

# 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

\_\_\_\_\_  
Brian Pawling

(610)688-8100

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\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Radnor Township SD	COUNTY : Delaware	AUN : 125237603
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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	\$130408031
Ending Unassigned Fund Balance	\$10432644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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)

<b>School District Name :</b> Radnor Township SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125237603
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$2,554,940.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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.	For unanticipated expenditures within 8% 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.	For capital projects, curriculum/technology initiatives, and PSERS/OPEB costs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,714,293
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,362,362
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$33,076,655</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	108,951,874
7000 Revenue from State Sources	20,411,896
8000 Revenue from Federal Sources	831,571
9000 Other Financing Sources	35,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$130,230,341</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$163,306,996</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	101,161,874
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	195,000
6140 Current Act 511 Taxes - Flat Rate Assessments	105,000
6150 Current Act 511 Taxes - Proportional Assessments	2,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	2,000,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	50,000
6960 Services Provided Other Local Governmental Units / LEAs	1,000,000
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$108,951,874**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,386,024
7112 Basic Education Funding-Social Security	2,128,506
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,522,513
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	107,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	2,554,940
7350 School Facility Improvements / Environmental Subsidies	163,629
7505 Ready to Learn Block Grant	113,925
7532 Ready to Learn-Adequacy Supplement	50,000
7820 State Share of Retirement Contributions	9,660,359

**REVENUE FROM STATE SOURCES \$20,411,896**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	249,979
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,393
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,247

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	21,952
8732 ARRA - Qualified School Construction Bonds (QSCB)	265,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$831,571</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	25,000
<b>OTHER FINANCING SOURCES</b>	<b>\$35,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>130,230,341</b>

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>	<b>Additional Mills For Community College:</b> <b>0.2632</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$99,493,428</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,554,940</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$102,048,368</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$105,125,632</b>	
	<b>Delaware</b>	<b>Total</b>

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<b>2025-26 Data</b>		
a. Assessed Value	\$6,486,996,192	\$6,486,996,192
b. Real Estate Mills	15.5423	15.5423
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$7,292,256,093	\$7,292,256,093
d. Assessed Value	\$6,535,143,919	\$6,535,143,919
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$100,822,841	\$100,822,841
(a * b)		
<b>2026-27 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$100,822,841
(f Total * g)		
i. Base Mills Subject to Index	15.5423	15.5423
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.99986%	96.99986%
k. Tax Levy Needed		\$105,125,632
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>16.0862</b>	<b>16.0862</b>
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$105,125,632	\$105,125,632
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$102,570,692
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$99,493,428
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method: Rate Additional Mills For Community College: 0.2632

Approx. Tax Revenue from RE Taxes: \$99,493,428

Amount of Tax Relief for Homestead Exclusions \$2,554,940

Total Approx. Tax Revenue: \$102,048,368

Approx. Tax Levy for Tax Rate Calculation: \$105,125,632

Delaware Total

**Index Maximums**

p. Maximum Mills Based On Index (i \* (1 + Index)) 16.0862 16.0863

q. Mills In Excess of Index (if l > p), (l - p) 0.0000

r. Maximum Tax Levy Based On Index (p / 1000 \* d) \$105,125,632 \$105,125,632

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

**v. 2026-27 Total Real Estate Mills 16.3494**

w. Tax Levy Generated By Mills (Line m) \$105,125,632 \$105,125,632

V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 \* d) \$1,720,050 \$1,720,050

y. Tax Levy minus Tax Relief for Homestead Exclusions \$104,290,742

z. Net Tax Revenue Generated by Mills (y \* j) \$101,161,874

**Information Related to Property Tax Relief**

V1. Assessed Value Exclusion per Homestead \$31,933.00

Number of Homestead/Farmstead Properties 5065 5065

Median Assessed Value of Homestead Properties \$608,490

Act 1 Index (current): 3.5%

Calculation Method: Rate Additional Mills For Community College: 0.2632

Approx. Tax Revenue from RE Taxes: \$99,493,428

Amount of Tax Relief for Homestead Exclusions \$2,554,940

Total Approx. Tax Revenue: \$102,048,368

Approx. Tax Levy for Tax Rate Calculation: \$105,125,632

Delaware Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,554,940	Lowering RE Tax Rate	\$0	\$2,554,940
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,554,940</b>

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	6,535,143,919	16.3494	106,845,682			96.99986%	
<b>Totals:</b>	<b>6,535,143,919</b>		<b>106,845,682</b>	- 2,554,940	= 104,290,742	X 96.99986%	= 101,161,874

	<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	\$5.00	\$0.00	105,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>105,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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%	2,200,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,200,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,305,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>7,292,256,093 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>87,507,073</b>
			<b>(511 Limit)</b>

