

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2025

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Richard D Livergood

(610)240-1933 Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

livergoodr@tesd.net

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tredyffrin-Easttown SD	COUNTY : Chester	AUN : 124157802
---	---------------------	--------------------

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

No

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

Total Budgeted Expenditures	\$196416579
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2025

**FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Tredyffrin-Easttown SD	<b>County :</b> Chester	<b>AUN Number :</b> 124157802
---	----------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
--	-------------

**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.	Budgetary Reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, capital projects, vested employee services, future retirement plan rate stabilization, medical plan rate stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future Athletic Program Expenditures

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	33,547,853
0840 Assigned Fund Balance	294,120
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$33,841,973</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	160,055,821
7000 Revenue from State Sources	29,238,859
8000 Revenue from Federal Sources	1,005,292
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$190,299,972</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$224,141,945</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	147,005,618
6112 Interim Real Estate Taxes	966,664
6113 Public Utility Realty Taxes	112,564
6150 Current Act 511 Taxes - Proportional Assessments	3,802,999
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,809,961
6500 Earnings on Investments	4,000,000
6700 Revenues from LEA Activities	404,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,083,540
6910 Rentals	554,937
6990 Refunds and Other Miscellaneous Revenue	315,538
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$160,055,821</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,722,240
7271 Special Education funds for School-Aged Pupils	2,597,730
7311 Pupil Transportation Subsidy	1,028,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	156,163
7340 State Property Tax Reduction Allocation	3,726,857
7360 Safe Schools	277,310
7501 PA Accountability Grants	199,614
7810 State Share of Social Security and Medicare Taxes	2,868,750
7820 State Share of Retirement Contributions	12,661,696
<b>REVENUE FROM STATE SOURCES</b>	<b>\$29,238,859</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	226,627
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,871
8516 Title III - Language Instruction for English Learners and Immigrant Students	59,375
8517 Title IV - 21st Century Schools	18,419
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,005,292</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>190,299,972</b>

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$147,005,618</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$3,726,857</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$150,732,475</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$155,107,372</b>

Chester

Total

**2024-25 Data**

a. Assessed Value	\$5,203,155,159	\$5,203,155,159
b. Real Estate Mills	28.3373	

**I. 2025-26 Data**

c. 2023 STEB Market Value	\$10,111,101,051	\$10,111,101,051
d. Assessed Value	\$5,230,095,475	\$5,230,095,475
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2024-25 Calculations**

f. 2024-25 Tax Levy (a * b)	\$147,443,369	\$147,443,369
--------------------------------	---------------	---------------

**2025-26 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2024-25 Tax Levy (f Total * g)	\$147,443,369	\$147,443,369
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.3373	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$155,107,372	\$155,107,372
<b>I. 2025-26 Real Estate Tax Rate</b> (k / d * 1000)	<b>29.6567</b>	
<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$155,107,372	\$155,107,372
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$151,380,515	\$151,380,515
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$147,005,618	\$147,005,618

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$147,005,618</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,726,857</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$150,732,475</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$155,107,372</b>	
	<b>Chester</b>	<b>Total</b>

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	29.4707	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1860	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$154,134,575	\$154,134,575
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$972,797	\$972,797
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$944,683	\$944,683

**Information Related to Property Tax Relief**

<b>V.</b> Assessed Value Exclusion per Homestead	\$11,602.00	
Number of Homestead/Farmstead Properties	10831	10831
Median Assessed Value of Homestead Properties		\$251,020

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$147,005,618
Amount of Tax Relief for Homestead Exclusions	<u>\$3,726,857</u>
Total Approx. Tax Revenue:	\$150,732,475
Approx. Tax Levy for Tax Rate Calculation:	\$155,107,372

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,726,857	Lowering RE Tax Rate	\$0	\$3,726,857
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,726,857</b>

CODE

6111 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>
Chester	5,230,095,475	29.6567	155,107,372			97.11000%	
<b>Totals:</b>	<b>5,230,095,475</b>		<b>155,107,372</b>	<b>3,726,857</b>	<b>= 151,380,515</b>	<b>X 97.11000%</b>	<b>= 147,005,618</b>

