

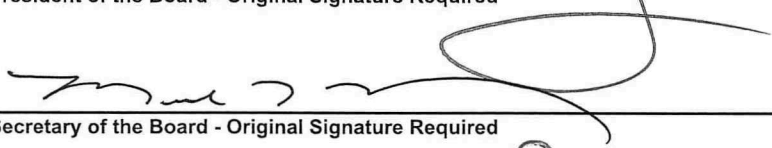
FINAL GENERAL FUND BUDGET

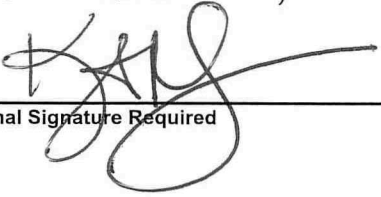
Fiscal Year 2025-2026

General Fund Budget Approval

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



President of the Board - Original Signature RequiredDate 6.9.25

Secretary of the Board - Original Signature RequiredDate 6/9/25

Chief School Administrator - Original Signature RequiredDate 6/9/25

Kristy L Brady

(610)444-2053

Extn :

Contact Person

Telephone

Extension

kbrady@kcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Kennett Consolidated SD	COUNTY : Chester	AUN : 124154003
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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 ☐

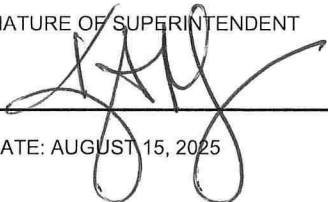
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$107695765
Ending Unassigned Fund Balance	\$8220598
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 6-12-25
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DUE DATE: AUGUST 15, 2025

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

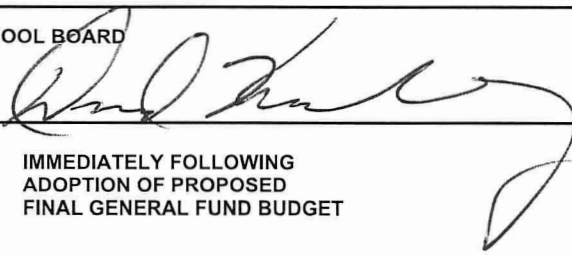
24 PS 6-687(a)(1)

(03/2006)

School District Name : Kennett Consolidated SD	County : Chester	AUN Number : 124154003
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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 4/14/25
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the cost of goods or services (less than 1% of the 2025-2026 budgeted expenditures).
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.	Less than 8% of the 2024-2025 budgeted expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	10,105	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,780,598	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,280,598</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	82,460,641	
7000 Revenue from State Sources	24,083,885	
8000 Revenue from Federal Sources	1,091,239	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$107,635,765</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$115,916,363</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	70,512,207
6112 Interim Real Estate Taxes	521,430
6113 Public Utility Realty Taxes	70,000
6150 Current Act 511 Taxes - Proportional Assessments	7,192,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	50,003
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	5,000
6960 Services Provided Other Local Governmental Units / LEAs	60,000
6990 Refunds and Other Miscellaneous Revenue	40,001
REVENUE FROM LOCAL SOURCES	\$82,460,641
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,557,000
7271 Special Education funds for School-Aged Pupils	2,200,657
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	293,412
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,483,080
7360 Safe Schools	173,814
7531 Ready to Learn-Foundation	900,617
7532 Ready to Learn-Adequacy Supplement	15,822
7810 State Share of Social Security and Medicare Taxes	1,534,259
7820 State Share of Retirement Contributions	6,847,224
REVENUE FROM STATE SOURCES	\$24,083,885
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	610,735
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	112,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	115,000
8517 Title IV - 21st Century Schools	42,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	191,504

LEA : 124154003 Kennett Consolidated SD

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$1,091,239
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	107,635,765

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,512,207	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,483,080</u>	
Total Approx. Tax Revenue:	\$72,995,287	
Approx. Tax Levy for Tax Rate Calculation:	\$75,642,593	
	Chester	Total
2024-25 Data		
a. Assessed Value	\$2,157,773,346	\$2,157,773,346
b. Real Estate Mills	33.6498	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,627,620,717	\$3,627,620,717
d. Assessed Value	\$2,161,575,153	\$2,161,575,153
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$72,608,642	\$72,608,642
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$72,608,642	\$72,608,642
(f Total * g)		
i. Base Mills Subject to Index	33.6498	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38146%	96.38146%
k. Tax Levy Needed	\$75,642,593	\$75,642,593
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	34.9942	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,642,593	\$75,642,593
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,159,513
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,512,207
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,512,207	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,483,080</u>	
Total Approx. Tax Revenue:	\$72,995,287	
Approx. Tax Levy for Tax Rate Calculation:	\$75,642,593	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.9957	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$75,645,836	\$75,645,836
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,619.00	
Number of Homestead/Farmstead Properties	6118	6118
Median Assessed Value of Homestead Properties		\$2,082,251

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$70,512,207
Amount of Tax Relief for Homestead Exclusions	<u>\$2,483,080</u>
Total Approx. Tax Revenue:	\$72,995,287
Approx. Tax Levy for Tax Rate Calculation:	\$75,642,593
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,483,080	Lowering RE Tax Rate	\$0	\$2,483,080
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,483,080

