

FINAL GENERAL FUND BUDGET

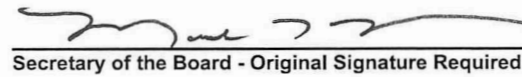
Fiscal Year 2026-2027

General Fund Budget Approval

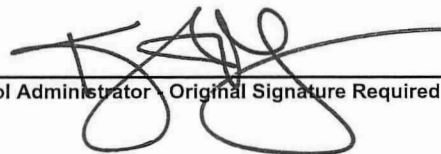
Date of Adoption of the General Fund Budget: 06/08/2026



President of the Board - Original Signature Required6-11-26

Date

Secretary of the Board - Original Signature Required6/11/26

Date

Chief School Administrator - Original Signature Required6/11/26

Date

Kristy L Brady

(610)444-2053

Extn :

Contact Person

Telephone

Extension

kbrady@kcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kennett Consolidated SD	COUNTY : Chester	AUN : 124154003
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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 ☐

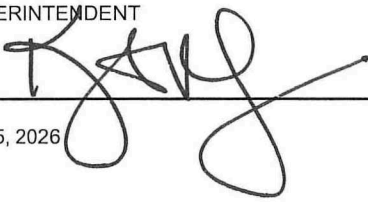
If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$112254354
Ending Unassigned Fund Balance	\$7641713
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.80%

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 6/11/26
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DUE DATE: AUGUST 15, 2026

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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

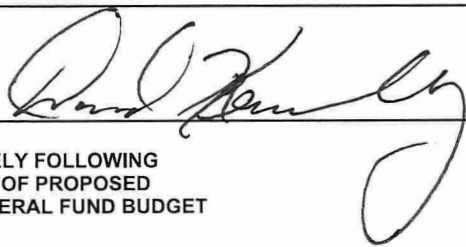
24 PS 6-687(a)(1)

(03/2006)

School District Name : Kennett Consolidated SD	County : Chester	AUN Number : 124154003
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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 4/13/26
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the costs of goods or services (less than 1% of the 2026-2027 budgeted expenditures).
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.	Less than 8% of the 2026-2027 budgeted expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	1,141	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,129,663	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,129,663</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	86,340,532	
7000 Revenue from State Sources	24,400,940	
8000 Revenue from Federal Sources	1,024,932	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$111,766,404</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$119,896,067</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	73,825,527
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	70,000
6150 Current Act 511 Taxes - Proportional Assessments	7,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	5,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	50,005
REVENUE FROM LOCAL SOURCES	\$86,340,532
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,678,857
7271 Special Education funds for School-Aged Pupils	2,269,495
7311 Pupil Transportation Subsidy	1,200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	8,662
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,482,837
7360 Safe Schools	173,713
7505 Ready to Learn Block Grant	30,829
7531 Ready to Learn-Foundation	977,697
7810 State Share of Social Security and Medicare Taxes	1,566,608
7820 State Share of Retirement Contributions	6,934,242
REVENUE FROM STATE SOURCES	\$24,400,940
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	559,084
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,857
8516 Title III - Language Instruction for English Learners and Immigrant Students	114,181
8517 Title IV - 21st Century Schools	50,124
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	202,686

LEA : 124154003 Kennett Consolidated SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,024,932
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	111,766,404

Act 1 Index (current): 3.5%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$73,825,527	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,483,642</u>	
Total Approx. Tax Revenue:		\$76,309,169	
Approx. Tax Levy for Tax Rate Calculation:		\$79,042,433	
		Chester	Total
2025-26 Data			
a. Assessed Value		\$2,161,575,153	\$2,161,575,153
b. Real Estate Mills		34.9942	
I. 2026-27 Data			
c. 2024 STEB Market Value		\$3,874,057,185	\$3,874,057,185
d. Assessed Value		\$2,183,275,492	\$2,183,275,492
e. Assessed Value of New Constr/ Renov		\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy		\$75,642,593	\$75,642,593
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$75,642,593	\$75,642,593
(f Total * g)			
i. Base Mills Subject to Index		34.9942	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.42985%	96.42985%
k. Tax Levy Needed		\$79,042,433	\$79,042,433
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate		36.2036	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$79,042,433	\$79,042,433
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$76,558,791
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$73,825,527
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$73,825,527	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,483,642</u>	
Total Approx. Tax Revenue:	\$76,309,169	
Approx. Tax Levy for Tax Rate Calculation:	\$79,042,433	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.2189	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$79,075,837	\$79,075,837
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	\$11,271.00	
Number of Homestead/Farmstead Properties	6099	6099
Median Assessed Value of Homestead Properties		\$183,470

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$73,825,527
Amount of Tax Relief for Homestead Exclusions	<u>\$2,483,642</u>
Total Approx. Tax Revenue:	\$76,309,169
Approx. Tax Levy for Tax Rate Calculation:	\$79,042,433
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,482,837	Lowering RE Tax Rate	\$0	\$2,482,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$805			\$805
Amount of Tax Relief from State/Local Sources				\$2,483,642

