

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Audrey H. Blust
President of the Board - Original Signature Required

5/13/26
Date

Virginia B. Womack
Secretary of the Board - Original Signature Required

5/13/26
Date

[Signature]
Chief School Administrator - Original Signature Required

5/18/26
Date

Mike DeAngelis
Contact Person

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<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	21,121,470	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,121,470</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	235,031,443	
7000 Revenue from State Sources	71,852,852	
8000 Revenue from Federal Sources	3,120,000	
9000 Other Financing Sources	450,000	
Total Estimated Revenues And Other Financing Sources		<u>\$310,454,295</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$331,575,765</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	190,873,067
6112 Interim Real Estate Taxes	2,200,000
6113 Public Utility Realty Taxes	182,376
6140 Current Act 511 Taxes - Flat Rate Assessments	253,000
6150 Current Act 511 Taxes - Proportional Assessments	29,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,900,000
6500 Earnings on Investments	3,800,000
6700 Revenues from LEA Activities	2,188,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,000,000
6910 Rentals	425,000
6940 Tuition from Patrons	66,000
6970 Services Provided Other Funds	19,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$235,031,443
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	19,883,266
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	7,837,666
7311 Pupil Transportation Subsidy	3,672,825
7312 Nonpublic and Charter School Pupil Transportation Subsidy	470,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	310,803
7340 State Property Tax Reduction Allocation	6,765,396
7360 Safe Schools	200,000
7531 Ready to Learn-Foundation	2,926,845
7532 Ready to Learn-Adequacy Supplement	1,025,909
7810 State Share of Social Security and Medicare Taxes	5,072,145
7820 State Share of Retirement Contributions	22,847,997
REVENUE FROM STATE SOURCES	\$71,852,852
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	370,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	170,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,500,000
REVENUE FROM FEDERAL SOURCES	\$3,120,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	450,000
OTHER FINANCING SOURCES	\$450,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	310,454,295

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$190,873,067	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,765,396</u>	
Total Approx. Tax Revenue:	\$197,638,463	
Approx. Tax Levy for Tax Rate Calculation:	\$203,744,825	
	Chester	Total
<hr/>		
2025-26 Data		
a. Assessed Value	\$6,118,444,366	\$6,118,444,366
b. Real Estate Mills	31.9100	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$11,588,031,238	\$11,588,031,238
d. Assessed Value	\$6,169,075,578	\$6,169,075,578
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2025-26 Calculations		
f. 2025-26 Tax Levy	\$195,239,560	\$195,239,560
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$195,239,560	\$195,239,560
(f Total * g)		
i. Base Mills Subject to Index	31.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.90000%	96.90000%
k. Tax Levy Needed	\$203,744,825	\$203,744,825
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	33.0268	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$203,744,825	\$203,744,825
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$196,979,429
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$190,873,067
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$190,873,067	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,765,396</u>	
Total Approx. Tax Revenue:	\$197,638,463	
Approx. Tax Levy for Tax Rate Calculation:	\$203,744,825	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.0268	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$203,744,825	\$203,744,825
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	\$10,730.00	
Number of Homestead/Farmstead Properties	19134	19134
Median Assessed Value of Homestead Properties		\$192,090

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$190,873,067
Amount of Tax Relief for Homestead Exclusions	<u>\$6,765,396</u>
Total Approx. Tax Revenue:	\$197,638,463
Approx. Tax Levy for Tax Rate Calculation:	\$203,744,825
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,765,396	Lowering RE Tax Rate	\$0	\$6,765,396
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,765,396

<u>CODE</u>								
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>					
Chester	6,169,075,578	33.0268	203,744,825				96.90000%	
Totals:	6,169,075,578		203,744,825	-	6,765,396	=	196,979,429	X 96.90000% = 190,873,067
				<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			\$5.00	\$0.00	253,000		253,000
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						253,000		253,000
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%	25,875,000		25,875,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	3,950,000		3,950,000
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						29,825,000		29,825,000
Total Act 511, Current Taxes								30,078,000
Act 511 Tax Limit -->				11,588,031,238	X	12		139,056,375
				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>									
	Chester	31.9100	33.0268	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		129,456,483
1200 Special Programs - Elementary / Secondary		54,180,882
1300 Vocational Education		9,108,217
1400 Other Instructional Programs - Elementary / Secondary		577,670
1500 Nonpublic School Programs		10,000
Total Instruction		\$193,333,252
2000 Support Services		
2100 Support Services - Students		13,861,524
2200 Support Services - Instructional Staff		9,389,098
2300 Support Services - Administration		16,220,850
2400 Support Services - Pupil Health		5,601,010
2500 Support Services - Business		3,057,750
2600 Operation and Maintenance of Plant Services		21,065,162
2700 Student Transportation Services		19,717,571
2800 Support Services - Central		6,835,572
2900 Other Support Services		95,000
Total Support Services		\$95,843,537
3000 Operation of Non-Instructional Services		
3200 Student Activities		5,150,560
3300 Community Services		89,352
Total Operation of Non-Instructional Services		\$5,239,912
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		285,000
Total Facilities Acquisition, Construction and Improvement Services		\$285,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,506,500
5200 Interfund Transfers - Out		8,794,000
5900 Budgetary Reserve		4,212,820
Total Other Expenditures and Financing Uses		\$18,513,320
Total Estimated Expenditures and Other Financing Uses		\$313,215,021

