

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

**General Fund Budget Approval**Date of Adoption of the General Fund Budget: *June 23, 2025*

President of the Board - Original Signature Required

*6-22-25*  
Date

Secretary of the Board - Original Signature Required

*6-23-25*  
Date

Chief School Administrator - Original Signature Required

*6/23/25*  
Date

Daniel Forry

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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	\$115293960
Ending Unassigned Fund Balance	\$7475496
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.48%

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 6/25/25
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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)

<b>School District Name :</b> Penn Manor SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113365203
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/19/2025
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To allow for unpredictable facilities and other expenses
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.	Good business practice, to provide liquidity
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board has adopted a resolution for the commitment of fund balance for unexpected healthcare expenses, and future facilities repairs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,016,285
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,200,080
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$24,216,365</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	72,146,673
7000 Revenue from State Sources	40,956,142
8000 Revenue from Federal Sources	1,450,276
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$114,553,091</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$138,769,456</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	58,600,518
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	201,000
6150 Current Act 511 Taxes - Proportional Assessments	8,179,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	883,454
6500 Earnings on Investments	1,463,292
6700 Revenues from LEA Activities	63,454
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,550,000
6910 Rentals	180,000
6940 Tuition from Patrons	165,000
6990 Refunds and Other Miscellaneous Revenue	500,855
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$72,146,673</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,384,616
7160 Tuition for Orphans Subsidy	115,000
7220 Vocational Education	148,886
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	4,233,767
7311 Pupil Transportation Subsidy	2,554,282
7312 Nonpublic and Charter School Pupil Transportation Subsidy	129,466
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	668,563
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	2,261,007
7360 Safe Schools	150,503
7531 Ready to Learn-Foundation	3,387,603
7532 Ready to Learn-Adequacy Supplement	2,766,811
7810 State Share of Social Security and Medicare Taxes	1,666,157
7820 State Share of Retirement Contributions	7,388,481
<b>REVENUE FROM STATE SOURCES</b>	<b>\$40,956,142</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,056,100
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	169,475
8517 Title IV - 21st Century Schools	69,701

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,450,276</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>114,553,091</b>

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$58,600,518	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,261,007</u>	
Total Approx. Tax Revenue:	\$60,861,525	
Approx. Tax Levy for Tax Rate Calculation:	\$62,673,912	
	Lancaster	Total

2024-25 Data		
a. Assessed Value	\$3,264,438,900	\$3,264,438,900
b. Real Estate Mills	18.4744	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,269,551,721	\$3,269,551,721
d. Assessed Value	\$3,277,752,850	\$3,277,752,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$60,308,550	\$60,308,550
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$60,308,550	\$60,308,550
(f Total * g)		
i. Base Mills Subject to Index	18.4744	
(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	\$62,673,912	\$62,673,912
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	19.1210	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,673,912	\$62,673,912
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,412,905
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$58,600,518
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$58,600,518	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,261,007</u>	
Total Approx. Tax Revenue:	\$60,861,525	
Approx. Tax Levy for Tax Rate Calculation:	\$62,673,912	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.4165	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,642,488	\$63,642,488
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	\$11,711.00	
Number of Homestead/Farmstead Properties	10142	10142
Median Assessed Value of Homestead Properties		\$182,700

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$58,600,518
Amount of Tax Relief for Homestead Exclusions	<u>\$2,261,007</u>
Total Approx. Tax Revenue:	\$60,861,525
Approx. Tax Levy for Tax Rate Calculation:	\$62,673,912
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,261,007	Lowering RE Tax Rate	\$0	\$2,261,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,261,007

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	3,277,752,850	19.1210	62,673,912				97.00000%		
<b>Totals:</b>				<b>3,277,752,850</b>	<b>62,673,912</b>	-	2,261,007	=	60,412,905 X 97.00000% = 58,600,518
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
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%		7,179,100		7,179,100
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,000,000		1,000,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>8,179,100</b>		<b>8,179,100</b>
<b>Total Act 511, Current Taxes</b>									<b>8,179,100</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>3,269,551,721</b>	<b>X</b>		<b>12</b>		<b>39,234,621</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

