

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/05/2025**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Richard D Livergood

(610)240-1933

Extn :

Contact Person

Telephone

Extension

livergoodr@tesd.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$950,337.00 Approved Referendum Exception Amt: \$0.00	Tredyffrin/Easttown School District is requesting a Special Education exception to the Act 1 limit.
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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Subsequent year's budget, capital projects, vested employee services, future retirement plan rate stabilization, medical plan rate stabilization
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future athletic program 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	33,547,853
0840 Assigned Fund Balance	294,120
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$33,841,973</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	160,504,010
7000 Revenue from State Sources	28,656,059
8000 Revenue from Federal Sources	1,005,292
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$190,165,361</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$224,007,334</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	147,441,337
6112 Interim Real Estate Taxes	966,664
6113 Public Utility Realty Taxes	112,564
6150 Current Act 511 Taxes - Proportional Assessments	3,802,999
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,809,961
6500 Earnings on Investments	4,000,000
6700 Revenues from LEA Activities	404,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,096,010
6910 Rentals	554,937
6990 Refunds and Other Miscellaneous Revenue	315,538
REVENUE FROM LOCAL SOURCES	\$160,504,010
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,722,240
7271 Special Education funds for School-Aged Pupils	2,597,730
7311 Pupil Transportation Subsidy	1,028,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	156,163
7340 State Property Tax Reduction Allocation	3,294,868
7360 Safe Schools	184,000
7501 PA Accountability Grants	199,614
7810 State Share of Social Security and Medicare Taxes	2,879,735
7820 State Share of Retirement Contributions	12,593,210
REVENUE FROM STATE SOURCES	\$28,656,059
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	226,627
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,871
8516 Title III - Language Instruction for English Learners and Immigrant Students	59,375
8517 Title IV - 21st Century Schools	18,419
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$1,005,292
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	190,165,361

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$147,441,337
Amount of Tax Relief for Homestead Exclusions	<u>\$3,294,868</u>
Total Approx. Tax Revenue:	\$150,736,205
Approx. Tax Levy for Tax Rate Calculation:	\$155,124,069

Chester

Total

2024-25 Data		
a. Assessed Value	\$5,203,155,159	\$5,203,155,159
b. Real Estate Mills	28.3373	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$10,111,101,051	\$10,111,101,051
d. Assessed Value	\$5,230,464,480	\$5,230,464,480
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$147,443,369	\$147,443,369
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$147,443,369	\$147,443,369
(f Total * g)		
i. Base Mills Subject to Index	28.3373	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.11000%	97.11000%
k. Tax Levy Needed	\$155,124,069	\$155,124,069
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	29.6578	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$155,124,069	\$155,124,069
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$151,829,201
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$147,441,337
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$147,441,337
Amount of Tax Relief for Homestead Exclusions	<u>\$3,294,868</u>
Total Approx. Tax Revenue:	\$150,736,205
Approx. Tax Levy for Tax Rate Calculation:	\$155,124,069

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.4707	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1871	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$154,145,450	\$154,145,450
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$978,619	\$978,619
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$950,337	\$950,337

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$147,441,337
Amount of Tax Relief for Homestead Exclusions	<u>\$3,294,868</u>
Total Approx. Tax Revenue:	\$150,736,205
Approx. Tax Levy for Tax Rate Calculation:	\$155,124,069
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,294,868	Lowering RE Tax Rate	\$0	\$3,294,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,294,868

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Chester	5,230,464,480	29.6578	155,124,069				97.11000%	
Totals:	5,230,464,480		155,124,069	-	3,294,868	=	151,829,201 X	97.11000% = 147,441,337
				<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			0.000%	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%	3,802,999	3,802,999	
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						3,802,999	3,802,999	
Total Act 511, Current Taxes							3,802,999	
Act 511 Tax Limit -->				10,111,101,051 X		12	121,333,213	
				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	28.3373	29.6578	4.66%	No	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	81,268,548
1200 Special Programs - Elementary / Secondary	35,987,405
1300 Vocational Education	910,000
1400 Other Instructional Programs - Elementary / Secondary	79,085
Total Instruction	\$118,245,038
2000 Support Services	
2100 Support Services - Students	10,467,813
2200 Support Services - Instructional Staff	4,466,355
2300 Support Services - Administration	10,407,043
2400 Support Services - Pupil Health	2,672,099
2500 Support Services - Business	1,447,247
2600 Operation and Maintenance of Plant Services	15,586,183
2700 Student Transportation Services	8,901,251
2800 Support Services - Central	4,763,265
2900 Other Support Services	576,500
Total Support Services	\$59,287,756
3000 Operation of Non-Instructional Services	
3200 Student Activities	665,748
Total Operation of Non-Instructional Services	\$665,748
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,206,468
5200 Interfund Transfers - Out	8,148,797
5900 Budgetary Reserve	3,000,000
Total Other Expenditures and Financing Uses	\$20,355,265
Total Estimated Expenditures and Other Financing Uses	\$198,553,807

