

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

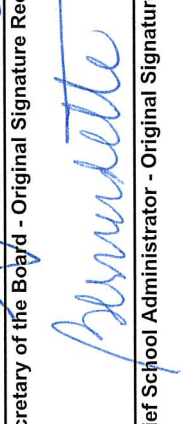
Date of Adoption of the General Fund Budget: 06/18/2025



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Martin Heiskell

Contact Person

martin.heiskell@interborosd.org

Email Address

Date

6/18/2025

Date

6/18/2025

Date

6/18/2025

(610)461-6700

Extn :1124

Telephone

Extension

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	☒
No	☐

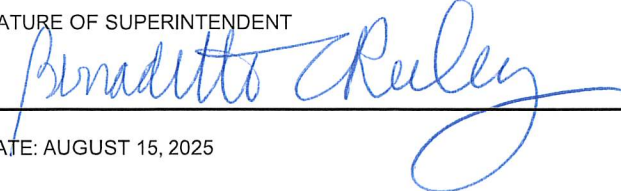
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$88808960
Ending Unassigned Fund Balance	\$7104717
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 6/18/2025
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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>

Amount**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

Amount**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
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OTHER FINANCING SOURCES **\$500,000****TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **88,918,044**

2025-2026 Final General Fund Budget		Real Estate Tax Rate (RETR) Report	
AUN: 125235103 Interboro SD		Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code	
Printed 6/18/2025 11:08:29 AM		Page - 1 of 3	
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		\$3,521,378	
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		100.000000%	100.000000%
h. Rebalanced 2024-25 Tax Levy		\$50,515,770	\$50,515,770
(f Total * g)			
II. 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			
(m - Amount of Tax Relief for Homestead Exclusions)		\$47,511,098	\$47,511,098
o. Net Tax Revenue Generated By Mills			\$46,194,708
(n * Est. Pct. Collection)			

2025-2026 Final General Fund Budget

AUN: 125235103 Interboro SD

Printed 6/18/2025 11:08:29 AM

Act 1 Index (current): 5.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$46,194,708

\$3,521,378

\$49,716,086

\$51,032,476

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

q. Mills In Excess of Index
(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

IV. s. Millage Rate within Index?
(If l > p Then No)

t. Tax Levy In Excess of Index
(if (m > r), (m - r))

u. Tax Revenue In Excess of Index
(t * Est. Pct. Collection)

27.2122

0.0000

\$52,943,018

Yes

\$0

\$0

\$52,943,018

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$27,812.00

4827

\$152,540

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	\$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

CODE

6111 Current Real Estate Taxes									
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills		
Delaware	1,945,561,839	26.2302	51,032,476			97.22930%			
Totals:	1,945,561,839		51,032,476	-	3,521,378 =	97.22930% X	46,194,708		
6120	Current Per Capita Taxes, Section 679								
6140	Current Act 511 Taxes – Flat Rate Assessments								
6141	Current Act 511 Per Capita Taxes			Rate			Estimated Revenue	0	
6142	Current Act 511 Occupation Taxes – Flat Rate				Add'l Rate (if appl.)		Tax Levy	Estimated Revenue	
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									
6150	Current Act 511 Taxes – Proportional Assessments			Rate			Tax Levy	Estimated Revenue	
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%		624,884	624,884	
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			11.20000	0		914,373	914,373	
Total Current Act 511 Taxes – Proportional Assessments							1,539,257	1,539,257	
Total Act 511, Current Taxes									
Act 511 Tax Limit				-->	2,118,673,919 X	12	Mills	25,424,087 (511 Limit)	
					Market Value				

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	Current Real Estate Taxes									
	Delaware									
	Current Act 511 Taxes – Proportional Assessments									
6153	Current Act 511 Real Estate Transfer Taxes	25.8426	26.2302	1.50%	Yes	5.3%				
		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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,880,732
1200 Special Programs - Elementary / Secondary	15,277,168
1300 Vocational Education	1,007,665
1400 Other Instructional Programs - Elementary / Secondary	488,005
1700 Higher Education Programs for Secondary Students	366,963
1800 Pre-Kindergarten	851,318
Total Instruction	\$53,871,851
2000 Support Services	
2100 Support Services - Students	4,772,118
2200 Support Services - Instructional Staff	1,164,499
2300 Support Services - Administration	6,299,191
2400 Support Services - Pupil Health	1,113,274
2500 Support Services - Business	1,120,731
2600 Operation and Maintenance of Plant Services	6,352,205
2700 Student Transportation Services	2,985,766
2800 Support Services - Central	3,195,406
2900 Other Support Services	65,232
Total Support Services	\$27,068,422
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,279,934
3300 Community Services	140,937
Total Operation of Non-Instructional Services	\$1,420,871
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	\$88,808,960

