FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Audrey H Blust — 5/14/25

President of the Board - Original Signature Required — Date

Virginia B Worley — 5/14/25

Secretary of the Board - Original Signature Required — Date

Chief School Administrator - Original Signature Required — 5/21/25 — Date

Michael DeAngelis — (610)269-8460 Extn :11702

Contact Person — Telephone — Extension

mdeangelis@dasd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Downingtown Area SD	Chester	124152003

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 2025-2026 (compared to 2024-2025)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	$300269158
Ending Unassigned Fund Balance	$23500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.82%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	5/21/25

DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Downingtown Area SD	Chester	124152003

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
Audrey H Blust	4/9/25

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

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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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	23,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$23,500,000**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	227,598,527	
7000 Revenue from State Sources	69,545,631	
8000 Revenue from Federal Sources	2,725,000	
9000 Other Financing Sources	400,000	
Total Estimated Revenues And Other Financing Sources		**$300,269,158**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$323,769,158**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	182,925,724
6112	Interim Real Estate Taxes	2,775,000
6113	Public Utility Realty Taxes	165,000
6140	Current Act 511 Taxes - Flat Rate Assessments	253,000
6150	Current Act 511 Taxes - Proportional Assessments	29,394,500
6400	Delinquencies on Taxes Levied / Assessed by the LEA	2,800,000
6500	Earnings on Investments	4,765,000
6700	Revenues from LEA Activities	1,638,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,039,000
6910	Rentals	436,000
6940	Tuition from Patrons	66,000
6970	Services Provided Other Funds	19,000
6990	Refunds and Other Miscellaneous Revenue	322,303
REVENUE FROM LOCAL SOURCES		**$227,598,527**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	19,682,418
7160	Tuition for Orphans Subsidy	60,000
7271	Special Education funds for School-Aged Pupils	7,629,622
7311	Pupil Transportation Subsidy	3,672,824
7312	Nonpublic and Charter School Pupil Transportation Subsidy	470,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	310,803
7340	State Property Tax Reduction Allocation	6,656,339
7360	Safe Schools	700,000
7531	Ready to Learn-Foundation	1,901,175
7532	Ready to Learn-Adequacy Supplement	526,231
7810	State Share of Social Security and Medicare Taxes	4,916,953
7820	State Share of Retirement Contributions	22,419,266
REVENUE FROM STATE SOURCES		**$69,545,631**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	415,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	160,000
8516	Title III - Language Instruction for English Learners and Immigrant Students	55,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,065,000
REVENUE FROM FEDERAL SOURCES	**$2,725,000**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	400,000
OTHER FINANCING SOURCES	**$400,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**300,269,158**

Act 1 Index (current): 4.0%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$182,925,724**
Amount of Tax Relief for Homestead Exclusions	**$6,656,339**
Total Approx. Tax Revenue:	**$189,582,063**
Approx. Tax Levy for Tax Rate Calculation:	**$195,239,560**

		Chester	Total
	2024-25 Data		
	a. Assessed Value	$6,086,727,141	$6,086,727,141
	b. Real Estate Mills	30.7110	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$10,534,155,117	$10,534,155,117
	d. Assessed Value	$6,118,444,366	$6,118,444,366
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$186,929,477	$186,929,477
	2025-26 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$186,929,477	$186,929,477
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.7110	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$195,239,560	$195,239,560
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**31.9100**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$195,239,560	$195,239,560
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$188,583,221
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$182,925,724

Act 1 Index (current): 4.0%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$182,925,724**
Amount of Tax Relief for Homestead Exclusions	**$6,656,339**
Total Approx. Tax Revenue:	**$189,582,063**
Approx. Tax Levy for Tax Rate Calculation:	**$195,239,560**

		Chester	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	31.9394	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$195,419,442	$195,419,442
	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.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$10,940.00	
	Number of Homestead/Farmstead Properties	19115	19115
	Median Assessed Value of Homestead Properties		$191,370

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$182,925,724**
Amount of Tax Relief for Homestead Exclusions	**$6,656,339**
Total Approx. Tax Revenue:	**$189,582,063**
Approx. Tax Levy for Tax Rate Calculation:	**$195,239,560**

