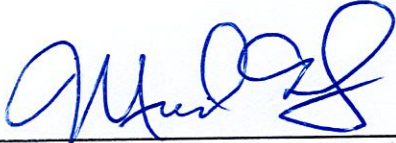


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

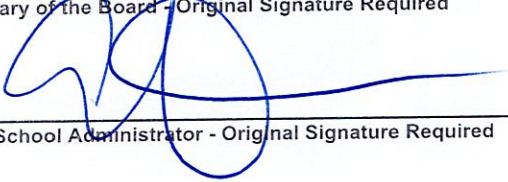
Date of Adoption of the General Fund Budget: 06/23/2025

_____
President of the Board - Original Signature Required

Date

6/23/2025_____
Secretary of the Board - Original Signature Required

Date

6/23/2025_____
Chief School Administrator - Original Signature Required

Date

6/23/2025

Robert J Horney

Contact Person

(717)545-4703

Extn :70231

Telephone_____
Extension

rhorney@cdschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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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	☐

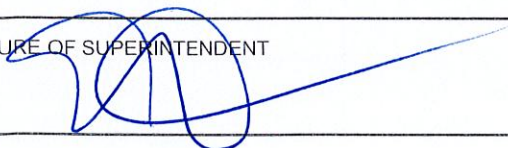
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$272597034
Ending Unassigned Fund Balance	\$18509213
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.78%

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 6/23/ 2025
--	--------------------

DUE DATE: AUGUST 15, 2025

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

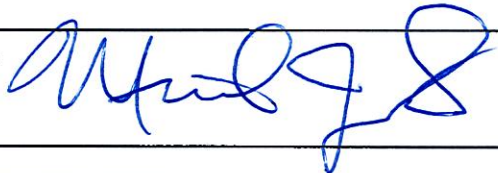
24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/19/2025
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$1,263,335.00 Function 2200, Object 200: \$1,881,348.00	The Central Dauphin School District budgets its obligation for employee tuition reimbursement expenses to the 2271 and 2272 /240 budgetary account code.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,958,965.00 Function 2800, Object 200: \$2,723,298.00	The Central Dauphin School District budgets its obligation for its retired employees' medical, dental, and vision expenses to the 2830 /218 budgetary account code.
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.	Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The fund balance provides financial stability and is within the range of budgeted expenditures as suggested in the Manual of Accounting.
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 Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities and \$4,500,000 for Capital Projects.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	218,358	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	18,509,213	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,195,222</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	183,395,089	
7000 Revenue from State Sources	81,783,191	
8000 Revenue from Federal Sources	4,720,038	
9000 Other Financing Sources	2,749,829	
Total Estimated Revenues And Other Financing Sources		<u>\$272,648,147</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$305,843,369</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	108,830,711
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	150,000
6114 Payments in Lieu of Current Taxes - State / Local	463,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	58,137,731
6150 Current Act 511 Taxes - Proportional Assessments	2,915,658
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	2,800,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,167,994
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	145,000
6940 Tuition from Patrons	805,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	3,524,995
REVENUE FROM LOCAL SOURCES	\$183,395,089
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,840,934
7112 Basic Education Funding-Social Security	4,022,367
7160 Tuition for Orphans Subsidy	176,399
7271 Special Education funds for School-Aged Pupils	8,293,832
7311 Pupil Transportation Subsidy	3,801,967
7312 Nonpublic and Charter School Pupil Transportation Subsidy	515,130
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,329,134
7330 Health Services (Medical, Dental, Nurse, Act 25)	287,568
7340 State Property Tax Reduction Allocation	4,566,057
7531 Ready to Learn-Foundation	6,078,822
7532 Ready to Learn-Adequacy Supplement	5,055,235
7820 State Share of Retirement Contributions	17,815,746
REVENUE FROM STATE SOURCES	\$81,783,191
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,272,805
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	409,157

LEA : 115221402 Central Dauphin SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	302,356
8517 Title IV - 21st Century Schools	243,386
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	470,641
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	21,693
REVENUE FROM FEDERAL SOURCES	\$4,720,038
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	2,500,000
OTHER FINANCING SOURCES	\$2,749,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	272,648,147

Act 1 Index (current): 5.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$108,830,711	
Amount of Tax Relief for Homestead Exclusions		<u>\$5,282,641</u>	
Total Approx. Tax Revenue:		\$114,113,352	
Approx. Tax Levy for Tax Rate Calculation:		\$117,919,498	
		Dauphin	Total
2024-25 Data			
a. Assessed Value		\$6,389,803,560	\$6,389,803,560
b. Real Estate Mills		17.4639	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$8,695,523,882	\$8,695,523,882
d. Assessed Value		\$6,446,013,220	\$6,446,013,220
e. Assessed Value of New Constr/ Renov		\$0	\$0
2024-25 Calculations			
f. 2024-25 Tax Levy		\$111,590,890	\$111,590,890
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$111,590,890	\$111,590,890
(f Total * g)			
i. Base Mills Subject to Index		17.4639	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.62087%	96.62087%
k. Tax Levy Needed		\$117,919,498	\$117,919,498
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		18.2934	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$117,919,498	\$117,919,498
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$112,636,857
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$108,830,711
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$108,830,711	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,282,641</u>	
Total Approx. Tax Revenue:	\$114,113,352	
Approx. Tax Levy for Tax Rate Calculation:	\$117,919,498	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3370	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$118,200,544	\$118,200,544
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	\$11,326.00	
Number of Homestead/Farmstead Properties	25480	25480
Median Assessed Value of Homestead Properties		\$120,400

