

# 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

Justin Matys

(484)266-1021

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

jmatys@wcasd.net

\_\_\_\_\_  
Email Address

Proposed

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026 )?      Yes       No

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$344748607
Ending Unassigned Fund Balance	\$22172322
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.43%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Chester Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 124159002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

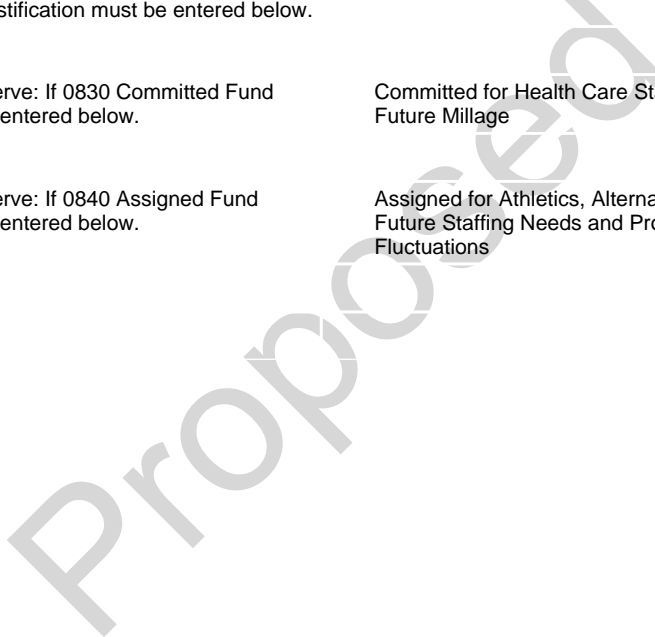
**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Proposed

<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.	
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 represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Health Care Stabilization and Future Millage
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 for Athletics, Alternative Education, Future Staffing Needs and Property Assessment Fluctuations



<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	43,327,549
0840 Assigned Fund Balance	4,517,248
0850 Unassigned Fund Balance	21,172,322
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$69,017,119</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	256,990,702
7000 Revenue from State Sources	53,352,027
8000 Revenue from Federal Sources	2,238,238
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$312,580,967</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$381,598,086</u></b>

Proposed

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	212,060,095
6112 Interim Real Estate Taxes	1,199,699
6113 Public Utility Realty Taxes	180,000
6150 Current Act 511 Taxes - Proportional Assessments	35,709,933
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,858,800
6500 Earnings on Investments	1,999,549
6700 Revenues from LEA Activities	196,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,641,436
6910 Rentals	660,200
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	380,490

**REVENUE FROM LOCAL SOURCES \$256,990,702****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,950,230
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	6,126,101
7311 Pupil Transportation Subsidy	2,472,398
7312 Nonpublic and Charter School Pupil Transportation Subsidy	673,365
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	595,513
7330 Health Services (Medical, Dental, Nurse, Act 25)	253,931
7360 Safe Schools	331,993
7531 Ready to Learn-Foundation	399,095
7532 Ready to Learn-Adequacy Supplement	50,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	400,000
7810 State Share of Social Security and Medicare Taxes	5,220,254
7820 State Share of Retirement Contributions	22,779,147

**REVENUE FROM STATE SOURCES \$53,352,027****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	806,873
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	218,483
8516 Title III - Language Instruction for English Learners and Immigrant Students	99,525
8517 Title IV - 21st Century Schools	83,357
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,238,238</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>312,580,967</b>
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Proposed

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$212,060,857

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$212,060,857

Approx. Tax Levy for Tax Rate Calculation:

\$219,752,183

	Chester	Delaware	Total
<b>2025-26 Data</b>			
a. Assessed Value	\$8,400,184,259	\$1,160,398,502	\$9,560,582,761
b. Real Estate Mills	23.3845	11.3681	
<b>I. 2026-27 Data</b>			
c. 2024 STEB Market Value	\$17,027,945,135	\$1,193,229,839	\$18,221,174,974
d. Assessed Value	\$8,484,968,374	\$1,175,314,653	\$9,660,283,027
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2025-26 Calculations</b>			
f. 2025-26 Tax Levy	\$196,434,109	\$13,191,526	\$209,625,635
(a * b)			
<b>2026-27 Calculations</b>			
g. Percent of Total Market Value	93.45141%	6.54859%	100.00000%
<b>II.</b>			
h. Rebalanced 2025-26 Tax Levy	\$195,898,112	\$13,727,523	\$209,625,635
(f Total * g)			
i. Base Mills Subject to Index	23.3845	11.8300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$205,361,514	\$14,390,669	\$219,752,183
(Approx. Tax Levy * g)			
<b>I. 2026-27 Real Estate Tax Rate</b>			
(k / d * 1000)	<b>24.2029</b>	<b>12.2440</b>	
<b>III.</b>			
m. Tax Levy Generated by Mills	\$205,360,841	\$14,390,553	\$219,751,394
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$219,751,394
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$212,060,095
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$212,060,857

