FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025

Amy Milsten — 06/16/25

President of the Board - Original Signature Required — Date

Kelly Martin — 6/16/25

Secretary of the Board - Original Signature Required — Date

[signature] — 6/16/25

Chief School Administrator - Original Signature Required — Date

Kelly Martin — (717)846-6789 Extn :1213

Contact Person — Telephone — Extension

kmartin2@cysd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Central York SD	York	112671303

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 [x]

No [ ]

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

Total Budgeted Expenditures	$115900058
Ending Unassigned Fund Balance	$9123049
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.87%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	16 Jun 2025

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 :	County :	AUN Number :
Central York SD	York	112671303

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
Amy Milstein	5/12/25

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	Protection against major taxable properties electing to pay as delinquent or appeal their tax assessed value, cash flow protection until RE taxes are collected, self-insurance liability exposure, and unexpected special education expenses.
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 Fund Balance for Future Capital Projects ($3,500,000) and PSERS costs ($1,000,000).
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 Fund Balance for Future Curriculum expenses.($1,250,000)

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,500,000	
0840 Assigned Fund Balance	1,250,000	
0850 Unassigned Fund Balance	6,311,937	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,061,937**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	84,082,228	
7000 Revenue from State Sources	33,649,426	
8000 Revenue from Federal Sources	979,516	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$118,711,170**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$130,773,107**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	71,332,825
6112	Interim Real Estate Taxes	400,000
6113	Public Utility Realty Taxes	60,000
6114	Payments in Lieu of Current Taxes - State / Local	300,000
6150	Current Act 511 Taxes - Proportional Assessments	8,320,200
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,320,000
6500	Earnings on Investments	400,000
6700	Revenues from LEA Activities	80,200
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,073,000
6910	Rentals	50,000
6920	Contributions and Donations from Private Sources	40,000
6940	Tuition from Patrons	550,000
6990	Refunds and Other Miscellaneous Revenue	156,003
REVENUE FROM LOCAL SOURCES		**$84,082,228**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	13,083,002
7144	Reimbursement of CS Expenditures Subsidy	200,000
7160	Tuition for Orphans Subsidy	250,000
7271	Special Education funds for School-Aged Pupils	2,900,000
7311	Pupil Transportation Subsidy	2,900,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	173,500
7330	Health Services (Medical, Dental, Nurse, Act 25)	101,860
7340	State Property Tax Reduction Allocation	1,867,780
7360	Safe Schools	150,000
7531	Ready to Learn-Foundation	581,460
7532	Ready to Learn-Adequacy Supplement	1,075,578
7810	State Share of Social Security and Medicare Taxes	1,868,190
7820	State Share of Retirement Contributions	8,498,056
REVENUE FROM STATE SOURCES		**$33,649,426**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	724,779
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	139,890
8516	Title III - Language Instruction for English Learners and Immigrant Students	41,268

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	58,579
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	**$979,516**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**118,711,170**

Act 1 Index (current): 5.1%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$71,332,825**
Amount of Tax Relief for Homestead Exclusions	**$1,867,780**
Total Approx. Tax Revenue:	**$73,200,605**
Approx. Tax Levy for Tax Rate Calculation:	**$76,437,108**

		York	Total
	2024-25 Data		
	a. Assessed Value	$3,170,919,817	$3,170,919,817
	b. Real Estate Mills	22.7448	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$3,651,829,230	$3,651,829,230
	d. Assessed Value	$3,262,764,420	$3,262,764,420
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$72,121,937	$72,121,937
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$72,121,937	$72,121,937
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.7448	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.65974%	95.65974%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$76,437,108	$76,437,108
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**23.4271**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$76,437,108	$76,437,108
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$74,569,328
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$71,332,825

Act 1 Index (current): 5.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$71,332,825**
Amount of Tax Relief for Homestead Exclusions	**$1,867,780**
Total Approx. Tax Revenue:	**$73,200,605**
Approx. Tax Levy for Tax Rate Calculation:	**$76,437,108**

		York	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	23.9047	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$77,995,405	$77,995,405
	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		
	Assessed Value Exclusion per Homestead	$8,911.00	
V.	Number of Homestead/Farmstead Properties	8950	8950
	Median Assessed Value of Homestead Properties		$152,920

