

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Audrey H. Blust

President of the Board - Original Signature Required

5/14/25

Date

Verna B. Worley

Secretary of the Board - Original Signature Required

5/14/25

Date

[Handwritten Signature]

Chief School Administrator - Original Signature Required

5/21/25

Date

Michael DeAngelis

Contact Person

(610)269-8460

Extn :11702

Telephone

Extension

mdeangelis@dasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Downingtown Area SD	COUNTY : Chester	AUN : 124152003
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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	\$300269158
Ending Unassigned Fund Balance	\$23500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.82%

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 5/21/25
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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 : Downingtown Area SD	County : Chester	AUN Number : 124152003
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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 
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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.	Contingencies
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.	Reserve funds up to 8% per law

ITEM

AMOUNTS

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

23,500,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$23,500,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

227,598,527

7000 Revenue from State Sources

69,545,631

8000 Revenue from Federal Sources

2,725,000

9000 Other Financing Sources

400,000

Total Estimated Revenues And Other Financing Sources

\$300,269,158

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$323,769,158

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,065,000
REVENUE FROM FEDERAL SOURCES	\$2,725,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	400,000
OTHER FINANCING SOURCES	\$400,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	300,269,158

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$182,925,724
Amount of Tax Relief for Homestead Exclusions	<u>\$6,656,339</u>
Total Approx. Tax Revenue:	\$189,582,063
Approx. Tax Levy for Tax Rate Calculation:	\$195,239,560

Chester

Total

2024-25 Data		
a. Assessed Value	\$6,086,727,141	\$6,086,727,141
b. Real Estate Mills	30.7110	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$10,534,155,117	\$10,534,155,117
d. Assessed Value	\$6,118,444,366	\$6,118,444,366
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$186,929,477	\$186,929,477
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$186,929,477	\$186,929,477
(f Total * g)		
i. Base Mills Subject to Index	30.7110	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$195,239,560	\$195,239,560
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	31.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$195,239,560	\$195,239,560
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$188,583,221
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$182,925,724
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$182,925,724
Amount of Tax Relief for Homestead Exclusions	<u>\$6,656,339</u>
Total Approx. Tax Revenue:	\$189,582,063
Approx. Tax Levy for Tax Rate Calculation:	\$195,239,560

Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	31.9394	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$195,419,442	\$195,419,442
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	\$10,940.00	
Number of Homestead/Farmstead Properties	19115	19115
Median Assessed Value of Homestead Properties		\$191,370

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$182,925,724
Amount of Tax Relief for Homestead Exclusions	<u>\$6,656,339</u>
Total Approx. Tax Revenue:	\$189,582,063
Approx. Tax Levy for Tax Rate Calculation:	\$195,239,560
	Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,656,339	Lowering RE Tax Rate	\$0	\$6,656,339
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,656,339

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Chester	6,118,444,366	31.9100	195,239,560			97.00000%	
Totals:	6,118,444,366		195,239,560	6,656,339	188,583,221	97.00000%	182,925,724

	<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	\$5.00	\$0.00	253,000
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 253,000 253,000

	<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	0.500%	0.000%	25,244,500	25,244,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,150,000	4,150,000
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 29,394,500 29,394,500

Total Act 511, Current Taxes 29,647,500

Act 511 Tax Limit -->	10,534,155,117	X	12	126,409,861
	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	30.7110	31.9100	3.91%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
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%				

LEA : 124152003 Downingtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	123,049,311
1200 Special Programs - Elementary / Secondary	49,238,050
1300 Vocational Education	8,556,006
1400 Other Instructional Programs - Elementary / Secondary	1,706,150
1500 Nonpublic School Programs	5,000
Total Instruction	\$182,554,517
2000 Support Services	
2100 Support Services - Students	13,204,587
2200 Support Services - Instructional Staff	9,399,070
2300 Support Services - Administration	15,525,937
2400 Support Services - Pupil Health	5,172,810
2500 Support Services - Business	2,817,998
2600 Operation and Maintenance of Plant Services	20,241,984
2700 Student Transportation Services	19,313,310
2800 Support Services - Central	6,558,096
2900 Other Support Services	95,000
Total Support Services	\$92,328,792
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,897,311
3300 Community Services	88,562
Total Operation of Non-Instructional Services	\$4,985,873
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	275,000
Total Facilities Acquisition, Construction and Improvement Services	\$275,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,514,000
5200 Interfund Transfers - Out	8,928,504
5900 Budgetary Reserve	3,682,472
Total Other Expenditures and Financing Uses	\$20,124,976
Total Estimated Expenditures and Other Financing Uses	\$300,269,158

