

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,486,598
0850 Unassigned Fund Balance	2,959,753
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,446,351</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,860,078
7000 Revenue from State Sources	29,034,987
8000 Revenue from Federal Sources	1,095,416
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,990,481</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,436,832</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,299,302
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	43,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	3,090,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	757,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	4,400
6940 Tuition from Patrons	3,500
6990 Refunds and Other Miscellaneous Revenue	111,000

REVENUE FROM LOCAL SOURCES \$14,860,078

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,045,631
7160 Tuition for Orphans Subsidy	5,000
7240 Driver Education - Student	2,200
7271 Special Education funds for School-Aged Pupils	2,307,865
7311 Pupil Transportation Subsidy	1,845,236
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,695
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	445,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	780,392
7531 Ready to Learn-Foundation	2,287,608
7532 Ready to Learn-Adequacy Supplement	349,804
7810 State Share of Social Security and Medicare Taxes	800,556
7820 State Share of Retirement Contributions	4,100,000

REVENUE FROM STATE SOURCES \$29,034,987

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	786,288
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	86,138
8517 Title IV - 21st Century Schools	59,008
8519 Title V - Flexibility and Accountability	19,982

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	144,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,095,416
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,990,481
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Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,299,302

Amount of Tax Relief for Homestead Exclusions \$780,392

Total Approx. Tax Revenue: \$10,079,694

Approx. Tax Levy for Tax Rate Calculation: \$11,145,176

Tioga

Total

2025-26 Data		
a. Assessed Value	\$1,151,751,110	\$1,151,751,110
b. Real Estate Mills	9.7388	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$985,195,784	\$985,195,784
d. Assessed Value	\$1,144,409,590	\$1,144,409,590
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$11,216,674	\$11,216,674
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$11,216,674	\$11,216,674
(f Total * g)		
i. Base Mills Subject to Index	9.7388	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.72017%	89.72017%
k. Tax Levy Needed	\$11,145,176	\$11,145,176
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	9.7388	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,145,176	\$11,145,176
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,364,784
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,299,302
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,299,302	
Amount of Tax Relief for Homestead Exclusions	<u>\$780,392</u>	
Total Approx. Tax Revenue:	\$10,079,694	
Approx. Tax Levy for Tax Rate Calculation:	\$11,145,176	
	Tioga	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.2452	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,724,705	\$11,724,705
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$25,468.00	
Number of Homestead/Farmstead Properties	3222	3222
Median Assessed Value of Homestead Properties		\$149,490

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,299,302
Amount of Tax Relief for Homestead Exclusions	<u>\$780,392</u>
Total Approx. Tax Revenue:	\$10,079,694
Approx. Tax Levy for Tax Rate Calculation:	\$11,145,176

Tioga	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$780,392	Lowering RE Tax Rate	\$0	\$780,392
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$780,392

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>
Tioga	1,144,409,590	9.7388	11,145,176			89.72017%	
Totals:	1,144,409,590		11,145,176	780,392	10,364,784	89.72017%	9,299,302

	<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	\$5.00	\$0.00	19,876
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 19,876 19,876

	<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	1.200%	0.000%	2,850,000	2,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	240,000	240,000
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 3,090,000 3,090,000

Total Act 511, Current Taxes 3,109,876

Act 511 Tax Limit -->	985,195,784	12	11,822,349
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Tioga	9.7388	9.7388	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,889,029
1200 Special Programs - Elementary / Secondary	7,398,042
1300 Vocational Education	290,789
1400 Other Instructional Programs - Elementary / Secondary	194,352
Total Instruction	\$28,772,212
2000 Support Services	
2100 Support Services - Students	1,544,486
2200 Support Services - Instructional Staff	1,990,450
2300 Support Services - Administration	2,596,346
2400 Support Services - Pupil Health	597,348
2500 Support Services - Business	476,594
2600 Operation and Maintenance of Plant Services	4,090,361
2700 Student Transportation Services	2,702,805
2800 Support Services - Central	106,608
2900 Other Support Services	2,500
Total Support Services	\$14,107,498
3000 Operation of Non-Instructional Services	
3200 Student Activities	934,898
3300 Community Services	30,548
Total Operation of Non-Instructional Services	\$965,446
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,122,858
5300 Transfers Out to Component Units/Primary Governments	528,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$3,479,210
Total Estimated Expenditures and Other Financing Uses	\$47,509,366

