

# 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

Susan Chambers

(610)889-2125

Extn :52121

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

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Extension

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Great Valley SD	COUNTY : Chester	AUN : 124153503
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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	\$144513164
Ending Unassigned Fund Balance	\$7225658
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

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> Great Valley SD	<b>County :</b> Chester	<b>AUN Number :</b> 124153503
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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> Signed by:  <small>9F4493C823AA44D...</small>	<b>DATE</b> 4/21/2026
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**DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

<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.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	477,518
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	23,759,299
0850 Unassigned Fund Balance	6,935,370
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$30,694,669</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	118,345,312
7000 Revenue from State Sources	21,211,202
8000 Revenue from Federal Sources	1,514,150
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$141,070,664</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$171,765,333</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	109,584,482
6112 Interim Real Estate Taxes	1,200,000
6113 Public Utility Realty Taxes	93,000
6150 Current Act 511 Taxes - Proportional Assessments	2,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	842,830
6910 Rentals	550,000
6990 Refunds and Other Miscellaneous Revenue	125,000

**REVENUE FROM LOCAL SOURCES \$118,345,312**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,520,173
7160 Tuition for Orphans Subsidy	47,707
7271 Special Education funds for School-Aged Pupils	1,695,756
7311 Pupil Transportation Subsidy	885,663
7312 Nonpublic and Charter School Pupil Transportation Subsidy	193,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,056
7330 Health Services (Medical, Dental, Nurse, Act 25)	104,329
7340 State Property Tax Reduction Allocation	1,837,547
7360 Safe Schools	190,554
7531 Ready to Learn-Foundation	136,602
7532 Ready to Learn-Adequacy Supplement	100,000
7810 State Share of Social Security and Medicare Taxes	2,099,030
7820 State Share of Retirement Contributions	9,349,130

**REVENUE FROM STATE SOURCES \$21,211,202**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	338,525
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,694
8516 Title III - Language Instruction for English Learners and Immigrant Students	68,204
8517 Title IV - 21st Century Schools	29,727

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 1,000,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$1,514,150**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 141,070,664**

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$109,584,482

Amount of Tax Relief for Homestead Exclusions \$1,837,547

Total Approx. Tax Revenue: \$111,422,029

Approx. Tax Levy for Tax Rate Calculation: \$111,905,171

Chester

Total

2025-26 Data		
a. Assessed Value	\$4,273,882,445	\$4,273,882,445
b. Real Estate Mills	25.2200	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$8,340,589,221	\$8,340,589,221
d. Assessed Value	\$4,287,554,448	\$4,287,554,448
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$107,787,315	\$107,787,315
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2025-26 Tax Levy	\$107,787,315	\$107,787,315
(f Total * g)		
i. Base Mills Subject to Index	25.2200	
(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	99.56105%	99.56105%
k. Tax Levy Needed	\$111,905,171	\$111,905,171
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>26.1000</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$111,905,171	\$111,905,171
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$110,067,624
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$109,584,482
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$109,584,482</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,837,547</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$111,422,029</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$111,905,171</b>	
	<b>Chester</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.1027	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$111,916,747	\$111,916,747
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,286.02	
Number of Homestead/Farmstead Properties	8502	8502
Median Assessed Value of Homestead Properties		\$219,490

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Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$109,584,482</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,837,547</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$111,422,029</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$111,905,171</b>

	<b>Chester</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,837,547	Lowering RE Tax Rate	\$0	\$1,837,547
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,837,547</b>

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	4,287,554,448	26.1000	111,905,171			99.56105%	
<b>Totals:</b>	<b>4,287,554,448</b>		<b>111,905,171</b>	<b>1,837,547</b>	<b>110,067,624</b>	<b>99.56105%</b>	<b>109,584,482</b>

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,700,000	2,700,000
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 2,700,000 2,700,000**

**Total Act 511, Current Taxes 2,700,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>8,340,589,221</b>	<b>X</b>	<b>12</b>	<b>100,087,071</b>
	<b>Market Value</b>		<b>Mills</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	25.2200	26.1000	3.49%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

