

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

ANTHONY TESTA

(610)853-5915

Extn :

Contact Person

Telephone

Extension

atesta@haverfordsd.net

Email Address



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
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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	\$166307548
Ending Unassigned Fund Balance	\$7297151
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.38%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Haverford Township SD	County : Delaware	AUN Number : 125234502
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

PROPOSED
FINAL BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Unassigned Fund Balance within approved limit
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for capital expenditures

PROPOSED
FINAL BUDGET

ITEM

AMOUNTS

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

2,788,638

10,895,243

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$13,683,881

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

132,708,207

27,728,835

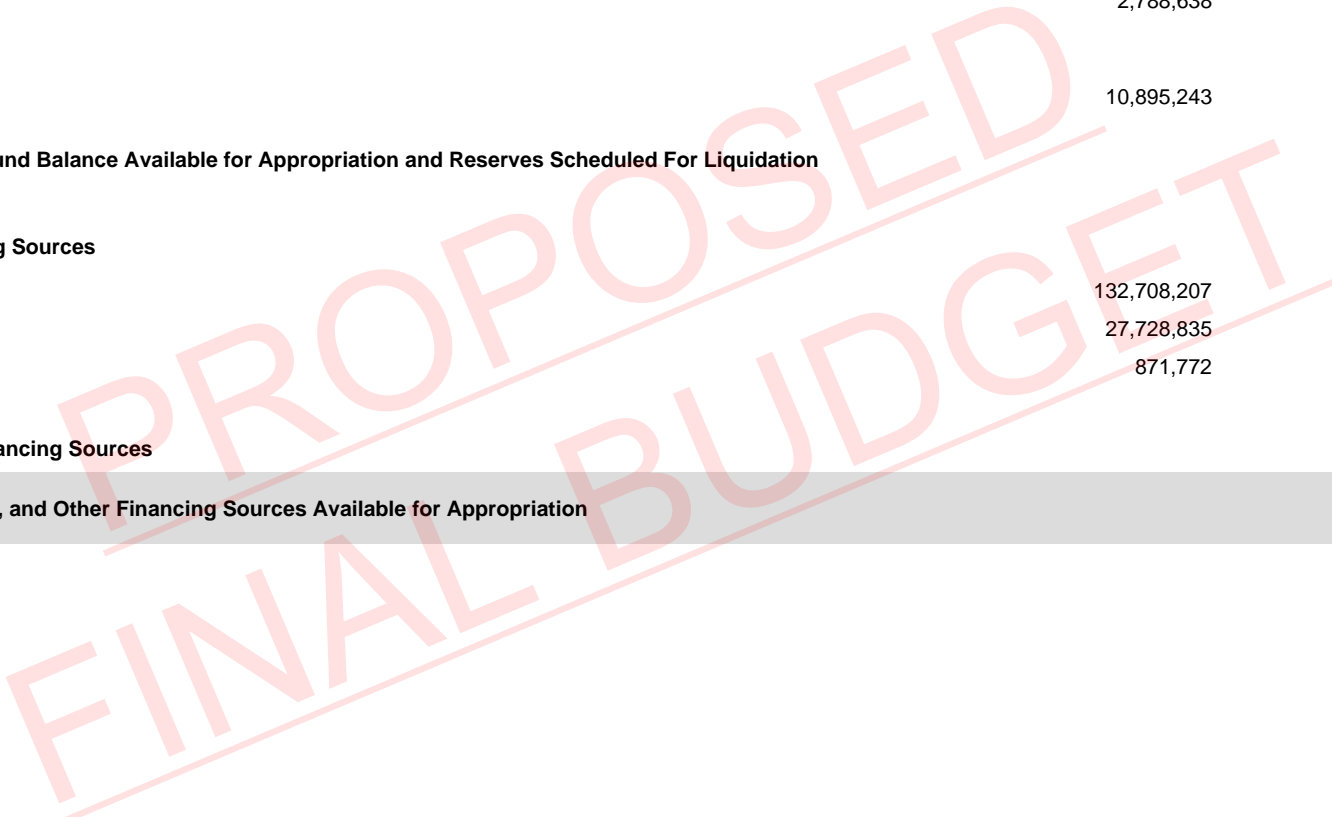
871,772

Total Estimated Revenues And Other Financing Sources

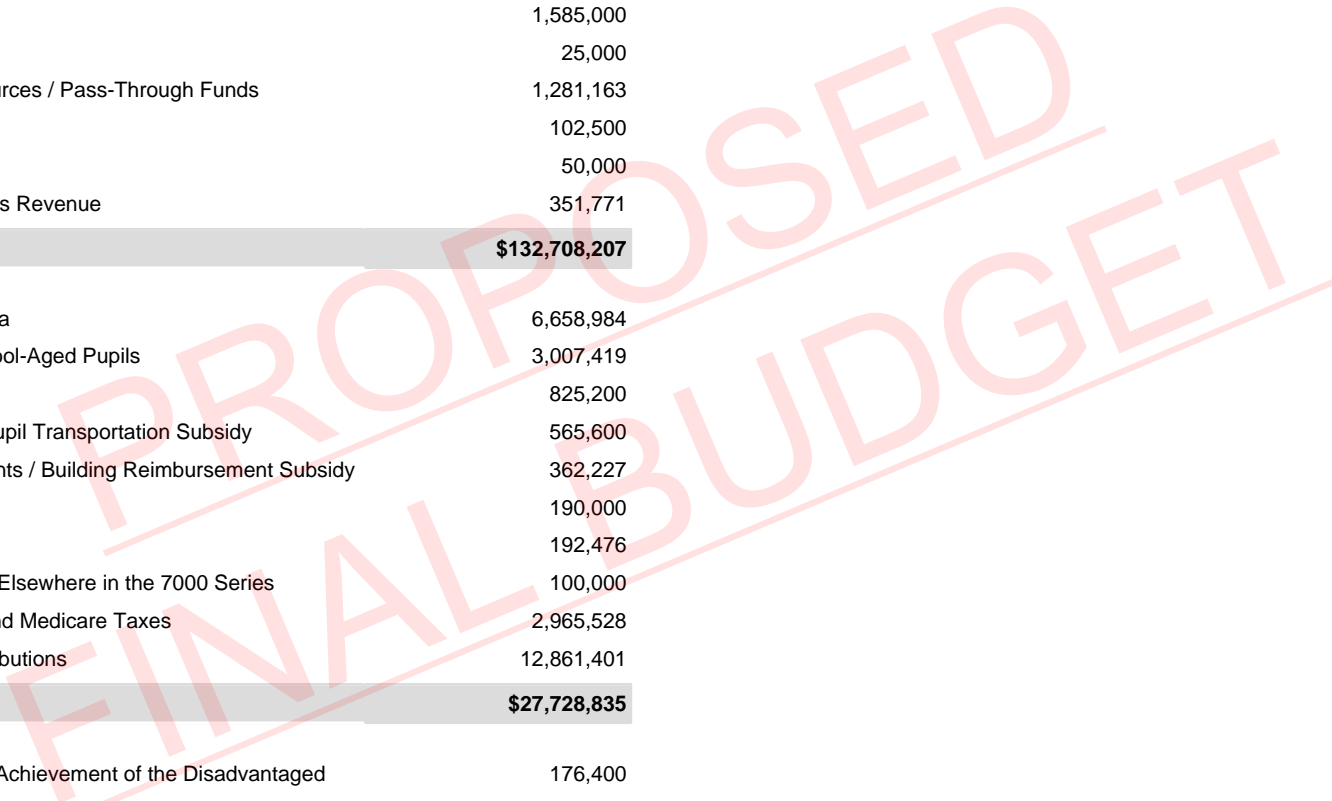
\$161,308,814

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$174,992,695



	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	125,666,773
6112 Interim Real Estate Taxes	110,000
6113 Public Utility Realty Taxes	106,000
6150 Current Act 511 Taxes - Proportional Assessments	2,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,330,000
6500 Earnings on Investments	1,585,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,281,163
6910 Rentals	102,500
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	351,771
REVENUE FROM LOCAL SOURCES	\$132,708,207
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,658,984
7271 Special Education funds for School-Aged Pupils	3,007,419
7311 Pupil Transportation Subsidy	825,200
7312 Nonpublic and Charter School Pupil Transportation Subsidy	565,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	362,227
7360 Safe Schools	190,000
7505 Ready to Learn Block Grant	192,476
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	2,965,528
7820 State Share of Retirement Contributions	12,861,401
REVENUE FROM STATE SOURCES	\$27,728,835
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	176,400
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,027
8517 Title IV - 21st Century Schools	23,345
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$871,772
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	161,308,814



Act 1 Index (current): 3.5%

Calculation Method:

