

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2025

President of the Board - Original Signature Required_____
Date_____
Secretary of the Board - Original Signature Required_____
Date_____
Chief School Administrator - Original Signature Required_____
Date_____
Martin Heiskell

(610)461-6700

Extn :1124

Contact Person_____
Telephone_____
Extension_____
martin.heiskell@interborosd.org_____
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$88918044
Ending Unassigned Fund Balance	\$6963985
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.83%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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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 : Interboro SD	County : Delaware	AUN Number : 125235103
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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 5.21.25
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Funds will be used for future capital improvements and future related debt service payments.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for the addition/renovation project to the high school, the Kindergarten/Early Learning Academy, multipurpose athletic field and facility and various renovations to the community schools.

<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	396,989	
0820 Restricted Fund Balance	67,649	
0830 Committed Fund Balance	8,424,782	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	11,611,366	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,036,148</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,648,317	
7000 Revenue from State Sources	34,111,296	
8000 Revenue from Federal Sources	1,658,431	
9000 Other Financing Sources	500,000	
Total Estimated Revenues And Other Financing Sources		<u>\$88,918,044</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,954,192</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,194,708
6112 Interim Real Estate Taxes	65,306
6113 Public Utility Realty Taxes	41,590
6114 Payments in Lieu of Current Taxes - State / Local	532
6115 Payments in Lieu of Current Taxes - Federal	4,377
6150 Current Act 511 Taxes - Proportional Assessments	1,539,257
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,727,394
6500 Earnings on Investments	1,142,717
6700 Revenues from LEA Activities	48,420
6800 Revenues from Intermediary Sources / Pass-Through Funds	918,280
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	9,294
6940 Tuition from Patrons	5,746
6990 Refunds and Other Miscellaneous Revenue	945,946
REVENUE FROM LOCAL SOURCES	\$52,648,317
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,721,354
7160 Tuition for Orphans Subsidy	55,768
7271 Special Education funds for School-Aged Pupils	3,242,579
7292 Pre-K Counts	714,000
7311 Pupil Transportation Subsidy	381,793
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,420
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	431,975
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,859
7340 State Property Tax Reduction Allocation	3,521,378
7531 Ready to Learn-Foundation	1,633,977
7532 Ready to Learn-Adequacy Supplement	262,296
7533 Ready to Learn-Tax Equity Supplement	316,784
7810 State Share of Social Security and Medicare Taxes	1,759,482
7820 State Share of Retirement Contributions	7,975,631
REVENUE FROM STATE SOURCES	\$34,111,296
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	895,221
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,656

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	71,647
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	82,907
REVENUE FROM FEDERAL SOURCES	\$1,658,431
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	500,000
OTHER FINANCING SOURCES	\$500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,918,044

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,194,708
Amount of Tax Relief for Homestead Exclusions	<u>\$3,521,378</u>
Total Approx. Tax Revenue:	\$49,716,086
Approx. Tax Levy for Tax Rate Calculation:	\$51,032,476

Delaware

Total

2024-25 Data

a. Assessed Value	\$1,954,747,984	\$1,954,747,984
b. Real Estate Mills	25.8426	

I. 2025-26 Data

c. 2023 STEB Market Value	\$2,118,673,919	\$2,118,673,919
d. Assessed Value	\$1,945,561,839	\$1,945,561,839
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy	\$50,515,770	\$50,515,770
(a * b)		

2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$50,515,770	\$50,515,770
(f Total * g)		
i. Base Mills Subject to Index	25.8426	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.22930%	97.22930%
k. Tax Levy Needed	\$51,032,476	\$51,032,476
(Approx. Tax Levy * g)		

I. 2025-26 Real Estate Tax Rate

26.2302

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$51,032,476	\$51,032,476
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$47,511,098
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$46,194,708
(n * Est. Pct. Collection)	

