

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2026



President of the Board - Original Signature Required

Date

6/16/24



Secretary of the Board - Original Signature Required

Date

6/16/26



Chief School Administrator - Original Signature Required

Date

6/16/26

Dominick DuVernois

(610)359-4276

Extn :

Contact Person

Telephone

Extension

DDuVernois@mnsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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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	\$119235000
Ending Unassigned Fund Balance	\$9538799
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 6/16/26
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DUE DATE: AUGUST 15, 2026

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

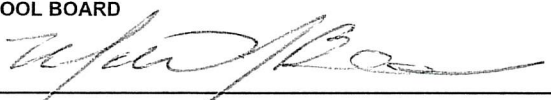
24 PS 6-687(a)(1)

(03/2006)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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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 April 28, 2026
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$140,096.00 . Provide a justification.	Funds budgeted for OPEB costs that have no corresponding salaries.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$140,096.00	Funds budgeted for OPEB costs that have no corresponding salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds budgeted for unforeseen, unexpected, and/or unplanned 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.	The school district strives to maintain an appropriate level of fund balance within the limits of the law.

<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	4,289
0820 Restricted Fund Balance	1,147,429
0830 Committed Fund Balance	575,000
0840 Assigned Fund Balance	980,000
0850 Unassigned Fund Balance	9,538,799
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,093,799</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	96,834,075
7000 Revenue from State Sources	19,342,910
8000 Revenue from Federal Sources	1,503,015
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$117,680,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$128,773,799</u>

LEA : 125235502 Marple Newtown SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	88,228,213
6112 Interim Real Estate Taxes	575,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,000
6910 Rentals	95,000
6940 Tuition from Patrons	2,937,231
6990 Refunds and Other Miscellaneous Revenue	16,631
REVENUE FROM LOCAL SOURCES	\$96,834,075
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,817,178
7271 Special Education funds for School-Aged Pupils	1,807,129
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	370,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	2,163,551
7360 Safe Schools	170,051
7810 State Share of Social Security and Medicare Taxes	1,833,860
7820 State Share of Retirement Contributions	8,021,141
REVENUE FROM STATE SOURCES	\$19,342,910
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	332,157
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,468
8516 Title III - Language Instruction for English Learners and Immigrant Students	21,222
8517 Title IV - 21st Century Schools	29,168
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$1,503,015
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	117,680,000

AUN: 125235502 Marple Newtown 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:	\$88,228,213
Amount of Tax Relief for Homestead Exclusions	<u>\$2,163,551</u>
Total Approx. Tax Revenue:	\$90,391,764
Approx. Tax Levy for Tax Rate Calculation:	\$92,654,026

Delaware

Total

2025-26 Data		
a. Assessed Value	\$7,252,006,824	\$7,252,006,824
b. Real Estate Mills	12.4741	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$7,418,134,092	\$7,418,134,092
d. Assessed Value	\$7,176,585,623	\$7,176,585,623
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$90,462,258	\$90,462,258
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$90,462,258	\$90,462,258
(f Total * g)		
i. Base Mills Subject to Index	12.4741	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$92,654,026	\$92,654,026
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	12.9106	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$92,654,026	\$92,654,026
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$90,490,475
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$88,228,213
(n * Est. Pct. Collection)		

AUN: 125235502 Marple Newtown 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: \$88,228,213

Amount of Tax Relief for Homestead Exclusions \$2,163,551

Total Approx. Tax Revenue: \$90,391,764

Approx. Tax Levy for Tax Rate Calculation: \$92,654,026

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.9106	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$92,654,026	\$92,654,026
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$17,096.45	
Number of Homestead/Farmstead Properties	9802	9802
Median Assessed Value of Homestead Properties		\$358,505

AUN: 125235502 Marple Newtown 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:	\$88,228,213
Amount of Tax Relief for Homestead Exclusions	<u>\$2,163,551</u>
Total Approx. Tax Revenue:	\$90,391,764
Approx. Tax Levy for Tax Rate Calculation:	\$92,654,026
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,163,551	Lowering RE Tax Rate	\$0	\$2,163,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,163,551

CODE6111 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	7,176,585,623	12.9106	92,654,026			97.50000%	
Totals:	7,176,585,623		92,654,026	- 2,163,551 =	90,490,475 X	97.50000% =	88,228,213

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>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%	1,750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,750,000
Total Act 511, Current Taxes			1,750,000
Act 511 Tax Limit -->	7,418,134,092 X	12	89,017,609
	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	12.4741	12.9106	3.50%	Yes	3.5%				
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	
1200 Special Programs - Elementary / Secondary	36,901,647
1300 Vocational Education	26,835,997
1400 Other Instructional Programs - Elementary / Secondary	607,802
1500 Nonpublic School Programs	50,934
	66,633
Total Instruction	\$64,463,013
2000 Support Services	
2100 Support Services - Students	3,975,848
2200 Support Services - Instructional Staff	3,859,196
2300 Support Services - Administration	6,086,764
2400 Support Services - Pupil Health	2,187,443
2500 Support Services - Business	1,856,601
2600 Operation and Maintenance of Plant Services	10,464,406
2700 Student Transportation Services	9,119,875
2800 Support Services - Central	3,464,451
2900 Other Support Services	218,148
Total Support Services	\$41,232,732
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,783,704
3300 Community Services	54,500
Total Operation of Non-Instructional Services	\$2,838,204
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	170,051
Total Facilities Acquisition, Construction and Improvement Services	\$170,051
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,731,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$10,531,000
Total Estimated Expenditures and Other Financing Uses	\$119,235,000

