

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

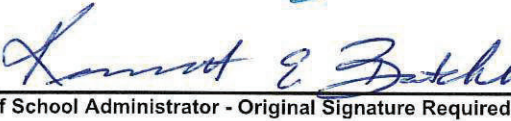
Date of Adoption of the General Fund Budget: 05/26/2026



President of the Board - Original Signature Required5/27/26

Date

Secretary of the Board - Original Signature Required5/27/26

Date

Chief School Administrator - Original Signature Required5/27/26

Date

Brian Pawling

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Contact Person

Telephone

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 : 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	\$130084033
Ending Unassigned Fund Balance	\$10406722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 5/27/26
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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 : Radnor Township SD	County : Delaware	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/27/26
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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>
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>	
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	22,714,293	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	10,362,362	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,076,655</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	108,805,566	
7000 Revenue from State Sources	20,411,896	
8000 Revenue from Federal Sources	831,571	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$130,084,033</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$163,160,688</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	101,015,566
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	\$108,805,566
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

LEA : 125237603 Radnor Township SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$831,571
OTHER FINANCING SOURCES	
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
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	130,084,033

Act 1 Index (current): 3.5%

Calculation Method:	Rate	Additional Mills For Community College: 0.2632
Approx. Tax Revenue from RE Taxes:	\$99,347,118	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,554,940</u>	
Total Approx. Tax Revenue:	\$101,902,058	
Approx. Tax Levy for Tax Rate Calculation:	\$104,974,670	
	Delaware	Total

2025-26 Data		
a. Assessed Value	\$6,486,996,192	\$6,486,996,192
b. Real Estate Mills	15.5423	15.5423
I. 2026-27 Data		
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
2025-26 Calculations		
f. 2025-26 Tax Levy	\$100,822,841	\$100,822,841
(a * b)		
2026-27 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.99998%	96.99998%
k. Tax Levy Needed		\$104,974,670
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	16.0631	16.0631
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$104,974,670	\$104,974,670
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$102,419,730
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$99,347,118
(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:

\$99,347,118

Amount of Tax Relief for Homestead Exclusions

\$2,554,940

Total Approx. Tax Revenue:

\$101,902,058

Approx. Tax Levy for Tax Rate Calculation:

\$104,974,670

	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 16.3263		
w. Tax Levy Generated By Mills (Line m)	\$104,974,670	\$104,974,670
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		\$104,139,780
z. Net Tax Revenue Generated by Mills (y * j)		\$101,015,566
Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$30,636.71	
Number of Homestead/Farmstead Properties	5108	5108
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:	\$99,347,118
Amount of Tax Relief for Homestead Exclusions	<u>\$2,554,940</u>
Total Approx. Tax Revenue:	\$101,902,058
Approx. Tax Levy for Tax Rate Calculation:	\$104,974,670
	Delaware

Total

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
Amount of Tax Relief from State/Local Sources				\$2,554,940

<u>CODE</u>								
6111 <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>			<u>Percent Collected</u>		
Delaware	6,535,143,919	16.3263	106,694,720			96.99998%		
Totals:	6,535,143,919		106,694,720	-	2,554,940	=	104,139,780 X 96.99998% = 101,015,566	
				<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			\$5.00	\$0.00	105,000	105,000	
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						105,000	105,000	
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%	2,200,000	2,200,000	
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						2,200,000	2,200,000	
Total Act 511, Current Taxes							2,305,000	
Act 511 Tax Limit -->				7,292,256,093	X	12	87,507,073	
				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	15.5423	16.0631	3.36%	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
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
Total Instruction		\$69,715,853
2000 Support Services		
2100 Support Services - Students		6,458,653
2200 Support Services - Instructional Staff		4,249,899
2300 Support Services - Administration		7,809,250
2400 Support Services - Pupil Health		1,971,199
2500 Support Services - Business		1,524,649
2600 Operation and Maintenance of Plant Services		12,484,403
2700 Student Transportation Services		6,084,645
2800 Support Services - Central		1,603,752
Total Support Services		\$42,186,450
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,343,568
3300 Community Services		6,000
Total Operation of Non-Instructional Services		\$2,349,568
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		9,338,371
5200 Interfund Transfers - Out		4,093,191
5900 Budgetary Reserve		2,400,600
Total Other Expenditures and Financing Uses		\$15,832,162
Total Estimated Expenditures and Other Financing Uses		\$130,084,033

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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
Total Regular Programs - Elementary / Secondary	\$46,981,601
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$20,664,210
1300 <u>Vocational Education</u>	
500 Other Purchased Services	458,161
Total Vocational Education	\$458,161
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	2,000
Total Other Instructional Programs - Elementary / Secondary	\$23,000
1500 <u>Nonpublic School Programs</u>	
500 Other Purchased Services	42,000
Total Nonpublic School Programs	\$42,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,540,642
Total Adult Education Programs	\$1,540,642
1800 <u>Pre-Kindergarten</u>	
600 Supplies	6,239
Total Pre-Kindergarten	\$6,239
Total Instruction	\$69,715,853
2000 Support Services	
2100 <u>Support Services - Students</u>	
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

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Description	Amount
800 Other Objects	5,640
Total Support Services - Students	\$6,458,653
2200 Support Services - Instructional Staff	
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	77,600
600 Supplies	168,148
800 Other Objects	13,882
Total Support Services - Instructional Staff	\$4,249,899
2300 Support Services - Administration	
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	184,575
600 Supplies	201,836
800 Other Objects	61,710
Total Support Services - Administration	\$7,809,250
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$1,971,199
2500 Support Services - Business	
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
Total Support Services - Business	\$1,524,649
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,831,145
200 Personnel Services - Employee Benefits	3,638,600
300 Purchased Professional and Technical Services	347,500
400 Purchased Property Services	1,098,007
500 Other Purchased Services	476,688
600 Supplies	1,898,313
700 Property	187,000

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Description	Amount
800 Other Objects	7,150
Total Operation and Maintenance of Plant Services	\$12,484,403
2700 Student Transportation Services	
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	21,200
500 Other Purchased Services	77,542
600 Supplies	489,573
Total Student Transportation Services	\$6,084,645
2800 Support Services - Central	
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
Total Support Services - Central	\$1,603,752
Total Support Services	\$42,186,450
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$2,343,568
3300 Community Services	
600 Supplies	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$2,349,568
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,123,982
900 Other Uses of Funds	5,214,389
Total Debt Service / Other Expenditures and Financing Uses	\$9,338,371
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,093,191
Total Interfund Transfers - Out	\$4,093,191
5900 Budgetary Reserve	
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
TOTAL EXPENDITURES	\$130,084,033

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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		
Total Cash and Short-Term Investments	\$72,625,000	\$91,505,000

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		

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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	\$9,000,000	\$9,000,000
TOTAL CASH AND INVESTMENTS	\$81,625,000	\$100,505,000

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

<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		

<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		

<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	\$107,407,682	\$108,910,008

<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		
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	\$107,407,682	\$108,910,008

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,669,933
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,406,722
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,076,655
5900 Budgetary Reserve	2,400,600
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$35,477,255