

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

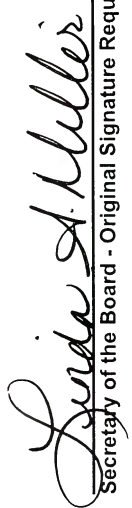
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/16/2025
Date



Secretary of the Board - Original Signature Required

6/16/2025
Date



Chief School Administrator - Original Signature Required

6/16/25
Date

Joseph Deady

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Unionville-Chadds Ford SD	COUNTY : Chester	AUN : 124158503
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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%

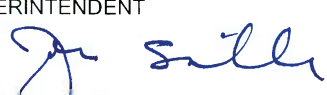
Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)? Yes
No

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

Total Budgeted Expenditures	\$108417730
Ending Unassigned Fund Balance	\$7064530
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.51%

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 6/16/25
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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 : Unionville-Chadds Ford SD	County : Chester	AUN Number : 124158503
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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 5/12/2025
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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.	Budgetary reserve of \$300,000 is included to offset any potential reduction in revenue or unanticipated expenditures that occur throughout the year.
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.	This represents approximately 5% of the budgeted expenditures and is a reserve against financial calamity such as a reduction in revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for employee severance and retirement obligations.

<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	
0840 Assigned Fund Balance	1,491,800
0850 Unassigned Fund Balance	5,637,359
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,129,159</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	87,128,963
7000 Revenue from State Sources	20,587,701
8000 Revenue from Federal Sources	636,437
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$108,353,101</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$115,482,260</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	81,475,963
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	1,300,000
6700 Revenues from LEA Activities	306,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	20,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$87,128,963
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,594,425
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,034,437
7311 Pupil Transportation Subsidy	459,784
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,808
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,536,375
7360 Safe Schools	206,920
7501 PA Accountability Grants	127,325
7810 State Share of Social Security and Medicare Taxes	1,877,279
7820 State Share of Retirement Contributions	8,234,243
REVENUE FROM STATE SOURCES	\$20,587,701
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	102,537
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,900
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,000
8517 Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 450,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$636,437

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 108,353,101

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$81,483,998		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,536,375</u>		
Total Approx. Tax Revenue:	\$84,020,373		
Approx. Tax Levy for Tax Rate Calculation:	\$85,683,312		

	Chester	Delaware	Total
<hr/>			
2024-25 Data			
a. Assessed Value	\$1,994,314,490	\$950,007,224	\$2,944,321,714
b. Real Estate Mills	32.6100	18.5700	
I. 2025-26 Data			
c. 2023 STEB Market Value	\$3,454,873,182	\$904,475,241	\$4,359,348,423
d. Assessed Value	\$2,002,489,450	\$923,632,856	\$2,926,122,306
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy	\$65,034,596	\$17,641,634	\$82,676,230
(a * b)			
2025-26 Calculations			
II. g. Percent of Total Market Value	79.25205%	20.74795%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$65,522,607	\$17,153,623	\$82,676,230
(f Total * g)			
i. Base Mills Subject to Index	32.8547	18.5700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%	98.00000%
k. Tax Levy Needed	\$67,905,781	\$17,777,531	\$85,683,312
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate	33.9100	19.2400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$67,904,417	\$17,770,696	\$85,675,113
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$83,138,738
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$81,475,963
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$81,483,998

Amount of Tax Relief for Homestead Exclusions

\$2,536,375

Total Approx. Tax Revenue:

\$84,020,373

Approx. Tax Levy for Tax Rate Calculation:

\$85,683,312

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.1688	19.3128	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,422,662	\$17,837,937	\$86,260,599
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,413.00	\$20,115.00	
Number of Homestead/Farmstead Properties	5325	1173	6498
Median Assessed Value of Homestead Properties			\$252,085

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$81,483,998		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,536,375</u>		
Total Approx. Tax Revenue:	\$84,020,373		
Approx. Tax Levy for Tax Rate Calculation:	\$85,683,312		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,536,375	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,536,375

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	2,002,489,450	33.9100	67,904,417			98.00000%	
Delaware	923,632,856	19.2400	17,770,696			98.00000%	
Totals:	2,926,122,306		85,675,113	- 2,536,375 =	83,138,738 X	98.00000% =	81,475,963

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,350,000
Total Act 511, Current Taxes			1,350,000
Act 511 Tax Limit -->		4,359,348,423 X	12
		Market Value	Mills
			52,312,181
			(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	32.8547	33.9100	3.22%	Yes	4.0%				
	Delaware	18.5700	19.2400	3.61%	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 : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,660,768
1200 Special Programs - Elementary / Secondary	19,902,734
1300 Vocational Education	1,271,046
1400 Other Instructional Programs - Elementary / Secondary	169,482
Total Instruction	\$63,004,030
2000 Support Services	
2100 Support Services - Students	5,016,374
2200 Support Services - Instructional Staff	6,076,842
2300 Support Services - Administration	4,945,740
2400 Support Services - Pupil Health	986,249
2500 Support Services - Business	1,153,110
2600 Operation and Maintenance of Plant Services	8,311,436
2700 Student Transportation Services	4,577,886
2800 Support Services - Central	1,493,365
2900 Other Support Services	40,789
Total Support Services	\$32,601,791
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,526,512
3300 Community Services	28,347
Total Operation of Non-Instructional Services	\$2,554,859
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,957,050
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$10,257,050
Total Estimated Expenditures and Other Financing Uses	\$108,417,730

