ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	197,304	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	32,909,664	
0840 Assigned Fund Balance	294,120	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$33,203,784**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	165,105,456	
7000 Revenue from State Sources	30,252,694	
8000 Revenue from Federal Sources	1,064,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$196,422,650**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$229,626,434**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	151,881,632
6112 Interim Real Estate Taxes	800,000
6113 Public Utility Realty Taxes	115,714
6150 Current Act 511 Taxes - Proportional Assessments	3,816,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,005,000
6500 Earnings on Investments	4,000,000
6700 Revenues from LEA Activities	318,571
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,083,539
6910 Rentals	785,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	**$165,105,456**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,034,508
7271 Special Education funds for School-Aged Pupils	2,669,243
7311 Pupil Transportation Subsidy	1,028,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	156,163
7340 State Property Tax Reduction Allocation	3,726,857
7360 Safe Schools	277,310
7501 PA Accountability Grants	299,614
7810 State Share of Social Security and Medicare Taxes	3,047,500
7820 State Share of Retirement Contributions	13,013,000
REVENUE FROM STATE SOURCES	**$30,252,694**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	199,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	89,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	14,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	**$1,064,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**196,422,650**

Act 1 Index (current): 3.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$151,881,632**
Amount of Tax Relief for Homestead Exclusions	**$3,726,857**
Total Approx. Tax Revenue:	**$155,608,489**
Approx. Tax Levy for Tax Rate Calculation:	**$160,128,496**

		Chester	Total
	2025-26 Data		
	a. Assessed Value	$5,230,095,475	$5,230,095,475
	b. Real Estate Mills	29.6567	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$10,763,348,109	$10,763,348,109
	d. Assessed Value	$5,142,807,000	$5,142,807,000
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$155,107,372	$155,107,372
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$155,107,372	$155,107,372
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.6567	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$160,128,496	$160,128,496
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**31.1364**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$160,128,496	$160,128,496
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$156,401,639
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$151,881,632

Act 1 Index (current): 3.5%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$151,881,632**
Amount of Tax Relief for Homestead Exclusions	**$3,726,857**
Total Approx. Tax Revenue:	**$155,608,489**
Approx. Tax Levy for Tax Rate Calculation:	**$160,128,496**

		Chester	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	30.6946	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.4418	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$157,856,404	$157,856,404
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$2,272,092	$2,272,092
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$2,206,429	$2,206,429

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$11,100.00	
V.	Number of Homestead/Farmstead Properties	10783	10783
	Median Assessed Value of Homestead Properties		$252,700

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$151,881,632**
Amount of Tax Relief for Homestead Exclusions	**$3,726,857**
Total Approx. Tax Revenue:	**$155,608,489**
Approx. Tax Levy for Tax Rate Calculation:	**$160,128,496**

	Chester			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$3,726,857	Lowering RE Tax Rate	$0	$3,726,857
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$3,726,857**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Chester	5,142,807,000	31.1364	160,128,496						97.11000%		
Totals:	**5,142,807,000**		**160,128,496**	-	3,726,857	=	156,401,639	X	97.11000%	=	151,881,632

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.000%	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%	3,816,000	3,816,000
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			**3,816,000**	**3,816,000**
	Total Act 511, Current Taxes				**3,816,000**

Act 511 Tax Limit	**-->**	**10,763,348,109 X**	**12**	**129,160,177**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester	29.6567	31.1364	4.99%	No	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	80,590,424
1200 Special Programs - Elementary / Secondary	39,173,726
1300 Vocational Education	925,000
1400 Other Instructional Programs - Elementary / Secondary	224,133
Total Instruction	**$120,913,283**
2000 Support Services	
2100 Support Services - Students	9,768,532
2200 Support Services - Instructional Staff	4,665,649
2300 Support Services - Administration	9,973,110
2400 Support Services - Pupil Health	2,603,962
2500 Support Services - Business	1,630,274
2600 Operation and Maintenance of Plant Services	17,001,071
2700 Student Transportation Services	9,437,591
2800 Support Services - Central	5,174,514
2900 Other Support Services	556,360
Total Support Services	**$60,811,063**
3000 Operation of Non-Instructional Services	
3200 Student Activities	737,661
Total Operation of Non-Instructional Services	**$737,661**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,729,863
5200 Interfund Transfers - Out	8,091,227
5900 Budgetary Reserve	4,500,000
Total Other Expenditures and Financing Uses	**$22,321,090**
Total Estimated Expenditures and Other Financing Uses	**$204,783,097**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	45,274,794
200 Personnel Services - Employee Benefits	24,638,357
300 Purchased Professional and Technical Services	4,686,250
400 Purchased Property Services	862,054
500 Other Purchased Services	1,376,283
600 Supplies	3,640,231
700 Property	66,000
800 Other Objects	46,455
Total Regular Programs - Elementary / Secondary	**$80,590,424**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,066,691
200 Personnel Services - Employee Benefits	5,112,405
300 Purchased Professional and Technical Services	19,405,000
500 Other Purchased Services	5,367,500
600 Supplies	222,130
Total Special Programs - Elementary / Secondary	**$39,173,726**
1300 Vocational Education	
500 Other Purchased Services	925,000
Total Vocational Education	**$925,000**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	181,326
200 Personnel Services - Employee Benefits	40,807
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	**$224,133**
Total Instruction	**$120,913,283**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	6,238,869
200 Personnel Services - Employee Benefits	3,425,455
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,000
500 Other Purchased Services	31,000
600 Supplies	57,708
800 Other Objects	500
Total Support Services - Students	**$9,768,532**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,668,655
200 Personnel Services - Employee Benefits	1,701,773
300 Purchased Professional and Technical Services	34,300
400 Purchased Property Services	3,000
500 Other Purchased Services	16,900
600 Supplies	224,696