	<u>Rate</u>		<u>Tax Levy</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	\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
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%	3,802,999	3,802,999
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,802,999</b>	<b>3,802,999</b>
<b>Total Act 511, Current Taxes</b>				<b>3,802,999</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>10,111,101,051</b>	<b>X 12</b>	<b>121,333,213</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Chester	28.3373	29.6567	4.66%	No	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	80,408,426
1200 Special Programs - Elementary / Secondary	35,870,844
1300 Vocational Education	910,000
1400 Other Instructional Programs - Elementary / Secondary	79,291
<b>Total Instruction</b>	<b>\$117,268,561</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,566,561
2200 Support Services - Instructional Staff	4,441,371
2300 Support Services - Administration	10,585,987
2400 Support Services - Pupil Health	2,675,656
2500 Support Services - Business	1,453,514
2600 Operation and Maintenance of Plant Services	15,428,035
2700 Student Transportation Services	8,800,478
2800 Support Services - Central	4,751,117
2900 Other Support Services	576,500
<b>Total Support Services</b>	<b>\$58,279,219</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	513,534
<b>Total Operation of Non-Instructional Services</b>	<b>\$513,534</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,206,468
5200 Interfund Transfers - Out	8,148,797
5900 Budgetary Reserve	3,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,355,265</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$196,416,579</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	43,090,059
200 Personnel Services - Employee Benefits	25,347,380
300 Purchased Professional and Technical Services	4,932,256
400 Purchased Property Services	973,786
500 Other Purchased Services	1,066,865
600 Supplies	4,859,925
700 Property	83,700
800 Other Objects	54,455
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$80,408,426</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,583,934
200 Personnel Services - Employee Benefits	5,233,715
300 Purchased Professional and Technical Services	16,820,000
400 Purchased Property Services	5,047,500
500 Other Purchased Services	185,695
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$35,870,844</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	910,000
<b>Total Vocational Education</b>	<b>\$910,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	45,317
200 Personnel Services - Employee Benefits	31,974
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$79,291</b>
<b>Total Instruction</b>	<b>\$117,268,561</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	6,018,813
200 Personnel Services - Employee Benefits	3,443,096
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	5,000
500 Other Purchased Services	31,000
600 Supplies	56,152
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$9,566,561</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,491,873
200 Personnel Services - Employee Benefits	1,676,874
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	5,000
500 Other Purchased Services	16,900
600 Supplies	217,399

<u>Description</u>	<u>Amount</u>
800 Other Objects	16,325
<b>Total Support Services - Instructional Staff</b>	<b>\$4,441,371</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	5,914,469
200 Personnel Services - Employee Benefits	2,795,622
300 Purchased Professional and Technical Services	1,096,369
400 Purchased Property Services	46,876
500 Other Purchased Services	592,859
600 Supplies	107,711
800 Other Objects	32,081
<b>Total Support Services - Administration</b>	<b>\$10,585,987</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,107,845
200 Personnel Services - Employee Benefits	729,557
300 Purchased Professional and Technical Services	783,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,500
600 Supplies	47,254
700 Property	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,675,656</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	845,626
200 Personnel Services - Employee Benefits	501,718
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	420
500 Other Purchased Services	13,650
600 Supplies	6,600
800 Other Objects	41,500
<b>Total Support Services - Business</b>	<b>\$1,453,514</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	5,788,853
200 Personnel Services - Employee Benefits	3,496,432
300 Purchased Professional and Technical Services	262,500
400 Purchased Property Services	3,668,600
500 Other Purchased Services	346,850
600 Supplies	1,767,750
700 Property	91,300
800 Other Objects	5,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$15,428,035</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	291,784
200 Personnel Services - Employee Benefits	200,950
400 Purchased Property Services	11,350
500 Other Purchased Services	7,696,661
600 Supplies	598,883

<u>Description</u>	<u>Amount</u>
800 Other Objects	850
<b>Total Student Transportation Services</b>	<b>\$8,800,478</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,571,583
200 Personnel Services - Employee Benefits	908,555
300 Purchased Professional and Technical Services	65,570
400 Purchased Property Services	193,425
500 Other Purchased Services	11,000
600 Supplies	1,974,844
700 Property	24,640
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$4,751,117</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	286,500
200 Personnel Services - Employee Benefits	180,000
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	75,000
<b>Total Other Support Services</b>	<b>\$576,500</b>
<b>Total Support Services</b>	<b>\$58,279,219</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	330,000
200 Personnel Services - Employee Benefits	135,534
500 Other Purchased Services	48,000
<b>Total Student Activities</b>	<b>\$513,534</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$513,534</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,886,468
900 Other Uses of Funds	6,320,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,206,468</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,148,797
<b>Total Interfund Transfers - Out</b>	<b>\$8,148,797</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	3,000,000
<b>Total Budgetary Reserve</b>	<b>\$3,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,355,265</b>
<b>TOTAL EXPENDITURES</b>	<b>\$196,416,579</b>

**Cash and Short-Term Investments**

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	55,000,000	52,000,000
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		
Other Capital Projects Fund	40,000,000	31,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	235,000	235,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$95,235,000</b>	<b>\$83,235,000</b>

**Long-Term Investments**

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$95,235,000**

**\$83,235,000**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,205,158	1,205,158
0540 Accumulated Compensated Absences	8,618,331	8,618,331
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,705,554	16,705,554
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$26,529,043</b>	<b>\$26,529,043</b>
---------------------------	---------------------	---------------------

**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

**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

145,165,000

140,115,000

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

\$145,165,000

\$140,115,000

**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**

**\$171,694,043**

**\$166,644,043**

**Short-Term Payables**

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$171,694,043</b>	<b>\$166,644,043</b>

**Account Description**

**Amounts**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	27,431,246
0850 Unassigned Fund Balance	294,120
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$27,725,366</b>
<b>5900 Budgetary Reserve</b>	<b>3,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$30,725,366</b>