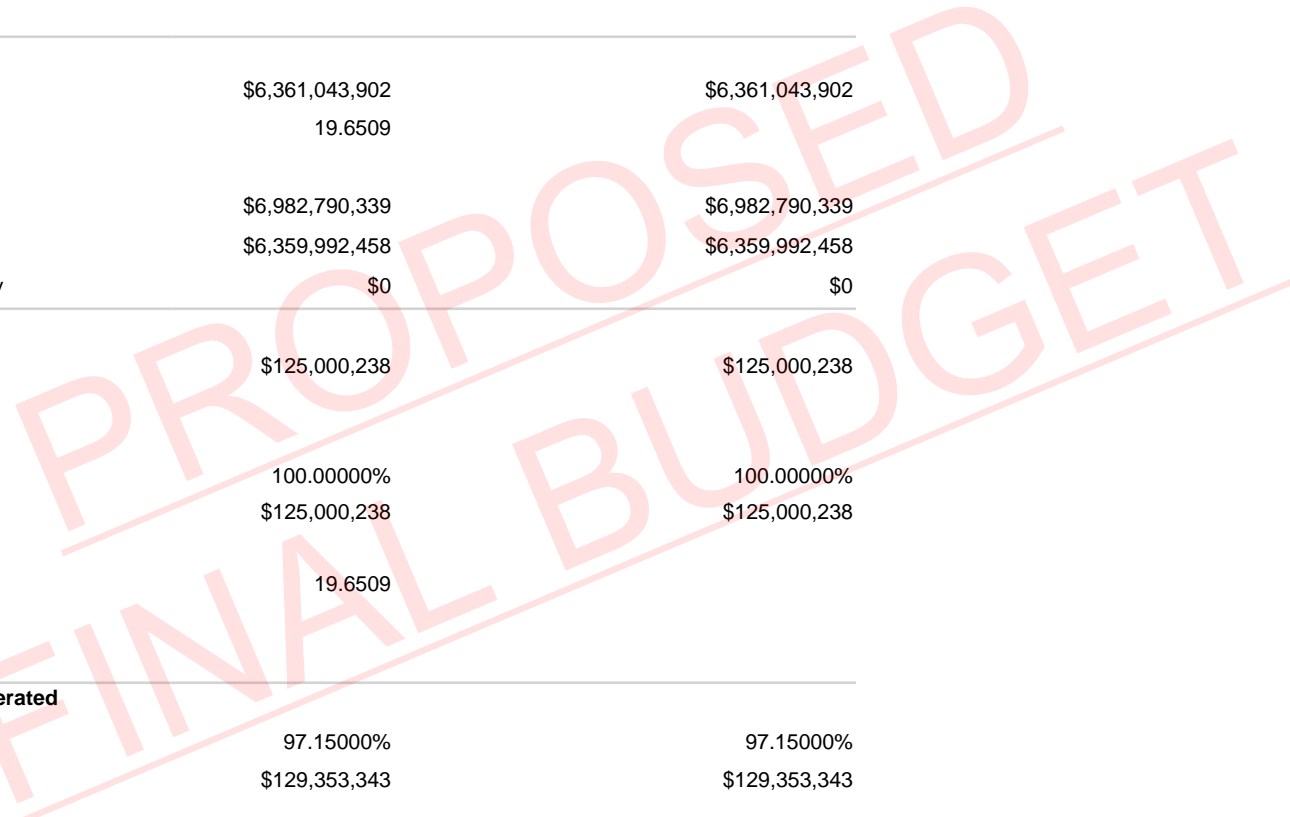
Rate

Approx. Tax Revenue from RE Taxes:	\$125,666,773
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$125,666,773
Approx. Tax Levy for Tax Rate Calculation:	\$129,353,343

Delaware

Total

2025-26 Data		
a. Assessed Value	\$6,361,043,902	\$6,361,043,902
b. Real Estate Mills	19.6509	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$6,982,790,339	\$6,982,790,339
d. Assessed Value	\$6,359,992,458	\$6,359,992,458
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$125,000,238	\$125,000,238
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$125,000,238	\$125,000,238
(f Total * g)		
i. Base Mills Subject to Index	19.6509	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.15000%	97.15000%
k. Tax Levy Needed	\$129,353,343	\$129,353,343
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	20.3386	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$129,353,343	\$129,353,343
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$129,353,343
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$125,666,773
(n * Est. Pct. Collection)		

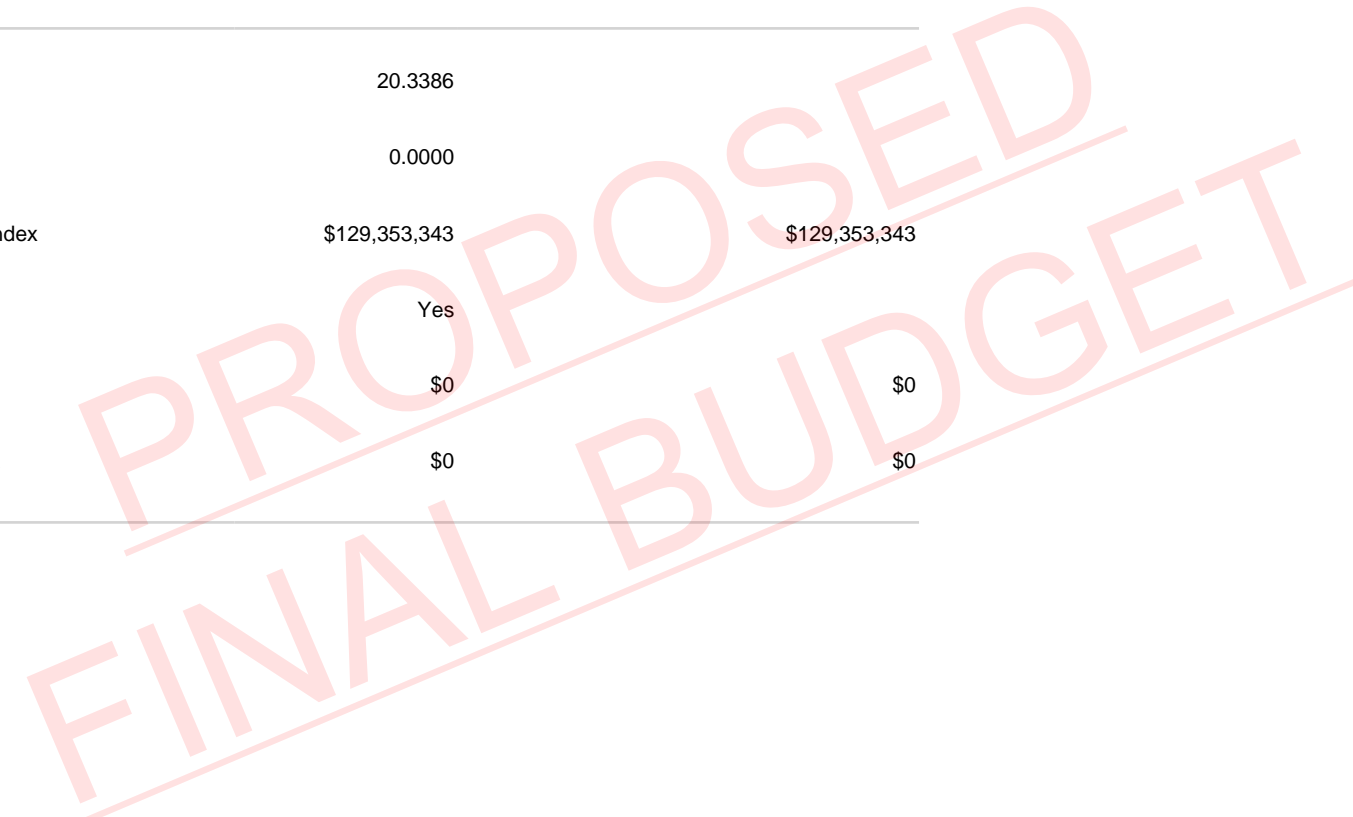


Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$125,666,773
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$125,666,773
Approx. Tax Levy for Tax Rate Calculation:	\$129,353,343

	Delaware	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3386	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$129,353,343	\$129,353,343
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$310,830

