

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kristy L Brady

(610)444-2053

Extn :

Contact Person

Telephone

Extension

kbrady@kcsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$494,324.00 Approved Referendum Exception Amt: \$0.00	The District will be applying for a special education exception.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is established at or less than 1% of the total budget per board policy, and is recognized within the PDE-2028.
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.	The general fund unassigned fund balance level is less than the maximum of 8% of the subsequent year's budget.

<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	1,141
0820 Restricted Fund Balance	
0830 Committed Fund Balance	753,858
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,129,663
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,883,521</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	86,838,141
7000 Revenue from State Sources	24,313,326
8000 Revenue from Federal Sources	1,024,932
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$112,176,399</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$121,059,920</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	74,323,137
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	70,000
6150 Current Act 511 Taxes - Proportional Assessments	7,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	5,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	50,004
REVENUE FROM LOCAL SOURCES	\$86,838,141
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,764,185
7271 Special Education funds for School-Aged Pupils	2,284,985
7311 Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,662
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,480,000
7531 Ready to Learn-Foundation	977,697
7810 State Share of Social Security and Medicare Taxes	1,570,123
7820 State Share of Retirement Contributions	6,949,674
REVENUE FROM STATE SOURCES	\$24,313,326
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	559,084
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,857
8516 Title III - Language Instruction for English Learners and Immigrant Students	114,181
8517 Title IV - 21st Century Schools	50,124
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	202,686

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$1,024,932
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	112,176,399
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Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,323,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,480,000</u>	
Total Approx. Tax Revenue:	\$76,803,137	
Approx. Tax Levy for Tax Rate Calculation:	\$79,588,688	
	Chester	Total

2025-26 Data		
a. Assessed Value	\$2,161,575,153	\$2,161,575,153
b. Real Estate Mills	34.9942	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$3,874,057,185	\$3,874,057,185
d. Assessed Value	\$2,183,275,492	\$2,183,275,492
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations		
f. 2025-26 Tax Levy	\$75,642,593	\$75,642,593
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$75,642,593	\$75,642,593
(f Total * g)		
i. Base Mills Subject to Index	34.9942	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38750%	96.38750%
k. Tax Levy Needed	\$79,588,688	\$79,588,688
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	36.4538	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$79,588,688	\$79,588,688
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,108,688
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,323,137
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,323,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,480,000</u>	
Total Approx. Tax Revenue:	\$76,803,137	
Approx. Tax Levy for Tax Rate Calculation:	\$79,588,688	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.2189	
q. Mills In Excess of Index (if l > p), (l - p))	0.2349	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$79,075,837	\$79,075,837
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$512,851	\$512,851
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$494,324	\$494,324

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$74,323,137
Amount of Tax Relief for Homestead Exclusions	<u>\$2,480,000</u>
Total Approx. Tax Revenue:	\$76,803,137
Approx. Tax Levy for Tax Rate Calculation:	\$79,588,688

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,480,000	Lowering RE Tax Rate	\$0	\$2,480,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,480,000

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>
Chester	2,183,275,492	36.4538	79,588,688			96.38750%	
Totals:	2,183,275,492		79,588,688	- 2,480,000	= 77,108,688	X 96.38750%	= 74,323,137

	<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	0.500%	0.000%	6,350,000	6,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	1,300,000
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 7,650,000 7,650,000

Total Act 511, Current Taxes 7,650,000

Act 511 Tax Limit -->	3,874,057,185 X	12	46,488,686
	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> Chester	34.9942	36.4538	4.18%	No	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,479,993
1200 Special Programs - Elementary / Secondary	19,192,659
1300 Vocational Education	2,248,353
1400 Other Instructional Programs - Elementary / Secondary	86,689
Total Instruction	\$63,007,694
2000 Support Services	
2100 Support Services - Students	5,115,866
2200 Support Services - Instructional Staff	4,468,544
2300 Support Services - Administration	6,720,406
2400 Support Services - Pupil Health	1,061,976
2500 Support Services - Business	1,432,750
2600 Operation and Maintenance of Plant Services	9,011,463
2700 Student Transportation Services	6,695,039
2800 Support Services - Central	3,918,434
2900 Other Support Services	35,000
Total Support Services	\$38,459,478
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,321,809
Total Operation of Non-Instructional Services	\$2,321,809
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,072,419
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$8,162,419
Total Estimated Expenditures and Other Financing Uses	\$112,176,400