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	18.4744	19.1210	3.50%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,126,063
1200 Special Programs - Elementary / Secondary	18,990,219
1300 Vocational Education	3,272,473
1400 Other Instructional Programs - Elementary / Secondary	153,636
<b>Total Instruction</b>	<b>\$68,542,391</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,658,106
2200 Support Services - Instructional Staff	818,424
2300 Support Services - Administration	6,796,806
2400 Support Services - Pupil Health	1,179,185
2500 Support Services - Business	1,228,935
2600 Operation and Maintenance of Plant Services	8,054,002
2700 Student Transportation Services	5,967,720
2800 Support Services - Central	2,418,629
2900 Other Support Services	48,404
<b>Total Support Services</b>	<b>\$30,170,211</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,108,800
3300 Community Services	1,000
3400 Scholarships and Awards	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,112,300</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,132,058
5200 Interfund Transfers - Out	3,380,000
5900 Budgetary Reserve	1,957,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,469,058</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$115,293,960</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,537,739
200 Personnel Services - Employee Benefits	15,816,824
300 Purchased Professional and Technical Services	963,466
400 Purchased Property Services	251,300
500 Other Purchased Services	1,099,044
600 Supplies	1,198,590
700 Property	251,000
800 Other Objects	8,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,126,063</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,779,253
200 Personnel Services - Employee Benefits	2,951,849
300 Purchased Professional and Technical Services	9,145,017
400 Purchased Property Services	35,000
500 Other Purchased Services	2,014,700
600 Supplies	63,600
800 Other Objects	800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$18,990,219</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	450,221
200 Personnel Services - Employee Benefits	196,149
500 Other Purchased Services	2,594,043
600 Supplies	10,060
700 Property	22,000
<b>Total Vocational Education</b>	<b>\$3,272,473</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	102,535
200 Personnel Services - Employee Benefits	36,301
500 Other Purchased Services	13,800
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$153,636</b>
<b>Total Instruction</b>	<b>\$68,542,391</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,252,235
200 Personnel Services - Employee Benefits	1,341,271
400 Purchased Property Services	49,000
500 Other Purchased Services	4,800
600 Supplies	7,550
800 Other Objects	3,250
<b>Total Support Services - Students</b>	<b>\$3,658,106</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	439,576
200 Personnel Services - Employee Benefits	296,049
300 Purchased Professional and Technical Services	25,474
400 Purchased Property Services	1,750
500 Other Purchased Services	19,000
600 Supplies	36,575
<b>Total Support Services - Instructional Staff</b>	<b>\$818,424</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,852,505
200 Personnel Services - Employee Benefits	2,458,076
300 Purchased Professional and Technical Services	296,200
400 Purchased Property Services	8,200
500 Other Purchased Services	112,750
600 Supplies	42,425
800 Other Objects	26,650
<b>Total Support Services - Administration</b>	<b>\$6,796,806</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	767,605
200 Personnel Services - Employee Benefits	374,830
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	500
500 Other Purchased Services	1,250
600 Supplies	20,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,179,185</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	697,348
200 Personnel Services - Employee Benefits	469,387
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	10,500
500 Other Purchased Services	9,700
600 Supplies	6,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$1,228,935</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,383,010
200 Personnel Services - Employee Benefits	1,953,924
300 Purchased Professional and Technical Services	125,360
400 Purchased Property Services	981,082
500 Other Purchased Services	567,200
600 Supplies	1,937,926
700 Property	105,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,054,002</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	82,700

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	39,944
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	22,000
500 Other Purchased Services	5,820,276
600 Supplies	1,000
<b>Total Student Transportation Services</b>	<b>\$5,967,720</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,286,900
200 Personnel Services - Employee Benefits	765,369
300 Purchased Professional and Technical Services	52,160
400 Purchased Property Services	218,500
500 Other Purchased Services	48,700
600 Supplies	45,000
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$2,418,629</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	48,404
<b>Total Other Support Services</b>	<b>\$48,404</b>
<b>Total Support Services</b>	<b>\$30,170,211</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,006,387
200 Personnel Services - Employee Benefits	502,155
300 Purchased Professional and Technical Services	89,800
400 Purchased Property Services	73,000
500 Other Purchased Services	142,658
600 Supplies	213,400
700 Property	9,300
800 Other Objects	72,100
<b>Total Student Activities</b>	<b>\$2,108,800</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	2,500
<b>Total Scholarships and Awards</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,112,300</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,752,058
900 Other Uses of Funds	5,380,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,132,058</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	



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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,380,000
<b>Total Interfund Transfers - Out</b>	<b>\$3,380,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,957,000
<b>Total Budgetary Reserve</b>	<b>\$1,957,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,469,058</b>
<b>TOTAL EXPENDITURES</b>	<b>\$115,293,960</b>

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	27,000,000	25,000,000
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	150,000	2,150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,800,000	\$29,300,000

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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	\$29,800,000	\$29,300,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	90,310,000	84,930,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$90,310,000</b>	<b>\$84,930,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$90,310,000</b>	<b>\$84,930,000</b>



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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	1,500,000	1,500,000
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	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,505,000	\$1,505,000
TOTAL INDEBTEDNESS	\$91,815,000	\$86,435,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,475,496
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,475,496
5900 Budgetary Reserve	1,957,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,432,496