


# FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/10/2026

  
 \_\_\_\_\_  
 President of the Board - Original Signature Required

\_\_\_\_\_  
 Date 6/10/2026

  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required

\_\_\_\_\_  
 Date 6/10/2026

  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required

\_\_\_\_\_  
 Date 6/10/2026

Martin Heiskell  
 \_\_\_\_\_  
 Contact Person

(610)461-6700 Extn :1124  
 \_\_\_\_\_  
 Telephone Extension

martin.heiskell@interborosd.org  
 \_\_\_\_\_  
 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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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	\$94032442
Ending Unassigned Fund Balance	\$7522595
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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**

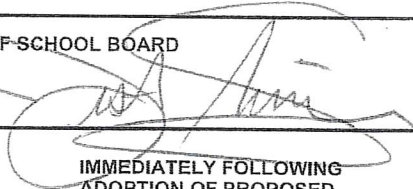
24 PS 6-687(a)(1)

(03/2006)

School District Name : Interboro SD	County : Delaware	AUN Number : 125235103
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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 5-20-26
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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>
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.	Funds will be used for future capital improvements and debt service payments.
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 for the additions/renovations project to the high school, multi-purpose athletic field and various capital projects to the community schools.

<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	323,376	
0820 Restricted Fund Balance	141,262	
0830 Committed Fund Balance	13,040,515	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,909,012	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$19,949,527</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	54,265,857	
7000 Revenue from State Sources	35,065,205	
8000 Revenue from Federal Sources	1,833,485	
9000 Other Financing Sources	1,867,895	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$93,032,442</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$112,981,969</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,455,801
6112 Interim Real Estate Taxes	722,338
6113 Public Utility Realty Taxes	42,048
6114 Payments in Lieu of Current Taxes - State / Local	656
6115 Payments in Lieu of Current Taxes - Federal	4,493
6150 Current Act 511 Taxes - Proportional Assessments	1,483,792
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,419,976
6500 Earnings on Investments	1,235,926
6700 Revenues from LEA Activities	44,623
6800 Revenues from Intermediary Sources / Pass-Through Funds	912,725
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	10,416
6940 Tuition from Patrons	7,542
6990 Refunds and Other Miscellaneous Revenue	920,771
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,265,857</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,985,097
7144 Cyber Charter Transition	79,706
7160 Tuition for Orphans Subsidy	49,986
7271 Special Education funds for School-Aged Pupils	3,362,302
7292 Pre-K Counts	731,000
7311 Pupil Transportation Subsidy	396,090
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,912
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,985
7330 Health Services (Medical, Dental, Nurse, Act 25)	59,332
7340 State Property Tax Reduction Allocation	3,521,378
7531 Ready to Learn-Foundation	2,212,914
7532 Ready to Learn-Adequacy Supplement	262,214
7533 Ready to Learn-Tax Equity Supplement	316,784
7810 State Share of Social Security and Medicare Taxes	1,865,737
7820 State Share of Retirement Contributions	8,175,768
<b>REVENUE FROM STATE SOURCES</b>	<b>\$35,065,205</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	882,721

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	113,695
8517 Title IV - 21st Century Schools	66,572
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	695,497
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,833,485</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	1,867,895
<b>OTHER FINANCING SOURCES</b>	<b>\$1,867,895</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>93,032,442</b>

AUN: 125235103 Interboro SD

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

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Page - 1 of 3

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$47,455,801
Amount of Tax Relief for Homestead Exclusions	\$3,521,378
Total Approx. Tax Revenue:	\$50,977,179
Approx. Tax Levy for Tax Rate Calculation:	\$52,444,693

Delaware

Total

**2025-26 Data**

a. Assessed Value	\$1,945,561,839	\$1,945,561,839
b. Real Estate Mills	26.2302	

**I. 2026-27 Data**

c. 2024 STEB Market Value	\$2,356,152,094	\$2,356,152,094
d. Assessed Value	\$1,944,001,651	\$1,944,001,651
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2025-26 Calculations**

f. 2025-26 Tax Levy (a * b)	\$51,032,476	\$51,032,476
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**2026-27 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$51,032,476	\$51,032,476
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	26.2302	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.00038%	97.00038%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$52,444,693	\$52,444,693

