

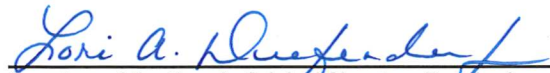
FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2026



President of the Board - Original Signature Required_____
Date 6/9/2026

Secretary of the Board - Original Signature Required_____
Date 6/9/2026

Chief School Administrator - Original Signature Required_____
Date 6/9/2026

Lori Diefenderfer

(610)466-2400 Extn :82409

Contact Person

Telephone Extension

diefenderferl@casdschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$256500000
Ending Unassigned Fund Balance	\$18972221
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.39%

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

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

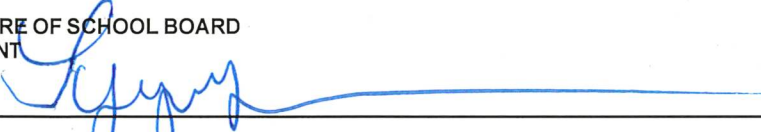
24 PS 6-687(a)(1)

(03/2006)

School District Name : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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 6/9/2026
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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 provide for unanticipated 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.	To provide liquidity

<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	2,975,000
0850 Unassigned Fund Balance	19,347,221
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,322,221</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	163,019,107
7000 Revenue from State Sources	85,746,912
8000 Revenue from Federal Sources	4,383,981
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$253,150,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$275,472,221</u>

LEA : 124151902 Coatesville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	139,094,399
6112 Interim Real Estate Taxes	1,251,001
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	350
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	14,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,600,000
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	111,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,387,363
6910 Rentals	184,494
6940 Tuition from Patrons	175,000
6990 Refunds and Other Miscellaneous Revenue	185,000
REVENUE FROM LOCAL SOURCES	\$163,019,107
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	35,961,400
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	8,817,131
7311 Pupil Transportation Subsidy	4,062,763
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,277,815
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,617,733
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	6,720,444
7531 Ready to Learn-Foundation	1,103,925
7532 Ready to Learn-Adequacy Supplement	13,620,784
7533 Ready to Learn-Tax Equity Supplement	2,024,067
7810 State Share of Social Security and Medicare Taxes	1,905,238
7820 State Share of Retirement Contributions	8,365,612
REVENUE FROM STATE SOURCES	\$85,746,912
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,216,526
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	232,318
8516 Title III - Language Instruction for English Learners and Immigrant Students	66,282

LEA : 124151902 Coatesville Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	168,855
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	400,000
REVENUE FROM FEDERAL SOURCES	\$4,383,981
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	253,150,000

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$139,094,399	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,720,444</u>	
Total Approx. Tax Revenue:	\$145,814,843	
Approx. Tax Levy for Tax Rate Calculation:	\$150,116,732	
	Chester	Total

2025-26 Data		
a. Assessed Value	\$3,221,267,918	\$3,221,267,918
b. Real Estate Mills	44.3640	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$5,820,405,640	\$5,820,405,640
d. Assessed Value	\$3,269,306,180	\$3,269,306,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$142,908,330	\$142,908,330
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$142,908,330	\$142,908,330
(f Total * g)		
i. Base Mills Subject to Index	44.3640	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$150,116,732	\$150,116,732
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	45.9170	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$150,116,732	\$150,116,732
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$143,396,288
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$139,094,399
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$139,094,399	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,720,444</u>	
Total Approx. Tax Revenue:	\$145,814,843	
Approx. Tax Levy for Tax Rate Calculation:	\$150,116,732	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	46.3603	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$151,566,015	\$151,566,015
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	\$9,724.96	
Number of Homestead/Farmstead Properties	15050	15050
Median Assessed Value of Homestead Properties		\$125,100

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$139,094,399
Amount of Tax Relief for Homestead Exclusions	<u>\$6,720,444</u>
Total Approx. Tax Revenue:	\$145,814,843
Approx. Tax Levy for Tax Rate Calculation:	\$150,116,732
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,720,444	Lowering RE Tax Rate	\$0	\$6,720,444
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,720,444

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 124151902 Coatesville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2026 10:49:38 AM				Page - 1 of 1			
<u>CODE</u>							
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	3,269,306,180	45.9170	150,116,732			97.00000%	
Totals:	3,269,306,180		150,116,732	- 6,720,444 =	143,396,288 X	97.00000% =	139,094,399
				<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	80,000	80,000
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						80,000	80,000
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%	12,250,000	12,250,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,575,000	2,575,000
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						14,825,000	14,825,000
Total Act 511, Current Taxes							14,905,000
Act 511 Tax Limit -->				5,820,405,640 X	12	69,844,868	
				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	44.3640	45.9170	3.51%	Yes	4.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	84,554,290
1200 Special Programs - Elementary / Secondary	80,837,122
1300 Vocational Education	4,835,595
1400 Other Instructional Programs - Elementary / Secondary	108,830
1500 Nonpublic School Programs	96,775
Total Instruction	\$170,432,612
2000 Support Services	
2100 Support Services - Students	4,643,633
2200 Support Services - Instructional Staff	5,665,547
2300 Support Services - Administration	8,211,277
2400 Support Services - Pupil Health	845,634
2500 Support Services - Business	1,515,400
2600 Operation and Maintenance of Plant Services	12,307,580
2700 Student Transportation Services	13,887,567
2800 Support Services - Central	3,537,679
2900 Other Support Services	133,067
Total Support Services	\$50,747,384
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,068,181
3300 Community Services	269,928
Total Operation of Non-Instructional Services	\$2,338,109
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	27,241,491
5900 Budgetary Reserve	5,740,404
Total Other Expenditures and Financing Uses	\$32,981,895
Total Estimated Expenditures and Other Financing Uses	\$256,500,000

