



**2025-2026 PROPOSED FINAL
GENERAL FUND BUDGET**

PDE -2028

May 8, 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 : Rose Tree Media SD	County : Delaware	AUN Number : 125237903
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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 4-24-2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	12,770,556	
0850 Unassigned Fund Balance	5,411,572	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,182,128</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	103,390,155	
7000 Revenue from State Sources	22,514,202	
8000 Revenue from Federal Sources	436,389	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$126,340,746</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$144,522,874</u>

LEA : 125237903 Rose Tree Media SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	94,320,650
6112 Interim Real Estate Taxes	1,800,000
6113 Public Utility Realty Taxes	75,200
6114 Payments in Lieu of Current Taxes - State / Local	4,919
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,800,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	716,987
6910 Rentals	100,000
6940 Tuition from Patrons	1,130,000
6990 Refunds and Other Miscellaneous Revenue	282,399
REVENUE FROM LOCAL SOURCES	\$103,390,155
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,277,774
7271 Special Education funds for School-Aged Pupils	2,081,323
7311 Pupil Transportation Subsidy	953,728
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,236
7340 State Property Tax Reduction Allocation	2,810,765
7505 Ready to Learn Block Grant	140,258
7810 State Share of Social Security and Medicare Taxes	2,208,148
7820 State Share of Retirement Contributions	9,765,996
REVENUE FROM STATE SOURCES	\$22,514,202
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	147,738
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,643
8517 Title IV - 21st Century Schools	12,008
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$436,389
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	126,340,746

Act 1 Index (current): 4.0%

Calculation Method:	Rate	Additional Mills For Community College: 0.2059
Approx. Tax Revenue from RE Taxes:	\$93,067,207	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,810,870</u>	
Total Approx. Tax Revenue:	\$95,878,077	
Approx. Tax Levy for Tax Rate Calculation:	\$98,756,444	
	Delaware	Total

2024-25 Data		
a. Assessed Value	\$6,149,877,995	\$6,149,877,995
b. Real Estate Mills	15.4855	15.4855
I. 2025-26 Data		
c. 2023 STEB Market Value	\$5,522,264,821	\$5,522,264,821
d. Assessed Value	\$6,275,908,679	\$6,275,908,679
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$95,233,936	\$95,233,936
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$95,233,936
(f Total * g)		
i. Base Mills Subject to Index	15.4855	15.4855
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed		\$98,756,444
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	15.7358	15.7358
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$98,756,444	\$98,756,444
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$95,945,574
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$93,067,207
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	Additional Mills For Community College: 0.2059
Approx. Tax Revenue from RE Taxes:	\$93,067,207	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,810,870</u>	
Total Approx. Tax Revenue:	\$95,878,077	
Approx. Tax Levy for Tax Rate Calculation:	\$98,756,444	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1049	16.1049
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$101,072,882	\$101,072,882
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
v. 2025-26 Total Real Estate Mills 15.9417		
w. Tax Levy Generated By Mills (Line m)	\$98,756,444	\$98,756,444
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$1,292,210	\$1,292,210
y. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,237,784
z. Net Tax Revenue Generated by Mills (y * j)		\$94,320,650
Information Related to Property Tax Relief		
V1. Assessed Value Exclusion per Homestead	\$21,502.00	
Number of Homestead/Farmstead Properties	8200	8200
Median Assessed Value of Homestead Properties		\$393,600

Act 1 Index (current): 4.0%

Calculation Method:	Rate	Additional Mills For Community College: 0.2059		
Approx. Tax Revenue from RE Taxes:	\$93,067,207			
Amount of Tax Relief for Homestead Exclusions	<u>\$2,810,870</u>			
Total Approx. Tax Revenue:	\$95,878,077			
Approx. Tax Levy for Tax Rate Calculation:	\$98,756,444			
	Delaware	Total		

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,810,765	Lowering RE Tax Rate	\$0	\$2,810,765
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$105			\$105
Amount of Tax Relief from State/Local Sources				\$2,810,870

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125237903 Rose Tree Media SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	6,275,908,679	15.9417	100,048,654			97.00000%	
Totals:	6,275,908,679		100,048,654	- 2,810,870 =	97,237,784 X	97.00000% =	94,320,650
				<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			\$10.00	\$0.00	180,000	180,000
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						180,000	180,000
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%	1,880,000	1,880,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,880,000	1,880,000
Total Act 511, Current Taxes							2,060,000
Act 511 Tax Limit -->				5,522,264,821 X	12	66,267,178	
				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>									
	Delaware	15.4855	15.7358	1.62%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	51,075,255
1200 Special Programs - Elementary / Secondary	18,465,394
1300 Vocational Education	548,179
1400 Other Instructional Programs - Elementary / Secondary	775,306
1700 Higher Education Programs for Secondary Students	1,253,336
Total Instruction	\$72,117,470
2000 Support Services	
2100 Support Services - Students	4,623,779
2200 Support Services - Instructional Staff	7,080,999
2300 Support Services - Administration	7,018,739
2400 Support Services - Pupil Health	1,268,888
2500 Support Services - Business	1,605,945
2600 Operation and Maintenance of Plant Services	11,244,272
2700 Student Transportation Services	7,294,094
2800 Support Services - Central	2,055,574
2900 Other Support Services	216,389
Total Support Services	\$42,408,679
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,933,543
3300 Community Services	148,500
Total Operation of Non-Instructional Services	\$2,082,043
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,721,607
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$12,471,607
Total Estimated Expenditures and Other Financing Uses	\$129,079,799

