Proposed FINAL 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**

Erik Zebley

Contact Person

(610)497-6300 Extn :1300

Telephone **Extension**

ezebley@pdsd.org

Email Address

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 :	County :	AUN Number :
Penn-Delco SD	Delaware	125236903

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
Leon Simmons	4/22/26

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $62,269.30 C x 2%: $45,531.68	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: $2,276,584.00 7340 PDE Amount: $0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for extraordinary, unplanned expense
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.	Unassigned fund balance is reserved as sound financial practice
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed by the Board of School Directors to fund the increase in pension costs, debt service stabilization and future capital projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance supports the technology needs of the school district and non-recurring capital expenditures

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	72,000	
0820 Restricted Fund Balance	68,000	
0830 Committed Fund Balance	9,500,000	
0840 Assigned Fund Balance	8,208,564	
0850 Unassigned Fund Balance	5,983,015	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$23,691,579**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,905,941	
7000 Revenue from State Sources	22,626,334	
8000 Revenue from Federal Sources	559,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$82,091,275**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$105,782,854**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	51,319,613
6112	Interim Real Estate Taxes	75,000
6113	Public Utility Realty Taxes	43,000
6150	Current Act 511 Taxes - Proportional Assessments	4,837,788
6400	Delinquencies on Taxes Levied / Assessed by the LEA	995,000
6500	Earnings on Investments	726,150
6700	Revenues from LEA Activities	42,840
6800	Revenues from Intermediary Sources / Pass-Through Funds	701,200
6910	Rentals	22,000
6920	Contributions and Donations from Private Sources	2,000
6940	Tuition from Patrons	19,250
6980	Revenue from Community Services Activities	15,000
6990	Refunds and Other Miscellaneous Revenue	107,100
REVENUE FROM LOCAL SOURCES		**$58,905,941**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	8,193,766
7271	Special Education funds for School-Aged Pupils	2,701,314
7311	Pupil Transportation Subsidy	510,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,968
7330	Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340	State Property Tax Reduction Allocation	2,276,584
7505	Ready to Learn Block Grant	883,740
7810	State Share of Social Security and Medicare Taxes	1,361,551
7820	State Share of Retirement Contributions	5,978,411
REVENUE FROM STATE SOURCES		**$22,626,334**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	390,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,000
8517	Title IV - 21st Century Schools	26,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES		**$559,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**82,091,275**

Act 1 Index (current): 4.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$51,319,613**
Amount of Tax Relief for Homestead Exclusions	**$2,276,584**
Total Approx. Tax Revenue:	**$53,596,197**
Approx. Tax Levy for Tax Rate Calculation:	**$55,457,530**

		Delaware	**Total**
I.	**2025-26 Data**		
	a. Assessed Value	$2,572,766,713	$2,572,766,713
	b. Real Estate Mills	20.7365	
	2026-27 Data		
	c. 2024 STEB Market Value	$2,692,319,891	$2,692,319,891
	d. Assessed Value	$2,572,766,713	$2,572,766,713
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2025-26 Calculations**		
	f. 2025-26 Tax Levy (a * b)	$53,350,177	$53,350,177
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$53,350,177	$53,350,177
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.7365	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$55,457,530	$55,457,530
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**21.5556**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$55,457,530	$55,457,530
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$53,180,946
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$51,319,613

Act 1 Index (current): 4.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$51,319,613**
Amount of Tax Relief for Homestead Exclusions	**$2,276,584**
Total Approx. Tax Revenue:	**$53,596,197**
Approx. Tax Levy for Tax Rate Calculation:	**$55,457,530**

		Delaware	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	21.6074	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$55,590,799	$55,590,799
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$15,280.00	
V.	Number of Homestead/Farmstead Properties	7101	7101
	Median Assessed Value of Homestead Properties		$212,060

Act 1 Index (current): 4.2%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$51,319,613**
Amount of Tax Relief for Homestead Exclusions	**$2,276,584**
Total Approx. Tax Revenue:	**$53,596,197**
Approx. Tax Levy for Tax Rate Calculation:	**$55,457,530**

	Delaware		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$2,276,584	Lowering RE Tax Rate $0	$2,276,584
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$2,276,584**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Delaware	2,572,766,713	21.5556	55,457,530						96.50000%		
Totals:	**2,572,766,713**		**55,457,530**	-	2,276,584	=	53,180,946	X	96.50000%	=	51,319,613