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,194,708
Amount of Tax Relief for Homestead Exclusions	<u>\$3,521,378</u>
Total Approx. Tax Revenue:	\$49,716,086
Approx. Tax Levy for Tax Rate Calculation:	\$51,032,476

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.2122	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,943,018	\$52,943,018
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	\$27,812.00	
Number of Homestead/Farmstead Properties	4827	4827
Median Assessed Value of Homestead Properties		\$152,540

AUN: 125235103 Interboro SD

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,194,708
Amount of Tax Relief for Homestead Exclusions	<u>\$3,521,378</u>
Total Approx. Tax Revenue:	\$49,716,086
Approx. Tax Levy for Tax Rate Calculation:	\$51,032,476
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,521,378	Lowering RE Tax Rate	\$0	\$3,521,378
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,521,378

CODE6111 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	1,945,561,839	26.2302	51,032,476			97.22930%	
Totals:	1,945,561,839		51,032,476	- 3,521,378	= 47,511,098	X 97.22930%	= 46,194,708

	<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%	624,884
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	11.20000	0	914,373
Total Current Act 511 Taxes – Proportional Assessments			1,539,257
Total Act 511, Current Taxes			1,539,257
Act 511 Tax Limit -->	2,118,673,919	X	12
	Market Value		Mills
			25,424,087
			(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	25.8426	26.2302	1.50%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.20000	11.20000	0.00%	Yes	5.3%	11.20000	11.20000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,225,748
1200 Special Programs - Elementary / Secondary	15,189,066
1300 Vocational Education	1,007,665
1400 Other Instructional Programs - Elementary / Secondary	566,818
1700 Higher Education Programs for Secondary Students	366,963
1800 Pre-Kindergarten	795,199
Total Instruction	\$54,151,459
2000 Support Services	
2100 Support Services - Students	4,788,048
2200 Support Services - Instructional Staff	1,226,581
2300 Support Services - Administration	6,430,168
2400 Support Services - Pupil Health	1,095,030
2500 Support Services - Business	1,086,074
2600 Operation and Maintenance of Plant Services	6,112,498
2700 Student Transportation Services	2,980,922
2800 Support Services - Central	3,260,490
2900 Other Support Services	65,232
Total Support Services	\$27,045,043
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,132,789
3300 Community Services	140,937
Total Operation of Non-Instructional Services	\$1,273,726
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,437,816
Total Other Expenditures and Financing Uses	\$6,437,816
Total Estimated Expenditures and Other Financing Uses	\$88,918,044

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	21,139,463
200 Personnel Services - Employee Benefits	13,024,589
300 Purchased Professional and Technical Services	27,921
400 Purchased Property Services	33,960
500 Other Purchased Services	831,969
600 Supplies	1,136,496
800 Other Objects	31,350
Total Regular Programs - Elementary / Secondary	\$36,225,748
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,891,330
200 Personnel Services - Employee Benefits	3,901,959
300 Purchased Professional and Technical Services	1,428,898
400 Purchased Property Services	327,897
500 Other Purchased Services	2,375,724
600 Supplies	163,085
800 Other Objects	100,173
Total Special Programs - Elementary / Secondary	\$15,189,066
1300 Vocational Education	
500 Other Purchased Services	1,007,665
Total Vocational Education	\$1,007,665
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	203,467
200 Personnel Services - Employee Benefits	85,398
300 Purchased Professional and Technical Services	214,953
500 Other Purchased Services	63,000
Total Other Instructional Programs - Elementary / Secondary	\$566,818
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	362,963
600 Supplies	4,000
Total Higher Education Programs for Secondary Students	\$366,963
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	459,684
200 Personnel Services - Employee Benefits	280,564
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	1,700
600 Supplies	41,951
800 Other Objects	2,800
Total Pre-Kindergarten	\$795,199
Total Instruction	\$54,151,459
2000 Support Services	
2100 Support Services - Students	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,830,598
200 Personnel Services - Employee Benefits	1,657,488
300 Purchased Professional and Technical Services	192,100
500 Other Purchased Services	47,558
600 Supplies	58,432
800 Other Objects	1,872
Total Support Services - Students	\$4,788,048
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	554,538
200 Personnel Services - Employee Benefits	442,055
300 Purchased Professional and Technical Services	140,381
400 Purchased Property Services	1,000
500 Other Purchased Services	7,250
600 Supplies	79,112
800 Other Objects	2,245
Total Support Services - Instructional Staff	\$1,226,581
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,578,065
200 Personnel Services - Employee Benefits	2,294,336
300 Purchased Professional and Technical Services	281,419
400 Purchased Property Services	2,509
500 Other Purchased Services	88,949
600 Supplies	99,962
800 Other Objects	84,928
Total Support Services - Administration	\$6,430,168
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	631,150
200 Personnel Services - Employee Benefits	322,575
300 Purchased Professional and Technical Services	128,605
600 Supplies	12,700
Total Support Services - Pupil Health	\$1,095,030
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	591,658
200 Personnel Services - Employee Benefits	364,033
300 Purchased Professional and Technical Services	88,770
400 Purchased Property Services	5,958
500 Other Purchased Services	7,200
600 Supplies	7,000
800 Other Objects	21,455
Total Support Services - Business	\$1,086,074
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,056,082
200 Personnel Services - Employee Benefits	1,747,384
400 Purchased Property Services	804,742
500 Other Purchased Services	305,108