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$71,332,825**
Amount of Tax Relief for Homestead Exclusions	**$1,867,780**
Total Approx. Tax Revenue:	**$73,200,605**
Approx. Tax Levy for Tax Rate Calculation:	**$76,437,108**

	York			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,867,780	Lowering RE Tax Rate	$0	$1,867,780
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,867,780**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
York	3,262,764,420	23.4271	76,437,108						95.65974%		
Totals:	**3,262,764,420**		**76,437,108**	-	1,867,780	=	74,569,328	X	95.65974%	=	71,332,825

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	7,200,000	7,200,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,120,200	1,120,200
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			**8,320,200**	**8,320,200**
	Total Act 511, Current Taxes				**8,320,200**
		Act 511 Tax Limit -->	**3,651,829,230 X**	**12**	**43,821,951**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2024-25 (Rebalanced)	Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2024-25 (Rebalanced)	Additional Tax Rate Charged in: 2025-26	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	York	22.7448	23.4271	3.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,152,935
1200 Special Programs - Elementary / Secondary	19,340,298
1300 Vocational Education	1,938,563
1400 Other Instructional Programs - Elementary / Secondary	1,096,787
Total Instruction	**$76,528,583**
2000 Support Services	
2100 Support Services - Students	4,993,092
2200 Support Services - Instructional Staff	5,926,825
2300 Support Services - Administration	6,576,688
2400 Support Services - Pupil Health	1,191,091
2500 Support Services - Business	1,023,598
2600 Operation and Maintenance of Plant Services	8,498,659
2700 Student Transportation Services	5,771,319
2800 Support Services - Central	1,159,676
2900 Other Support Services	10,000
Total Support Services	**$35,150,948**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,226,776
3300 Community Services	228,751
Total Operation of Non-Instructional Services	**$2,455,527**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,765,000
Total Other Expenditures and Financing Uses	**$1,765,000**
Total Estimated Expenditures and Other Financing Uses	**$115,900,058**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,140,525
200 Personnel Services - Employee Benefits	18,331,360
300 Purchased Professional and Technical Services	3,402,080
400 Purchased Property Services	136,954
500 Other Purchased Services	2,616,420
600 Supplies	455,260
700 Property	64,941
800 Other Objects	5,395
Total Regular Programs - Elementary / Secondary	**$54,152,935**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,931,213
200 Personnel Services - Employee Benefits	4,851,178
300 Purchased Professional and Technical Services	3,037,360
400 Purchased Property Services	2,000
500 Other Purchased Services	4,455,939
600 Supplies	47,008
700 Property	7,200
800 Other Objects	8,400
Total Special Programs - Elementary / Secondary	**$19,340,298**
1300 Vocational Education	
500 Other Purchased Services	1,938,563
Total Vocational Education	**$1,938,563**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	117,800
200 Personnel Services - Employee Benefits	61,460
300 Purchased Professional and Technical Services	706,000
400 Purchased Property Services	1,727
500 Other Purchased Services	203,000
600 Supplies	6,600
800 Other Objects	200
Total Other Instructional Programs - Elementary / Secondary	**$1,096,787**
Total Instruction	**$76,528,583**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,012,081
200 Personnel Services - Employee Benefits	1,811,990
300 Purchased Professional and Technical Services	147,200
500 Other Purchased Services	2,810
600 Supplies	14,991
800 Other Objects	4,020
Total Support Services - Students	**$4,993,092**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	2,282,528
200 Personnel Services - Employee Benefits	1,861,856
300 Purchased Professional and Technical Services	276,493
400 Purchased Property Services	20,900
500 Other Purchased Services	21,575
600 Supplies	740,118
700 Property	682,255
800 Other Objects	41,100
Total Support Services - Instructional Staff	**$5,926,825**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,702,513
200 Personnel Services - Employee Benefits	2,308,375
300 Purchased Professional and Technical Services	308,500
400 Purchased Property Services	22,300
500 Other Purchased Services	63,300
600 Supplies	108,000
700 Property	11,300
800 Other Objects	52,400
Total Support Services - Administration	**$6,576,688**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	647,465
200 Personnel Services - Employee Benefits	398,516
300 Purchased Professional and Technical Services	126,250
400 Purchased Property Services	700
500 Other Purchased Services	550
600 Supplies	16,370
700 Property	950
800 Other Objects	290
Total Support Services - Pupil Health	**$1,191,091**
2500 Support Services - Business	
100 Personnel Services - Salaries	593,580
200 Personnel Services - Employee Benefits	374,868
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	1,000
500 Other Purchased Services	13,000
600 Supplies	6,750
800 Other Objects	32,000
Total Support Services - Business	**$1,023,598**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,229,912
200 Personnel Services - Employee Benefits	1,536,726
300 Purchased Professional and Technical Services	476,000
400 Purchased Property Services	2,834,185
500 Other Purchased Services	411,371
600 Supplies	860,465
700 Property	148,000