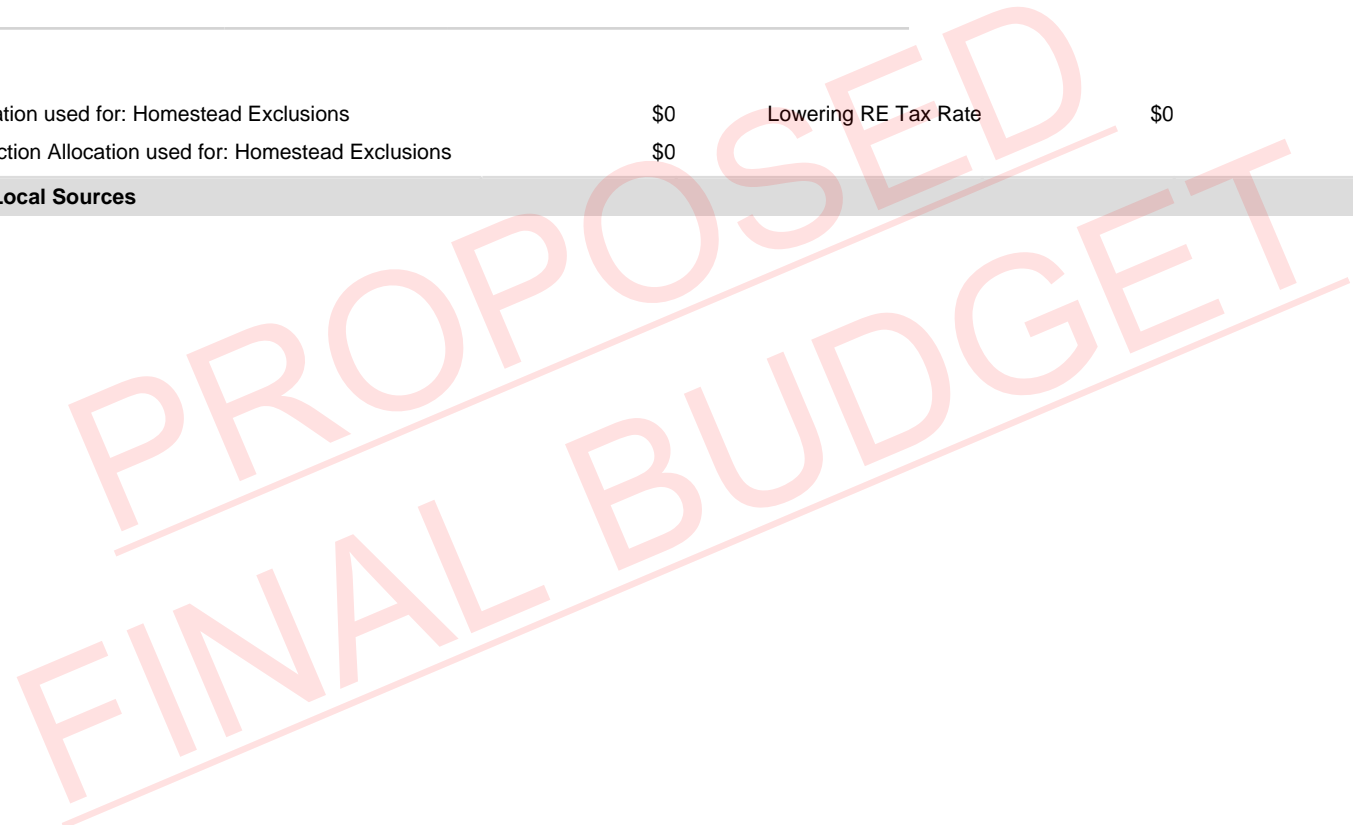


Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$125,666,773
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$125,666,773
Approx. Tax Levy for Tax Rate Calculation:	\$129,353,343

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



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	6,359,992,458	20.3386	129,353,343			97.15000%	
Totals:	6,359,992,458		129,353,343	0	129,353,343	97.15000%	125,666,773

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,100,000
Total Act 511, Current Taxes			2,100,000
Act 511 Tax Limit -->		6,982,790,339	12
		Market Value	Mills
			83,793,484
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	19.6509	20.3386	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