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,140,263
700 Property	58,669
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$6,112,498
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,282,616
200 Personnel Services - Employee Benefits	637,652
300 Purchased Professional and Technical Services	121,200
400 Purchased Property Services	557,835
500 Other Purchased Services	199,935
600 Supplies	178,949
800 Other Objects	2,735
Total Student Transportation Services	\$2,980,922
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	952,728
200 Personnel Services - Employee Benefits	682,871
300 Purchased Professional and Technical Services	421,212
400 Purchased Property Services	352,479
500 Other Purchased Services	67,423
600 Supplies	783,277
800 Other Objects	500
Total Support Services - Central	\$3,260,490
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	26,976
500 Other Purchased Services	38,256
Total Other Support Services	\$65,232
Total Support Services	\$27,045,043
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	573,807
200 Personnel Services - Employee Benefits	274,449
300 Purchased Professional and Technical Services	94,340
400 Purchased Property Services	8,900
500 Other Purchased Services	20,480
600 Supplies	121,108
700 Property	19,900
800 Other Objects	19,805
Total Student Activities	\$1,132,789
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	129,111
500 Other Purchased Services	2,876
600 Supplies	8,950
Total Community Services	\$140,937
Total Operation of Non-Instructional Services	\$1,273,726

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,689,848
900 Other Uses of Funds	3,747,968
Total Debt Service / Other Expenditures and Financing Uses	\$6,437,816
Total Other Expenditures and Financing Uses	\$6,437,816
TOTAL EXPENDITURES	\$88,918,044

Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	22,147,709	22,147,709
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	898	940
Other Capital Projects Fund	12,550,050	5,896,063
Debt Service Fund		
Food Service / Cafeteria Operations Fund	445,378	185,374
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	131,752	96,752
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	87,986	88,986
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$35,363,773	\$28,415,824

Long-Term Investments

	<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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$35,363,773

\$28,415,824

Long-Term Indebtedness**06/30/2025 Estimate****06/30/2026 Projection****General Fund**

0510 Bonds Payable	123,235	150,130,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	897,544	1,038,655
0540 Accumulated Compensated Absences	1,503,609	1,378,609
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,524,388	\$152,547,264

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 Indebtedness06/30/2025 Estimate06/30/2026 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

\$2,524,388

\$152,547,264

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****\$2,524,388****\$152,547,264**

Account Description	Amounts
0810 Nonspendable Fund Balance	396,989
0820 Restricted Fund Balance	67,649
0830 Committed Fund Balance	13,072,163
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,963,985
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,036,148

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,500,786
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