Description	Amount
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$8,498,659**
2700 Student Transportation Services	
100 Personnel Services - Salaries	77,400
200 Personnel Services - Employee Benefits	47,569
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	5,641,100
600 Supplies	250
Total Student Transportation Services	**$5,771,319**
2800 Support Services - Central	
100 Personnel Services - Salaries	323,666
200 Personnel Services - Employee Benefits	226,829
300 Purchased Professional and Technical Services	585,766
500 Other Purchased Services	5,800
600 Supplies	14,200
800 Other Objects	3,415
Total Support Services - Central	**$1,159,676**
2900 Other Support Services	
500 Other Purchased Services	10,000
Total Other Support Services	**$10,000**
Total Support Services	**$35,150,948**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	948,959
200 Personnel Services - Employee Benefits	416,212
300 Purchased Professional and Technical Services	230,775
400 Purchased Property Services	56,000
500 Other Purchased Services	216,760
600 Supplies	185,600
700 Property	98,250
800 Other Objects	74,220
Total Student Activities	**$2,226,776**
3300 Community Services	
100 Personnel Services - Salaries	126,570
200 Personnel Services - Employee Benefits	59,181
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,000
600 Supplies	24,500
700 Property	10,000
800 Other Objects	500
Total Community Services	**$228,751**
Total Operation of Non-Instructional Services	**$2,455,527**
5000 Other Expenditures and Financing Uses	

Description	Amount
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,765,000
Total Interfund Transfers - Out	**$1,765,000**
Total Other Expenditures and Financing Uses	**$1,765,000**
TOTAL EXPENDITURES	**$115,900,058**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	18,607,000	19,607,000
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	302,910	715,910
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$18,909,910**	**$20,322,910**

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		

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$18,909,910**	**$20,322,910**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,600,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,000,000	17,250,000
0599 Other Noncurrent Liabilities	131,000,000	130,000,000
Total General Fund	**$149,600,000**	**$148,900,000**
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		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	35,000	36,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	**$35,000**	**$36,000**
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
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	**$149,635,000**	**$148,936,000**

Short-Term Payables	**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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$149,635,000**	**$148,936,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	167,898	
1200 Special Programs - Elementary / Secondary		100,786
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	**$167,898**	**$100,786**
2000 Support Services		
2100 Support Services - Students		
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		
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	**$167,898**	**$100,786**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	99,557	
200 Personnel Services - Employee Benefits	53,314	
300 Purchased Professional and Technical Services	310	
400 Purchased Property Services		
500 Other Purchased Services	1,240	
600 Supplies	2,108	
700 Property		
800 Other Objects	11,369	
Total Regular Programs - Elementary / Secondary	**$167,898**	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		61,019
200 Personnel Services - Employee Benefits		30,076
300 Purchased Professional and Technical Services		190
400 Purchased Property Services		
500 Other Purchased Services		1,240
600 Supplies		1,292
700 Property		
800 Other Objects		6,969
Total Special Programs - Elementary / Secondary		**$100,786**
1300 Vocational Education		
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 Other Instructional Programs - Elementary / Secondary		
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 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
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 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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	**$167,898**	**$100,786**
TOTAL EXPENDITURES	**$167,898**	**$100,786**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	4,500,000
0840	Assigned Fund Balance	1,250,000
0850	Unassigned Fund Balance	9,123,049
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$14,873,049**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$14,873,049**