,508
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	212,274
8516 Title III - Language Instruction for English Learners and Immigrant Students	58,367
8517 Title IV - 21st Century Schools	99,769

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
REVENUE FROM FEDERAL SOURCES	\$2,528,670
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	162,309,683

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

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Act 1 Index (current): 4.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$82,465,743		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,963,138</u>		
Total Approx. Tax Revenue:	\$84,428,881		
Approx. Tax Levy for Tax Rate Calculation:	\$86,979,368		

	Cumberland	York	Total
2024-25 Data			
a. Assessed Value	\$3,197,887,200	\$2,205,330,875	\$5,403,218,075
b. Real Estate Mills	14.3078	17.3022	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$2,979,017,026	\$2,502,850,212	\$5,481,867,238
d. Assessed Value	\$3,201,063,500	\$2,215,101,620	\$5,416,165,120
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$45,754,730	\$38,157,076	\$83,911,806
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	54.34311%	45.65689%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$45,600,285	\$38,311,521	\$83,911,806
(f Total * g)			
i. Base Mills Subject to Index	14.3078	17.3722	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$47,267,294	\$39,712,074	\$86,979,368
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	14.7661	17.9278	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$47,267,224	\$39,711,899	\$86,979,123
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$85,015,985
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$82,465,505
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$82,465,743

Amount of Tax Relief for Homestead Exclusions

\$1,963,138

Total Approx. Tax Revenue:

\$84,428,881

Approx. Tax Levy for Tax Rate Calculation:

\$86,979,368

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.9945	18.2060	
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)	\$47,998,347	\$40,328,140	\$88,326,487
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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

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Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$82,465,743

Amount of Tax Relief for Homestead Exclusions

\$1,963,138

Total Approx. Tax Revenue:

\$84,428,881

Approx. Tax Levy for Tax Rate Calculation:

\$86,979,368

Cumberland

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,963,138

Lowering RE Tax Rate

\$0

\$1,963,138

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,963,138

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>					
Cumberland	3,201,063,500	14.7661	47,267,224			97.00000%					
York	2,215,101,620	17.9278	39,711,899			97.00000%					
Totals:	5,416,165,120		86,979,123	-	1,963,138	=	85,015,985	X	97.00000%	=	82,465,505
				<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>	<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			0.950%	0.000%	22,250,000	22,250,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,200,000	2,200,000				
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						24,450,000	24,450,000				
Total Act 511, Current Taxes							24,450,000				
Act 511 Tax Limit -->				5,481,867,238	X	12	65,782,407				
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	14.3078	14.7661	3.21%	Yes	4.8%				
	York	17.3722	17.9278	3.20%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		69,955,932
1200 Special Programs - Elementary / Secondary		32,267,747
1300 Vocational Education		1,981,569
1400 Other Instructional Programs - Elementary / Secondary		185,000
1500 Nonpublic School Programs		58,819
1700 Higher Education Programs for Secondary Students		516,917
Total Instruction		\$104,965,984
2000 Support Services		
2100 Support Services - Students		6,011,645
2200 Support Services - Instructional Staff		1,872,131
2300 Support Services - Administration		9,191,492
2400 Support Services - Pupil Health		3,232,015
2500 Support Services - Business		1,494,787
2600 Operation and Maintenance of Plant Services		13,259,150
2700 Student Transportation Services		7,904,221
2800 Support Services - Central		3,869,784
2900 Other Support Services		90,000
Total Support Services		\$46,925,225
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,563,469
3300 Community Services		75,000
Total Operation of Non-Instructional Services		\$2,638,469
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		9,176,840
5200 Interfund Transfers - Out		1,225,000
Total Other Expenditures and Financing Uses		\$10,401,840
Total Estimated Expenditures and Other Financing Uses		\$164,931,518

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,914,381
200 Personnel Services - Employee Benefits	23,663,759
300 Purchased Professional and Technical Services	1,841,800
400 Purchased Property Services	423,601
500 Other Purchased Services	5,444,398
600 Supplies	1,634,970
800 Other Objects	33,023
Total Regular Programs - Elementary / Secondary	\$69,955,932
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,093,316
200 Personnel Services - Employee Benefits	8,091,428
300 Purchased Professional and Technical Services	2,958,908
400 Purchased Property Services	72,350
500 Other Purchased Services	8,773,540
600 Supplies	270,565
800 Other Objects	7,640
Total Special Programs - Elementary / Secondary	\$32,267,747
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,981,569
Total Vocational Education	\$1,981,569
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	105,000
200 Personnel Services - Employee Benefits	80,000
Total Other Instructional Programs - Elementary / Secondary	\$185,000
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	1,583
200 Personnel Services - Employee Benefits	390
300 Purchased Professional and Technical Services	50,590
600 Supplies	6,256
Total Nonpublic School Programs	\$58,819
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	516,917
Total Higher Education Programs for Secondary Students	\$516,917
Total Instruction	\$104,965,984
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,512,556
200 Personnel Services - Employee Benefits	2,138,616
300 Purchased Professional and Technical Services	253,067
400 Purchased Property Services	45,500
500 Other Purchased Services	16,054

