

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kimberly Reynolds

(717)291-6144

Extn : _____

Contact Person

Telephone

Extension

kjreynolds@sdlancaster.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lancaster SD	COUNTY : Lancaster	AUN : 113364002
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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	\$281548710
Ending Unassigned Fund Balance	\$2236454
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.79%

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
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

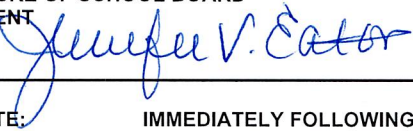
24 PS 6-687(a)(1)

(03/2006)

School District Name : Lancaster SD	County : Lancaster	AUN Number : 113364002
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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 5/19/25
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Reserved for general operating expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for fiscal 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.	Assigned for major capital repairs and maintenance expenses

<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	367,109	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	2,002,130	
0850 Unassigned Fund Balance	786,532	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,288,662</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	106,831,062	
7000 Revenue from State Sources	156,367,506	
8000 Revenue from Federal Sources	15,550,064	
9000 Other Financing Sources	4,250,000	
Total Estimated Revenues And Other Financing Sources		<u>\$282,998,632</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$288,287,294</u>

LEA : 113364002 Lancaster SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	81,541,651
6112 Interim Real Estate Taxes	105,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	1,650,000
6140 Current Act 511 Taxes - Flat Rate Assessments	220,000
6150 Current Act 511 Taxes - Proportional Assessments	12,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	1,100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,463,000
6910 Rentals	600,000
6940 Tuition from Patrons	2,500,000
6990 Refunds and Other Miscellaneous Revenue	1,471,411
REVENUE FROM LOCAL SOURCES	\$106,831,062
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	82,506,037
7160 Tuition for Orphans Subsidy	350,000
7220 Vocational Education	400,000
7250 Migratory Children	5,000
7271 Special Education funds for School-Aged Pupils	13,180,658
7292 Pre-K Counts	6,268,500
7311 Pupil Transportation Subsidy	2,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,765,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	8,711,623
7360 Safe Schools	150,000
7531 Ready to Learn-Foundation	5,880,688
7810 State Share of Social Security and Medicare Taxes	5,900,000
7820 State Share of Retirement Contributions	27,500,000
REVENUE FROM STATE SOURCES	\$156,367,506
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,650,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	500,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	400,000
8517 Title IV - 21st Century Schools	2,150,000
8521 Vocational Education - Operating Expenditures	200,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,130,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,270,064
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,050,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	200,000
REVENUE FROM FEDERAL SOURCES	\$15,550,064
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	4,000,000
9350 Enterprise Fund Transfers	250,000
OTHER FINANCING SOURCES	\$4,250,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	282,998,632

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,541,651	
Amount of Tax Relief for Homestead Exclusions	<u>\$8,711,623</u>	
Total Approx. Tax Revenue:	\$90,253,274	
Approx. Tax Levy for Tax Rate Calculation:	\$93,724,352	
	Lancaster	Total

2024-25 Data		
a. Assessed Value	\$3,668,908,000	\$3,668,908,000
b. Real Estate Mills	24.4389	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,937,799,485	\$3,937,799,485
d. Assessed Value	\$3,678,710,700	\$3,678,710,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$89,664,076	\$89,664,076
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$89,664,076	\$89,664,076
(f Total * g)		
i. Base Mills Subject to Index	24.4389	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.91699%	95.91699%
k. Tax Levy Needed	\$93,724,352	\$93,724,352
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	25.4775	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$93,724,352	\$93,724,352
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$85,012,729
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,541,651
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,541,651	
Amount of Tax Relief for Homestead Exclusions	<u>\$8,711,623</u>	
Total Approx. Tax Revenue:	\$90,253,274	
Approx. Tax Levy for Tax Rate Calculation:	\$93,724,352	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.8074	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$94,937,959	\$94,937,959
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	\$33,271.85	
Number of Homestead/Farmstead Properties	10283	10283
Median Assessed Value of Homestead Properties		\$115,000

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$81,541,651
Amount of Tax Relief for Homestead Exclusions	<u>\$8,711,623</u>
Total Approx. Tax Revenue:	\$90,253,274
Approx. Tax Levy for Tax Rate Calculation:	\$93,724,352
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$8,711,623	Lowering RE Tax Rate	\$0	\$8,711,623
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$8,711,623