**I. 2026-27 Real Estate Tax Rate 26.9777**  
(k / d \* 1000)

l. Tax Levy Generated by Mills (l / 1000 * d)	\$52,444,693	\$52,444,693
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$48,923,315
n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$47,455,801

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,455,801</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,521,378</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$50,977,179</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,444,693</b>

	Delaware	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	27.4367	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,336,990	\$53,336,990
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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$26,824.64	
Number of Homestead/Farmstead Properties	4866	4866
Median Assessed Value of Homestead Properties		\$152,470

Act 1 Index (current): 4.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$47,455,801
Amount of Tax Relief for Homestead Exclusions	<u>\$3,521,378</u>
Total Approx. Tax Revenue:	\$50,977,179
Approx. Tax Levy for Tax Rate Calculation:	\$52,444,693

Rate

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,521,378	Lowering RE Tax Rate	\$0	\$3,521,378
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,521,378</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>
Delaware	1,944,001,651	26.9777	52,444,693			97.00038%	
<b>Totals:</b>	<b>1,944,001,651</b>		<b>52,444,693</b>	<b>- 3,521,378</b>	<b>= 48,923,315</b>	<b>X 97.00038%</b>	<b>= 47,455,801</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
<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	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	567,325
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	11.20000	0	916,467
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,483,792</b>
<b>Total Act 511, Current Taxes</b>			<b>1,483,792</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,356,152,094 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>28,273,825</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>									
	Delaware	26.2302	26.9777	2.85%	Yes	4.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.20000	11.20000	0.00%	Yes	4.6%	11.20000	11.20000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,215,657
1200 Special Programs - Elementary / Secondary	14,795,892
1300 Vocational Education	1,218,055
1400 Other Instructional Programs - Elementary / Secondary	538,008
1700 Higher Education Programs for Secondary Students	373,448
1800 Pre-Kindergarten	792,067
<b>Total Instruction</b>	<b>\$54,933,127</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,861,601
2200 Support Services - Instructional Staff	1,348,026
2300 Support Services - Administration	6,541,720
2400 Support Services - Pupil Health	1,098,758
2500 Support Services - Business	1,214,385
2600 Operation and Maintenance of Plant Services	6,366,676
2700 Student Transportation Services	2,920,956
2800 Support Services - Central	3,293,822
2900 Other Support Services	38,207
<b>Total Support Services</b>	<b>\$27,684,151</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,192,240
3300 Community Services	140,586
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,332,826</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,010,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,010,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,072,338
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,072,338</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,032,442</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,449,937
200 Personnel Services - Employee Benefits	13,241,457
300 Purchased Professional and Technical Services	121,531
400 Purchased Property Services	22,900
500 Other Purchased Services	1,125,064
600 Supplies	1,211,468
800 Other Objects	43,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,215,657</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,992,542
200 Personnel Services - Employee Benefits	3,966,929
300 Purchased Professional and Technical Services	1,240,430
400 Purchased Property Services	246,438
500 Other Purchased Services	2,135,860
600 Supplies	135,193
800 Other Objects	78,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,795,892</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,218,055
<b>Total Vocational Education</b>	<b>\$1,218,055</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	206,455
200 Personnel Services - Employee Benefits	86,820
300 Purchased Professional and Technical Services	188,733
500 Other Purchased Services	56,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$538,008</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	368,948
600 Supplies	4,500
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$373,448</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	466,435
200 Personnel Services - Employee Benefits	285,236
300 Purchased Professional and Technical Services	16,800
500 Other Purchased Services	1,300
600 Supplies	22,296
<b>Total Pre-Kindergarten</b>	<b>\$792,067</b>
<b>Total Instruction</b>	<b>\$54,933,127</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,872,171