PROPOSED
 FINAL BUDGET

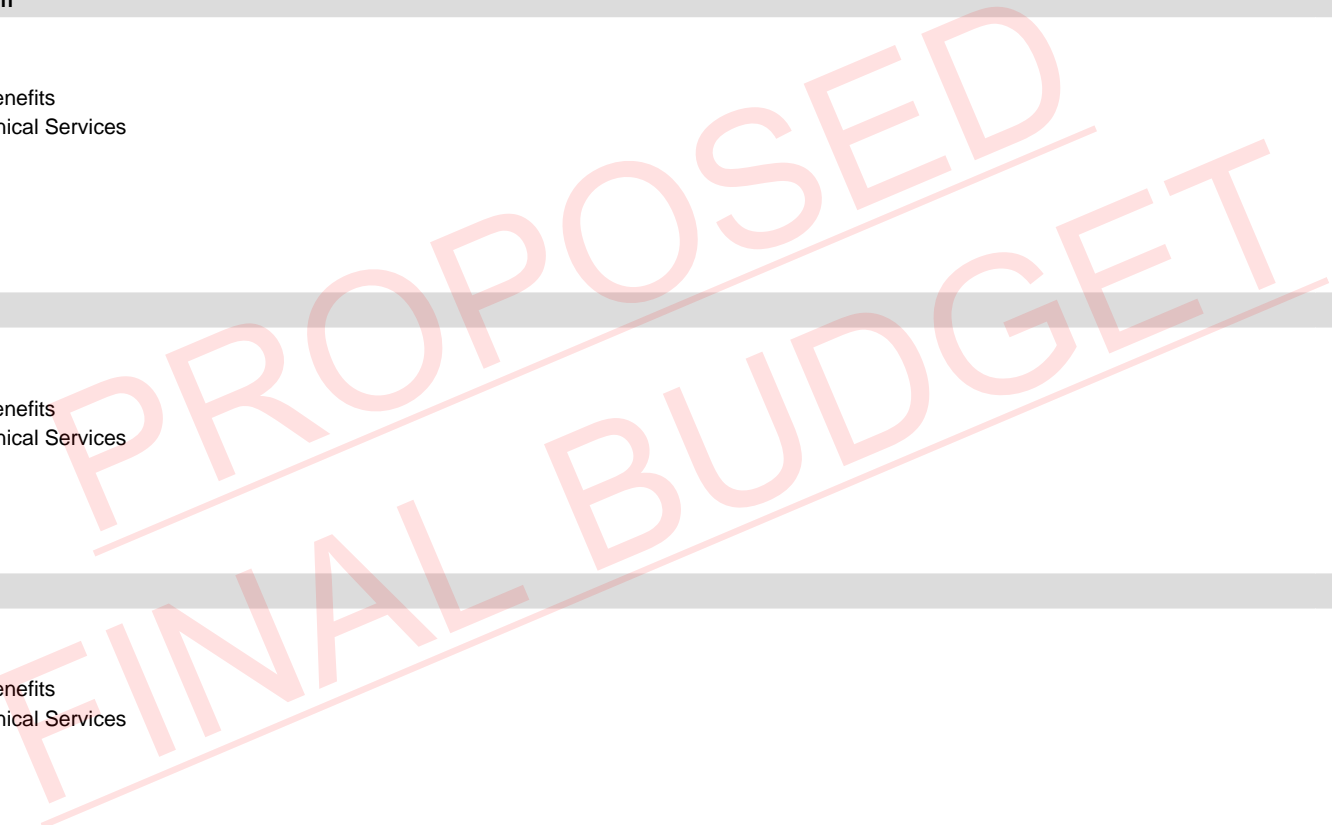
<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,257,597
1200 Special Programs - Elementary / Secondary	32,789,612
1300 Vocational Education	843,724
1400 Other Instructional Programs - Elementary / Secondary	477,868
1600 Adult Education Programs	1,456,968
Total Instruction	\$96,825,769
2000 Support Services	
2100 Support Services - Students	7,600,071
2200 Support Services - Instructional Staff	3,951,595
2300 Support Services - Administration	8,811,699
2400 Support Services - Pupil Health	2,895,337
2500 Support Services - Business	1,609,943
2600 Operation and Maintenance of Plant Services	12,606,621
2700 Student Transportation Services	7,910,921
2800 Support Services - Central	4,260,600
2900 Other Support Services	117,119
Total Support Services	\$49,763,906
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,158,655
3300 Community Services	187,048
Total Operation of Non-Instructional Services	\$2,345,703
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,971,528
5200 Interfund Transfers - Out	1,400,642
Total Other Expenditures and Financing Uses	\$17,372,170
Total Estimated Expenditures and Other Financing Uses	\$166,307,548



<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,861,285
200 Personnel Services - Employee Benefits	21,450,528
300 Purchased Professional and Technical Services	13,250
400 Purchased Property Services	1,082,474
500 Other Purchased Services	189,122
600 Supplies	1,413,930
700 Property	234,508
800 Other Objects	12,500
Total Regular Programs - Elementary / Secondary	\$61,257,597
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,487,767
200 Personnel Services - Employee Benefits	9,123,250
300 Purchased Professional and Technical Services	2,864,000
400 Purchased Property Services	213,516
500 Other Purchased Services	5,818,965
600 Supplies	268,114
700 Property	12,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$32,789,612
1300 <u>Vocational Education</u>	
500 Other Purchased Services	843,724
Total Vocational Education	\$843,724
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	284,479
200 Personnel Services - Employee Benefits	141,389
300 Purchased Professional and Technical Services	50,000
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$477,868
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,456,968
Total Adult Education Programs	\$1,456,968
Total Instruction	\$96,825,769
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,474,648
200 Personnel Services - Employee Benefits	2,658,448
300 Purchased Professional and Technical Services	395,000
500 Other Purchased Services	6,500
600 Supplies	58,875
800 Other Objects	6,600
Total Support Services - Students	\$7,600,071



<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,182,260
200 Personnel Services - Employee Benefits	1,426,085
300 Purchased Professional and Technical Services	169,350
500 Other Purchased Services	15,000
600 Supplies	136,100
700 Property	15,000
800 Other Objects	7,800
Total Support Services - Instructional Staff	\$3,951,595
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,847,205
200 Personnel Services - Employee Benefits	2,716,797
300 Purchased Professional and Technical Services	721,500
400 Purchased Property Services	25,000
500 Other Purchased Services	267,857
600 Supplies	136,828
700 Property	17,000
800 Other Objects	79,512
Total Support Services - Administration	\$8,811,699
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,478,462
200 Personnel Services - Employee Benefits	829,350
300 Purchased Professional and Technical Services	542,000
500 Other Purchased Services	500
600 Supplies	43,000
700 Property	1,500
800 Other Objects	525
Total Support Services - Pupil Health	\$2,895,337
2500 Support Services - Business	
100 Personnel Services - Salaries	847,613
200 Personnel Services - Employee Benefits	583,535
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,200
500 Other Purchased Services	33,545
600 Supplies	77,750
700 Property	45,000
800 Other Objects	5,300
Total Support Services - Business	\$1,609,943
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,997,028
200 Personnel Services - Employee Benefits	3,230,669
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	1,393,950
500 Other Purchased Services	619,349
600 Supplies	2,110,125