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,816,306
200 Personnel Services - Employee Benefits	25,754,285
300 Purchased Professional and Technical Services	4,913,256
400 Purchased Property Services	973,786
500 Other Purchased Services	981,165
600 Supplies	4,691,595
700 Property	83,700
800 Other Objects	54,455
Total Regular Programs - Elementary / Secondary	\$81,268,548
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,669,195
200 Personnel Services - Employee Benefits	5,265,015
300 Purchased Professional and Technical Services	16,820,000
500 Other Purchased Services	5,047,500
600 Supplies	185,695
Total Special Programs - Elementary / Secondary	\$35,987,405
1300 <u>Vocational Education</u>	
500 Other Purchased Services	910,000
Total Vocational Education	\$910,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	45,316
200 Personnel Services - Employee Benefits	31,769
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$79,085
Total Instruction	\$118,245,038
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,647,126
200 Personnel Services - Employee Benefits	3,716,035
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	5,000
500 Other Purchased Services	31,000
600 Supplies	56,152
800 Other Objects	500
Total Support Services - Students	\$10,467,813
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,533,755
200 Personnel Services - Employee Benefits	1,700,476
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	5,000
500 Other Purchased Services	16,900
600 Supplies	176,899

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Description	Amount
800 Other Objects	16,325
Total Support Services - Instructional Staff	\$4,466,355
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,936,469
200 Personnel Services - Employee Benefits	2,756,678
300 Purchased Professional and Technical Services	985,369
400 Purchased Property Services	46,876
500 Other Purchased Services	547,859
600 Supplies	102,711
800 Other Objects	31,081
Total Support Services - Administration	\$10,407,043
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,107,845
200 Personnel Services - Employee Benefits	726,000
300 Purchased Professional and Technical Services	783,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,500
600 Supplies	47,254
700 Property	5,000
Total Support Services - Pupil Health	\$2,672,099
2500 Support Services - Business	
100 Personnel Services - Salaries	845,626
200 Personnel Services - Employee Benefits	498,551
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	420
500 Other Purchased Services	10,650
600 Supplies	7,500
800 Other Objects	40,500
Total Support Services - Business	\$1,447,247
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,920,550
200 Personnel Services - Employee Benefits	3,538,283
300 Purchased Professional and Technical Services	262,500
400 Purchased Property Services	3,668,600
500 Other Purchased Services	331,450
600 Supplies	1,767,750
700 Property	91,300
800 Other Objects	5,750
Total Operation and Maintenance of Plant Services	\$15,586,183
2700 Student Transportation Services	
100 Personnel Services - Salaries	291,784
200 Personnel Services - Employee Benefits	181,723
400 Purchased Property Services	11,350
500 Other Purchased Services	7,696,661
600 Supplies	718,883

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<u>Description</u>	<u>Amount</u>
800 Other Objects	850
Total Student Transportation Services	\$8,901,251
2800 Support Services - Central	
100 Personnel Services - Salaries	1,571,583
200 Personnel Services - Employee Benefits	906,143
300 Purchased Professional and Technical Services	65,570
400 Purchased Property Services	193,425
500 Other Purchased Services	11,000
600 Supplies	1,989,404
700 Property	24,640
800 Other Objects	1,500
Total Support Services - Central	\$4,763,265
2900 Other Support Services	
100 Personnel Services - Salaries	286,500
200 Personnel Services - Employee Benefits	180,000
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	75,000
Total Other Support Services	\$576,500
Total Support Services	\$59,287,756
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	443,674
200 Personnel Services - Employee Benefits	182,074
500 Other Purchased Services	40,000
Total Student Activities	\$665,748
Total Operation of Non-Instructional Services	\$665,748
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,886,468
900 Other Uses of Funds	6,320,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,206,468
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,148,797
Total Interfund Transfers - Out	\$8,148,797
5900 Budgetary Reserve	
800 Other Objects	3,000,000
Total Budgetary Reserve	\$3,000,000
Total Other Expenditures and Financing Uses	\$20,355,265
TOTAL EXPENDITURES	\$198,553,807

Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	55,000,000	52,000,000
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		
Other Capital Projects Fund	40,000,000	31,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	235,000	235,000
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 Cash and Short-Term Investments	\$95,235,000	\$83,235,000

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		

<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	\$95,235,000	\$83,235,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,205,158	1,205,158
0540 Accumulated Compensated Absences	8,618,331	8,618,331
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,705,554	16,705,554
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,529,043	\$26,529,043
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	145,165,000	140,115,000
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 Other Capital Projects Fund	\$145,165,000	\$140,115,000
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		
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		

<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	\$171,694,043	\$166,644,043

<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	\$171,694,043	\$166,644,043

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	25,159,407
0840 Assigned Fund Balance	294,120
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,453,527
5900 Budgetary Reserve	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,453,527