

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

5/28/26

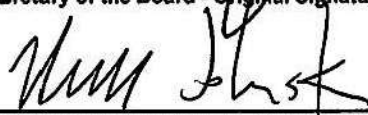
Date



Secretary of the Board - Original Signature Required

5/12/26

Date



Chief School Administrator - Original Signature Required

5/27/26

Date

DeJuana Mosley

Contact Person

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Extn :

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Extension

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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 : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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	\$106344939
Ending Unassigned Fund Balance	\$8428210
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.92%

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 5/28/26
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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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 5/28/26
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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>
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.	Ending unassigned fund balance is within the mandated 8% allowable balance
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 fund balance of \$1,000,000 for PSERS rate stabilization, \$1,159,356 for debt service and \$874,952.48 for self-insurance

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	3,587,031
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,424,419
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,011,450</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	83,058,592
7000 Revenue from State Sources	22,549,960
8000 Revenue from Federal Sources	187,455
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$105,796,007</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$117,807,457</u>

LEA : 125239603 Wallingford-Swarthmore SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	78,574,592
6112 Interim Real Estate Taxes	45,000
6113 Public Utility Realty Taxes	64,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	110,000
6940 Tuition from Patrons	525,000
6990 Refunds and Other Miscellaneous Revenue	650,000
REVENUE FROM LOCAL SOURCES	\$83,058,592
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,915,883
7144 Cyber Charter Transition	52,164
7271 Special Education funds for School-Aged Pupils	2,704,195
7311 Pupil Transportation Subsidy	590,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	404,684
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	3,050,424
7531 Ready to Learn-Foundation	252,951
7533 Ready to Learn-Tax Equity Supplement	736,276
7810 State Share of Social Security and Medicare Taxes	1,820,178
7820 State Share of Retirement Contributions	7,909,205
REVENUE FROM STATE SOURCES	\$22,549,960
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	124,418
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,037
8517 Title IV - 21st Century Schools	10,000
REVENUE FROM FEDERAL SOURCES	\$187,455
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	105,796,007

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$78,389,753

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$81,440,177

Approx. Tax Levy for Tax Rate Calculation:

\$83,039,968

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
2025-26 Data			
a. Assessed Value	\$1,862,143,202	\$730,638,830	\$2,592,782,032
b. Real Estate Mills	30.9182	30.9182	30.9182
I. 2026-27 Data			
c. 2024 STEB Market Value	\$2,036,833,804	\$862,339,071	\$2,899,172,875
d. Assessed Value	\$1,856,722,522	\$745,791,220	\$2,602,513,742
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy	\$57,574,116	\$22,590,037	\$80,164,153
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value	70.25569%	29.74431%	100.00000%
h. Rebalanced 2025-26 Tax Levy			\$80,164,153
(f Total * g)			
i. Base Mills Subject to Index	30.9182	30.9182	30.9182
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed			\$83,039,968
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate	31.9076	31.9076	31.9076
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$59,243,560	\$23,796,408	\$83,039,968
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$79,989,544
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$78,389,753
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$78,389,753

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$81,440,177

Approx. Tax Levy for Tax Rate Calculation:

\$83,039,968

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.0003	32.0003	32.0003
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$59,415,678	\$23,865,543	\$83,281,221
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
v. 2026-27 Total Real Estate Mills			
w. Tax Levy Generated By Mills (Line m)	\$59,243,560	\$23,796,408	\$83,039,968
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$188,611	\$188,611
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$80,178,155
z. Net Tax Revenue Generated by Mills (y * j)			\$78,574,592
Information Related to Property Tax Relief			
V1. Assessed Value Exclusion per Homestead	\$17,849.35	\$17,708.99	
Number of Homestead/Farmstead Properties	3925	1431	5356
Median Assessed Value of Homestead Properties			\$334,665

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$78,389,753

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$81,440,177

Approx. Tax Levy for Tax Rate Calculation:

\$83,039,968

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,050,424	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$3,050,424

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125239603 Wallingford-Swarthmore SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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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
Delaware	1,856,722,522	31.9076	59,243,560			98.00000%	
Delaware	745,791,220	32.1605	23,985,019			98.00000%	
Totals:	2,602,513,742		83,228,579	- 3,050,424	= 80,178,155	X 98.00000%	= 78,574,592
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	50,000		
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			\$10.00	\$0.00	70,000	70,000
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						70,000	70,000
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%	850,000	850,000
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						850,000	850,000
Total Act 511, Current Taxes							920,000
Act 511 Tax Limit -->				2,899,172,875	X	12	34,790,075
				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>									
	Nether P Twp / Rose V Boro	30.9182	31.9076	3.21%	Yes	3.5%				
	Rutledge / Swarthmore Boro	30.9182	31.9076	3.21%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		44,008,686
1200 Special Programs - Elementary / Secondary		16,729,615
1300 Vocational Education		786,959
1400 Other Instructional Programs - Elementary / Secondary		241,412
1600 Adult Education Programs		182,000
Total Instruction		\$61,948,672
2000 Support Services		
2100 Support Services - Students		5,642,916
2200 Support Services - Instructional Staff		3,669,896
2300 Support Services - Administration		7,411,302
2400 Support Services - Pupil Health		2,348,564
2500 Support Services - Business		1,258,455
2600 Operation and Maintenance of Plant Services		7,610,019
2700 Student Transportation Services		5,364,396
2800 Support Services - Central		2,359,582
2900 Other Support Services		48,000
Total Support Services		\$35,713,130
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,683,962
3300 Community Services		12,500
Total Operation of Non-Instructional Services		\$2,696,462
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,986,675
Total Other Expenditures and Financing Uses		\$5,986,675
Total Estimated Expenditures and Other Financing Uses		\$106,344,939

