FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Signed by: David Barratt 3029488BBF664D5...

President of the Board - Original Signature Required — **Date** 6/3/2025

DocuSigned by: Sharee McGibboney 2BC2FF171B304F0...

Secretary of the Board - Original Signature Required — **Date** 6/4/2025

Signed by: Daniel F. Goffredo 61024E50EB5D421...

Chief School Administrator - Original Signature Required — **Date** 6/3/2025

Susan Chambers — (610)889-2125 Extn :52121

Contact Person — **Telephone** **Extension**

schambers@gvsd.org

Email Address

Docusign Envelope ID: 047621FA-A52D-404A-A8EF-DEEA760AF7B0

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Great Valley SD	Chester	124153503

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	$133358544
Ending Unassigned Fund Balance	$6072336
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.55%

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
Signed by: Daniel F. Goffredo 61024B50EB5D421...	6/3/2025

DUE DATE: AUGUST 15, 2025

Docusign Envelope ID: 047621FA-A52D-404A-A8EF-DEEA760AF7B0

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 :
Great Valley SD	Chester	124153503

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
Signed by: David Barratt 30294881BF604DB...	4/22/2025

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	490,552	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	30,093,117	
0850 Unassigned Fund Balance	6,072,336	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$36,165,453**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	111,944,796	
7000 Revenue from State Sources	19,908,843	
8000 Revenue from Federal Sources	1,504,905	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$133,358,544**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$169,523,997**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	103,308,112
6112	Interim Real Estate Taxes	1,400,000
6113	Public Utility Realty Taxes	83,000
6150	Current Act 511 Taxes - Proportional Assessments	2,800,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,390,000
6500	Earnings on Investments	1,500,000
6700	Revenues from LEA Activities	349,751
6800	Revenues from Intermediary Sources / Pass-Through Funds	701,251
6910	Rentals	412,682
REVENUE FROM LOCAL SOURCES		**$111,944,796**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,212,712
7160	Tuition for Orphans Subsidy	45,450
7271	Special Education funds for School-Aged Pupils	1,654,525
7311	Pupil Transportation Subsidy	530,398
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	171,700
7330	Health Services (Medical, Dental, Nurse, Act 25)	94,940
7340	State Property Tax Reduction Allocation	1,837,547
7505	Ready to Learn Block Grant	136,602
7810	State Share of Social Security and Medicare Taxes	2,061,729
7820	State Share of Retirement Contributions	9,163,240
REVENUE FROM STATE SOURCES		**$19,908,843**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	398,265
8516	Title III - Language Instruction for English Learners and Immigrant Students	71,355
8517	Title IV - 21st Century Schools	35,285
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000,000
REVENUE FROM FEDERAL SOURCES		**$1,504,905**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**133,358,544**

Act 1 Index (current): 4.0%

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$103,308,112**
Amount of Tax Relief for Homestead Exclusions		**$1,837,547**
Total Approx. Tax Revenue:		**$105,145,659**
Approx. Tax Levy for Tax Rate Calculation:		**$107,787,315**

		Chester	Total
	2024-25 Data		
	a. Assessed Value	$4,250,516,084	$4,250,516,084
	b. Real Estate Mills	24.3698	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$7,825,487,329	$7,825,487,329
	d. Assessed Value	$4,273,882,445	$4,273,882,445
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$103,584,227	$103,584,227
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$103,584,227	$103,584,227
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.3698	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.50669%	97.50669%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$107,787,315	$107,787,315
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**25.2200**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$107,787,315	$107,787,315
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$105,949,768
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$103,308,112

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$103,308,112**	
Amount of Tax Relief for Homestead Exclusions	**$1,837,547**	
Total Approx. Tax Revenue:	**$105,145,659**	
Approx. Tax Levy for Tax Rate Calculation:	**$107,787,315**	
	Chester	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.3445	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$108,319,414	$108,319,414
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$8,541.46	
Number of Homestead/Farmstead Properties	8536	8536
Median Assessed Value of Homestead Properties		$217,870

V.

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$103,308,112**
Amount of Tax Relief for Homestead Exclusions	**$1,837,547**
Total Approx. Tax Revenue:	**$105,145,659**
Approx. Tax Levy for Tax Rate Calculation:	**$107,787,315**

	Chester			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,837,547	Lowering RE Tax Rate	$0	$1,837,547
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,837,547**

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	4,273,882,445	25.2200	107,787,315						97.50669%		
Totals:	**4,273,882,445**		**107,787,315**	-	1,837,547	=	105,949,768	X	97.50669%	=	103,308,112

		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	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	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%	2,800,000	2,800,000
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			**2,800,000**	**2,800,000**
	Total Act 511, Current Taxes				**2,800,000**
		Act 511 Tax Limit -->	**7,825,487,329 X**	**12**	**93,905,848**
			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	24.3698	25.2200	3.49%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