	Chester			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$6,656,339	Lowering RE Tax Rate	$0	$6,656,339
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$6,656,339**

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
Chester	6,118,444,366	31.9100	195,239,560						97.00000%		
Totals:	**6,118,444,366**		**195,239,560**	-	6,656,339	=	188,583,221	X	97.00000%	=	182,925,724

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$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	253,000	253,000
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			**253,000**	**253,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	25,244,500	25,244,500
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,150,000	4,150,000
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			**29,394,500**	**29,394,500**
	Total Act 511, Current Taxes				**29,647,500**
		Act 511 Tax Limit -->	**10,534,155,117 X**	**12**	**126,409,861**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Chester	30.7110	31.9100	3.91%	Yes	4.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	123,049,311
1200 Special Programs - Elementary / Secondary	49,238,050
1300 Vocational Education	8,556,006
1400 Other Instructional Programs - Elementary / Secondary	1,706,150
1500 Nonpublic School Programs	5,000
Total Instruction	**$182,554,517**
2000 Support Services	
2100 Support Services - Students	13,204,587
2200 Support Services - Instructional Staff	9,399,070
2300 Support Services - Administration	15,525,937
2400 Support Services - Pupil Health	5,172,810
2500 Support Services - Business	2,817,998
2600 Operation and Maintenance of Plant Services	20,241,984
2700 Student Transportation Services	19,313,310
2800 Support Services - Central	6,558,096
2900 Other Support Services	95,000
Total Support Services	**$92,328,792**
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,897,311
3300 Community Services	88,562
Total Operation of Non-Instructional Services	**$4,985,873**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	275,000
Total Facilities Acquisition, Construction and Improvement Services	**$275,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,514,000
5200 Interfund Transfers - Out	8,928,504
5900 Budgetary Reserve	3,682,472
Total Other Expenditures and Financing Uses	**$20,124,976**
Total Estimated Expenditures and Other Financing Uses	**$300,269,158**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	71,591,688
200 Personnel Services - Employee Benefits	43,029,588
300 Purchased Professional and Technical Services	3,118,925
400 Purchased Property Services	504,620
500 Other Purchased Services	1,885,155
600 Supplies	2,697,829
800 Other Objects	221,506
Total Regular Programs - Elementary / Secondary	**$123,049,311**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,558,880
200 Personnel Services - Employee Benefits	11,186,331
300 Purchased Professional and Technical Services	13,889,720
500 Other Purchased Services	2,061,690
600 Supplies	429,273
700 Property	31,601
800 Other Objects	80,555
Total Special Programs - Elementary / Secondary	**$49,238,050**
1300 Vocational Education	
100 Personnel Services - Salaries	2,855,886
200 Personnel Services - Employee Benefits	1,673,160
400 Purchased Property Services	9,885
500 Other Purchased Services	3,808,043
600 Supplies	208,392
800 Other Objects	640
Total Vocational Education	**$8,556,006**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	907,751
200 Personnel Services - Employee Benefits	513,449
300 Purchased Professional and Technical Services	116,500
500 Other Purchased Services	145,450
600 Supplies	23,000
Total Other Instructional Programs - Elementary / Secondary	**$1,706,150**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$182,554,517**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	7,504,540
200 Personnel Services - Employee Benefits	4,846,759
300 Purchased Professional and Technical Services	422,549
400 Purchased Property Services	100

