

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2026



President of the Board - Original Signature Required

5/21/24

Date



Secretary of the Board - Original Signature Required

5/21/2024

Date



Chief School Administrator - Original Signature Required

5/4/26

Date

ANTHONY TESTA

Contact Person

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Email Address

24 PS 6-688

SCHOOL DISTRICT :	COUNTY :	AUN :
Haverford Township SD	Delaware	125234502

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%

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

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	<u>X</u>
	No	

SIGNATURE OF SUPERINTENDENT 	DATE 5/21/26
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**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

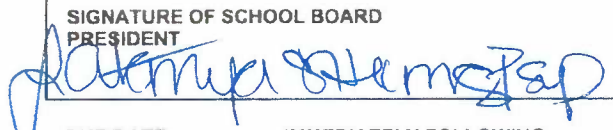
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 3/25/24
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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.	Reserve 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.	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

<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	2,788,638	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	10,895,243	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,683,881</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	129,121,398	
7000 Revenue from State Sources	31,315,644	
8000 Revenue from Federal Sources	871,772	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$161,308,814</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$174,992,695</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	122,202,438
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	1,564,297
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	250,000
REVENUE FROM LOCAL SOURCES	\$129,121,398
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
7340 State Property Tax Reduction Allocation	3,586,809
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	\$31,315,644
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)	600,000
Reimbursements (Access)	
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

AUN: 125234502 Haverford Township SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$122,202,438
Amount of Tax Relief for Homestead Exclusions	<u>\$3,586,809</u>
Total Approx. Tax Revenue:	\$125,789,247
Approx. Tax Levy for Tax Rate Calculation:	\$129,374,187

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	\$6,361,017,340	\$6,361,017,340
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	\$129,374,187	\$129,374,187
(Approx. Tax Levy * g)		

I. 2026-27 Real Estate Tax Rate	20.3386
(k / d * 1000)	

III. m. Tax Levy Generated by Mills	\$129,374,187	\$129,374,187
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$125,787,378
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$122,202,438
(n * Est. Pct. Collection)	

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$122,202,438
Amount of Tax Relief for Homestead Exclusions	<u>\$3,586,809</u>
Total Approx. Tax Revenue:	\$125,789,247
Approx. Tax Levy for Tax Rate Calculation:	\$129,374,187

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index	20.3386	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$129,374,187	\$129,374,187
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$13,943.00	
Number of Homestead/Farmstead Properties	12648	12648
Median Assessed Value of Homestead Properties		\$310,715

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$122,202,438
Amount of Tax Relief for Homestead Exclusions	<u>\$3,586,809</u>
Total Approx. Tax Revenue:	\$125,789,247
Approx. Tax Levy for Tax Rate Calculation:	\$129,374,187
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,586,809	Lowering RE Tax Rate	\$0	\$3,586,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,586,809

CODE6111 Current Real Estate Taxes

<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			
Delaware	6,361,017,340	20.3386	129,374,187			97.15000%
Totals:	6,361,017,340		129,374,187	-	3,586,809 =	125,787,378 X 97.15000% = 122,202,438

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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,904,244
1200 Special Programs - Elementary / Secondary	32,821,165
1300 Vocational Education	918,358
1400 Other Instructional Programs - Elementary / Secondary	477,868
1600 Adult Education Programs	1,456,968
Total Instruction	\$96,578,603
2000 Support Services	
2100 Support Services - Students	7,601,429
2200 Support Services - Instructional Staff	3,966,677
2300 Support Services - Administration	8,823,136
2400 Support Services - Pupil Health	2,897,205
2500 Support Services - Business	1,615,029
2600 Operation and Maintenance of Plant Services	12,706,333
2700 Student Transportation Services	7,995,703
2800 Support Services - Central	4,260,600
2900 Other Support Services	117,119
Total Support Services	\$49,983,231
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
5900 Budgetary Reserve	27,841
Total Other Expenditures and Financing Uses	\$17,400,011
Total Estimated Expenditures and Other Financing Uses	\$166,307,548

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,648,545
200 Personnel Services - Employee Benefits	21,309,915
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	\$60,904,244
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,541,190
200 Personnel Services - Employee Benefits	9,140,855
300 Purchased Professional and Technical Services	2,864,000
400 Purchased Property Services	185,675
500 Other Purchased Services	5,807,331
600 Supplies	268,114
700 Property	12,000
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$32,821,165
1300 <u>Vocational Education</u>	
500 Other Purchased Services	918,358
Total Vocational Education	\$918,358
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	\$96,578,603
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,475,609
200 Personnel Services - Employee Benefits	2,658,845
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	\$7,601,429

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,192,937
200 Personnel Services - Employee Benefits	1,430,490
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	\$3,966,677
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,855,463
200 Personnel Services - Employee Benefits	2,719,976
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	\$8,823,136
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,479,785
200 Personnel Services - Employee Benefits	829,895
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	\$2,897,205
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	851,214
200 Personnel Services - Employee Benefits	585,020
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	\$1,615,029
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,052,687
200 Personnel Services - Employee Benefits	3,253,622
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	1,393,950
500 Other Purchased Services	640,449
600 Supplies	2,110,125

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<u>Description</u>	<u>Amount</u>
700 Property	235,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$12,706,333
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,791,026
200 Personnel Services - Employee Benefits	2,233,381
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	185,000
500 Other Purchased Services	271,296
600 Supplies	477,500
700 Property	7,500
800 Other Objects	5,000
Total Student Transportation Services	\$7,995,703
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	\$49,983,231
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

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<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
5900 <u>Budgetary Reserve</u>	
800 Other Objects	27,841
Total Budgetary Reserve	\$27,841
Total Other Expenditures and Financing Uses	\$17,400,011
TOTAL EXPENDITURES	\$166,307,548

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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

	<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		

<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	\$45,425,100	\$23,202,000

Long-Term Indebtedness06/30/2026 Estimate06/30/2027 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 Indebtedness06/30/2026 Estimate06/30/2027 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

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	27,841
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,712,988