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,930,198
200 Personnel Services - Employee Benefits	12,888,838
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	\$35,880,732
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,135,059
200 Personnel Services - Employee Benefits	4,062,699
300 Purchased Professional and Technical Services	1,187,831
400 Purchased Property Services	327,897
500 Other Purchased Services	2,300,424
600 Supplies	163,085
800 Other Objects	100,173
Total Special Programs - Elementary / Secondary	\$15,277,168
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	147,301
200 Personnel Services - Employee Benefits	62,751
300 Purchased Professional and Technical Services	214,953
500 Other Purchased Services	63,000
Total Other Instructional Programs - Elementary / Secondary	\$488,005
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	482,479
200 Personnel Services - Employee Benefits	313,888
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	\$851,318
Total Instruction	\$53,871,851
2000 Support Services	
2100 Support Services - Students	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,785,325
200 Personnel Services - Employee Benefits	1,686,840
300 Purchased Professional and Technical Services	192,091
500 Other Purchased Services	47,558
600 Supplies	58,432
800 Other Objects	1,872
Total Support Services - Students	\$4,772,118
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	507,532
200 Personnel Services - Employee Benefits	426,979
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	\$1,164,499
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,522,151
200 Personnel Services - Employee Benefits	2,219,273
300 Purchased Professional and Technical Services	285,398
400 Purchased Property Services	2,509
500 Other Purchased Services	88,949
600 Supplies	95,983
800 Other Objects	84,928
Total Support Services - Administration	\$6,299,191
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	620,124
200 Personnel Services - Employee Benefits	351,845
300 Purchased Professional and Technical Services	128,605
600 Supplies	12,700
Total Support Services - Pupil Health	\$1,113,274
2500 Support Services - Business	
100 Personnel Services - Salaries	568,418
200 Personnel Services - Employee Benefits	421,930
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	\$1,120,731
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,228,603
200 Personnel Services - Employee Benefits	1,814,570
400 Purchased Property Services	804,742
500 Other Purchased Services	305,108

Description

600 Supplies
700 Property
800 Other Objects

Amount

1,140,263
58,669
250

Total Operation and Maintenance of Plant Services**\$6,352,205****2700 Student Transportation Services**

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
800 Other Objects

1,244,692
592,955
121,200
645,300
199,935
178,949
2,735

Total Student Transportation Services**\$2,985,766****2800 Support Services - Central**

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
800 Other Objects

904,784
557,691
454,212
427,519
67,423
783,277
500

Total Support Services - Central**\$3,195,406****2900 Other Support Services**

300 Purchased Professional and Technical Services
500 Other Purchased Services

26,976
38,256

Total Other Support Services**\$65,232****Total Support Services****\$27,068,422****3000 Operation of Non-Instructional Services****3200 Student Activities**

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

678,226
317,175
94,340
8,900
20,480
121,108
19,900
19,805

Total Student Activities**\$1,279,934****3300 Community Services**

300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

129,111
2,876
8,950

Total Community Services**\$140,937****Total Operation of Non-Instructional Services****\$1,420,871**

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
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 Debt Service / Other Expenditures and Financing Uses	
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	\$88,808,960

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

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 Cash and Short-Term Investments

	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
	\$35,363,773	\$28,415,824

Long-Term Investments

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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$35,363,773	\$28,415,824
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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	123,235,000	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	\$125,636,153	\$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 Indebtedness06/30/2025 Estimate06/30/2026 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

06/30/2025 Estimate

06/30/2026 Projection

Long-Term Indebtedness

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

\$125,636,153

\$152,547,264

Short-Term Payables

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,003,859	7,354,052

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

	\$7,003,859	\$7,354,052
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TOTAL INDEBTEDNESS

	\$132,640,012	\$159,901,316
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Account Description	Amounts
0810 Nonspendable Fund Balance	396,989
0820 Restricted Fund Balance	67,649
0830 Committed Fund Balance	13,040,515
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,104,717
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,145,232
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,609,870