

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

Anthony Spataro

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Contact Person

Telephone

Extension

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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 : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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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	\$95103749
Ending Unassigned Fund Balance	\$5681941
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.97%

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 : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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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
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for emergencies
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.	Unassigned Fund Balance is less than 8% of budgeted 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.	Represents fund balance committed for PSERS stabilization, health savings accounts, Future debt service obligations and personnel costs

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,762,681	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,902,833	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,665,514</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	66,768,074	
7000 Revenue from State Sources	25,058,668	
8000 Revenue from Federal Sources	1,799,493	
9000 Other Financing Sources	25,000	
Total Estimated Revenues And Other Financing Sources		<u>\$93,651,235</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,316,749</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,692,300
6112 Interim Real Estate Taxes	537,145
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	275,000
6150 Current Act 511 Taxes - Proportional Assessments	7,622,067
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	1,525,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	921,562
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	30,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$66,768,074
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,517,513
7160 Tuition for Orphans Subsidy	109,000
7271 Special Education funds for School-Aged Pupils	2,226,838
7292 Pre-K Counts	880,000
7311 Pupil Transportation Subsidy	1,348,848
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,110
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	287,054
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,000
7340 State Property Tax Reduction Allocation	1,232,420
7360 Safe Schools	91,553
7505 Ready to Learn Block Grant	1,771,246
7532 Ready to Learn-Adequacy Supplement	711,188
7810 State Share of Social Security and Medicare Taxes	1,410,961
7820 State Share of Retirement Contributions	6,270,937
REVENUE FROM STATE SOURCES	\$25,058,668
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,320,146
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	173,761

2025-2026 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 113361703 Conestoga Valley SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8516 Title III - Language Instruction for English Learners and Immigrant Students	54,085	
8517 Title IV - 21st Century Schools	101,501	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000	
REVENUE FROM FEDERAL SOURCES	\$1,799,493	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	25,000	
OTHER FINANCING SOURCES	\$25,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,651,235	

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,692,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,232,420</u>	
Total Approx. Tax Revenue:	\$55,924,720	
Approx. Tax Levy for Tax Rate Calculation:	\$57,575,458	
	Lancaster	Total

2024-25 Data		
a. Assessed Value	\$3,549,252,373	\$3,549,252,373
b. Real Estate Mills	15.7620	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$3,623,307,152	\$3,623,307,152
d. Assessed Value	\$3,563,697,800	\$3,563,697,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$55,943,316	\$55,943,316
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$55,943,316	\$55,943,316
(f Total * g)		
i. Base Mills Subject to Index	15.7620	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.07020%	97.07020%
k. Tax Levy Needed	\$57,575,458	\$57,575,458
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	16.1561	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,575,458	\$57,575,458
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,343,038
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,692,300
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,692,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,232,420</u>	
Total Approx. Tax Revenue:	\$55,924,720	
Approx. Tax Levy for Tax Rate Calculation:	\$57,575,458	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3924	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,417,560	\$58,417,560
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	\$11,170.00	
Number of Homestead/Farmstead Properties	6829	6829
Median Assessed Value of Homestead Properties		\$193,900

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,692,300
Amount of Tax Relief for Homestead Exclusions	<u>\$1,232,420</u>
Total Approx. Tax Revenue:	\$55,924,720
Approx. Tax Levy for Tax Rate Calculation:	\$57,575,458
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,232,420	Lowering RE Tax Rate	\$0	\$1,232,420
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,232,420

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113361703 Conestoga Valley 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>
Lancaster	3,563,697,800	16.1561	57,575,458			97.07020%	
Totals:	3,563,697,800		57,575,458	- 1,232,420	= 56,343,038	X 97.07020%	= 54,692,300
				<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	275,000	275,000
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						275,000	275,000
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%	6,283,200	6,283,200
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	990,000	990,000
6154	Current Act 511 Amusement Taxes			2.000%	0.000%	348,867	348,867
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						7,622,067	7,622,067
Total Act 511, Current Taxes							7,897,067
Act 511 Tax Limit -->				3,623,307,152		X 12	43,479,686
				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>									
	Lancaster	15.7620	16.1561	2.51%	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>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	4.0%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		40,306,227
1200 Special Programs - Elementary / Secondary		15,227,882
1300 Vocational Education		1,341,023
1400 Other Instructional Programs - Elementary / Secondary		319,729
1500 Nonpublic School Programs		78,943
1800 Pre-Kindergarten		850,850
Total Instruction		\$58,124,654
2000 Support Services		
2100 Support Services - Students		3,216,347
2200 Support Services - Instructional Staff		3,511,635
2300 Support Services - Administration		4,583,134
2400 Support Services - Pupil Health		924,693
2500 Support Services - Business		1,028,121
2600 Operation and Maintenance of Plant Services		7,223,716
2700 Student Transportation Services		4,229,643
2800 Support Services - Central		2,117,725
2900 Other Support Services		45,000
Total Support Services		\$26,880,014
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,803,400
3300 Community Services		17,501
3400 Scholarships and Awards		1,000
Total Operation of Non-Instructional Services		\$1,821,901
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		10,000
Total Facilities Acquisition, Construction and Improvement Services		\$10,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		50,000
5200 Interfund Transfers - Out		8,167,180
5900 Budgetary Reserve		50,000
Total Other Expenditures and Financing Uses		\$8,267,180
Total Estimated Expenditures and Other Financing Uses		\$95,103,749

