

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

DRAFT

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

(610)497-6300

Extn :1300

Contact Person

Telephone

Extension

ezebley@pdsd.org

Email Address

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

24 PS 6-688

(10/2010)

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SCHOOL DISTRICT : Penn-Delco SD	COUNTY : Delaware	AUN : 125236903
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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	\$82568633
Ending Unassigned Fund Balance	\$5887728
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.13%

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)

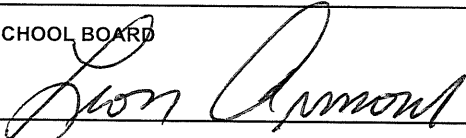
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(03/2006)

School District Name : Penn-Delco SD	County : Delaware	AUN Number : 125236903
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/22/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	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

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AMOUNTS

<u>ITEM</u>		
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		<u>\$23,691,579</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,922,384	
7000 Revenue from State Sources	22,674,407	
8000 Revenue from Federal Sources	559,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$82,155,791</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$105,847,370</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,199,139
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	43,000
6150 Current Act 511 Taxes - Proportional Assessments	4,972,855
6400 Delinquencies on Taxes Levied / Assessed by the LEA	995,000
6500 Earnings on Investments	728,000
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	\$58,922,384
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,223,766
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	2,294,657
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	\$22,674,407
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	82,155,791

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,199,139	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,294,657</u>	
Total Approx. Tax Revenue:	\$53,493,796	
Approx. Tax Levy for Tax Rate Calculation:	\$55,350,760	
	Delaware	Total

2025-26 Data		
a. Assessed Value	\$2,572,766,713	\$2,572,766,713
b. Real Estate Mills	20.7365	
I. 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
2025-26 Calculations		
f. 2025-26 Tax Levy	\$53,350,177	\$53,350,177
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$53,350,177	\$53,350,177
(f Total * g)		
i. Base Mills Subject to Index	20.7365	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$55,350,760	\$55,350,760
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	21.5141	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,350,760	\$55,350,760
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,056,103
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,199,139
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$51,199,139
Amount of Tax Relief for Homestead Exclusions	<u>\$2,294,657</u>
Total Approx. Tax Revenue:	\$53,493,796
Approx. Tax Levy for Tax Rate Calculation:	\$55,350,760

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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$14,840.00	
Number of Homestead/Farmstead Properties	7187	7187
Median Assessed Value of Homestead Properties		\$211,770

AUN: 125236903 Penn-Delco SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,199,139
Amount of Tax Relief for Homestead Exclusions	<u>\$2,294,657</u>
Total Approx. Tax Revenue:	\$53,493,796
Approx. Tax Levy for Tax Rate Calculation:	\$55,350,760
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,294,657	Lowering RE Tax Rate	\$0	\$2,294,657
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,294,657

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CODE								
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Delaware	2,572,766,713	21.5141	55,350,760			96.50000%		
Totals:	2,572,766,713		55,350,760	-	2,294,657	=	53,056,103	X 96.50000% = 51,199,139

		<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>	<u>Estimated Revenue</u>
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	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	4,256,855	4,256,855
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	716,000	716,000
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				4,972,855	4,972,855
Total Act 511, Current Taxes					4,972,855
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:		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>									
	Delaware	20.7365	21.5141	3.75%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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Amount

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		32,092,904
1200 Special Programs - Elementary / Secondary		14,424,010
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		\$47,493,855
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		\$82,568,633

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Amount

<u>Description</u>		
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
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 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,061,288
200 Personnel Services - Employee Benefits		2,668,777
300 Purchased Professional and Technical Services		4,521,432
400 Purchased Property Services		263,834
500 Other Purchased Services		2,808,779
600 Supplies		99,900
Total Special Programs - Elementary / Secondary		\$14,424,010
1300 <u>Vocational Education</u>		
500 Other Purchased Services		889,735
Total Vocational Education		\$889,735
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
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 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		14,000
Total Nonpublic School Programs		\$14,000
1600 <u>Adult Education Programs</u>		
500 Other Purchased Services		500
600 Supplies		1,500
Total Adult Education Programs		\$2,000
Total Instruction		\$47,493,855
2000 Support Services		
2100 <u>Support Services - Students</u>		
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

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Amount

<u>Description</u>		
Total Support Services - Students		\$3,751,391
2200 <u>Support Services - Instructional Staff</u>		
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 <u>Support Services - Administration</u>		
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 <u>Support Services - Pupil Health</u>		
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 <u>Support Services - Business</u>		
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 <u>Operation and Maintenance of Plant Services</u>		
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

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Amount

<u>Description</u>		<u>Amount</u>
2700 <u>Student Transportation Services</u>		
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 <u>Support Services - Central</u>		
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 <u>Other Support Services</u>		
500 Other Purchased Services		43,711
Total Other Support Services		\$43,711
Total Support Services		\$27,185,549
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
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 <u>Community Services</u>		
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 <u>Other Expenditures and Financing Uses</u>		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		

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<u>Description</u>		<u>Amount</u>
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 <u>Budgetary Reserve</u>		
800 Other Objects		400,000
Total Budgetary Reserve		\$400,000
Total Other Expenditures and Financing Uses		\$6,209,758
TOTAL EXPENDITURES		\$82,568,633

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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		

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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$27,000,000	\$26,750,000
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<u>Long-Term Indebtedness</u>		<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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			

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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	

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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

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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

06/30/2027 Projection

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06/30/2027 Projection

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

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

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

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

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

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

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<u>Short-Term Payables</u>			<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	5,887,728
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,278,737
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,818,737