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,561,824
200 Personnel Services - Employee Benefits	15,448,382
300 Purchased Professional and Technical Services	638,900
400 Purchased Property Services	830,838
500 Other Purchased Services	236,250
600 Supplies	1,234,942
700 Property	50,000
800 Other Objects	7,550
Total Regular Programs - Elementary / Secondary	\$44,008,686
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,257,868
200 Personnel Services - Employee Benefits	3,888,848
300 Purchased Professional and Technical Services	5,670,424
500 Other Purchased Services	739,800
600 Supplies	163,175
800 Other Objects	9,500
Total Special Programs - Elementary / Secondary	\$16,729,615
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	77,950
200 Personnel Services - Employee Benefits	42,159
500 Other Purchased Services	666,850
Total Vocational Education	\$786,959
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,500
200 Personnel Services - Employee Benefits	58,912
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	35,000
Total Other Instructional Programs - Elementary / Secondary	\$241,412
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	182,000
Total Adult Education Programs	\$182,000
Total Instruction	\$61,948,672
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,174,317
200 Personnel Services - Employee Benefits	1,878,737
300 Purchased Professional and Technical Services	265,950
400 Purchased Property Services	813
500 Other Purchased Services	8,300
600 Supplies	308,714
800 Other Objects	6,085

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Description	Amount
Total Support Services - Students	\$5,642,916
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,027,070
200 Personnel Services - Employee Benefits	1,254,501
300 Purchased Professional and Technical Services	138,200
400 Purchased Property Services	4,019
500 Other Purchased Services	9,250
600 Supplies	212,128
800 Other Objects	24,728
Total Support Services - Instructional Staff	\$3,669,896
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,069,465
200 Personnel Services - Employee Benefits	1,824,348
300 Purchased Professional and Technical Services	441,000
400 Purchased Property Services	66,152
500 Other Purchased Services	140,888
600 Supplies	186,274
700 Property	5,000
800 Other Objects	1,678,175
Total Support Services - Administration	\$7,411,302
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	710,841
200 Personnel Services - Employee Benefits	493,353
300 Purchased Professional and Technical Services	1,121,070
400 Purchased Property Services	8,100
600 Supplies	15,200
Total Support Services - Pupil Health	\$2,348,564
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	641,728
200 Personnel Services - Employee Benefits	386,602
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	11,605
500 Other Purchased Services	33,000
600 Supplies	149,320
800 Other Objects	1,200
Total Support Services - Business	\$1,258,455
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,567,814
200 Personnel Services - Employee Benefits	979,658
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	3,391,831
500 Other Purchased Services	381,388
600 Supplies	1,157,788
700 Property	16,000
800 Other Objects	10,040

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$7,610,019
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,249,761
200 Personnel Services - Employee Benefits	1,696,949
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	922,288
500 Other Purchased Services	105,420
600 Supplies	320,878
700 Property	26,000
800 Other Objects	1,600
Total Student Transportation Services	\$5,364,396
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	889,508
200 Personnel Services - Employee Benefits	738,755
300 Purchased Professional and Technical Services	358,950
400 Purchased Property Services	30,000
500 Other Purchased Services	124,738
600 Supplies	207,181
800 Other Objects	10,450
Total Support Services - Central	\$2,359,582
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$35,713,130
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,351,456
200 Personnel Services - Employee Benefits	616,550
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	53,800
500 Other Purchased Services	188,500
600 Supplies	256,671
700 Property	28,500
800 Other Objects	77,485
Total Student Activities	\$2,683,962
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	12,500
Total Community Services	\$12,500
Total Operation of Non-Instructional Services	\$2,696,462
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	887,175
900 Other Uses of Funds	5,099,500

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$5,986,675
Total Other Expenditures and Financing Uses	\$5,986,675
TOTAL EXPENDITURES	\$106,344,939

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	14,000,000	15,000,000
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	4,600,000	4,400,000
Other Capital Projects Fund	49,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,190,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	185,000	180,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	210,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,224,000	\$20,840,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$20,224,000	\$20,840,000

LEA : 125239603 Wallingford-Swarthmore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	33,926,000	29,148,000
0520 Extended-Term Financing Agreements Payable	832,721	
0530 Lease and Other Right-To-Use Obligations	845,599	
0540 Accumulated Compensated Absences	1,100,000	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,032,065	2,692,279
0599 Other Noncurrent Liabilities		
Total General Fund	\$39,736,385	\$31,840,279
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		

LEA : 125239603 Wallingford-Swarthmore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$39,736,385	\$31,840,279

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	20,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	765,000	
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	\$785,000	
TOTAL INDEBTEDNESS	\$40,521,385	\$31,840,279

LEA : 125239603 Wallingford-Swarthmore SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,034,308
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,428,210
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,462,518
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,462,518