

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

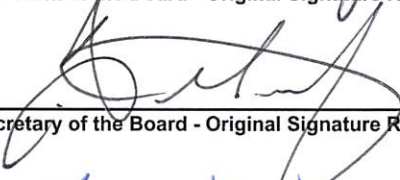
Date of Adoption of the General Fund Budget: 05/19/2025



President of the Board - Original Signature Required

Date


6/18/25



Secretary of the Board - Original Signature Required

Date

6/18/25



Chief School Administrator - Original Signature Required

Date

6/18/25

DeJuana Mosley

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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 2025-2026 (compared to 2024-2025)?

Yes

☒

No

☐

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

Total Budgeted Expenditures	\$105352611
Ending Unassigned Fund Balance	\$8045000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.63%

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 6/18/25
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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 : Wallingford-Swarthmore SD	County : Delaware	AUN Number : 125239603
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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 6 / 18 / 25
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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>
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.	Ending unassigned fund balance is within the mandated 8% allowable balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance of \$1,000,000 for PSERS rate stabilization, \$1,000,000 for district's self-insurance stabilization, \$423,886.06 to mitigate future tax increases and \$477,395 for future debt service payments

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,477,395	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,195,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,672,395</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	80,586,144	
7000 Revenue from State Sources	22,637,192	
8000 Revenue from Federal Sources	403,161	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$103,626,497</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$116,298,892</u>

LEA : 125239603 Wallingford-Swarthmore SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	75,752,538
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	64,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	634,606
6910 Rentals	100,000
6940 Tuition from Patrons	500,000
6990 Refunds and Other Miscellaneous Revenue	1,150,000
REVENUE FROM LOCAL SOURCES	\$80,586,144
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,836,725
7144 Reimbursement of CS Expenditures Subsidy	52,164
7271 Special Education funds for School-Aged Pupils	2,554,195
7311 Pupil Transportation Subsidy	584,713
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,055
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	370,442
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,500
7340 State Property Tax Reduction Allocation	3,050,424
7360 Safe Schools	19,576
7531 Ready to Learn-Foundation	252,951
7533 Ready to Learn-Tax Equity Supplement	736,276
7820 State Share of Retirement Contributions	1,845,950
7900 Revenue for Technology	8,204,221
REVENUE FROM STATE SOURCES	\$22,637,192
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	207,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	132,176
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,521

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	10,464
REVENUE FROM FEDERAL SOURCES	\$403,161
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	103,626,497

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$75,571,454

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$78,621,878

Approx. Tax Levy for Tax Rate Calculation:

\$80,164,153

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
2024-25 Data			
a. Assessed Value	\$1,866,554,453	\$732,011,690	\$2,598,566,143
b. Real Estate Mills	30.0615	30.0615	30.0615
I. 2025-26 Data			
c. 2023 STEB Market Value	\$1,817,240,582	\$759,048,448	\$2,576,289,030
d. Assessed Value	\$1,862,143,202	\$730,638,830	\$2,592,782,032
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy	\$56,111,427	\$22,005,369	\$78,116,796
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value	70.53714%	29.46286%	100.00000%
h. Rebalanced 2024-25 Tax Levy			\$78,116,796
(f Total * g)			
i. Base Mills Subject to Index	30.0615	30.0615	30.0615
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed			\$80,164,153
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	30.9182	30.9182	30.9182
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$57,574,116	\$22,590,037	\$80,164,153
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$77,113,729
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$75,571,454
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$75,571,454

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$78,621,878

Approx. Tax Levy for Tax Rate Calculation:

\$80,164,153

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	31.2639	31.2639	31.2640
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,217,859	\$22,842,619	\$81,060,478
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
v. 2025-26 Total Real Estate Mills			
w. Tax Levy Generated By Mills (Line m)	\$57,574,116	\$22,590,037	\$80,164,153
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$184,779	\$184,779
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$77,298,508
z. Net Tax Revenue Generated by Mills (y * j)			\$75,752,538
Information Related to Property Tax Relief			
V1. Assessed Value Exclusion per Homestead	\$18,647.58	\$18,647.58	
Number of Homestead/Farmstead Properties	3895	1401	5296
Median Assessed Value of Homestead Properties			\$334,330

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Additional Mills For Community College:
0.2529

Approx. Tax Revenue from RE Taxes:

\$75,571,454

Amount of Tax Relief for Homestead Exclusions

\$3,050,424

Total Approx. Tax Revenue:

\$78,621,878

Approx. Tax Levy for Tax Rate Calculation:

\$80,164,153

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,050,424	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$3,050,424

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125239603 Wallingford-Swarthmore SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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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
Delaware	1,862,143,202	30.9182	57,574,116			98.00000%	
Delaware	730,638,830	31.1711	22,774,816			98.00000%	
Totals:	2,592,782,032		80,348,932	- 3,050,424	= 77,298,508	X 98.00000%	= 75,752,538
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	50,000		
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			\$10.00	\$0.00	80,000	80,000
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						80,000	80,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	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%	750,000	750,000
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						750,000	750,000
Total Act 511, Current Taxes							830,000
Act 511 Tax Limit -->				2,576,289,030	X	12	30,915,468
				Market Value		Mills	(511 Limit)