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	73,608,647
200 Personnel Services - Employee Benefits	46,255,794
300 Purchased Professional and Technical Services	3,678,459
400 Purchased Property Services	462,790
500 Other Purchased Services	2,134,825
600 Supplies	3,097,570
800 Other Objects	218,398
Total Regular Programs - Elementary / Secondary	\$129,456,483
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,606,761
200 Personnel Services - Employee Benefits	12,903,068
300 Purchased Professional and Technical Services	14,744,527
500 Other Purchased Services	2,299,950
600 Supplies	467,141
700 Property	73,285
800 Other Objects	86,150
Total Special Programs - Elementary / Secondary	\$54,180,882
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,954,606
200 Personnel Services - Employee Benefits	1,817,584
400 Purchased Property Services	10,837
500 Other Purchased Services	4,113,876
600 Supplies	210,674
800 Other Objects	640
Total Vocational Education	\$9,108,217
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	257,042
200 Personnel Services - Employee Benefits	124,928
300 Purchased Professional and Technical Services	59,500
500 Other Purchased Services	119,700
600 Supplies	16,500
Total Other Instructional Programs - Elementary / Secondary	\$577,670
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$193,333,252
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	7,853,244
200 Personnel Services - Employee Benefits	5,317,159
300 Purchased Professional and Technical Services	241,165
500 Other Purchased Services	48,300

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<u>Description</u>		<u>Amount</u>
600	Supplies	169,173
800	Other Objects	232,483
Total Support Services - Students		\$13,861,524
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	4,433,139
200	Personnel Services - Employee Benefits	3,875,384
300	Purchased Professional and Technical Services	929,733
400	Purchased Property Services	500
500	Other Purchased Services	48,260
600	Supplies	93,635
800	Other Objects	8,447
Total Support Services - Instructional Staff		\$9,389,098
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	8,193,533
200	Personnel Services - Employee Benefits	5,695,662
300	Purchased Professional and Technical Services	1,696,700
400	Purchased Property Services	24,575
500	Other Purchased Services	169,210
600	Supplies	214,187
800	Other Objects	226,983
Total Support Services - Administration		\$16,220,850
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,978,146
200	Personnel Services - Employee Benefits	1,247,228
300	Purchased Professional and Technical Services	2,328,000
500	Other Purchased Services	750
600	Supplies	46,886
Total Support Services - Pupil Health		\$5,601,010
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,552,710
200	Personnel Services - Employee Benefits	1,041,345
300	Purchased Professional and Technical Services	140,000
400	Purchased Property Services	100,000
500	Other Purchased Services	300
600	Supplies	163,750
800	Other Objects	59,645
Total Support Services - Business		\$3,057,750
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	7,338,110
200	Personnel Services - Employee Benefits	4,847,045
300	Purchased Professional and Technical Services	1,202,041
400	Purchased Property Services	2,829,205
500	Other Purchased Services	709,450
600	Supplies	4,082,311
700	Property	56,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$21,065,162
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	387,847
200 Personnel Services - Employee Benefits	265,833
400 Purchased Property Services	37,500
500 Other Purchased Services	18,978,941
600 Supplies	45,000
800 Other Objects	2,450
Total Student Transportation Services	\$19,717,571
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,816,319
200 Personnel Services - Employee Benefits	2,028,817
300 Purchased Professional and Technical Services	226,413
400 Purchased Property Services	209,000
500 Other Purchased Services	148,490
600 Supplies	1,388,833
800 Other Objects	17,700
Total Support Services - Central	\$6,835,572
2900 <u>Other Support Services</u>	
500 Other Purchased Services	95,000
Total Other Support Services	\$95,000
Total Support Services	\$95,843,537
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,385,211
200 Personnel Services - Employee Benefits	1,065,519
300 Purchased Professional and Technical Services	575,000
400 Purchased Property Services	107,400
500 Other Purchased Services	549,453
600 Supplies	350,507
700 Property	22,000
800 Other Objects	95,470
Total Student Activities	\$5,150,560
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	49,300
200 Personnel Services - Employee Benefits	20,052
600 Supplies	10,000
800 Other Objects	10,000
Total Community Services	\$89,352
Total Operation of Non-Instructional Services	\$5,239,912
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	275,000
Total Facilities Acquisition, Construction and Improvement Services	\$285,000
Total Facilities Acquisition, Construction and Improvement Services	\$285,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,756,500
900 Other Uses of Funds	2,750,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,506,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,794,000
Total Interfund Transfers - Out	\$8,794,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,212,820
Total Budgetary Reserve	\$4,212,820
Total Other Expenditures and Financing Uses	\$18,513,320
TOTAL EXPENDITURES	\$313,215,021

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	45,000,000	45,000,000
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	30,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000,000	5,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	700,000	700,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$80,725,000	\$60,725,000

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$80,725,000	\$60,725,000

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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	72,620,000	67,620,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,900,000	15,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,720,000	\$85,720,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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	\$90,720,000	\$85,720,000

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	45,000,000	45,000,000
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	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
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 Short-Term Payables	\$46,400,000	\$46,400,000
TOTAL INDEBTEDNESS	\$137,120,000	\$132,120,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	18,360,744
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,360,744
5900 Budgetary Reserve	4,212,820
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,573,564