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,296,745
200 Personnel Services - Employee Benefits	7,656,451
300 Purchased Professional and Technical Services	76,820
400 Purchased Property Services	69,600
500 Other Purchased Services	2,202,131
600 Supplies	515,151
700 Property	71,526
800 Other Objects	605
Total Regular Programs - Elementary / Secondary	\$20,889,029
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,530,723
200 Personnel Services - Employee Benefits	3,171,785
300 Purchased Professional and Technical Services	299,500
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	31,928
Total Special Programs - Elementary / Secondary	\$7,398,042
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	156,744
200 Personnel Services - Employee Benefits	125,995
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	5,300
Total Vocational Education	\$290,789
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,325
200 Personnel Services - Employee Benefits	31,282
400 Purchased Property Services	11,600
500 Other Purchased Services	95,450
600 Supplies	3,695
Total Other Instructional Programs - Elementary / Secondary	\$194,352
Total Instruction	\$28,772,212
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	857,932
200 Personnel Services - Employee Benefits	617,979
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874
600 Supplies	28,850
800 Other Objects	1,851
Total Support Services - Students	\$1,544,486

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	747,396
200 Personnel Services - Employee Benefits	746,302
300 Purchased Professional and Technical Services	93,697
400 Purchased Property Services	16,940
500 Other Purchased Services	38,166
600 Supplies	334,031
700 Property	12,000
800 Other Objects	1,918
Total Support Services - Instructional Staff	\$1,990,450
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,270,869
200 Personnel Services - Employee Benefits	877,520
300 Purchased Professional and Technical Services	204,841
400 Purchased Property Services	42,229
500 Other Purchased Services	108,904
600 Supplies	74,983
800 Other Objects	17,000
Total Support Services - Administration	\$2,596,346
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	276,577
200 Personnel Services - Employee Benefits	290,357
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	20,814
Total Support Services - Pupil Health	\$597,348
2500 Support Services - Business	
100 Personnel Services - Salaries	253,118
200 Personnel Services - Employee Benefits	178,043
300 Purchased Professional and Technical Services	19,925
400 Purchased Property Services	4,528
500 Other Purchased Services	11,800
600 Supplies	8,480
800 Other Objects	700
Total Support Services - Business	\$476,594
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,111,984
200 Personnel Services - Employee Benefits	909,107
300 Purchased Professional and Technical Services	288,756
400 Purchased Property Services	411,229
500 Other Purchased Services	200,800
600 Supplies	1,053,735
700 Property	114,500
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$4,090,361
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,686,505
600 Supplies	10,800
Total Student Transportation Services	\$2,702,805
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,063
200 Personnel Services - Employee Benefits	14,675
300 Purchased Professional and Technical Services	9,500
600 Supplies	5,300
700 Property	75,070
Total Support Services - Central	\$106,608
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$14,107,498
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	391,065
200 Personnel Services - Employee Benefits	138,949
300 Purchased Professional and Technical Services	101,000
400 Purchased Property Services	4,000
500 Other Purchased Services	177,300
600 Supplies	112,937
800 Other Objects	9,647
Total Student Activities	\$934,898
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,272
600 Supplies	16,276
Total Community Services	\$30,548
Total Operation of Non-Instructional Services	\$965,446
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
Total Facilities Acquisition, Construction and Improvement Services	\$185,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,122,858

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,122,858
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	528,500
Total Transfers Out to Component Units/Primary Governments	\$528,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$3,479,210
TOTAL EXPENDITURES	\$47,509,366

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	18,443,000	17,943,000
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	1,251,601	1,255,890
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,137,144	1,137,144
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	\$20,831,745	\$20,336,034
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	2,000,000	2,000,000
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	3,860,870	4,360,870
Other Capital Projects Fund	8,916,508	
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	\$14,777,378	\$6,360,870
TOTAL CASH AND INVESTMENTS	\$35,609,123	\$26,696,904

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	24,655,000	23,525,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	328,826	926,819
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,919	55,920
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,009,745	\$24,507,739

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	\$25,009,745	\$24,507,739
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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	\$25,009,745	\$24,507,739
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,761,562
0850 Unassigned Fund Balance	2,165,904
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,927,466
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,755,318