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> Delaware	15.5423	16.0862	3.50%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,981,601
1200 Special Programs - Elementary / Secondary	20,664,210
1300 Vocational Education	458,161
1400 Other Instructional Programs - Elementary / Secondary	23,000
1500 Nonpublic School Programs	42,000
1600 Adult Education Programs	1,540,642
1800 Pre-Kindergarten	6,239
<b>Total Instruction</b>	<b>\$69,715,853</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	6,458,653
2200 Support Services - Instructional Staff	4,273,899
2300 Support Services - Administration	7,817,250
2400 Support Services - Pupil Health	1,971,199
2500 Support Services - Business	1,524,649
2600 Operation and Maintenance of Plant Services	12,741,401
2700 Student Transportation Services	6,119,645
2800 Support Services - Central	1,603,752
<b>Total Support Services</b>	<b>\$42,510,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,343,568
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,349,568</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,338,371
5200 Interfund Transfers - Out	4,093,191
5900 Budgetary Reserve	2,400,600
<b>Total Other Expenditures and Financing Uses</b>	<b>\$15,832,162</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$130,408,031</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,930,733
200 Personnel Services - Employee Benefits	17,609,300
300 Purchased Professional and Technical Services	1,498,364
400 Purchased Property Services	19,604
500 Other Purchased Services	151,952
600 Supplies	767,642
800 Other Objects	4,006
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,981,601</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,876,912
200 Personnel Services - Employee Benefits	4,608,723
300 Purchased Professional and Technical Services	4,391,599
500 Other Purchased Services	3,582,976
600 Supplies	203,125
800 Other Objects	875
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,664,210</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	458,161
<b>Total Vocational Education</b>	<b>\$458,161</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$23,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	42,000
<b>Total Nonpublic School Programs</b>	<b>\$42,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,540,642
<b>Total Adult Education Programs</b>	<b>\$1,540,642</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
600 Supplies	6,239
<b>Total Pre-Kindergarten</b>	<b>\$6,239</b>
<b>Total Instruction</b>	<b>\$69,715,853</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,622,468
200 Personnel Services - Employee Benefits	2,252,539
300 Purchased Professional and Technical Services	499,000
500 Other Purchased Services	16,550
600 Supplies	62,456

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,640
<b>Total Support Services - Students</b>	<b>\$6,458,653</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,310,354
200 Personnel Services - Employee Benefits	1,619,878
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	3,537
500 Other Purchased Services	101,600
600 Supplies	168,148
800 Other Objects	13,882
<b>Total Support Services - Instructional Staff</b>	<b>\$4,273,899</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,107,644
200 Personnel Services - Employee Benefits	2,687,311
300 Purchased Professional and Technical Services	474,634
400 Purchased Property Services	91,540
500 Other Purchased Services	192,575
600 Supplies	201,836
800 Other Objects	61,710
<b>Total Support Services - Administration</b>	<b>\$7,817,250</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,034,060
200 Personnel Services - Employee Benefits	624,930
300 Purchased Professional and Technical Services	240,204
400 Purchased Property Services	4,200
500 Other Purchased Services	8,925
600 Supplies	58,880
<b>Total Support Services - Pupil Health</b>	<b>\$1,971,199</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	788,538
200 Personnel Services - Employee Benefits	530,161
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	1,500
500 Other Purchased Services	101,750
600 Supplies	70,200
800 Other Objects	14,000
<b>Total Support Services - Business</b>	<b>\$1,524,649</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,831,145
200 Personnel Services - Employee Benefits	3,638,600
300 Purchased Professional and Technical Services	359,500
400 Purchased Property Services	1,153,005
500 Other Purchased Services	476,688
600 Supplies	1,973,313
700 Property	302,000

2026-2027 Final General Fund Budget

LEA : 125237603 Radnor Township SD

Printed 3/30/2026 11:30:21 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	7,150
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$12,741,401</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,798,831
200 Personnel Services - Employee Benefits	2,681,239
300 Purchased Professional and Technical Services	16,260
400 Purchased Property Services	31,200
500 Other Purchased Services	77,542
600 Supplies	514,573
<b>Total Student Transportation Services</b>	<b>\$6,119,645</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	969,795
200 Personnel Services - Employee Benefits	611,857
300 Purchased Professional and Technical Services	10,600
500 Other Purchased Services	4,750
600 Supplies	6,450
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$1,603,752</b>
<b>Total Support Services</b>	<b>\$42,510,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,090,959
200 Personnel Services - Employee Benefits	514,838
300 Purchased Professional and Technical Services	293,643
400 Purchased Property Services	19,180
600 Supplies	209,930
800 Other Objects	215,018
<b>Total Student Activities</b>	<b>\$2,343,568</b>
<b>3300 Community Services</b>	
600 Supplies	6,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,349,568</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	4,123,982
900 Other Uses of Funds	5,214,389
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,338,371</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	4,093,191
<b>Total Interfund Transfers - Out</b>	<b>\$4,093,191</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	2,400,600

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,400,600
Total Other Expenditures and Financing Uses	\$15,832,162
<b>TOTAL EXPENDITURES</b>	<b>\$130,408,031</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	45,000,000	45,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	85,000	65,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,000,000	5,000,000
Other Capital Projects Fund	20,000,000	40,000,000
Debt Service Fund	60,000	60,000
Food Service / Cafeteria Operations Fund	1,100,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	300,000	300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$72,625,000</b>	<b>\$91,505,000</b>

**Long-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	5,000,000	5,000,000
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	1,000,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund	3,000,000	3,000,000
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

<b>Total Long-Term Investments</b>	<b>\$9,000,000</b>	<b>\$9,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$81,625,000</b>	<b>\$100,505,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	104,164,000	104,910,008
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)	3,243,682	4,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$107,407,682</b>	<b>\$108,910,008</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2026 Estimate</u></b>	<b><u>06/30/2027 Projection</u></b>
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**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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$107,407,682</b>	<b>\$108,910,008</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$107,407,682</b>	<b>\$108,910,008</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,466,321
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,432,644
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$32,898,965</b>
<b>5900 Budgetary Reserve</b>	<b>2,400,600</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$35,299,565</b>