LEA Name : Bensalem Township SD | Class : 2 | AUN Number : 122091002 | County : Bucks

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required — Date 6/29/26

Secretary of the Board - Original Signature Required — Date 6/29/26

Chief School Administrator - Original Signature Required — Date 6/29/26

John Steffy — Contact Person

(215)750-2800 Extn :4202 — Telephone / Extension

jsteffy@bensalemsd.org — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Bensalem Township SD	Bucks	122091002

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 [x]

No [ ]

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

Total Budgeted Expenditures	$195232436
Ending Unassigned Fund Balance	$2362877
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.21%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	9/8/26

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 :	County :	AUN Number :
Bensalem Township SD	Bucks	122091002

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
Dr Deborah King	5/28/2026

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To account for unanticipated expenditures throughout the school year.
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 offset future tax increases as well as account ffor unanticipated expenditures

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	726,936	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,932,275	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,932,275**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	131,527,859	
7000 Revenue from State Sources	57,829,768	
8000 Revenue from Federal Sources	3,005,925	
9000 Other Financing Sources	299,486	
Total Estimated Revenues And Other Financing Sources		**$192,663,038**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$197,595,313**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	113,793,877
6112	Interim Real Estate Taxes	359,703
6113	Public Utility Realty Taxes	106,258
6140	Current Act 511 Taxes - Flat Rate Assessments	196,063
6150	Current Act 511 Taxes - Proportional Assessments	7,694,577
6400	Delinquencies on Taxes Levied / Assessed by the LEA	3,519,266
6500	Earnings on Investments	2,474,171
6700	Revenues from LEA Activities	38,086
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,116,292
6910	Rentals	250,807
6940	Tuition from Patrons	420,000
6960	Services Provided Other Local Governmental Units / LEAs	46,818
6980	Revenue from Community Services Activities	41,951
6990	Refunds and Other Miscellaneous Revenue	469,990
REVENUE FROM LOCAL SOURCES		**$131,527,859**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	22,624,269
7160	Tuition for Orphans Subsidy	224,071
7271	Special Education funds for School-Aged Pupils	6,273,690
7311	Pupil Transportation Subsidy	2,465,338
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	648,496
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,233
7340	State Property Tax Reduction Allocation	3,955,637
7360	Safe Schools	245,072
7501	PA Accountability Grants	6,024,873
7810	State Share of Social Security and Medicare Taxes	2,810,354
7820	State Share of Retirement Contributions	12,422,735
REVENUE FROM STATE SOURCES		**$57,829,768**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,692,836
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	222,881
8516	Title III - Language Instruction for English Learners and Immigrant Students	146,114
8517	Title IV - 21st Century Schools	119,217

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	752,681
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	72,196
REVENUE FROM FEDERAL SOURCES	**$3,005,925**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	299,486
OTHER FINANCING SOURCES	**$299,486**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**192,663,038**

Act 1 Index (current): 4.2%

Calculation Method:	**Revenue**	
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$113,798,481**	
Amount of Tax Relief for Homestead Exclusions	**$3,955,637**	
Total Approx. Tax Revenue:	**$117,754,118**	
Approx. Tax Levy for Tax Rate Calculation:	**$123,029,657**	

		Bucks	**Total**
	2025-26 Data		
	a. Assessed Value	$651,131,780	$651,131,780
	b. Real Estate Mills	181.3315	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$6,818,794,740	$6,818,794,740
	d. Assessed Value	$651,131,780	$651,131,780
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$118,070,702	$118,070,702
	2026-27 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$118,070,702	$118,070,702
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	181.3315	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.56953%	95.56953%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$123,029,657	$123,029,657
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**188.9400**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$123,024,839	$123,024,839
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$119,069,202
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$113,793,877

Act 1 Index (current): 4.2%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$113,798,481**
Amount of Tax Relief for Homestead Exclusions	**$3,955,637**
Total Approx. Tax Revenue:	**$117,754,118**
Approx. Tax Levy for Tax Rate Calculation:	**$123,029,657**

		Bucks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	188.9474	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$123,029,657	$123,029,657
	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		
	Assessed Value Exclusion per Homestead	$1,755.00	
V.	Number of Homestead/Farmstead Properties	11933	11933
	Median Assessed Value of Homestead Properties		$23,200

Act 1 Index (current): 4.2%	
Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$113,798,481**
Amount of Tax Relief for Homestead Exclusions	**$3,955,637**
Total Approx. Tax Revenue:	**$117,754,118**
Approx. Tax Levy for Tax Rate Calculation:	**$123,029,657**

	Bucks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$3,955,637	Lowering RE Tax Rate	$0	$3,955,637
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$3,955,637**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Bucks	651,131,780	188.9400	123,024,839						95.56953%		
Totals:	**651,131,780**		**123,024,839**	-	3,955,637	=	119,069,202	X	95.56953%	=	113,793,877

		Rate		Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	189,584	189,584
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	$15.00	$65.00	6,479	6,479
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**196,063**	**196,063**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,185,673	2,185,673
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	1.00000	0.000	5,508,904	5,508,904
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			**7,694,577**	**7,694,577**
	Total Act 511, Current Taxes				**7,890,640**