2025-2026 Final General Fund Budget

LEA : 124152003 Downingtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	71,591,688
200 Personnel Services - Employee Benefits	43,029,588
300 Purchased Professional and Technical Services	3,118,925
400 Purchased Property Services	504,620
500 Other Purchased Services	1,885,155
600 Supplies	2,697,829
800 Other Objects	221,506
Total Regular Programs - Elementary / Secondary	\$123,049,311
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,558,880
200 Personnel Services - Employee Benefits	11,186,331
300 Purchased Professional and Technical Services	13,889,720
500 Other Purchased Services	2,061,690
600 Supplies	429,273
700 Property	31,601
800 Other Objects	80,555
Total Special Programs - Elementary / Secondary	\$49,238,050
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,855,886
200 Personnel Services - Employee Benefits	1,673,160
400 Purchased Property Services	9,885
500 Other Purchased Services	3,808,043
600 Supplies	208,392
800 Other Objects	640
Total Vocational Education	\$8,556,006
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	907,751
200 Personnel Services - Employee Benefits	513,449
300 Purchased Professional and Technical Services	116,500
500 Other Purchased Services	145,450
600 Supplies	23,000
Total Other Instructional Programs - Elementary / Secondary	\$1,706,150
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$182,554,517
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	7,504,540
200 Personnel Services - Employee Benefits	4,846,759
300 Purchased Professional and Technical Services	422,549
400 Purchased Property Services	100

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	50,900
600 Supplies	154,169
800 Other Objects	225,570
Total Support Services - Students	\$13,204,587
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,961,821
200 Personnel Services - Employee Benefits	3,663,405
300 Purchased Professional and Technical Services	633,314
400 Purchased Property Services	500
500 Other Purchased Services	36,084
600 Supplies	93,839
800 Other Objects	10,107
Total Support Services - Instructional Staff	\$9,399,070
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,947,520
200 Personnel Services - Employee Benefits	5,166,081
300 Purchased Professional and Technical Services	1,745,570
400 Purchased Property Services	36,025
500 Other Purchased Services	172,537
600 Supplies	237,291
800 Other Objects	220,913
Total Support Services - Administration	\$15,525,937
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,835,587
200 Personnel Services - Employee Benefits	1,092,847
300 Purchased Professional and Technical Services	2,183,900
500 Other Purchased Services	750
600 Supplies	59,726
Total Support Services - Pupil Health	\$5,172,810
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,477,944
200 Personnel Services - Employee Benefits	910,859
300 Purchased Professional and Technical Services	132,000
400 Purchased Property Services	75,000
500 Other Purchased Services	400
600 Supplies	182,150
800 Other Objects	39,645
Total Support Services - Business	\$2,817,998
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,109,799
200 Personnel Services - Employee Benefits	4,471,247
300 Purchased Professional and Technical Services	1,238,200
400 Purchased Property Services	3,199,000
500 Other Purchased Services	640,150
600 Supplies	3,522,588

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	60,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$20,241,984
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	400,865
200 Personnel Services - Employee Benefits	266,336
400 Purchased Property Services	35,000
500 Other Purchased Services	18,423,659
600 Supplies	45,000
700 Property	140,000
800 Other Objects	2,450
Total Student Transportation Services	\$19,313,310
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,702,822
200 Personnel Services - Employee Benefits	1,828,489
300 Purchased Professional and Technical Services	261,439
400 Purchased Property Services	268,530
500 Other Purchased Services	165,640
600 Supplies	1,309,556
800 Other Objects	21,620
Total Support Services - Central	\$6,558,096
2900 <u>Other Support Services</u>	
500 Other Purchased Services	95,000
Total Other Support Services	\$95,000
Total Support Services	\$92,328,792
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,304,373
200 Personnel Services - Employee Benefits	1,020,791
300 Purchased Professional and Technical Services	525,250
400 Purchased Property Services	96,200
500 Other Purchased Services	459,753
600 Supplies	385,497
700 Property	17,000
800 Other Objects	88,447
Total Student Activities	\$4,897,311
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	50,660
200 Personnel Services - Employee Benefits	20,902
600 Supplies	13,500
800 Other Objects	3,500
Total Community Services	\$88,562
Total Operation of Non-Instructional Services	\$4,985,873

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	275,000
Total Facilities Acquisition, Construction and Improvement Services	\$275,000
Total Facilities Acquisition, Construction and Improvement Services	\$275,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,614,000
900 Other Uses of Funds	5,900,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,514,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,928,504
Total Interfund Transfers - Out	\$8,928,504
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,682,472
Total Budgetary Reserve	\$3,682,472
Total Other Expenditures and Financing Uses	\$20,124,976
TOTAL EXPENDITURES	\$300,269,158

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	50,000,000	50,000,000
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	6,000,000	
Other Capital Projects Fund	7,000,000	2,314,614
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,500,000	5,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	700,000	700,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$69,225,000	\$58,539,614

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	\$69,225,000	\$58,539,614
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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	53,748,397	47,863,765
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,900,000	2,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,300,000	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$69,948,397	\$64,763,765
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	18,000	18,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$18,000	\$18,000

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	\$69,966,397	\$64,781,765
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	40,000,000	40,000,000
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	1,000,000	
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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	\$42,300,000	\$40,300,000
TOTAL INDEBTEDNESS	\$112,266,397	\$105,081,765

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	23,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,500,000
5900 Budgetary Reserve	3,682,472
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,182,472