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 124154003 Kennett Consolidated SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2025 3:17:22 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	2,161,575,153	34.9942	75,642,593			96.38146%	
Totals:	2,161,575,153		75,642,593	- 2,483,080	= 73,159,513	X 96.38146%	= 70,512,207
				<u>Rate</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
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
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			0.500%	0.000%	5,892,000	5,892,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,300,000	1,300,000
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						7,192,000	7,192,000
Total Act 511, Current Taxes							7,192,000
Act 511 Tax Limit -->				3,627,620,717	X	12	43,531,449
				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>									
	Chester	33.6498	34.9942	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,986,879
1200 Special Programs - Elementary / Secondary	16,559,177
1300 Vocational Education	2,008,354
1400 Other Instructional Programs - Elementary / Secondary	142,500
Total Instruction	\$59,696,910
2000 Support Services	
2100 Support Services - Students	4,854,966
2200 Support Services - Instructional Staff	4,407,323
2300 Support Services - Administration	6,550,809
2400 Support Services - Pupil Health	996,197
2500 Support Services - Business	1,384,717
2600 Operation and Maintenance of Plant Services	8,738,550
2700 Student Transportation Services	6,433,918
2800 Support Services - Central	3,806,753
2900 Other Support Services	35,000
Total Support Services	\$37,208,233
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,118,988
Total Operation of Non-Instructional Services	\$2,118,988
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,356,634
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$8,446,634
Total Estimated Expenditures and Other Financing Uses	\$107,695,765

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,517,977
200 Personnel Services - Employee Benefits	14,329,188
300 Purchased Professional and Technical Services	116,301
400 Purchased Property Services	3,050
500 Other Purchased Services	3,461,442
600 Supplies	540,921
700 Property	14,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$40,986,879
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,571,816
200 Personnel Services - Employee Benefits	2,234,369
300 Purchased Professional and Technical Services	5,530,542
500 Other Purchased Services	5,038,700
600 Supplies	183,750
Total Special Programs - Elementary / Secondary	\$16,559,177
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,008,354
Total Vocational Education	\$2,008,354
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	105,000
500 Other Purchased Services	37,500
Total Other Instructional Programs - Elementary / Secondary	\$142,500
Total Instruction	\$59,696,910
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,457,106
200 Personnel Services - Employee Benefits	1,568,238
300 Purchased Professional and Technical Services	777,172
500 Other Purchased Services	28,000
600 Supplies	19,600
800 Other Objects	4,850
Total Support Services - Students	\$4,854,966
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,983,233
200 Personnel Services - Employee Benefits	1,423,437
300 Purchased Professional and Technical Services	152,800
400 Purchased Property Services	3,700
500 Other Purchased Services	26,450
600 Supplies	807,403
700 Property	4,300
800 Other Objects	6,000

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Description	Amount
Total Support Services - Instructional Staff	\$4,407,323
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,241,584
200 Personnel Services - Employee Benefits	2,476,436
300 Purchased Professional and Technical Services	407,510
500 Other Purchased Services	173,125
600 Supplies	192,354
800 Other Objects	59,800
Total Support Services - Administration	\$6,550,809
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	559,835
200 Personnel Services - Employee Benefits	372,962
300 Purchased Professional and Technical Services	21,925
400 Purchased Property Services	150
500 Other Purchased Services	8,125
600 Supplies	33,200
Total Support Services - Pupil Health	\$996,197
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	761,800
200 Personnel Services - Employee Benefits	401,867
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	11,150
600 Supplies	7,900
800 Other Objects	107,000
Total Support Services - Business	\$1,384,717
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,742,130
200 Personnel Services - Employee Benefits	2,152,180
300 Purchased Professional and Technical Services	383,500
400 Purchased Property Services	1,287,000
500 Other Purchased Services	423,500
600 Supplies	1,581,240
700 Property	152,000
800 Other Objects	17,000
Total Operation and Maintenance of Plant Services	\$8,738,550
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	174,000
200 Personnel Services - Employee Benefits	109,549
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	6,077,869
600 Supplies	40,000
700 Property	25,000
800 Other Objects	500
Total Student Transportation Services	\$6,433,918

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,289,350
200 Personnel Services - Employee Benefits	844,500
300 Purchased Professional and Technical Services	204,200
500 Other Purchased Services	168,499
600 Supplies	599,828
700 Property	696,376
800 Other Objects	4,000
Total Support Services - Central	\$3,806,753
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$37,208,233
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,080,150
200 Personnel Services - Employee Benefits	457,958
300 Purchased Professional and Technical Services	228,251
500 Other Purchased Services	171,414
600 Supplies	118,448
700 Property	12,823
800 Other Objects	49,944
Total Student Activities	\$2,118,988
Total Operation of Non-Instructional Services	\$2,118,988
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,348,217
900 Other Uses of Funds	4,008,417
Total Debt Service / Other Expenditures and Financing Uses	\$8,356,634
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$8,446,634
TOTAL EXPENDITURES	\$107,695,765

LEA : 124154003 Kennett Consolidated SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	22,000,000	22,000,000
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	20,000,000	20,000,000
Other Capital Projects Fund	40,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,500,000	6,000,000
Private Purpose Trust Fund	185,000	165,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	95,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$90,285,000	\$69,760,000

<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	\$90,285,000	\$69,760,000

LEA : 124154003 Kennett Consolidated SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	75,450,680	71,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	331,691	300,000
0540 Accumulated Compensated Absences	893,360	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,773,670	15,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$92,449,401	\$88,300,000
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		

<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	7,896	17,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	159,330	159,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$167,226	\$176,500
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		

<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	\$92,616,627	\$88,476,500

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$92,616,627	\$88,476,500

Account Description	Amounts
0810 Nonspendable Fund Balance	10,105
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,220,598
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,220,598
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,320,703