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,578,654
200 Personnel Services - Employee Benefits	18,058,685
300 Purchased Professional and Technical Services	1,006,900
400 Purchased Property Services	200
500 Other Purchased Services	613,800
600 Supplies	1,764,772
700 Property	33,750
800 Other Objects	18,494
Total Regular Programs - Elementary / Secondary	\$51,075,255
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,895,374
200 Personnel Services - Employee Benefits	5,719,588
300 Purchased Professional and Technical Services	2,138,565
400 Purchased Property Services	19,500
500 Other Purchased Services	1,565,313
600 Supplies	123,939
800 Other Objects	3,115
Total Special Programs - Elementary / Secondary	\$18,465,394
1300 <u>Vocational Education</u>	
500 Other Purchased Services	548,179
Total Vocational Education	\$548,179
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	461,188
200 Personnel Services - Employee Benefits	277,813
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,850
600 Supplies	26,830
800 Other Objects	625
Total Other Instructional Programs - Elementary / Secondary	\$775,306
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,253,336
Total Higher Education Programs for Secondary Students	\$1,253,336
Total Instruction	\$72,117,470
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,717,532
200 Personnel Services - Employee Benefits	1,658,188
300 Purchased Professional and Technical Services	135,865
400 Purchased Property Services	23,900
500 Other Purchased Services	4,100
600 Supplies	78,374
800 Other Objects	5,820

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,623,779
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,631,938
200 Personnel Services - Employee Benefits	1,787,737
300 Purchased Professional and Technical Services	495,097
400 Purchased Property Services	1,148,056
500 Other Purchased Services	114,546
600 Supplies	687,925
700 Property	204,000
800 Other Objects	11,700
Total Support Services - Instructional Staff	\$7,080,999
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,416,081
200 Personnel Services - Employee Benefits	2,198,233
300 Purchased Professional and Technical Services	637,500
400 Purchased Property Services	2,000
500 Other Purchased Services	161,950
600 Supplies	129,050
700 Property	5,000
800 Other Objects	468,925
Total Support Services - Administration	\$7,018,739
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	588,884
200 Personnel Services - Employee Benefits	424,327
300 Purchased Professional and Technical Services	236,000
400 Purchased Property Services	400
500 Other Purchased Services	700
600 Supplies	18,577
Total Support Services - Pupil Health	\$1,268,888
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	646,745
200 Personnel Services - Employee Benefits	443,584
300 Purchased Professional and Technical Services	183,036
400 Purchased Property Services	176,800
500 Other Purchased Services	19,600
600 Supplies	118,120
800 Other Objects	18,060
Total Support Services - Business	\$1,605,945
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,748,763
200 Personnel Services - Employee Benefits	2,829,814
300 Purchased Professional and Technical Services	670,300
400 Purchased Property Services	1,316,847
500 Other Purchased Services	548,887
600 Supplies	1,901,450

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<u>Description</u>	<u>Amount</u>
700 Property	221,000
800 Other Objects	7,211
Total Operation and Maintenance of Plant Services	\$11,244,272
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,408,855
200 Personnel Services - Employee Benefits	1,997,493
400 Purchased Property Services	303,000
500 Other Purchased Services	645,000
600 Supplies	870,200
700 Property	68,796
800 Other Objects	750
Total Student Transportation Services	\$7,294,094
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	574,127
200 Personnel Services - Employee Benefits	433,723
300 Purchased Professional and Technical Services	473,546
400 Purchased Property Services	443,570
500 Other Purchased Services	68,008
600 Supplies	58,100
800 Other Objects	4,500
Total Support Services - Central	\$2,055,574
2900 <u>Other Support Services</u>	
500 Other Purchased Services	216,389
Total Other Support Services	\$216,389
Total Support Services	\$42,408,679
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,061,221
200 Personnel Services - Employee Benefits	511,955
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	28,500
500 Other Purchased Services	59,583
600 Supplies	149,530
700 Property	8,000
800 Other Objects	100,754
Total Student Activities	\$1,933,543
3300 <u>Community Services</u>	
400 Purchased Property Services	45,000
500 Other Purchased Services	77,000
600 Supplies	1,500
800 Other Objects	25,000
Total Community Services	\$148,500
Total Operation of Non-Instructional Services	\$2,082,043

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,716,607
900 Other Uses of Funds	9,005,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,721,607
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$12,471,607
TOTAL EXPENDITURES	\$129,079,799

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	25,000,000	23,000,000
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	9,000,000	5,000,000
Other Capital Projects Fund	10,000,000	57,679,648
Debt Service Fund	1,100,000	1,200,000
Food Service / Cafeteria Operations Fund	1,600,000	1,300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	64,000	54,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,954,000	\$88,408,648

<u>Long-Term Investments</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		

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<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	\$46,954,000	\$88,408,648

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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	32,795,000	90,261,267
0520 Extended-Term Financing Agreements Payable	605,961	182,345
0530 Lease and Other Right-To-Use Obligations	337,399	337,399
0540 Accumulated Compensated Absences	2,192,962	2,417,962
0550 Authority Lease Obligations	5,338,884	4,963,552
0560 Other Post-Employment Benefits (OPEB)	8,600,000	8,435,269
0599 Other Noncurrent Liabilities		
Total General Fund	\$49,870,206	\$106,597,794
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	32,795,000	90,261,267
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	\$32,795,000	\$90,261,267
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	\$82,665,206	\$196,859,061

<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	\$82,665,206	\$196,859,061

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,693,075
0850 Unassigned Fund Balance	4,750,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,443,075
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,693,075