2025-2026 Final General Fund Budget

LEA : 124158503 Unionville-Chadds Ford SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,391,460
200 Personnel Services - Employee Benefits	14,840,959
300 Purchased Professional and Technical Services	993,240
400 Purchased Property Services	135,520
500 Other Purchased Services	592,327
600 Supplies	602,786
700 Property	88,976
800 Other Objects	15,500
Total Regular Programs - Elementary / Secondary	\$41,660,768
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,713,452
200 Personnel Services - Employee Benefits	5,040,672
300 Purchased Professional and Technical Services	6,615,960
400 Purchased Property Services	3,000
500 Other Purchased Services	430,700
600 Supplies	98,950
Total Special Programs - Elementary / Secondary	\$19,902,734
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,271,046
Total Vocational Education	\$1,271,046
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,932
200 Personnel Services - Employee Benefits	3,000
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	131,050
Total Other Instructional Programs - Elementary / Secondary	\$169,482
Total Instruction	\$63,004,030
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,979,219
200 Personnel Services - Employee Benefits	1,851,444
300 Purchased Professional and Technical Services	134,511
500 Other Purchased Services	20,619
600 Supplies	29,654
700 Property	927
Total Support Services - Students	\$5,016,374
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,150,123
200 Personnel Services - Employee Benefits	1,748,123
300 Purchased Professional and Technical Services	212,850
400 Purchased Property Services	461,000
500 Other Purchased Services	171,300

<u>Description</u>	<u>Amount</u>
600 Supplies	182,926
700 Property	1,149,900
800 Other Objects	620
Total Support Services - Instructional Staff	\$6,076,842
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,788,119
200 Personnel Services - Employee Benefits	1,743,071
300 Purchased Professional and Technical Services	257,650
400 Purchased Property Services	22,000
500 Other Purchased Services	65,700
600 Supplies	38,200
800 Other Objects	31,000
Total Support Services - Administration	\$4,945,740
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	607,543
200 Personnel Services - Employee Benefits	345,356
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	850
500 Other Purchased Services	5,500
600 Supplies	11,000
700 Property	5,000
Total Support Services - Pupil Health	\$986,249
2500 Support Services - Business	
100 Personnel Services - Salaries	562,739
200 Personnel Services - Employee Benefits	447,371
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	17,500
500 Other Purchased Services	41,500
600 Supplies	25,500
800 Other Objects	3,500
Total Support Services - Business	\$1,153,110
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,077,298
200 Personnel Services - Employee Benefits	2,061,283
300 Purchased Professional and Technical Services	143,664
400 Purchased Property Services	402,590
500 Other Purchased Services	589,096
600 Supplies	2,007,505
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$8,311,436
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,329,576
200 Personnel Services - Employee Benefits	1,611,113
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	77,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	149,973
600 Supplies	387,224
Total Student Transportation Services	\$4,577,886
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	863,830
200 Personnel Services - Employee Benefits	545,435
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	13,500
600 Supplies	6,100
700 Property	3,000
800 Other Objects	1,500
Total Support Services - Central	\$1,493,365
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,789
Total Other Support Services	\$40,789
Total Support Services	\$32,601,791
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,509,387
200 Personnel Services - Employee Benefits	688,200
300 Purchased Professional and Technical Services	104,575
400 Purchased Property Services	20,000
500 Other Purchased Services	38,250
600 Supplies	103,500
700 Property	46,000
800 Other Objects	16,600
Total Student Activities	\$2,526,512
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	18,568
200 Personnel Services - Employee Benefits	9,379
400 Purchased Property Services	200
600 Supplies	200
Total Community Services	\$28,347
Total Operation of Non-Instructional Services	\$2,554,859
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,097,050
900 Other Uses of Funds	6,860,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,957,050
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$10,257,050
TOTAL EXPENDITURES	\$108,417,730

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	10,000,000	10,000,000
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	750,000	775,000
Other Capital Projects Fund	15,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$26,415,000	\$21,440,000

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	\$26,415,000	\$21,440,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	69,605,000	62,745,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$71,405,000	\$64,545,000
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	\$71,405,000	\$64,545,000
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$71,405,000	\$64,545,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	16,863	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$16,863	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$16,863	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	5,886	
200 Personnel Services - Employee Benefits	5,159	
300 Purchased Professional and Technical Services	538	
400 Purchased Property Services	65	
500 Other Purchased Services	3,616	
600 Supplies	350	
700 Property		
800 Other Objects	1,249	
Total Regular Programs - Elementary / Secondary	\$16,863	
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$16,863	
TOTAL EXPENDITURES	\$16,863	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$15,636	\$0
7000 Revenue from State Sources		
Total Revenue from State Sources	\$1,227	\$0
TOTAL REVENUES	\$16,863	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	15,636	0
Total Revenue from Local Sources	\$15,636	\$0
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	226	0
7820 State Share of Retirement Contributions	1,001	0
Total Revenue from State Sources	\$1,227	\$0
TOTAL REVENUES	\$16,863	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,491,800
0850 Unassigned Fund Balance	5,572,730
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,064,530
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,364,530