

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Haverford Township SD	COUNTY : Delaware	AUN : 125234502
--	----------------------	--------------------

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	\$159449961
Ending Unassigned Fund Balance	\$8421498
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.28%

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 6/5/2025
--	------------------

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 : Haverford Township SD	County : Delaware	AUN Number : 125234502
--	-----------------------------	----------------------------------

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 4/24/25
---	------------------------

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.	Reserve for unanticipated 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.	Unassigned Fund Balance within approved limits.
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 for capital expenditures

<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	4,388,498
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,705,381
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,093,879</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	123,997,927
7000 Revenue from State Sources	30,607,710
8000 Revenue from Federal Sources	942,441
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$155,548,078</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$170,641,957</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	117,466,540
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	105,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,330,000
6500 Earnings on Investments	1,583,396
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,277,006
6910 Rentals	60,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	300,985
REVENUE FROM LOCAL SOURCES	\$123,997,927
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,560,603
7271 Special Education funds for School-Aged Pupils	3,038,963
7311 Pupil Transportation Subsidy	906,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	527,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	374,459
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	3,586,809
7505 Ready to Learn Block Grant	192,476
7810 State Share of Social Security and Medicare Taxes	2,837,417
7820 State Share of Retirement Contributions	12,448,983
REVENUE FROM STATE SOURCES	\$30,607,710
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	216,426
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	98,270
8517 Title IV - 21st Century Schools	17,545
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	585,200
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$942,441
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	155,548,078

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$117,466,540

Amount of Tax Relief for Homestead Exclusions \$3,587,794

Total Approx. Tax Revenue: \$121,054,334

Approx. Tax Levy for Tax Rate Calculation: \$125,000,238

Delaware

Total

2024-25 Data		
a. Assessed Value	\$6,378,075,300	\$6,378,075,300
b. Real Estate Mills	18.8951	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$6,129,987,343	\$6,129,987,343
d. Assessed Value	\$6,361,043,902	\$6,361,043,902
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$120,514,371	\$120,514,371
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$120,514,371	\$120,514,371
(f Total * g)		
i. Base Mills Subject to Index	18.8951	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.75000%	96.75000%
k. Tax Levy Needed	\$125,000,238	\$125,000,238
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.6509	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$125,000,238	\$125,000,238
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$121,412,444
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$117,466,540
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$117,466,540	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,587,794</u>	
Total Approx. Tax Revenue:	\$121,054,334	
Approx. Tax Levy for Tax Rate Calculation:	\$125,000,238	

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.6509	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$125,000,238	\$125,000,238
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	\$14,484.00	
Number of Homestead/Farmstead Properties	12605	12605
Median Assessed Value of Homestead Properties		\$310,830

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$117,466,540
Amount of Tax Relief for Homestead Exclusions	<u>\$3,587,794</u>
Total Approx. Tax Revenue:	\$121,054,334
Approx. Tax Levy for Tax Rate Calculation:	\$125,000,238

Delaware	Total
-----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,586,809	Lowering RE Tax Rate	\$0	\$3,586,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$985			\$985
Amount of Tax Relief from State/Local Sources				\$3,587,794

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>
Delaware	6,361,043,902	19.6509	125,000,238			96.75000%	
Totals:	6,361,043,902		125,000,238	- 3,587,794	= 121,412,444	X 96.75000%	= 117,466,540

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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%	1,700,000	1,700,000
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 1,700,000 1,700,000

Total Act 511, Current Taxes 1,700,000

Act 511 Tax Limit -->	6,129,987,343 X	12	73,559,848
	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>									
	Delaware	18.8951	19.6509	4.00%	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%				

LEA : 125234502 Haverford Township SD

Printed 6/9/2025 12:57:32 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,782,943
1200 Special Programs - Elementary / Secondary	30,998,490
1300 Vocational Education	838,724
1400 Other Instructional Programs - Elementary / Secondary	531,989
1500 Nonpublic School Programs	7,047
1600 Adult Education Programs	1,434,792
Total Instruction	\$93,593,985
2000 Support Services	
2100 Support Services - Students	7,297,518
2200 Support Services - Instructional Staff	4,233,870
2300 Support Services - Administration	8,318,554
2400 Support Services - Pupil Health	2,523,330
2500 Support Services - Business	1,523,144
2600 Operation and Maintenance of Plant Services	11,957,531
2700 Student Transportation Services	7,589,750
2800 Support Services - Central	3,877,549
2900 Other Support Services	116,119
Total Support Services	\$47,437,365
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,011,198
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$2,196,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,204,413
5200 Interfund Transfers - Out	1,118,000
5900 Budgetary Reserve	900,000
Total Other Expenditures and Financing Uses	\$16,222,413
Total Estimated Expenditures and Other Financing Uses	\$159,449,961