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,347,915
200 Personnel Services - Employee Benefits	13,149,556
300 Purchased Professional and Technical Services	189,552
400 Purchased Property Services	910,023
500 Other Purchased Services	3,061,133
600 Supplies	1,599,398
700 Property	39,120
800 Other Objects	9,530
Total Regular Programs - Elementary / Secondary	\$40,306,227
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,519,890
200 Personnel Services - Employee Benefits	3,396,486
300 Purchased Professional and Technical Services	2,716,671
500 Other Purchased Services	3,505,213
600 Supplies	83,135
800 Other Objects	6,487
Total Special Programs - Elementary / Secondary	\$15,227,882
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	120,000
500 Other Purchased Services	1,221,023
Total Vocational Education	\$1,341,023
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	107,124
200 Personnel Services - Employee Benefits	42,437
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	2,500
500 Other Purchased Services	47,168
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$319,729
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	78,943
Total Nonpublic School Programs	\$78,943
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	374,853
200 Personnel Services - Employee Benefits	160,652
300 Purchased Professional and Technical Services	12,369
500 Other Purchased Services	243,906
600 Supplies	59,070
Total Pre-Kindergarten	\$850,850
Total Instruction	\$58,124,654
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,884,984
200 Personnel Services - Employee Benefits	1,210,868
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	2,200
600 Supplies	84,200
800 Other Objects	2,095
Total Support Services - Students	\$3,216,347
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,677,189
200 Personnel Services - Employee Benefits	1,374,718
300 Purchased Professional and Technical Services	149,389
500 Other Purchased Services	95,038
600 Supplies	113,756
700 Property	101,000
800 Other Objects	545
Total Support Services - Instructional Staff	\$3,511,635
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,577,944
200 Personnel Services - Employee Benefits	1,581,214
300 Purchased Professional and Technical Services	260,350
400 Purchased Property Services	3,000
500 Other Purchased Services	69,350
600 Supplies	53,401
800 Other Objects	37,875
Total Support Services - Administration	\$4,583,134
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	494,974
200 Personnel Services - Employee Benefits	374,387
300 Purchased Professional and Technical Services	4,650
500 Other Purchased Services	14,082
600 Supplies	36,100
800 Other Objects	500
Total Support Services - Pupil Health	\$924,693
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	565,473
200 Personnel Services - Employee Benefits	362,148
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,000
500 Other Purchased Services	10,500
600 Supplies	64,600
800 Other Objects	1,400
Total Support Services - Business	\$1,028,121
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	297,973

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	203,364
300	Purchased Professional and Technical Services	315,150
400	Purchased Property Services	3,795,725
500	Other Purchased Services	518,595
600	Supplies	1,752,302
700	Property	258,107
800	Other Objects	82,500
Total Operation and Maintenance of Plant Services		\$7,223,716
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	57,891
200	Personnel Services - Employee Benefits	35,331
300	Purchased Professional and Technical Services	78,725
500	Other Purchased Services	3,778,696
600	Supplies	279,000
Total Student Transportation Services		\$4,229,643
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	974,051
200	Personnel Services - Employee Benefits	529,957
300	Purchased Professional and Technical Services	373,087
400	Purchased Property Services	195,880
500	Other Purchased Services	7,100
600	Supplies	36,550
800	Other Objects	1,100
Total Support Services - Central		\$2,117,725
2900 <u>Other Support Services</u>		
500	Other Purchased Services	45,000
Total Other Support Services		\$45,000
Total Support Services		\$26,880,014
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,004,093
200	Personnel Services - Employee Benefits	446,170
400	Purchased Property Services	85,995
500	Other Purchased Services	116,442
600	Supplies	129,700
700	Property	20,000
800	Other Objects	1,000
Total Student Activities		\$1,803,400
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	3,511
200	Personnel Services - Employee Benefits	1,186
600	Supplies	12,804
Total Community Services		\$17,501
3400 <u>Scholarships and Awards</u>		

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
Total Scholarships and Awards	\$1,000
Total Operation of Non-Instructional Services	\$1,821,901
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,167,180
Total Interfund Transfers - Out	\$8,167,180
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$8,267,180
TOTAL EXPENDITURES	\$95,103,749

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,531,418	16,129,462
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	305,000	305,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,000,000	7,000,000
Other Capital Projects Fund	25,000,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,900,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,750,000	2,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$55,866,418	\$53,314,462

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	\$55,866,418	\$53,314,462

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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	124,640,000	136,660,000
0520 Extended-Term Financing Agreements Payable	1,257,391	1,295,113
0530 Lease and Other Right-To-Use Obligations	31,850	
0540 Accumulated Compensated Absences	2,035,530	2,096,596
0550 Authority Lease Obligations	1,074,834	999,834
0560 Other Post-Employment Benefits (OPEB)	3,363,569	3,464,476
0599 Other Noncurrent Liabilities		
Total General Fund	\$132,403,174	\$144,516,019
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		

<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		

<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	\$132,403,174	\$144,516,019

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	9,977,802	10,077,580
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,065,706	532,853
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	575,209	580,961
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,703,717	\$11,276,394
TOTAL INDEBTEDNESS	\$144,106,891	\$155,792,413

Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,531,059
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,681,941
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,213,000
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,363,000