<u>Description</u>	<u>Amount</u>
700 Property	235,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$12,606,621
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,694,324
200 Personnel Services - Employee Benefits	2,225,301
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	185,000
500 Other Purchased Services	271,296
600 Supplies	497,500
700 Property	7,500
800 Other Objects	5,000
Total Student Transportation Services	\$7,910,921
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,282,213
200 Personnel Services - Employee Benefits	966,299
300 Purchased Professional and Technical Services	520,900
400 Purchased Property Services	1,280,438
500 Other Purchased Services	132,900
600 Supplies	23,350
700 Property	31,000
800 Other Objects	23,500
Total Support Services - Central	\$4,260,600
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	111,119
Total Other Support Services	\$117,119
Total Support Services	\$49,763,906
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,117,960
200 Personnel Services - Employee Benefits	461,045
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	59,400
500 Other Purchased Services	90,000
600 Supplies	193,450
700 Property	94,100
800 Other Objects	53,700
Total Student Activities	\$2,158,655
3300 <u>Community Services</u>	
500 Other Purchased Services	187,048
Total Community Services	\$187,048
Total Operation of Non-Instructional Services	\$2,345,703



<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,721,528
900 Other Uses of Funds	9,250,000
Total Debt Service / Other Expenditures and Financing Uses	\$15,971,528
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,400,642
Total Interfund Transfers - Out	\$1,400,642
Total Other Expenditures and Financing Uses	\$17,372,170
TOTAL EXPENDITURES	\$166,307,548

PROPOSED
FINAL BUDGET

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

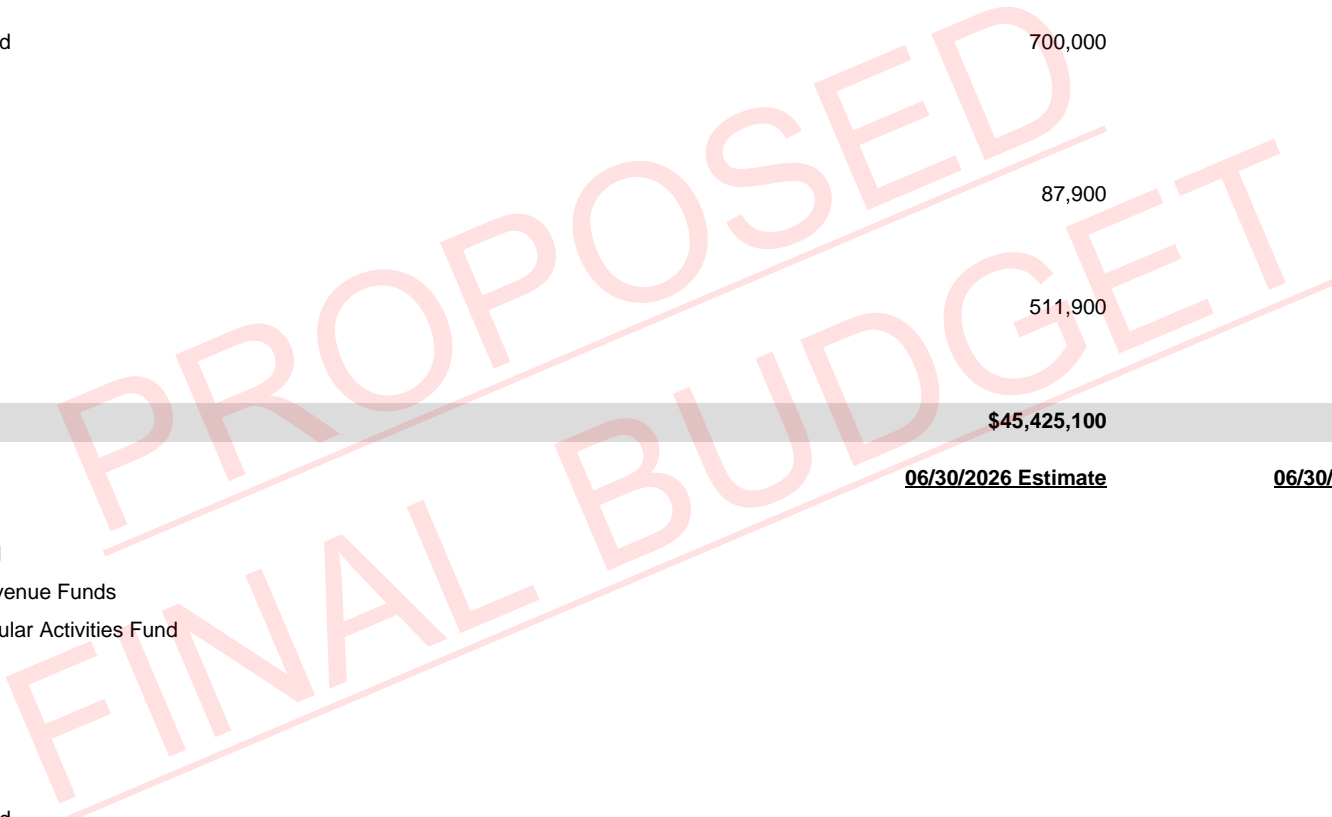
General Fund	23,045,300	19,527,200
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,080,000	1,680,000
Other Capital Projects Fund	18,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	87,900	72,900
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	511,900	421,900
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,425,100	\$23,202,000

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		
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TOTAL CASH AND INVESTMENTS	\$45,425,100	\$23,202,000
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PROPOSED
FINAL BUDGET