CODE									
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>						
Lancaster	3,678,710,700	25.4775	93,724,352				95.91699%		
Totals:	3,678,710,700		93,724,352	-	8,711,623	=	85,012,729	X	95.91699% = 81,541,651
				<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			\$5.00	\$0.00		220,000		220,000
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							220,000		220,000
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			0.500%	0.000%		10,100,000		10,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		2,000,000		2,000,000
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							12,100,000		12,100,000
Total Act 511, Current Taxes									12,320,000
Act 511 Tax Limit -->					3,937,799,485	X	12		47,253,594
					Market Value		Mills		(511 Limit)

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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> Lancaster	24.4389	25.4775	4.25%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	102,517,538
1200 Special Programs - Elementary / Secondary	49,729,785
1300 Vocational Education	2,141,820
1400 Other Instructional Programs - Elementary / Secondary	8,871,777
1700 Higher Education Programs for Secondary Students	17,000
1800 Pre-Kindergarten	6,672,121
Total Instruction	\$169,950,041
2000 Support Services	
2100 Support Services - Students	19,234,345
2200 Support Services - Instructional Staff	18,507,292
2300 Support Services - Administration	14,779,689
2400 Support Services - Pupil Health	4,119,387
2500 Support Services - Business	3,659,559
2600 Operation and Maintenance of Plant Services	19,090,760
2700 Student Transportation Services	7,625,124
2800 Support Services - Central	7,850,187
2900 Other Support Services	45,000
Total Support Services	\$94,911,343
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,630,856
3300 Community Services	218,526
Total Operation of Non-Instructional Services	\$2,849,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,837,944
Total Other Expenditures and Financing Uses	\$13,837,944
Total Estimated Expenditures and Other Financing Uses	\$281,548,710

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		50,479,380
200 Personnel Services - Employee Benefits		38,296,851
300 Purchased Professional and Technical Services		4,201,898
400 Purchased Property Services		154,250
500 Other Purchased Services		5,023,580
600 Supplies		2,798,447
700 Property		1,342,382
800 Other Objects		220,750
Total Regular Programs - Elementary / Secondary		\$102,517,538
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		24,385,041
200 Personnel Services - Employee Benefits		16,917,771
300 Purchased Professional and Technical Services		2,665,500
400 Purchased Property Services		22,344
500 Other Purchased Services		5,297,750
600 Supplies		416,959
800 Other Objects		24,420
Total Special Programs - Elementary / Secondary		\$49,729,785
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		618,535
200 Personnel Services - Employee Benefits		397,935
300 Purchased Professional and Technical Services		15,000
400 Purchased Property Services		550
500 Other Purchased Services		894,000
600 Supplies		51,500
800 Other Objects		164,300
Total Vocational Education		\$2,141,820
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,423,457
200 Personnel Services - Employee Benefits		418,971
300 Purchased Professional and Technical Services		6,630,782
500 Other Purchased Services		398,567
Total Other Instructional Programs - Elementary / Secondary		\$8,871,777
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		15,000
600 Supplies		2,000
Total Higher Education Programs for Secondary Students		\$17,000
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		2,392,167
200 Personnel Services - Employee Benefits		1,792,656
300 Purchased Professional and Technical Services		2,500
500 Other Purchased Services		5,000

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<u>Description</u>		<u>Amount</u>
600	Supplies	23,941
800	Other Objects	2,455,857
Total Pre-Kindergarten		\$6,672,121
Total Instruction		\$169,950,041
2000 Support Services		
2100 <u>Support Services - Students</u>		
100	Personnel Services - Salaries	10,265,535
200	Personnel Services - Employee Benefits	6,954,350
300	Purchased Professional and Technical Services	1,338,375
400	Purchased Property Services	1,200
500	Other Purchased Services	53,200
600	Supplies	612,735
800	Other Objects	8,950
Total Support Services - Students		\$19,234,345
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	6,867,916
200	Personnel Services - Employee Benefits	5,378,332
300	Purchased Professional and Technical Services	548,313
400	Purchased Property Services	1,156,121
500	Other Purchased Services	1,018,964
600	Supplies	1,650,075
700	Property	1,887,571
Total Support Services - Instructional Staff		\$18,507,292
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	8,030,834
200	Personnel Services - Employee Benefits	5,085,907
300	Purchased Professional and Technical Services	923,229
400	Purchased Property Services	127,093
500	Other Purchased Services	284,300
600	Supplies	246,608
700	Property	32,413
800	Other Objects	49,305
Total Support Services - Administration		\$14,779,689
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	2,224,567
200	Personnel Services - Employee Benefits	1,698,170
300	Purchased Professional and Technical Services	162,000
400	Purchased Property Services	1,500
500	Other Purchased Services	500
600	Supplies	31,650
800	Other Objects	1,000
Total Support Services - Pupil Health		\$4,119,387
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	1,282,570