Amount of Tax Relief for Homestead Exclusions

\$0

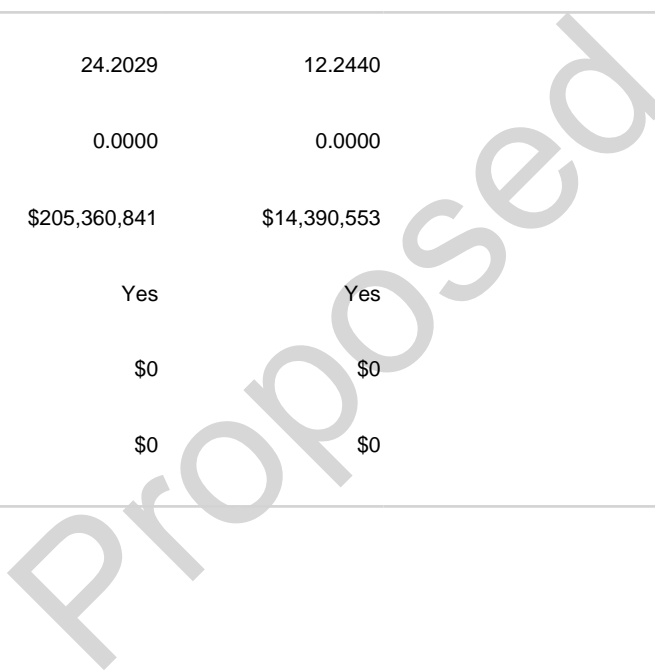
Total Approx. Tax Revenue:

\$212,060,857

Approx. Tax Levy for Tax Rate Calculation:

\$219,752,183

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	24.2029	12.2440	
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)	\$205,360,841	\$14,390,553	\$219,751,394
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			\$1

Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$212,060,857

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$212,060,857

Approx. Tax Levy for Tax Rate Calculation: \$219,752,183

	Chester	Delaware	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions			Lowering RE Tax Rate \$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$0</b>

Proposed

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	8,484,968,374	24.2029	205,360,841			96.50000%	
Delaware	1,175,314,653	12.2440	14,390,553			96.50000%	
<b>Totals:</b>	<b>9,660,283,027</b>		<b>219,751,394</b>	-	0 =	219,751,394 X	96.50000% = 212,060,095

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	30,422,828
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	5,287,105
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>35,709,933</b>
<b>Total Act 511, Current Taxes</b>			<b>35,709,933</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>18,221,174,974 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>218,654,100</b>
			<b>(511 Limit)</b>

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	23.3845	24.2029	3.50%	Yes	3.5%				
	Delaware	11.8300	12.2440	3.50%	Yes	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%				

Proposed

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	129,951,065
1200 Special Programs - Elementary / Secondary	55,393,123
1300 Vocational Education	8,299,957
1400 Other Instructional Programs - Elementary / Secondary	3,057,412
1500 Nonpublic School Programs	99,402
<b>Total Instruction</b>	<b>\$196,800,959</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	14,081,624
2200 Support Services - Instructional Staff	8,929,206
2300 Support Services - Administration	17,246,613
2400 Support Services - Pupil Health	3,775,824
2500 Support Services - Business	2,206,850
2600 Operation and Maintenance of Plant Services	26,122,578
2700 Student Transportation Services	16,282,573
2800 Support Services - Central	6,822,621
2900 Other Support Services	230,726
<b>Total Support Services</b>	<b>\$95,698,615</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	6,998,461
3300 Community Services	10,616
<b>Total Operation of Non-Instructional Services</b>	<b>\$7,009,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	30,008,676
5200 Interfund Transfers - Out	9,871,432
5900 Budgetary Reserve	5,359,848
<b>Total Other Expenditures and Financing Uses</b>	<b>\$45,239,956</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$344,748,607</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	69,911,726
200 Personnel Services - Employee Benefits	41,758,329
300 Purchased Professional and Technical Services	5,456,812
400 Purchased Property Services	384,064
500 Other Purchased Services	5,540,904
600 Supplies	6,651,313
700 Property	175,845
800 Other Objects	72,072
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$129,951,065</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,625,993
200 Personnel Services - Employee Benefits	11,148,827
300 Purchased Professional and Technical Services	15,445,166
400 Purchased Property Services	6,200
500 Other Purchased Services	9,710,047
600 Supplies	384,726
700 Property	10,000
800 Other Objects	62,164
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$55,393,123</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	3,161,603
200 Personnel Services - Employee Benefits	1,911,478
300 Purchased Professional and Technical Services	3,614
400 Purchased Property Services	1,300
500 Other Purchased Services	3,044,972
600 Supplies	176,054
800 Other Objects	936
<b>Total Vocational Education</b>	<b>\$8,299,957</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	970,271
200 Personnel Services - Employee Benefits	498,547
300 Purchased Professional and Technical Services	1,428,611
500 Other Purchased Services	56,000
600 Supplies	103,983
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,057,412</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	96,767
600 Supplies	2,635
<b>Total Nonpublic School Programs</b>	<b>\$99,402</b>
<b>Total Instruction</b>	<b>\$196,800,959</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