Long-Term Indebtedness

06/30/2026 Estimate

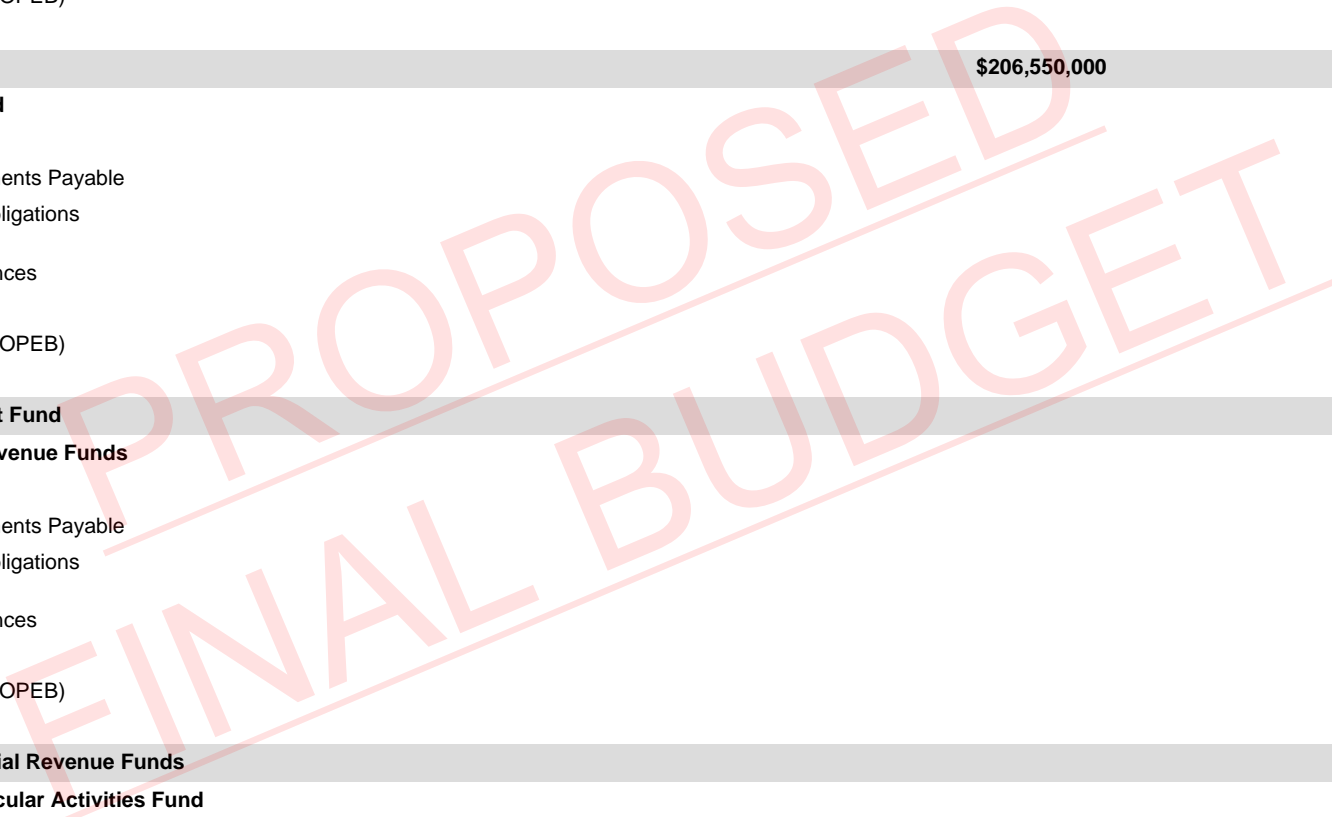
06/30/2027 Projection

General Fund		
0510 Bonds Payable	206,550,000	206,540,000
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	\$206,550,000	\$206,540,000

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		



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

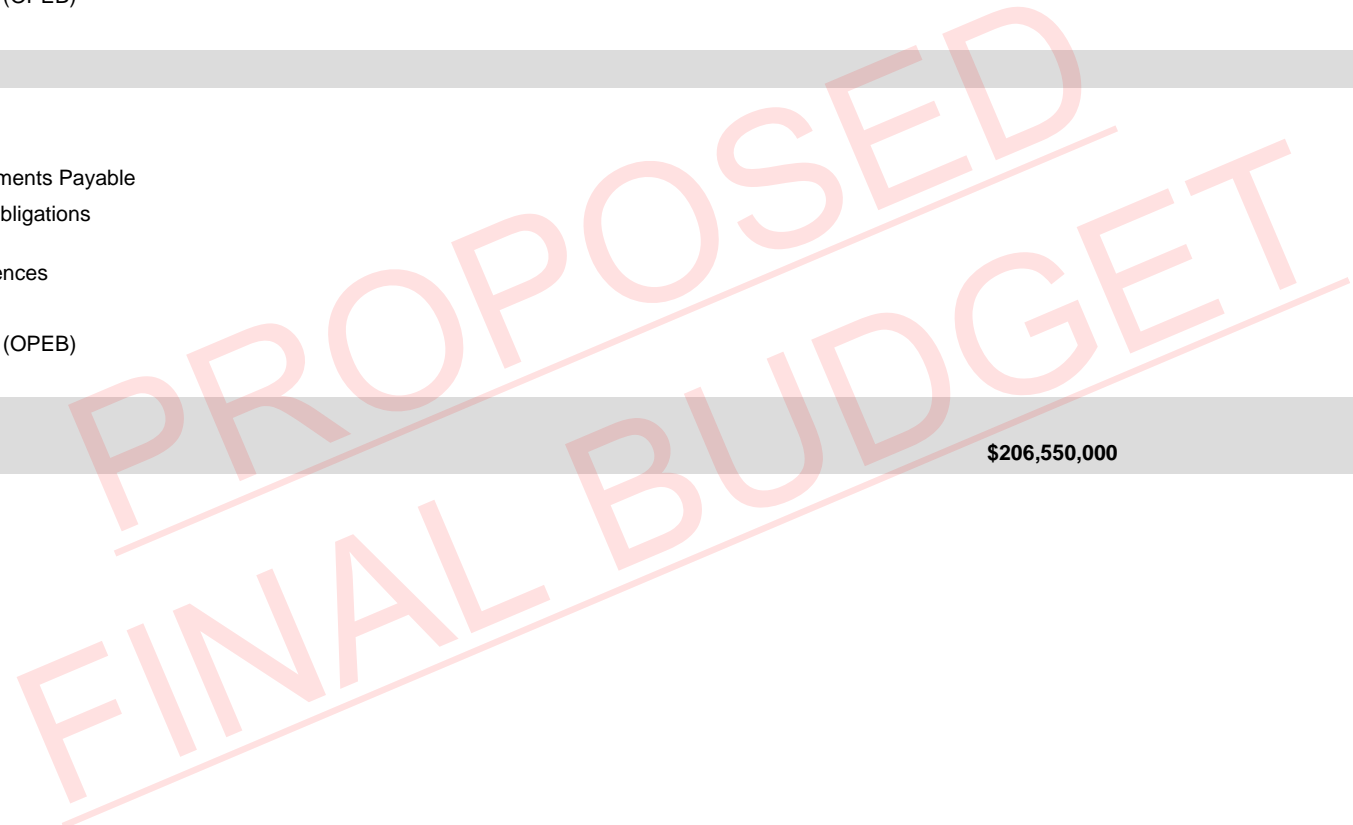
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$206,550,000