LEA : 124153503 Great Valley SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,022,448
1200 Special Programs - Elementary / Secondary	26,349,375
1300 Vocational Education	1,172,620
1400 Other Instructional Programs - Elementary / Secondary	208,841
1500 Nonpublic School Programs	32,798
Total Instruction	**$83,786,082**
2000 Support Services	
2100 Support Services - Students	4,869,148
2200 Support Services - Instructional Staff	4,233,874
2300 Support Services - Administration	7,746,077
2400 Support Services - Pupil Health	1,544,564
2500 Support Services - Business	1,376,631
2600 Operation and Maintenance of Plant Services	7,822,037
2700 Student Transportation Services	5,796,619
2800 Support Services - Central	3,006,348
2900 Other Support Services	50,448
Total Support Services	**$36,445,746**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,290,132
Total Operation of Non-Instructional Services	**$2,290,132**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,353,718
5900 Budgetary Reserve	482,866
Total Other Expenditures and Financing Uses	**$10,836,584**
Total Estimated Expenditures and Other Financing Uses	**$133,358,544**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	31,423,450
200 Personnel Services - Employee Benefits	18,793,489
300 Purchased Professional and Technical Services	2,444,424
400 Purchased Property Services	16,800
500 Other Purchased Services	1,269,628
600 Supplies	2,047,177
700 Property	1,000
800 Other Objects	26,480
Total Regular Programs - Elementary / Secondary	**$56,022,448**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,661,906
200 Personnel Services - Employee Benefits	4,448,831
300 Purchased Professional and Technical Services	10,864,655
500 Other Purchased Services	3,163,417
600 Supplies	182,016
800 Other Objects	28,550
Total Special Programs - Elementary / Secondary	**$26,349,375**
1300 Vocational Education	
500 Other Purchased Services	1,172,620
Total Vocational Education	**$1,172,620**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	96,000
200 Personnel Services - Employee Benefits	39,000
300 Purchased Professional and Technical Services	37,500
500 Other Purchased Services	36,341
Total Other Instructional Programs - Elementary / Secondary	**$208,841**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	32,798
Total Nonpublic School Programs	**$32,798**
Total Instruction	**$83,786,082**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,070,821
200 Personnel Services - Employee Benefits	1,774,123
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,773
600 Supplies	17,150
800 Other Objects	1,781
Total Support Services - Students	**$4,869,148**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,443,146

Description	Amount
200 Personnel Services - Employee Benefits	1,485,401
300 Purchased Professional and Technical Services	114,220
400 Purchased Property Services	100
500 Other Purchased Services	10,000
600 Supplies	176,307
800 Other Objects	4,700
Total Support Services - Instructional Staff	**$4,233,874**
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,163,935
200 Personnel Services - Employee Benefits	2,425,331
300 Purchased Professional and Technical Services	794,351
400 Purchased Property Services	28,294
500 Other Purchased Services	63,806
600 Supplies	177,647
800 Other Objects	92,713
Total Support Services - Administration	**$7,746,077**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	833,307
200 Personnel Services - Employee Benefits	485,328
300 Purchased Professional and Technical Services	203,241
400 Purchased Property Services	3,000
600 Supplies	19,688
Total Support Services - Pupil Health	**$1,544,564**
2500 Support Services - Business	
100 Personnel Services - Salaries	788,464
200 Personnel Services - Employee Benefits	463,554
300 Purchased Professional and Technical Services	63,465
500 Other Purchased Services	24,591
600 Supplies	12,322
800 Other Objects	24,235
Total Support Services - Business	**$1,376,631**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,927,110
200 Personnel Services - Employee Benefits	1,221,120
300 Purchased Professional and Technical Services	194,579
400 Purchased Property Services	2,684,682
500 Other Purchased Services	409,800
600 Supplies	1,325,551
700 Property	56,171
800 Other Objects	3,024
Total Operation and Maintenance of Plant Services	**$7,822,037**
2700 Student Transportation Services	
100 Personnel Services - Salaries	117,606
200 Personnel Services - Employee Benefits	65,320
300 Purchased Professional and Technical Services	44,037

Description	Amount
500 Other Purchased Services	5,557,801
600 Supplies	11,855
Total Student Transportation Services	**$5,796,619**
2800 Support Services - Central	
100 Personnel Services - Salaries	560,790
200 Personnel Services - Employee Benefits	313,233
300 Purchased Professional and Technical Services	1,705,825
400 Purchased Property Services	60,000
500 Other Purchased Services	135,000
600 Supplies	101,500
700 Property	130,000
Total Support Services - Central	**$3,006,348**
2900 Other Support Services	
500 Other Purchased Services	50,448
Total Other Support Services	**$50,448**
Total Support Services	**$36,445,746**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,145,780
200 Personnel Services - Employee Benefits	514,761
300 Purchased Professional and Technical Services	103,020
400 Purchased Property Services	43,825
500 Other Purchased Services	223,831
600 Supplies	210,577
800 Other Objects	48,338
Total Student Activities	**$2,290,132**
Total Operation of Non-Instructional Services	**$2,290,132**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,353,718
Total Interfund Transfers - Out	**$10,353,718**
5900 Budgetary Reserve	
800 Other Objects	482,866
Total Budgetary Reserve	**$482,866**
Total Other Expenditures and Financing Uses	**$10,836,584**
TOTAL EXPENDITURES	**$133,358,544**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	47,973,000	47,973,000
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		
Other Capital Projects Fund	9,000,000	9,000,000
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 Cash and Short-Term Investments	**$56,973,000**	**$56,973,000**

Long-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	47,973,000	47,973,000
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		
Other Capital Projects Fund	9,000,000	9,000,000
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	**$56,973,000**	**$56,973,000**
TOTAL CASH AND INVESTMENTS	**$113,946,000**	**$113,946,000**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	67,654,348	65,013,972
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$67,654,348**	**$65,013,972**
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		
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	**06/30/2025 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	**$67,654,348**	**$65,013,972**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	2,549,376	2,643,376
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	**$2,549,376**	**$2,643,376**
TOTAL INDEBTEDNESS	**$70,203,724**	**$67,657,348**

Account	Description	Amounts
0810	Nonspendable Fund Balance	490,552
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	30,093,117
0850	Unassigned Fund Balance	6,072,336
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$36,165,453**
5900	**Budgetary Reserve**	**482,866**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$37,138,871**