LEA : 124153503 Great Valley SD

Printed 5/11/2026 2:05:00 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	57,118,774
1200 Special Programs - Elementary / Secondary	31,046,401
1300 Vocational Education	1,204,000
1400 Other Instructional Programs - Elementary / Secondary	44
1500 Nonpublic School Programs	25,126
<b>Total Instruction</b>	<b>\$89,394,345</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,088,987
2200 Support Services - Instructional Staff	4,562,320
2300 Support Services - Administration	8,006,446
2400 Support Services - Pupil Health	1,638,390
2500 Support Services - Business	1,470,992
2600 Operation and Maintenance of Plant Services	8,470,890
2700 Student Transportation Services	7,263,226
2800 Support Services - Central	2,902,736
2900 Other Support Services	49,999
<b>Total Support Services</b>	<b>\$39,453,986</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,210,615
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,210,615</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	13,354,218
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,454,218</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$144,513,164</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,194,457
200 Personnel Services - Employee Benefits	19,302,002
300 Purchased Professional and Technical Services	2,461,036
400 Purchased Property Services	15,600
500 Other Purchased Services	1,108,314
600 Supplies	2,012,615
700 Property	887
800 Other Objects	23,863
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$57,118,774</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,996,589
200 Personnel Services - Employee Benefits	4,581,173
300 Purchased Professional and Technical Services	14,664,358
500 Other Purchased Services	3,520,402
600 Supplies	257,498
800 Other Objects	26,381
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$31,046,401</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,204,000
<b>Total Vocational Education</b>	<b>\$1,204,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	44
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$44</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	25,126
<b>Total Nonpublic School Programs</b>	<b>\$25,126</b>
<b>Total Instruction</b>	<b>\$89,394,345</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,223,945
200 Personnel Services - Employee Benefits	1,843,910
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,982
600 Supplies	16,372
800 Other Objects	1,278
<b>Total Support Services - Students</b>	<b>\$5,088,987</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,623,360
200 Personnel Services - Employee Benefits	1,441,551
300 Purchased Professional and Technical Services	134,716
400 Purchased Property Services	100

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	48,000
600 Supplies	309,993
800 Other Objects	4,600
<b>Total Support Services - Instructional Staff</b>	<b>\$4,562,320</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,204,758
200 Personnel Services - Employee Benefits	2,523,182
300 Purchased Professional and Technical Services	912,551
400 Purchased Property Services	31,500
500 Other Purchased Services	66,676
600 Supplies	189,269
800 Other Objects	78,510
<b>Total Support Services - Administration</b>	<b>\$8,006,446</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	823,164
200 Personnel Services - Employee Benefits	488,214
300 Purchased Professional and Technical Services	297,569
400 Purchased Property Services	3,000
600 Supplies	25,628
800 Other Objects	815
<b>Total Support Services - Pupil Health</b>	<b>\$1,638,390</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	819,103
200 Personnel Services - Employee Benefits	452,639
300 Purchased Professional and Technical Services	115,250
500 Other Purchased Services	17,000
600 Supplies	52,000
800 Other Objects	15,000
<b>Total Support Services - Business</b>	<b>\$1,470,992</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,947,080
200 Personnel Services - Employee Benefits	1,231,943
300 Purchased Professional and Technical Services	138,000
400 Purchased Property Services	2,962,840
500 Other Purchased Services	482,300
600 Supplies	1,706,827
800 Other Objects	1,900
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,470,890</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	121,722
200 Personnel Services - Employee Benefits	66,791
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	7,021,443
600 Supplies	11,150
800 Other Objects	120

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$7,263,226</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	578,634
200 Personnel Services - Employee Benefits	320,158
300 Purchased Professional and Technical Services	1,563,850
400 Purchased Property Services	168,000
500 Other Purchased Services	156,100
600 Supplies	69,500
700 Property	46,494
<b>Total Support Services - Central</b>	<b>\$2,902,736</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	49,999
<b>Total Other Support Services</b>	<b>\$49,999</b>
<b>Total Support Services</b>	<b>\$39,453,986</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,186,418
200 Personnel Services - Employee Benefits	511,928
300 Purchased Professional and Technical Services	95,772
400 Purchased Property Services	45,700
500 Other Purchased Services	178,034
600 Supplies	152,223
800 Other Objects	40,540
<b>Total Student Activities</b>	<b>\$2,210,615</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,210,615</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	13,354,218
<b>Total Interfund Transfers - Out</b>	<b>\$13,354,218</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,454,218</b>
<b>TOTAL EXPENDITURES</b>	<b>\$144,513,164</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**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

General Fund	35,000,000	35,000,000
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		
Other Capital Projects Fund	6,000,000	6,000,000
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>	<b>\$41,000,000</b>	<b>\$41,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$41,000,000</b>	<b>\$41,000,000</b>

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

<b>General Fund</b>		
0510 Bonds Payable	62,268,596	59,413,223
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>\$62,268,596</b>	<b>\$59,413,223</b>

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

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

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

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**

**\$62,268,596**

**\$59,413,223**

**Short-Term Payables**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	2,745,376	2,855,373
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		
<b>Total Short-Term Payables</b>	<b>\$2,745,376</b>	<b>\$2,855,373</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$65,013,972</b>	<b>\$62,268,596</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	477,518
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,026,511
0850 Unassigned Fund Balance	7,225,658
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$27,252,169</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$27,829,687</b>