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	
300 Purchased Professional and Technical Services	1,685,086
500 Other Purchased Services	207,500
600 Supplies	50,500
800 Other Objects	45,408
<b>Total Support Services - Students</b>	<b>936</b>
	<b>\$4,861,601</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	562,682
300 Purchased Professional and Technical Services	449,416
400 Purchased Property Services	205,251
500 Other Purchased Services	1,000
600 Supplies	9,750
700 Property	80,386
800 Other Objects	37,296
<b>Total Support Services - Instructional Staff</b>	<b>2,245</b>
	<b>\$1,348,026</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	3,630,616
300 Purchased Professional and Technical Services	2,332,538
400 Purchased Property Services	315,255
500 Other Purchased Services	2,530
600 Supplies	69,940
800 Other Objects	85,086
<b>Total Support Services - Administration</b>	<b>105,755</b>
	<b>\$6,541,720</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	640,420
300 Purchased Professional and Technical Services	327,946
600 Supplies	119,670
<b>Total Support Services - Pupil Health</b>	<b>10,722</b>
	<b>\$1,098,758</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	600,348
300 Purchased Professional and Technical Services	370,094
400 Purchased Property Services	37,970
500 Other Purchased Services	6,610
600 Supplies	6,500
800 Other Objects	168,663
<b>Total Support Services - Business</b>	<b>24,200</b>
	<b>\$1,214,385</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,086,280
400 Purchased Property Services	1,776,479
500 Other Purchased Services	898,245
	370,321

<u>Description</u>	<u>Amount</u>
600 Supplies	1,234,726
800 Other Objects	625
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,366,676</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,301,454
200 Personnel Services - Employee Benefits	648,269
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	650,300
500 Other Purchased Services	148,783
600 Supplies	161,900
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$2,920,956</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	966,721
200 Personnel Services - Employee Benefits	694,241
300 Purchased Professional and Technical Services	463,532
400 Purchased Property Services	480,101
500 Other Purchased Services	91,302
600 Supplies	581,640
700 Property	15,565
800 Other Objects	720
<b>Total Support Services - Central</b>	<b>\$3,293,822</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	38,207
<b>Total Other Support Services</b>	<b>\$38,207</b>
<b>Total Support Services</b>	<b>\$27,684,151</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	582,234
200 Personnel Services - Employee Benefits	279,019
300 Purchased Professional and Technical Services	110,665
400 Purchased Property Services	7,500
500 Other Purchased Services	24,205
600 Supplies	144,912
700 Property	23,180
800 Other Objects	20,525
<b>Total Student Activities</b>	<b>\$1,192,240</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	127,436
500 Other Purchased Services	3,750
600 Supplies	9,400
<b>Total Community Services</b>	<b>\$140,586</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,332,826</b>

<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,010,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,010,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,326,475
900 Other Uses of Funds	4,745,863
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,072,338</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,072,338</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,032,442</b>

**Cash and Short-Term Investments**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	21,904,413	21,904,413
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	926	954
Other Capital Projects Fund	12,823,530	1,826,330
Debt Service Fund		
Food Service / Cafeteria Operations Fund	26,926	14,942
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	196,938	160,938
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	91,094	92,094
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$35,043,827</b>	<b>\$23,999,671</b>

**Long-Term Investments**

	<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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

\$35,043,827

\$23,999,671

**Long-Term Indebtedness**

**General Fund**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
0510 Bonds Payable	144,795,000	142,065,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,344,109	1,184,903
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	5,563,754	5,008,530
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total General Fund**

**\$151,702,863**

**\$148,258,433**

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Long-Term Indebtedness**

06/30/2026 Estimate

06/30/2027 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Long-Term Indebtedness**

06/30/2026 Estimate

06/30/2027 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$151,702,863

\$148,258,433

**Short-Term Payables**

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	8,437,948	9,037,948
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>\$8,437,948</b>	<b>\$9,037,948</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$160,140,811</b>	<b>\$157,296,381</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	323,376
0820 Restricted Fund Balance	141,262
0830 Committed Fund Balance	11,426,932
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,522,595
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,949,527</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,414,165</b>
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