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	4,132,788	4,132,788
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	705,000	705,000
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			**4,837,788**	**4,837,788**
	Total Act 511, Current Taxes				**4,837,788**
		Act 511 Tax Limit	**-->**	**2,692,319,891 X**	**12**	**32,307,839**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Delaware	20.7365	21.5556	3.96%	Yes	4.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,092,904
1200 Special Programs - Elementary / Secondary	14,264,007
1300 Vocational Education	889,735
1400 Other Instructional Programs - Elementary / Secondary	71,206
1500 Nonpublic School Programs	14,000
1600 Adult Education Programs	2,000
Total Instruction	**$47,333,852**
2000 Support Services	
2100 Support Services - Students	3,751,391
2200 Support Services - Instructional Staff	2,663,951
2300 Support Services - Administration	5,316,546
2400 Support Services - Pupil Health	1,014,928
2500 Support Services - Business	1,180,740
2600 Operation and Maintenance of Plant Services	6,754,134
2700 Student Transportation Services	4,233,161
2800 Support Services - Central	2,226,987
2900 Other Support Services	43,711
Total Support Services	**$27,185,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,421,809
3300 Community Services	257,662
Total Operation of Non-Instructional Services	**$1,679,471**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,809,758
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	**$6,209,758**
Total Estimated Expenditures and Other Financing Uses	**$82,408,630**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,868,051
200 Personnel Services - Employee Benefits	10,754,950
300 Purchased Professional and Technical Services	982,968
400 Purchased Property Services	128,425
500 Other Purchased Services	891,152
600 Supplies	1,459,338
800 Other Objects	8,020
Total Regular Programs - Elementary / Secondary	**$32,092,904**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,061,288
200 Personnel Services - Employee Benefits	2,668,777
300 Purchased Professional and Technical Services	4,361,429
400 Purchased Property Services	263,834
500 Other Purchased Services	2,808,779
600 Supplies	99,900
Total Special Programs - Elementary / Secondary	**$14,264,007**
1300 Vocational Education	
500 Other Purchased Services	889,735
Total Vocational Education	**$889,735**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	2,500
600 Supplies	7,706
Total Other Instructional Programs - Elementary / Secondary	**$71,206**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	**$14,000**
1600 Adult Education Programs	
500 Other Purchased Services	500
600 Supplies	1,500
Total Adult Education Programs	**$2,000**
Total Instruction	**$47,333,852**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,949,515
200 Personnel Services - Employee Benefits	1,294,266
300 Purchased Professional and Technical Services	470,500
400 Purchased Property Services	860
500 Other Purchased Services	2,100
600 Supplies	30,350
800 Other Objects	3,800

Description	Amount
Total Support Services - Students	**$3,751,391**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,426,852
200 Personnel Services - Employee Benefits	1,054,174
300 Purchased Professional and Technical Services	68,600
400 Purchased Property Services	650
500 Other Purchased Services	21,500
600 Supplies	85,775
800 Other Objects	6,400
Total Support Services - Instructional Staff	**$2,663,951**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,837,763
200 Personnel Services - Employee Benefits	1,755,533
300 Purchased Professional and Technical Services	453,000
500 Other Purchased Services	91,400
600 Supplies	115,500
800 Other Objects	63,350
Total Support Services - Administration	**$5,316,546**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	537,868
200 Personnel Services - Employee Benefits	344,528
300 Purchased Professional and Technical Services	115,122
400 Purchased Property Services	150
500 Other Purchased Services	1,500
600 Supplies	15,760
Total Support Services - Pupil Health	**$1,014,928**
2500 Support Services - Business	
100 Personnel Services - Salaries	673,477
200 Personnel Services - Employee Benefits	450,523
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	16,800
500 Other Purchased Services	17,240
600 Supplies	6,200
800 Other Objects	9,000
Total Support Services - Business	**$1,180,740**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,364,327
200 Personnel Services - Employee Benefits	1,531,696
300 Purchased Professional and Technical Services	170,500
400 Purchased Property Services	537,150
500 Other Purchased Services	450,040
600 Supplies	1,619,721
700 Property	80,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	**$6,754,134**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,151,309
200 Personnel Services - Employee Benefits	966,102
400 Purchased Property Services	421,500
500 Other Purchased Services	246,240
600 Supplies	445,990
800 Other Objects	2,020
Total Student Transportation Services	**$4,233,161**
2800 Support Services - Central	
100 Personnel Services - Salaries	909,827
200 Personnel Services - Employee Benefits	654,479
300 Purchased Professional and Technical Services	389,673
400 Purchased Property Services	50,620
500 Other Purchased Services	12,690
600 Supplies	162,348
700 Property	40,000
800 Other Objects	7,350
Total Support Services - Central	**$2,226,987**
2900 Other Support Services	
500 Other Purchased Services	43,711
Total Other Support Services	**$43,711**
Total Support Services	**$27,185,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	761,102
200 Personnel Services - Employee Benefits	317,174
300 Purchased Professional and Technical Services	182,035
400 Purchased Property Services	11,450
500 Other Purchased Services	17,990
600 Supplies	92,308
800 Other Objects	39,750
Total Student Activities	**$1,421,809**
3300 Community Services	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	23,662
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	37,000
500 Other Purchased Services	115,000
600 Supplies	21,000
Total Community Services	**$257,662**
Total Operation of Non-Instructional Services	**$1,679,471**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	2,249,758
900 Other Uses of Funds	3,560,000
Total Debt Service / Other Expenditures and Financing Uses	**$5,809,758**
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	**$400,000**
Total Other Expenditures and Financing Uses	**$6,209,758**
TOTAL EXPENDITURES	**$82,408,630**

Cash and Short-Term Investments	06/30/2026 Estimate	06/30/2027 Projection
General Fund	18,000,000	17,750,000
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	9,000,000	9,000,000
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	**$27,000,000**	**$26,750,000**

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	**$27,000,000**	**$26,750,000**

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
0510 Bonds Payable	71,360,000	67,800,000
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	**$71,360,000**	**$67,800,000**
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		

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	**$71,360,000**	**$67,800,000**

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	**$71,360,000**	**$67,800,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	72,000
0820 Restricted Fund Balance	68,000
0830 Committed Fund Balance	9,500,000
0840 Assigned Fund Balance	7,891,009
0850 Unassigned Fund Balance	5,983,215
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$23,374,224**
5900 Budgetary Reserve	**400,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$23,914,224**