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Description	Amount
600 Supplies	39,160
800 Other Objects	6,692
Total Support Services - Students	\$6,011,645
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	982,286
200 Personnel Services - Employee Benefits	618,039
300 Purchased Professional and Technical Services	112,292
400 Purchased Property Services	45,000
500 Other Purchased Services	19,200
600 Supplies	95,314
Total Support Services - Instructional Staff	\$1,872,131
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,935,408
200 Personnel Services - Employee Benefits	2,950,881
300 Purchased Professional and Technical Services	900,080
400 Purchased Property Services	16,740
500 Other Purchased Services	145,257
600 Supplies	201,112
800 Other Objects	42,014
Total Support Services - Administration	\$9,191,492
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,713,202
200 Personnel Services - Employee Benefits	1,115,401
300 Purchased Professional and Technical Services	322,807
400 Purchased Property Services	19,405
500 Other Purchased Services	2,400
600 Supplies	39,200
700 Property	19,000
800 Other Objects	600
Total Support Services - Pupil Health	\$3,232,015
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	658,975
200 Personnel Services - Employee Benefits	454,383
300 Purchased Professional and Technical Services	133,000
400 Purchased Property Services	122,829
500 Other Purchased Services	64,500
600 Supplies	31,100
800 Other Objects	30,000
Total Support Services - Business	\$1,494,787
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,652,072
200 Personnel Services - Employee Benefits	1,840,619
300 Purchased Professional and Technical Services	307,300
400 Purchased Property Services	4,155,037
500 Other Purchased Services	746,970

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Description	Amount
600 Supplies	3,266,802
700 Property	289,000
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$13,259,150
2700 Student Transportation Services	
100 Personnel Services - Salaries	204,122
200 Personnel Services - Employee Benefits	127,998
400 Purchased Property Services	22,000
500 Other Purchased Services	7,137,052
600 Supplies	412,449
800 Other Objects	600
Total Student Transportation Services	\$7,904,221
2800 Support Services - Central	
100 Personnel Services - Salaries	1,511,964
200 Personnel Services - Employee Benefits	953,867
300 Purchased Professional and Technical Services	407,922
400 Purchased Property Services	538,216
500 Other Purchased Services	8,000
600 Supplies	137,250
700 Property	303,000
800 Other Objects	9,565
Total Support Services - Central	\$3,869,784
2900 Other Support Services	
500 Other Purchased Services	90,000
Total Other Support Services	\$90,000
Total Support Services	\$46,925,225
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,095,444
200 Personnel Services - Employee Benefits	405,538
300 Purchased Professional and Technical Services	361,257
400 Purchased Property Services	72,550
500 Other Purchased Services	289,160
600 Supplies	240,300
700 Property	51,000
800 Other Objects	48,220
Total Student Activities	\$2,563,469
3300 Community Services	
500 Other Purchased Services	75,000
Total Community Services	\$75,000
Total Operation of Non-Instructional Services	\$2,638,469
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	5,480,515
900 Other Uses of Funds	3,696,325
Total Debt Service / Other Expenditures and Financing Uses	\$9,176,840
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,225,000
Total Interfund Transfers - Out	\$1,225,000
Total Other Expenditures and Financing Uses	\$10,401,840
TOTAL EXPENDITURES	\$164,931,518

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Cash and Short-Term Investments

06/30/2025 Estimate 06/30/2026 Projection

General Fund	22,237,205	19,163,603
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	24,667,915	23,586,690
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	\$46,905,120	\$42,750,293

Long-Term Investments

06/30/2025 Estimate 06/30/2026 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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Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$46,905,120	\$42,750,293

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	221,167,172	212,541,657
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	\$221,167,172	\$212,541,657
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 115219002 West Shore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$221,167,172	\$212,541,657

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$221,167,172	\$212,541,657

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	2,719,439
0850 Unassigned Fund Balance	12,213,652
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,433,091
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,615,370