

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



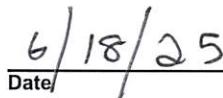
Date



Secretary of the Board - Original Signature Required



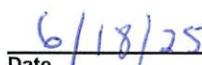
Date



Chief School Administrator - Original Signature Required



Date



DeJuana Mosley

Contact Person

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Extn :1301

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Wallingford-Swarthmore SD	Delaware	125239603

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

DUE DATE: AUGUST 15, 2025

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

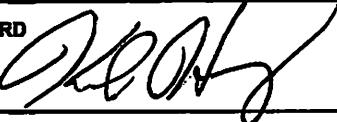
24 PS 6-687(a)(1)

(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>
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**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** **\$12,672,395**

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 **\$116,298.892**

Amount**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

\$80,586,144**REVENUE FROM LOCAL SOURCES****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

\$22,637,192**REVENUE FROM STATE SOURCES****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

Amount**REVENUE FROM FEDERAL SOURCES**

8517 Title IV - 21st Century Schools	10,464
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REVENUE FROM FEDERAL SOURCES

	\$403,161
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES

	103,626,497
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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 (a * b)	\$56,111,427	\$22,005,369	\$78,116,796
2025-26 Calculations			
g. Percent of Total Market Value	70.53714%	29.46286%	100.00000%
h. Rebalanced 2024-25 Tax Levy (f Total * g)			\$78,116,796
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	30.0615	30.0615	30.0615
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$80,164,153
I. 2025-26 Real Estate Tax Rate			
(k / d * 1000)	30.9182	30.9182	30.9182
m. Tax Levy Generated by Mills (I / 1000 * d)	\$57,574,116	\$22,590,037	\$80,164,153
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$77,113,729
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$75,571,454

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	31.2639	31.2639	31.2640
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$58,217,859	\$22,842,619	\$81,060,478
IV. (p / 1000 * d)			
s. Millage Rate within Index?	Yes	Yes	
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if (m > r), (m - r))			
u. Tax Revenue In Excess of Index	\$0	\$0	\$0
(t * Est. Pct. Collection)			
v. 2025-26 Total Real Estate Mills	30.9182	31.1711	
w. Tax Levy Generated By Mills (Line m)	\$57,574,116	\$22,590,037	\$80,164,153
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

AUN: 125239603 Wallingford-Swarthmore SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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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	Delaware	Total
Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro		

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,050,424	Lowering RE Tax Rate	\$0	\$3,050,424
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Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
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Amount of Tax Relief from State/Local Sources	\$3,050,424
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CODE6111 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% =

		Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			50,000
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	\$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
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%	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
Total Act 511, Current Taxes					750,000
			Act 511 Tax Limit -->	2,576,289,030 X	12
				Market Value	Mills
					(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		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%				

<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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
1600 Adult Education Programs	
500 Other Purchased Services	178,500
Total Adult Education Programs	\$178,500
Total Instruction	\$61,297,440
2000 Support Services	
2100 Support Services - Students	
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

<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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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

<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 Student Transportation Services	
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 Support Services - Central	
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 Other Support Services	
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 Student Activities	
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	944,250
900 Other Uses of Funds	4,722,000

<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

Cash and Short-Term Investments

	<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

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2025 Estimate06/30/2026 Projection

\$25,213,930

\$23,310,000

Long-Term Indebtedness06/30/2025 Estimate06/30/2026 Projection**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

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 Indebtedness06/30/2025 Estimate06/30/2026 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 Indebtedness06/30/2025 Estimate06/30/2026 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	\$43,197,759	\$38,659,598
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Short-Term Payables

	<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

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
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