\$206,540,000



Short-Term Payables

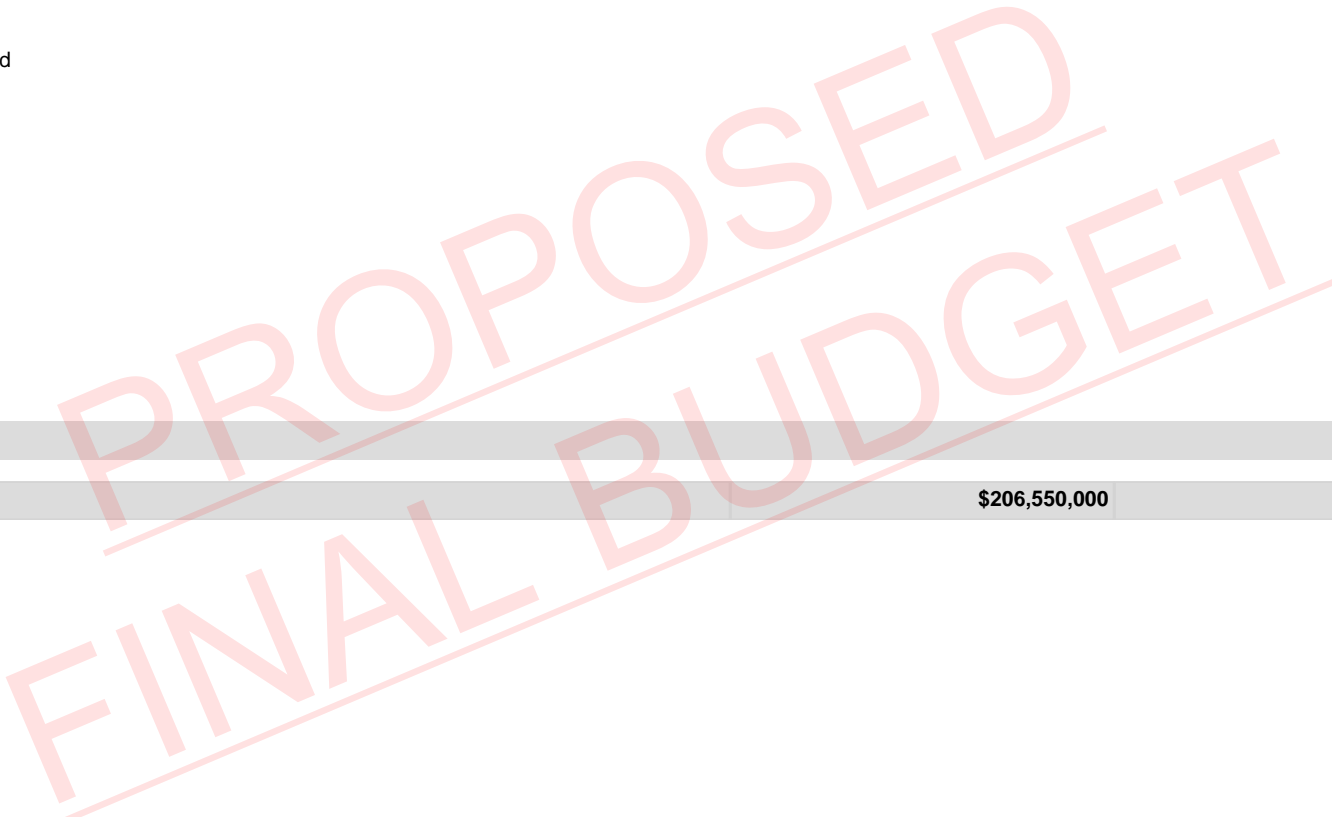
06/30/2026 Estimate

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	\$206,550,000	\$206,540,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,387,996
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,297,151
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,685,147

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,685,147
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PROPOSED
 FINAL BUDGET