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DescriptionAmount**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	20,534,877
200 Personnel Services - Employee Benefits	13,413,105
300 Purchased Professional and Technical Services	764,615
400 Purchased Property Services	139,631
500 Other Purchased Services	394,779
600 Supplies	1,633,165
700 Property	13,000
800 Other Objects	8,475

Total Regular Programs - Elementary / Secondary**\$36,901,647****1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	8,643,524
200 Personnel Services - Employee Benefits	7,031,348
300 Purchased Professional and Technical Services	3,970,685
400 Purchased Property Services	198,008
500 Other Purchased Services	6,596,800
600 Supplies	215,432
800 Other Objects	180,200

Total Special Programs - Elementary / Secondary**\$26,835,997****1300 Vocational Education**

500 Other Purchased Services	607,802
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Total Vocational Education**\$607,802****1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	14,934
500 Other Purchased Services	1,000

Total Other Instructional Programs - Elementary / Secondary**\$50,934****1500 Nonpublic School Programs**

300 Purchased Professional and Technical Services	50,540
600 Supplies	16,093

Total Nonpublic School Programs**\$66,633****Total Instruction****\$64,463,013****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	2,319,165
200 Personnel Services - Employee Benefits	1,451,626
300 Purchased Professional and Technical Services	125,709
500 Other Purchased Services	6,400
600 Supplies	70,548
800 Other Objects	2,400

Total Support Services - Students**\$3,975,848****2200 Support Services - Instructional Staff**

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,502,671
200 Personnel Services - Employee Benefits	1,169,717
300 Purchased Professional and Technical Services	61,923
400 Purchased Property Services	933,866
500 Other Purchased Services	2,200
600 Supplies	188,744
800 Other Objects	75
Total Support Services - Instructional Staff	\$3,859,196
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,828,974
200 Personnel Services - Employee Benefits	1,840,899
300 Purchased Professional and Technical Services	879,400
400 Purchased Property Services	400
500 Other Purchased Services	466,292
600 Supplies	33,300
800 Other Objects	37,499
Total Support Services - Administration	\$6,086,764
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	808,249
200 Personnel Services - Employee Benefits	528,007
300 Purchased Professional and Technical Services	812,285
400 Purchased Property Services	18,502
500 Other Purchased Services	400
600 Supplies	20,000
Total Support Services - Pupil Health	\$2,187,443
2500 Support Services - Business	
100 Personnel Services - Salaries	711,223
200 Personnel Services - Employee Benefits	477,469
300 Purchased Professional and Technical Services	407,500
400 Purchased Property Services	3,500
500 Other Purchased Services	37,659
600 Supplies	8,750
700 Property	205,500
800 Other Objects	5,000
Total Support Services - Business	\$1,856,601
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,973,184
200 Personnel Services - Employee Benefits	2,815,156
300 Purchased Professional and Technical Services	283,000
400 Purchased Property Services	909,680
500 Other Purchased Services	432,297
600 Supplies	2,039,039
700 Property	10,000
800 Other Objects	2,050
Total Operation and Maintenance of Plant Services	\$10,464,406

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,461,564
200 Personnel Services - Employee Benefits	1,951,596
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	1,907,450
500 Other Purchased Services	266,565
600 Supplies	510,700
800 Other Objects	1,500
Total Student Transportation Services	\$9,119,875
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,318,374
200 Personnel Services - Employee Benefits	864,210
300 Purchased Professional and Technical Services	228,500
400 Purchased Property Services	396,357
500 Other Purchased Services	154,510
600 Supplies	496,500
800 Other Objects	6,000
Total Support Services - Central	\$3,464,451
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	140,096
500 Other Purchased Services	78,052
Total Other Support Services	\$218,148
Total Support Services	\$41,232,732
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,149,913
200 Personnel Services - Employee Benefits	578,096
300 Purchased Professional and Technical Services	318,940
400 Purchased Property Services	27,200
500 Other Purchased Services	68,440
600 Supplies	409,915
700 Property	199,000
800 Other Objects	32,200
Total Student Activities	\$2,783,704
3300 <u>Community Services</u>	
500 Other Purchased Services	50,000
600 Supplies	4,500
Total Community Services	\$54,500
Total Operation of Non-Instructional Services	\$2,838,204
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	170,051

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$170,051
Total Facilities Acquisition, Construction and Improvement Services	\$170,051
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,561,000
900 Other Uses of Funds	7,170,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,731,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$10,531,000
TOTAL EXPENDITURES	\$119,235,000

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	16,000,000	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	15,000,000	12,000,000
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	110,000	110,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	178,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,288,000	\$27,280,000

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		\$31,288,000	\$27,280,000

Long-Term Indebtedness

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	59,425,000	99,425,000
0520 Extended-Term Financing Agreements Payable	1,300,000	1,100,000
0530 Lease and Other Right-To-Use Obligations	2,000,000	4,000,000
0540 Accumulated Compensated Absences	8,700,000	9,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,500,000	12,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$82,925,000	\$125,525,000
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 Indebtedness06/30/2026 Estimate06/30/2027 Projection**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness**06/30/2026 Estimate****06/30/2027 Projection****Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness**06/30/2026 Estimate****06/30/2027 Projection****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund**Investment Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

<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	\$82,925,000	\$125,525,000

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****\$82,925,000****\$125,525,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	4,289
0820 Restricted Fund Balance	1,147,429
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,538,799
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,538,799

5900 Budgetary Reserve	800,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,490,517
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