LEA : 124151902 Coatesville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,481,583
200 Personnel Services - Employee Benefits	17,552,236
300 Purchased Professional and Technical Services	1,122,348
400 Purchased Property Services	11,200
500 Other Purchased Services	37,309,150
600 Supplies	990,773
700 Property	49,000
800 Other Objects	38,000
Total Regular Programs - Elementary / Secondary	\$84,554,290
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,442,282
200 Personnel Services - Employee Benefits	4,384,646
300 Purchased Professional and Technical Services	24,545,194
500 Other Purchased Services	45,204,000
600 Supplies	261,000
Total Special Programs - Elementary / Secondary	\$80,837,122
1300 <u>Vocational Education</u>	
400 Purchased Property Services	550
500 Other Purchased Services	4,808,256
600 Supplies	26,789
Total Vocational Education	\$4,835,595
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,500
200 Personnel Services - Employee Benefits	13,830
500 Other Purchased Services	62,500
Total Other Instructional Programs - Elementary / Secondary	\$108,830
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	96,775
Total Nonpublic School Programs	\$96,775
Total Instruction	\$170,432,612
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,694,829
200 Personnel Services - Employee Benefits	1,689,542
300 Purchased Professional and Technical Services	118,570
500 Other Purchased Services	2,000
600 Supplies	121,607
800 Other Objects	17,085
Total Support Services - Students	\$4,643,633
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,702,877

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,008,321
300 Purchased Professional and Technical Services	38,600
400 Purchased Property Services	10,800
500 Other Purchased Services	6,800
600 Supplies	881,189
700 Property	5,000
800 Other Objects	11,960
Total Support Services - Instructional Staff	\$5,665,547
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,094,353
200 Personnel Services - Employee Benefits	2,512,912
300 Purchased Professional and Technical Services	845,926
400 Purchased Property Services	127,908
500 Other Purchased Services	46,800
600 Supplies	78,150
700 Property	4,000
800 Other Objects	501,228
Total Support Services - Administration	\$8,211,277
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	492,531
200 Personnel Services - Employee Benefits	309,041
400 Purchased Property Services	2,450
600 Supplies	41,612
Total Support Services - Pupil Health	\$845,634
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	864,116
200 Personnel Services - Employee Benefits	475,606
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	3,678
500 Other Purchased Services	43,500
600 Supplies	53,500
800 Other Objects	15,000
Total Support Services - Business	\$1,515,400
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,282,346
200 Personnel Services - Employee Benefits	2,377,238
300 Purchased Professional and Technical Services	157,000
400 Purchased Property Services	3,049,150
500 Other Purchased Services	784,950
600 Supplies	2,337,446
700 Property	297,500
800 Other Objects	21,950
Total Operation and Maintenance of Plant Services	\$12,307,580
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	75,262

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	57,705
300	Purchased Professional and Technical Services	260,000
400	Purchased Property Services	5,800
500	Other Purchased Services	13,461,000
600	Supplies	27,300
800	Other Objects	500
Total Student Transportation Services		\$13,887,567
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	516,429
200	Personnel Services - Employee Benefits	387,199
300	Purchased Professional and Technical Services	512,520
400	Purchased Property Services	388,326
500	Other Purchased Services	272,518
600	Supplies	744,172
700	Property	693,000
800	Other Objects	23,515
Total Support Services - Central		\$3,537,679
2900 <u>Other Support Services</u>		
300	Purchased Professional and Technical Services	50,000
500	Other Purchased Services	83,067
Total Other Support Services		\$133,067
Total Support Services		\$50,747,384
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,007,937
200	Personnel Services - Employee Benefits	440,804
300	Purchased Professional and Technical Services	129,886
400	Purchased Property Services	37,950
500	Other Purchased Services	254,254
600	Supplies	149,600
700	Property	35,000
800	Other Objects	12,750
Total Student Activities		\$2,068,181
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	123,087
200	Personnel Services - Employee Benefits	97,474
600	Supplies	49,367
Total Community Services		\$269,928
Total Operation of Non-Instructional Services		\$2,338,109
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	11,455,342
900	Other Uses of Funds	15,786,149

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$27,241,491
5900 <u>Budgetary Reserve</u>	
800 Other Objects	5,740,404
Total Budgetary Reserve	\$5,740,404
Total Other Expenditures and Financing Uses	\$32,981,895
TOTAL EXPENDITURES	\$256,500,000

LEA : 124151902 Coatesville Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,000,000	6,200,000
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	893,000	900,000
Other Capital Projects Fund	74,000,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	186,000	191,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$83,704,000	\$34,916,000

<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	\$83,704,000	\$34,916,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	433,192,345	405,950,854
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,748,555	3,748,555
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,557,202	8,557,202
0599 Other Noncurrent Liabilities		
Total General Fund	\$445,498,102	\$418,256,611
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		

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	90,685	90,685
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	121,712	121,712
0599 Other Noncurrent Liabilities	2,166,000	2,166,000
Total Food Service / Cafeteria Operations Fund	\$2,378,397	\$2,378,397
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		

<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	\$447,876,499	\$420,635,008

<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	\$447,876,499	\$420,635,008

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	18,972,221
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,972,221
5900 Budgetary Reserve	5,740,404
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,712,625