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 124154003 Kennett Consolidated SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/12/2026 11:44:43 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	2,183,275,492	36.2036	79,042,433			96.42985%	
Totals:	2,183,275,492		79,042,433	- 2,483,642	= 76,558,791	X 96.42985%	= 73,825,527
				<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%	6,350,000	6,350,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,300,000	1,300,000
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						7,650,000	7,650,000
Total Act 511, Current Taxes							7,650,000
Act 511 Tax Limit -->				3,874,057,185	X	12	46,488,686
				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	34.9942	36.2036	3.46%	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		41,043,559
1200 Special Programs - Elementary / Secondary		19,158,397
1300 Vocational Education		2,248,353
1400 Other Instructional Programs - Elementary / Secondary		86,689
Total Instruction		\$62,536,998
2000 Support Services		
2100 Support Services - Students		5,290,193
2200 Support Services - Instructional Staff		4,928,155
2300 Support Services - Administration		6,700,368
2400 Support Services - Pupil Health		1,066,271
2500 Support Services - Business		1,430,062
2600 Operation and Maintenance of Plant Services		8,976,467
2700 Student Transportation Services		6,693,172
2800 Support Services - Central		3,897,290
2900 Other Support Services		35,000
Total Support Services		\$39,016,978
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,312,959
Total Operation of Non-Instructional Services		\$2,312,959
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		225,000
Total Facilities Acquisition, Construction and Improvement Services		\$225,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		8,072,419
5900 Budgetary Reserve		90,000
Total Other Expenditures and Financing Uses		\$8,162,419
Total Estimated Expenditures and Other Financing Uses		\$112,254,354

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		22,209,628
200 Personnel Services - Employee Benefits		13,942,434
300 Purchased Professional and Technical Services		58,151
400 Purchased Property Services		3,050
500 Other Purchased Services		4,273,531
600 Supplies		538,765
700 Property		12,000
800 Other Objects		6,000
Total Regular Programs - Elementary / Secondary		\$41,043,559
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,177,034
200 Personnel Services - Employee Benefits		2,594,531
300 Purchased Professional and Technical Services		7,894,255
500 Other Purchased Services		4,338,977
600 Supplies		153,600
Total Special Programs - Elementary / Secondary		\$19,158,397
1300 <u>Vocational Education</u>		
500 Other Purchased Services		2,248,353
Total Vocational Education		\$2,248,353
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
300 Purchased Professional and Technical Services		46,189
500 Other Purchased Services		40,000
600 Supplies		500
Total Other Instructional Programs - Elementary / Secondary		\$86,689
Total Instruction		\$62,536,998
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,593,144
200 Personnel Services - Employee Benefits		1,701,336
300 Purchased Professional and Technical Services		919,013
500 Other Purchased Services		26,000
600 Supplies		45,600
800 Other Objects		5,100
Total Support Services - Students		\$5,290,193
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		2,016,298
200 Personnel Services - Employee Benefits		1,384,904
300 Purchased Professional and Technical Services		545,622
400 Purchased Property Services		3,500
500 Other Purchased Services		31,990
600 Supplies		935,541
700 Property		4,300

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<u>Description</u>	<u>Amount</u>
800 Other Objects	6,000
Total Support Services - Instructional Staff	\$4,928,155
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,355,100
200 Personnel Services - Employee Benefits	2,494,095
300 Purchased Professional and Technical Services	369,000
500 Other Purchased Services	196,619
600 Supplies	187,890
800 Other Objects	97,664
Total Support Services - Administration	\$6,700,368
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	589,334
200 Personnel Services - Employee Benefits	398,412
300 Purchased Professional and Technical Services	24,925
400 Purchased Property Services	100
500 Other Purchased Services	20,000
600 Supplies	33,500
Total Support Services - Pupil Health	\$1,066,271
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	749,900
200 Personnel Services - Employee Benefits	449,162
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	13,500
600 Supplies	8,500
800 Other Objects	134,000
Total Support Services - Business	\$1,430,062
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,832,130
200 Personnel Services - Employee Benefits	2,152,727
300 Purchased Professional and Technical Services	333,000
400 Purchased Property Services	1,363,760
500 Other Purchased Services	447,250
600 Supplies	1,695,100
700 Property	140,000
800 Other Objects	12,500
Total Operation and Maintenance of Plant Services	\$8,976,467
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	172,200
200 Personnel Services - Employee Benefits	124,587
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	10,000
500 Other Purchased Services	6,247,706
600 Supplies	35,000
700 Property	85,000
800 Other Objects	3,679

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$6,693,172
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,326,100
200 Personnel Services - Employee Benefits	831,618
300 Purchased Professional and Technical Services	192,072
500 Other Purchased Services	166,899
600 Supplies	680,328
700 Property	696,523
800 Other Objects	3,750
Total Support Services - Central	\$3,897,290
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$39,016,978
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,217,279
200 Personnel Services - Employee Benefits	477,486
300 Purchased Professional and Technical Services	234,751
500 Other Purchased Services	193,414
600 Supplies	121,894
700 Property	12,823
800 Other Objects	55,312
Total Student Activities	\$2,312,959
Total Operation of Non-Instructional Services	\$2,312,959
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,412,419
900 Other Uses of Funds	2,660,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,072,419
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$8,162,419
TOTAL EXPENDITURES	\$112,254,354

LEA : 124154003 Kennett Consolidated SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	22,000,000	22,000,000
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	20,000,000	20,000,000
Other Capital Projects Fund	5,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,500,000	6,000,000
Private Purpose Trust Fund	185,000	165,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	95,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$55,285,000	\$50,210,000

<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	\$55,285,000	\$50,210,000

LEA : 124154003 Kennett Consolidated SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	106,231,000	101,995,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	331,691	300,000
0540 Accumulated Compensated Absences	2,800,000	2,850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,773,670	15,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$125,136,361	\$120,145,000
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	\$125,136,361	\$120,145,000

<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	\$125,136,361	\$120,145,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,141
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,641,713
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,641,713
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,732,854