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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>									
	Nether P Twp / Rose V Boro	30.0615	30.9182	2.85%	Yes	4.0%				
	Rutledge / Swarthmore Boro	30.0615	30.9182	2.85%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		44,329,506
1200 Special Programs - Elementary / Secondary		15,920,009
1300 Vocational Education		623,990
1400 Other Instructional Programs - Elementary / Secondary		240,435
1500 Nonpublic School Programs		5,000
1600 Adult Education Programs		178,500
Total Instruction		\$61,297,440
2000 Support Services		
2100 Support Services - Students		5,674,609
2200 Support Services - Instructional Staff		3,466,833
2300 Support Services - Administration		7,092,538
2400 Support Services - Pupil Health		2,539,635
2500 Support Services - Business		1,307,539
2600 Operation and Maintenance of Plant Services		7,669,227
2700 Student Transportation Services		5,064,207
2800 Support Services - Central		2,900,735
2900 Other Support Services		48,000
Total Support Services		\$35,763,323
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,625,598
Total Operation of Non-Instructional Services		\$2,625,598
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,666,250
Total Other Expenditures and Financing Uses		\$5,666,250
Total Estimated Expenditures and Other Financing Uses		\$105,352,611

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,949,537
200 Personnel Services - Employee Benefits	15,528,819
300 Purchased Professional and Technical Services	578,900
400 Purchased Property Services	846,162
500 Other Purchased Services	237,200
600 Supplies	1,142,208
700 Property	40,000
800 Other Objects	6,680
Total Regular Programs - Elementary / Secondary	\$44,329,506
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,099,006
200 Personnel Services - Employee Benefits	3,616,538
300 Purchased Professional and Technical Services	5,190,515
500 Other Purchased Services	833,200
600 Supplies	167,750
800 Other Objects	13,000
Total Special Programs - Elementary / Secondary	\$15,920,009
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	73,750
200 Personnel Services - Employee Benefits	39,701
500 Other Purchased Services	510,539
Total Vocational Education	\$623,990
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,500
200 Personnel Services - Employee Benefits	58,935
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	35,000
Total Other Instructional Programs - Elementary / Secondary	\$240,435
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	178,500
Total Adult Education Programs	\$178,500
Total Instruction	\$61,297,440
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,163,660
200 Personnel Services - Employee Benefits	1,880,103
300 Purchased Professional and Technical Services	335,000
400 Purchased Property Services	1,074

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	6,700
600	Supplies	283,972
800	Other Objects	4,100
Total Support Services - Students		\$5,674,609
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,835,394
200	Personnel Services - Employee Benefits	1,118,551
300	Purchased Professional and Technical Services	250,059
400	Purchased Property Services	3,480
500	Other Purchased Services	27,150
600	Supplies	211,209
800	Other Objects	20,990
Total Support Services - Instructional Staff		\$3,466,833
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,052,027
200	Personnel Services - Employee Benefits	1,833,066
300	Purchased Professional and Technical Services	487,000
400	Purchased Property Services	65,980
500	Other Purchased Services	131,638
600	Supplies	295,850
700	Property	10,000
800	Other Objects	1,216,977
Total Support Services - Administration		\$7,092,538
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	977,745
200	Personnel Services - Employee Benefits	666,405
300	Purchased Professional and Technical Services	843,485
400	Purchased Property Services	6,000
600	Supplies	46,000
Total Support Services - Pupil Health		\$2,539,635
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	680,670
200	Personnel Services - Employee Benefits	414,233
300	Purchased Professional and Technical Services	50,000
400	Purchased Property Services	11,736
500	Other Purchased Services	27,500
600	Supplies	120,900
800	Other Objects	2,500
Total Support Services - Business		\$1,307,539
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,692,183
200	Personnel Services - Employee Benefits	980,068
300	Purchased Professional and Technical Services	124,500
400	Purchased Property Services	3,213,659
500	Other Purchased Services	372,801

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,167,576
700 Property	111,000
800 Other Objects	7,440
Total Operation and Maintenance of Plant Services	\$7,669,227
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,171,251
200 Personnel Services - Employee Benefits	1,684,019
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	806,150
500 Other Purchased Services	96,220
600 Supplies	264,467
800 Other Objects	3,100
Total Student Transportation Services	\$5,064,207
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,229,324
200 Personnel Services - Employee Benefits	792,463
300 Purchased Professional and Technical Services	498,427
400 Purchased Property Services	21,855
500 Other Purchased Services	120,781
600 Supplies	199,186
700 Property	30,000
800 Other Objects	8,699
Total Support Services - Central	\$2,900,735
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$35,763,323
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,294,897
200 Personnel Services - Employee Benefits	620,226
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	45,500
500 Other Purchased Services	174,775
600 Supplies	253,500
700 Property	72,000
800 Other Objects	61,200
Total Student Activities	\$2,625,598
Total Operation of Non-Instructional Services	\$2,625,598
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	944,250
900 Other Uses of Funds	4,722,000

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$5,666,250
Total Other Expenditures and Financing Uses	\$5,666,250
TOTAL EXPENDITURES	\$105,352,611

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	19,200,000	18,000,000
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	4,556,930	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,060,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	197,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	215,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,213,930	\$23,310,000

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$25,213,930	\$23,310,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	38,648,000	33,926,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,201,727	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,348,032	3,633,598
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,197,759	\$38,659,598
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$43,197,759	\$38,659,598

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,000,000	1,500,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	160,000	
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	\$1,160,000	\$1,500,000
TOTAL INDEBTEDNESS	\$44,357,759	\$40,159,598

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,901,281
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,045,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,946,281
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,946,281