Description	Amount
800 Other Objects	16,325
Total Support Services - Instructional Staff	**$4,665,649**
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,580,035
200 Personnel Services - Employee Benefits	2,766,894
300 Purchased Professional and Technical Services	826,000
400 Purchased Property Services	43,474
500 Other Purchased Services	625,140
600 Supplies	98,978
800 Other Objects	32,589
Total Support Services - Administration	**$9,973,110**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,080,352
200 Personnel Services - Employee Benefits	654,644
300 Purchased Professional and Technical Services	808,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	53,466
700 Property	5,000
Total Support Services - Pupil Health	**$2,603,962**
2500 Support Services - Business	
100 Personnel Services - Salaries	980,938
200 Personnel Services - Employee Benefits	548,241
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	20
500 Other Purchased Services	17,650
600 Supplies	9,850
800 Other Objects	29,575
Total Support Services - Business	**$1,630,274**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,843,228
200 Personnel Services - Employee Benefits	3,701,793
300 Purchased Professional and Technical Services	257,000
400 Purchased Property Services	3,796,400
500 Other Purchased Services	425,900
600 Supplies	1,821,500
700 Property	150,000
800 Other Objects	5,250
Total Operation and Maintenance of Plant Services	**$17,001,071**
2700 Student Transportation Services	
100 Personnel Services - Salaries	313,663
200 Personnel Services - Employee Benefits	199,977
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	10,924
500 Other Purchased Services	8,338,941

Description	Amount
600 Supplies	572,886
800 Other Objects	600
Total Student Transportation Services	**$9,437,591**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,627,207
200 Personnel Services - Employee Benefits	913,663
300 Purchased Professional and Technical Services	71,900
400 Purchased Property Services	191,425
500 Other Purchased Services	10,598
600 Supplies	2,170,121
700 Property	188,100
800 Other Objects	1,500
Total Support Services - Central	**$5,174,514**
2900 Other Support Services	
100 Personnel Services - Salaries	412,214
200 Personnel Services - Employee Benefits	34,146
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	75,000
Total Other Support Services	**$556,360**
Total Support Services	**$60,811,063**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	488,485
200 Personnel Services - Employee Benefits	198,976
500 Other Purchased Services	50,200
Total Student Activities	**$737,661**
Total Operation of Non-Instructional Services	**$737,661**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,409,863
900 Other Uses of Funds	6,320,000
Total Debt Service / Other Expenditures and Financing Uses	**$9,729,863**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,091,227
Total Interfund Transfers - Out	**$8,091,227**
5900 Budgetary Reserve	
800 Other Objects	4,500,000
Total Budgetary Reserve	**$4,500,000**
Total Other Expenditures and Financing Uses	**$22,321,090**
TOTAL EXPENDITURES	**$204,783,097**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	52,000,000	50,000,000
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	31,000,000	47,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	235,000	235,000
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	**$83,235,000**	**$97,235,000**

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$83,235,000**	**$97,235,000**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,205,158	1,540,861
0540 Accumulated Compensated Absences	8,618,331	10,347,822
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,705,554	16,524,475
0599 Other Noncurrent Liabilities		
Total General Fund	**$26,529,043**	**$28,413,158**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable	127,845,000	141,525,000
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 Capital Reserve Fund - § 690, §1850	**$127,845,000**	**$141,525,000**
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	**$154,374,043**	**$169,938,158**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$154,374,043**	**$169,938,158**

Account	Description	Amounts
0810	Nonspendable Fund Balance	197,304
0820	Restricted Fund Balance	
0830	Committed Fund Balance	24,549,217
0840	Assigned Fund Balance	294,120
0850	Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$24,843,337**
5900	**Budgetary Reserve**	**4,500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$29,540,641**