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	761,094
300 Purchased Professional and Technical Services	133,900
400 Purchased Property Services	63,000
500 Other Purchased Services	1,029,209
600 Supplies	371,736
800 Other Objects	18,050
Total Support Services - Business	\$3,659,559
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,658,458
200 Personnel Services - Employee Benefits	1,219,748
300 Purchased Professional and Technical Services	1,921,065
400 Purchased Property Services	11,683,873
500 Other Purchased Services	32,686
600 Supplies	2,099,430
700 Property	473,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$19,090,760
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	150,683
200 Personnel Services - Employee Benefits	107,919
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	7,319,822
600 Supplies	16,500
800 Other Objects	200
Total Student Transportation Services	\$7,625,124
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	3,707,371
200 Personnel Services - Employee Benefits	2,456,494
300 Purchased Professional and Technical Services	818,668
400 Purchased Property Services	14,000
500 Other Purchased Services	46,780
600 Supplies	741,674
700 Property	47,500
800 Other Objects	17,700
Total Support Services - Central	\$7,850,187
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$94,911,343
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,383,730
200 Personnel Services - Employee Benefits	584,326
300 Purchased Professional and Technical Services	160,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	17,750
500 Other Purchased Services	281,750
600 Supplies	199,000
800 Other Objects	4,300
Total Student Activities	\$2,630,856
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	49,990
200 Personnel Services - Employee Benefits	31,835
300 Purchased Professional and Technical Services	66,483
400 Purchased Property Services	1,000
500 Other Purchased Services	18,300
600 Supplies	50,818
800 Other Objects	100
Total Community Services	\$218,526
Total Operation of Non-Instructional Services	\$2,849,382
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,720,064
900 Other Uses of Funds	5,117,880
Total Debt Service / Other Expenditures and Financing Uses	\$13,837,944
Total Other Expenditures and Financing Uses	\$13,837,944
TOTAL EXPENDITURES	\$281,548,710

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,000,000	7,000,000
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	30,000,000	30,000,000
Other Capital Projects Fund	60,000,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$100,500,000	\$70,500,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	20,000,000	20,000,000
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	5,000,000	5,000,000
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	\$25,000,000	\$25,000,000
TOTAL CASH AND INVESTMENTS	\$125,500,000	\$95,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	150,000,000	150,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	5,400,000	5,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$155,400,000	\$155,400,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

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<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		

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<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	\$155,400,000	\$155,400,000

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	30,000,000	30,000,000
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		
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	\$30,000,000	\$30,000,000
TOTAL INDEBTEDNESS	\$185,400,000	\$185,400,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	83,000	17,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$83,000	\$17,000
2000 Support Services		
2100 Support Services - Students	15,000	3,000
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$15,000	\$3,000
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$98,000	\$20,000

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	50,000	10,000
200 Personnel Services - Employee Benefits	33,000	7,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$83,000	\$17,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Nonpublic School Programs			
1600 <u>Adult Education Programs</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Adult Education Programs			
1700 <u>Higher Education Programs for Secondary Students</u>			
500	Other Purchased Services		
600	Supplies		
Total Higher Education Programs for Secondary Students			
1800 <u>Pre-Kindergarten</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Pre-Kindergarten			
Total Instruction		\$83,000	\$17,000
2000 Support Services			
2100 <u>Support Services - Students</u>			
100	Personnel Services - Salaries	10,000	2,000
200	Personnel Services - Employee Benefits	5,000	1,000
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Support Services - Students		\$15,000	\$3,000
2200 <u>Support Services - Instructional Staff</u>			
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$15,000	\$3,000
TOTAL EXPENDITURES	\$98,000	\$20,000

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	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,000	1,000
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	367,109
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,002,130
0850 Unassigned Fund Balance	2,236,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,738,584
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,105,693