2025-2026 Final General Fund Budget

LEA : 125234502 Haverford Township SD

Printed 6/9/2025 12:57:33 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,431,632
200 Personnel Services - Employee Benefits	20,719,754
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	1,034,916
500 Other Purchased Services	254,881
600 Supplies	2,082,681
700 Property	224,079
800 Other Objects	23,500
Total Regular Programs - Elementary / Secondary	\$59,782,943
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,491,880
200 Personnel Services - Employee Benefits	8,744,241
300 Purchased Professional and Technical Services	2,769,607
400 Purchased Property Services	213,518
500 Other Purchased Services	5,501,122
600 Supplies	237,122
700 Property	41,000
Total Special Programs - Elementary / Secondary	\$30,998,490
1300 <u>Vocational Education</u>	
500 Other Purchased Services	838,724
Total Vocational Education	\$838,724
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	308,806
200 Personnel Services - Employee Benefits	171,183
300 Purchased Professional and Technical Services	50,000
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$531,989
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,047
Total Nonpublic School Programs	\$7,047
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,434,792
Total Adult Education Programs	\$1,434,792
Total Instruction	\$93,593,985
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,431,207
200 Personnel Services - Employee Benefits	2,618,551
300 Purchased Professional and Technical Services	161,260
500 Other Purchased Services	5,500
600 Supplies	67,500

2025-2026 Final General Fund Budget

LEA : 125234502 Haverford Township SD

Printed 6/9/2025 12:57:33 PM

<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	3,500
Total Support Services - Students	\$7,297,518
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,388,070
200 Personnel Services - Employee Benefits	1,493,038
300 Purchased Professional and Technical Services	170,151
500 Other Purchased Services	14,000
600 Supplies	146,811
700 Property	15,000
800 Other Objects	6,800
Total Support Services - Instructional Staff	\$4,233,870
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,602,823
200 Personnel Services - Employee Benefits	2,661,658
300 Purchased Professional and Technical Services	577,000
400 Purchased Property Services	25,000
500 Other Purchased Services	249,680
600 Supplies	133,643
700 Property	17,000
800 Other Objects	51,750
Total Support Services - Administration	\$8,318,554
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,338,594
200 Personnel Services - Employee Benefits	779,736
300 Purchased Professional and Technical Services	375,000
600 Supplies	28,000
700 Property	2,000
Total Support Services - Pupil Health	\$2,523,330
2500 Support Services - Business	
100 Personnel Services - Salaries	786,230
200 Personnel Services - Employee Benefits	552,414
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	1,500
500 Other Purchased Services	33,000
600 Supplies	82,500
700 Property	45,000
800 Other Objects	5,000
Total Support Services - Business	\$1,523,144
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,684,224
200 Personnel Services - Employee Benefits	3,097,977
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	1,144,900
500 Other Purchased Services	580,380

<u>Description</u>	<u>Amount</u>
600 Supplies	2,273,550
700 Property	155,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$11,957,531
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,564,750
200 Personnel Services - Employee Benefits	2,173,210
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	185,000
500 Other Purchased Services	141,790
600 Supplies	497,500
700 Property	7,500
800 Other Objects	5,000
Total Student Transportation Services	\$7,589,750
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,242,459
200 Personnel Services - Employee Benefits	848,816
300 Purchased Professional and Technical Services	361,850
400 Purchased Property Services	1,169,844
500 Other Purchased Services	160,050
600 Supplies	20,700
700 Property	54,280
800 Other Objects	19,550
Total Support Services - Central	\$3,877,549
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	111,119
Total Other Support Services	\$116,119
Total Support Services	\$47,437,365
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	873,755
200 Personnel Services - Employee Benefits	342,857
300 Purchased Professional and Technical Services	390,850
400 Purchased Property Services	45,500
500 Other Purchased Services	86,790
600 Supplies	203,146
700 Property	28,600
800 Other Objects	39,700
Total Student Activities	\$2,011,198
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	2,200
500 Other Purchased Services	181,600
600 Supplies	1,200

<u>Description</u>	<u>Amount</u>
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$2,196,198
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,234,413
900 Other Uses of Funds	8,970,000
Total Debt Service / Other Expenditures and Financing Uses	\$14,204,413
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,118,000
Total Interfund Transfers - Out	\$1,118,000
5900 Budgetary Reserve	
800 Other Objects	900,000
Total Budgetary Reserve	\$900,000
Total Other Expenditures and Financing Uses	\$16,222,413
TOTAL EXPENDITURES	\$159,449,961

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	25,459,000	22,675,000
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	4,388,000	2,888,000
Other Capital Projects Fund	24,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	98,000	98,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	700,000	700,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$56,645,000	\$48,611,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

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	\$56,645,000	\$48,611,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	168,230,000	178,545,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$168,230,000	\$178,545,000
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		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$168,230,000

\$178,545,000

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	1,500,000	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	40,000	40,000
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	\$1,540,000	\$1,540,000
TOTAL INDEBTEDNESS	\$169,770,000	\$180,085,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,770,498
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,421,498
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,191,996
5900 Budgetary Reserve	900,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,091,996