Act 511 Tax Limit	**-->**	**6,818,794,740 X**	**12**	**81,825,537**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	Additional Tax Rate Charged in: 2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Bucks	181.3315	188.9400	4.20%	Yes	4.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	$15.00	$15.00	0.00%	Yes	4.2%	$65.00	$65.00	0.01%	Yes
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6155	Current Act 511 Business Privilege Taxes	1.00000	1.00000	0.00%	Yes	4.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	72,777,391
1200 Special Programs - Elementary / Secondary	52,578,872
1300 Vocational Education	4,880,287
1400 Other Instructional Programs - Elementary / Secondary	429,900
Total Instruction	**$130,666,450**
2000 Support Services	
2100 Support Services - Students	5,864,142
2200 Support Services - Instructional Staff	7,410,450
2300 Support Services - Administration	8,126,672
2400 Support Services - Pupil Health	2,044,125
2500 Support Services - Business	1,399,809
2600 Operation and Maintenance of Plant Services	9,769,923
2700 Student Transportation Services	9,721,796
2800 Support Services - Central	863,102
2900 Other Support Services	484,907
Total Support Services	**$45,684,926**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,489,892
3300 Community Services	177,689
Total Operation of Non-Instructional Services	**$1,667,581**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,119,189
5900 Budgetary Reserve	9,094,290
Total Other Expenditures and Financing Uses	**$17,213,479**
Total Estimated Expenditures and Other Financing Uses	**$195,232,436**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,692,462
200 Personnel Services - Employee Benefits	22,030,243
300 Purchased Professional and Technical Services	954,437
400 Purchased Property Services	12,745
500 Other Purchased Services	13,957,767
600 Supplies	2,128,277
800 Other Objects	1,460
Total Regular Programs - Elementary / Secondary	**$72,777,391**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,090,612
200 Personnel Services - Employee Benefits	9,991,849
300 Purchased Professional and Technical Services	14,841,509
400 Purchased Property Services	1,000
500 Other Purchased Services	10,261,502
600 Supplies	369,300
700 Property	20,000
800 Other Objects	3,100
Total Special Programs - Elementary / Secondary	**$52,578,872**
1300 Vocational Education	
500 Other Purchased Services	4,880,287
Total Vocational Education	**$4,880,287**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	394,600
500 Other Purchased Services	35,300
Total Other Instructional Programs - Elementary / Secondary	**$429,900**
Total Instruction	**$130,666,450**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,449,890
200 Personnel Services - Employee Benefits	2,197,341
300 Purchased Professional and Technical Services	182,000
500 Other Purchased Services	9,800
600 Supplies	24,211
800 Other Objects	900
Total Support Services - Students	**$5,864,142**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,469,954
200 Personnel Services - Employee Benefits	2,522,568
300 Purchased Professional and Technical Services	241,551
500 Other Purchased Services	181,750
600 Supplies	988,717
800 Other Objects	5,910

Description	Amount
Total Support Services - Instructional Staff	**$7,410,450**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,338,776
200 Personnel Services - Employee Benefits	2,768,241
300 Purchased Professional and Technical Services	788,883
400 Purchased Property Services	511
500 Other Purchased Services	73,211
600 Supplies	97,454
800 Other Objects	59,596
Total Support Services - Administration	**$8,126,672**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,187,332
200 Personnel Services - Employee Benefits	751,933
300 Purchased Professional and Technical Services	75,200
400 Purchased Property Services	2,705
500 Other Purchased Services	500
600 Supplies	26,455
Total Support Services - Pupil Health	**$2,044,125**
2500 Support Services - Business	
100 Personnel Services - Salaries	758,576
200 Personnel Services - Employee Benefits	504,483
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	4,250
500 Other Purchased Services	63,400
600 Supplies	35,600
800 Other Objects	6,000
Total Support Services - Business	**$1,399,809**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,915,205
200 Personnel Services - Employee Benefits	2,391,056
300 Purchased Professional and Technical Services	225,300
400 Purchased Property Services	977,510
500 Other Purchased Services	2,100
600 Supplies	2,257,252
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	**$9,769,923**
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,686,745
200 Personnel Services - Employee Benefits	2,803,051
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	29,000
500 Other Purchased Services	1,071,500
600 Supplies	889,000
700 Property	15,000
800 Other Objects	2,500

Description	Amount
Total Student Transportation Services	**$9,721,796**
2800 Support Services - Central	
100 Personnel Services - Salaries	461,502
200 Personnel Services - Employee Benefits	286,475
300 Purchased Professional and Technical Services	61,500
500 Other Purchased Services	15,500
600 Supplies	32,250
800 Other Objects	5,875
Total Support Services - Central	**$863,102**
2900 Other Support Services	
500 Other Purchased Services	484,907
Total Other Support Services	**$484,907**
Total Support Services	**$45,684,926**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	736,000
200 Personnel Services - Employee Benefits	310,223
300 Purchased Professional and Technical Services	184,355
400 Purchased Property Services	21,000
500 Other Purchased Services	8,000
600 Supplies	154,714
800 Other Objects	75,600
Total Student Activities	**$1,489,892**
3300 Community Services	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	52,689
Total Community Services	**$177,689**
Total Operation of Non-Instructional Services	**$1,667,581**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,594,189
900 Other Uses of Funds	4,525,000
Total Debt Service / Other Expenditures and Financing Uses	**$8,119,189**
5900 Budgetary Reserve	
800 Other Objects	9,094,290
Total Budgetary Reserve	**$9,094,290**
Total Other Expenditures and Financing Uses	**$17,213,479**
TOTAL EXPENDITURES	**$195,232,436**

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	19,688,765	12,536,844
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 Cash and Short-Term Investments	**$19,688,765**	**$12,536,844**

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

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$19,688,765**	**$12,536,844**

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
0510 Bonds Payable	80,340,000	71,109,559
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 General Fund	**$80,340,000**	**$71,109,559**
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	**$80,340,000**	**$71,109,559**

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$80,340,000**	**$71,109,559**

Account	Description	Amounts
0810	Nonspendable Fund Balance	726,936
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	2,362,877
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$2,362,877**
5900	**Budgetary Reserve**	**9,094,290**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,184,103**