2026-2027 Final General Fund Budget

LEA : 124159002 West Chester Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	8,502,081
200 Personnel Services - Employee Benefits	5,096,723
300 Purchased Professional and Technical Services	326,604
500 Other Purchased Services	52,289
600 Supplies	80,138
800 Other Objects	23,789
<b>Total Support Services - Students</b>	<b>\$14,081,624</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	4,563,583
200 Personnel Services - Employee Benefits	3,337,225
300 Purchased Professional and Technical Services	429,309
400 Purchased Property Services	15,250
500 Other Purchased Services	206,027
600 Supplies	364,812
800 Other Objects	13,000
<b>Total Support Services - Instructional Staff</b>	<b>\$8,929,206</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	9,205,070
200 Personnel Services - Employee Benefits	5,556,506
300 Purchased Professional and Technical Services	1,647,622
400 Purchased Property Services	14,575
500 Other Purchased Services	436,510
600 Supplies	237,230
700 Property	3,150
800 Other Objects	145,950
<b>Total Support Services - Administration</b>	<b>\$17,246,613</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	2,300,211
200 Personnel Services - Employee Benefits	1,385,439
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	3,525
500 Other Purchased Services	6,200
600 Supplies	38,719
800 Other Objects	730
<b>Total Support Services - Pupil Health</b>	<b>\$3,775,824</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,296,727
200 Personnel Services - Employee Benefits	783,883
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	5,500
500 Other Purchased Services	24,190
600 Supplies	17,750
800 Other Objects	35,800
<b>Total Support Services - Business</b>	<b>\$2,206,850</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	10,468,495
200 Personnel Services - Employee Benefits	6,288,340
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	4,589,617
500 Other Purchased Services	1,039,770
600 Supplies	2,642,656
700 Property	469,500
800 Other Objects	12,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$26,122,578</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	280,391
200 Personnel Services - Employee Benefits	169,215
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	4,500
500 Other Purchased Services	15,763,267
600 Supplies	58,500
800 Other Objects	1,700
<b>Total Student Transportation Services</b>	<b>\$16,282,573</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	3,034,540
200 Personnel Services - Employee Benefits	1,828,825
300 Purchased Professional and Technical Services	557,579
400 Purchased Property Services	27,676
500 Other Purchased Services	46,100
600 Supplies	1,263,201
800 Other Objects	64,700
<b>Total Support Services - Central</b>	<b>\$6,822,621</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	130,726
800 Other Objects	100,000
<b>Total Other Support Services</b>	<b>\$230,726</b>
<b>Total Support Services</b>	<b>\$95,698,615</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	3,830,979
200 Personnel Services - Employee Benefits	1,802,809
300 Purchased Professional and Technical Services	239,980
400 Purchased Property Services	170,300
500 Other Purchased Services	464,427
600 Supplies	307,821
700 Property	81,560
800 Other Objects	100,585
<b>Total Student Activities</b>	<b>\$6,998,461</b>
<b>3300 <u>Community Services</u></b>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	416
600 Supplies	10,200
<b>Total Community Services</b>	<b>\$10,616</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$7,009,077</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,033,676
900 Other Uses of Funds	19,975,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$30,008,676</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	9,871,432
<b>Total Interfund Transfers - Out</b>	<b>\$9,871,432</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	5,359,848
<b>Total Budgetary Reserve</b>	<b>\$5,359,848</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$45,239,956</b>
<b>TOTAL EXPENDITURES</b>	<b>\$344,748,607</b>

Proposed

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	69,017,119	36,849,479
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	31,929,188	33,411,704
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$100,946,307</b>	<b>\$70,261,183</b>
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**Long-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

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



Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$100,946,307</b>	<b>\$70,261,183</b>
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Proposed

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**General Fund**

0510 Bonds Payable	257,945,000	275,470,000
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		

<b>Total General Fund</b>	<b>\$257,945,000</b>	<b>\$275,470,000</b>
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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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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**

Proposed

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**

Proposed

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**

Proposed

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**

**\$257,945,000**

**\$275,470,000**

Proposed

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$257,945,000</b>	<b>\$275,470,000</b>
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Proposed

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,159,909
0840 Assigned Fund Balance	4,517,248
0850 Unassigned Fund Balance	22,172,322
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$36,849,479</b>
<b>5900 Budgetary Reserve</b>	<b>5,359,848</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$42,209,327</b>

Proposed