Description	Amount
500 Other Purchased Services	50,900
600 Supplies	154,169
800 Other Objects	225,570
Total Support Services - Students	**$13,204,587**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	4,961,821
200 Personnel Services - Employee Benefits	3,663,405
300 Purchased Professional and Technical Services	633,314
400 Purchased Property Services	500
500 Other Purchased Services	36,084
600 Supplies	93,839
800 Other Objects	10,107
Total Support Services - Instructional Staff	**$9,399,070**
2300 Support Services - Administration	
100 Personnel Services - Salaries	7,947,520
200 Personnel Services - Employee Benefits	5,166,081
300 Purchased Professional and Technical Services	1,745,570
400 Purchased Property Services	36,025
500 Other Purchased Services	172,537
600 Supplies	237,291
800 Other Objects	220,913
Total Support Services - Administration	**$15,525,937**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,835,587
200 Personnel Services - Employee Benefits	1,092,847
300 Purchased Professional and Technical Services	2,183,900
500 Other Purchased Services	750
600 Supplies	59,726
Total Support Services - Pupil Health	**$5,172,810**
2500 Support Services - Business	
100 Personnel Services - Salaries	1,477,944
200 Personnel Services - Employee Benefits	910,859
300 Purchased Professional and Technical Services	132,000
400 Purchased Property Services	75,000
500 Other Purchased Services	400
600 Supplies	182,150
800 Other Objects	39,645
Total Support Services - Business	**$2,817,998**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	7,109,799
200 Personnel Services - Employee Benefits	4,471,247
300 Purchased Professional and Technical Services	1,238,200
400 Purchased Property Services	3,199,000
500 Other Purchased Services	640,150
600 Supplies	3,522,588

Description	Amount
700 Property	60,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	**$20,241,984**
2700 Student Transportation Services	
100 Personnel Services - Salaries	400,865
200 Personnel Services - Employee Benefits	266,336
400 Purchased Property Services	35,000
500 Other Purchased Services	18,423,659
600 Supplies	45,000
700 Property	140,000
800 Other Objects	2,450
Total Student Transportation Services	**$19,313,310**
2800 Support Services - Central	
100 Personnel Services - Salaries	2,702,822
200 Personnel Services - Employee Benefits	1,828,489
300 Purchased Professional and Technical Services	261,439
400 Purchased Property Services	268,530
500 Other Purchased Services	165,640
600 Supplies	1,309,556
800 Other Objects	21,620
Total Support Services - Central	**$6,558,096**
2900 Other Support Services	
500 Other Purchased Services	95,000
Total Other Support Services	**$95,000**
Total Support Services	**$92,328,792**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,304,373
200 Personnel Services - Employee Benefits	1,020,791
300 Purchased Professional and Technical Services	525,250
400 Purchased Property Services	96,200
500 Other Purchased Services	459,753
600 Supplies	385,497
700 Property	17,000
800 Other Objects	88,447
Total Student Activities	**$4,897,311**
3300 Community Services	
100 Personnel Services - Salaries	50,660
200 Personnel Services - Employee Benefits	20,902
600 Supplies	13,500
800 Other Objects	3,500
Total Community Services	**$88,562**
Total Operation of Non-Instructional Services	**$4,985,873**

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	275,000
Total Facilities Acquisition, Construction and Improvement Services	**$275,000**
Total Facilities Acquisition, Construction and Improvement Services	**$275,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,614,000
900 Other Uses of Funds	5,900,000
Total Debt Service / Other Expenditures and Financing Uses	**$7,514,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,928,504
Total Interfund Transfers - Out	**$8,928,504**
5900 Budgetary Reserve	
800 Other Objects	3,682,472
Total Budgetary Reserve	**$3,682,472**
Total Other Expenditures and Financing Uses	**$20,124,976**
TOTAL EXPENDITURES	**$300,269,158**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	50,000,000	50,000,000
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	6,000,000	
Other Capital Projects Fund	7,000,000	2,314,614
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,500,000	5,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	700,000	700,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$69,225,000**	**$58,539,614**

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 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		

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$69,225,000**	**$58,539,614**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	53,748,397	47,863,765
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,900,000	2,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,300,000	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$69,948,397**	**$64,763,765**
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	06/30/2025 Estimate	06/30/2026 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	06/30/2025 Estimate	06/30/2026 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	18,000	18,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$18,000**	**$18,000**
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	06/30/2025 Estimate	06/30/2026 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	**06/30/2025 Estimate**	**06/30/2026 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	**$69,966,397**	**$64,781,765**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	40,000,000	40,000,000
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	
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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	**$42,300,000**	**$40,300,000**
TOTAL INDEBTEDNESS	**$112,266,397**	**$105,081,765**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	23,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$23,500,000**
5900	**Budgetary Reserve**	**3,682,472**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$27,182,472**