2026-2027 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,301,514
200 Personnel Services - Employee Benefits	14,161,982
300 Purchased Professional and Technical Services	58,151
400 Purchased Property Services	3,050
500 Other Purchased Services	4,398,531
600 Supplies	538,765
700 Property	12,000
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$41,479,993
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,177,034
200 Personnel Services - Employee Benefits	2,628,793
300 Purchased Professional and Technical Services	7,894,255
500 Other Purchased Services	4,338,977
600 Supplies	153,600
Total Special Programs - Elementary / Secondary	\$19,192,659
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,248,353
Total Vocational Education	\$2,248,353
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	46,189
500 Other Purchased Services	40,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$86,689
Total Instruction	\$63,007,694
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,593,144
200 Personnel Services - Employee Benefits	1,700,722
300 Purchased Professional and Technical Services	745,300
500 Other Purchased Services	26,000
600 Supplies	45,600
800 Other Objects	5,100
Total Support Services - Students	\$5,115,866
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,016,298
200 Personnel Services - Employee Benefits	1,413,243
300 Purchased Professional and Technical Services	57,672
400 Purchased Property Services	3,500
500 Other Purchased Services	31,990
600 Supplies	935,541
700 Property	4,300

2026-2027 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,000
Total Support Services - Instructional Staff	\$4,468,544
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,355,100
200 Personnel Services - Employee Benefits	2,514,133
300 Purchased Professional and Technical Services	369,000
500 Other Purchased Services	196,619
600 Supplies	187,890
800 Other Objects	97,664
Total Support Services - Administration	\$6,720,406
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	589,334
200 Personnel Services - Employee Benefits	394,117
300 Purchased Professional and Technical Services	24,925
400 Purchased Property Services	100
500 Other Purchased Services	20,000
600 Supplies	33,500
Total Support Services - Pupil Health	\$1,061,976
2500 Support Services - Business	
100 Personnel Services - Salaries	749,900
200 Personnel Services - Employee Benefits	451,850
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	13,500
600 Supplies	8,500
800 Other Objects	134,000
Total Support Services - Business	\$1,432,750
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,832,130
200 Personnel Services - Employee Benefits	2,187,723
300 Purchased Professional and Technical Services	333,000
400 Purchased Property Services	1,363,760
500 Other Purchased Services	447,250
600 Supplies	1,695,100
700 Property	140,000
800 Other Objects	12,500
Total Operation and Maintenance of Plant Services	\$9,011,463
2700 Student Transportation Services	
100 Personnel Services - Salaries	172,200
200 Personnel Services - Employee Benefits	126,454
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	10,000
500 Other Purchased Services	6,247,706
600 Supplies	35,000
700 Property	85,000
800 Other Objects	3,679

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$6,695,039
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,326,100
200 Personnel Services - Employee Benefits	852,762
300 Purchased Professional and Technical Services	192,072
500 Other Purchased Services	166,899
600 Supplies	680,328
700 Property	696,523
800 Other Objects	3,750
Total Support Services - Central	\$3,918,434
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$38,459,478
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,217,279
200 Personnel Services - Employee Benefits	486,336
300 Purchased Professional and Technical Services	234,751
500 Other Purchased Services	193,414
600 Supplies	121,894
700 Property	12,823
800 Other Objects	55,312
Total Student Activities	\$2,321,809
Total Operation of Non-Instructional Services	\$2,321,809
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,412,419
900 Other Uses of Funds	2,660,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,072,419
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$8,162,419
TOTAL EXPENDITURES	\$112,176,400

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	21,000,000	21,000,000
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	28,000,000	21,000,000
Other Capital Projects Fund	59,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,100,000	1,800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	7,000,000	6,500,000
Private Purpose Trust Fund	150,000	125,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$117,335,000	\$50,510,000

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$117,335,000** **\$50,510,000**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund

0510 Bonds Payable	109,017,519	108,000,000
0520 Extended-Term Financing Agreements Payable	171,000	165,000
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	791,000	790,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,414,500	13,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$123,394,019	\$122,355,000
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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		
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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		
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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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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	\$123,394,019	\$122,355,000
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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	\$123,394,019	\$122,355,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,141
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,883,520
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,883,520
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,974,661