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$108,830,711
Amount of Tax Relief for Homestead Exclusions	<u>\$5,282,641</u>
Total Approx. Tax Revenue:	\$114,113,352
Approx. Tax Levy for Tax Rate Calculation:	\$117,919,498

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate \$0 \$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,566,057	Lowering RE Tax Rate \$0 \$4,566,057
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$716,584	\$716,584
Amount of Tax Relief from State/Local Sources		\$5,282,641

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>					
Dauphin	6,446,013,220	18.2934	117,919,498				96.62087%	
Totals:				6,446,013,220	117,919,498	- 5,282,641 =	112,636,857 X	96.62087% = 108,830,711
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6130	<u>Current Taxpayer Relief Taxes - Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	58,137,731	58,137,731	
Total Current Taxpayer Relief Taxes - Proportional Assessments						58,137,731	58,137,731	
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	
Total Current Act 511 Taxes - Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes - Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,915,658	2,915,658	
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						2,915,658	2,915,658	
Total Act 511, Current Taxes							2,915,658	
Act 511 Tax Limit -->					8,695,523,882 X	12	104,346,287	
					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> Dauphin	17.4639	18.2934	4.75%	Yes	5.0%				
	<u>Current Taxpayer Relief Taxes - Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

LEA : 115221402 Central Dauphin SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		113,459,596
1200 Special Programs - Elementary / Secondary		55,960,043
1300 Vocational Education		7,566,378
1400 Other Instructional Programs - Elementary / Secondary		2,290,940
1500 Nonpublic School Programs		33,636
1600 Adult Education Programs		1,095,826
Total Instruction		\$180,406,419
2000 Support Services		
2100 Support Services - Students		10,997,127
2200 Support Services - Instructional Staff		3,760,463
2300 Support Services - Administration		14,708,034
2400 Support Services - Pupil Health		3,217,242
2500 Support Services - Business		1,783,692
2600 Operation and Maintenance of Plant Services		19,031,828
2700 Student Transportation Services		14,824,594
2800 Support Services - Central		7,500,658
2900 Other Support Services		262,267
Total Support Services		\$76,085,905
3000 Operation of Non-Instructional Services		
3200 Student Activities		973,691
3300 Community Services		139,992
Total Operation of Non-Instructional Services		\$1,113,683
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		12,717,621
5200 Interfund Transfers - Out		2,324,519
Total Other Expenditures and Financing Uses		\$15,042,140
Total Estimated Expenditures and Other Financing Uses		\$272,648,147

LEA : 115221402 Central Dauphin SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,922,632
200 Personnel Services - Employee Benefits	38,594,689
300 Purchased Professional and Technical Services	3,148,529
400 Purchased Property Services	75,740
500 Other Purchased Services	11,307,900
600 Supplies	2,640,764
700 Property	768,042
800 Other Objects	1,300
Total Regular Programs - Elementary / Secondary	\$113,459,596
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,766,148
200 Personnel Services - Employee Benefits	14,594,871
300 Purchased Professional and Technical Services	5,743,421
500 Other Purchased Services	14,605,890
600 Supplies	242,313
700 Property	400
800 Other Objects	7,000
Total Special Programs - Elementary / Secondary	\$55,960,043
1300 <u>Vocational Education</u>	
500 Other Purchased Services	7,566,378
Total Vocational Education	\$7,566,378
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	816,591
200 Personnel Services - Employee Benefits	427,813
300 Purchased Professional and Technical Services	95,267
500 Other Purchased Services	928,822
600 Supplies	22,447
Total Other Instructional Programs - Elementary / Secondary	\$2,290,940
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	33,636
Total Nonpublic School Programs	\$33,636
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,095,826
Total Adult Education Programs	\$1,095,826
Total Instruction	\$180,406,419
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,340,080
200 Personnel Services - Employee Benefits	4,041,578
300 Purchased Professional and Technical Services	474,199
500 Other Purchased Services	14,650

LEA : 115221402 Central Dauphin SD

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Description	Amount
600 Supplies	111,860
700 Property	200
800 Other Objects	14,560
Total Support Services - Students	\$10,997,127
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,263,335
200 Personnel Services - Employee Benefits	1,881,348
300 Purchased Professional and Technical Services	240,030
400 Purchased Property Services	30,000
500 Other Purchased Services	49,000
600 Supplies	272,215
700 Property	20,535
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,760,463
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,431,832
200 Personnel Services - Employee Benefits	4,979,470
300 Purchased Professional and Technical Services	1,519,277
400 Purchased Property Services	2,000
500 Other Purchased Services	185,400
600 Supplies	313,014
700 Property	132,041
800 Other Objects	145,000
Total Support Services - Administration	\$14,708,034
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,587,660
200 Personnel Services - Employee Benefits	1,105,828
300 Purchased Professional and Technical Services	496,835
400 Purchased Property Services	500
500 Other Purchased Services	1,550
600 Supplies	19,615
700 Property	3,600
800 Other Objects	1,654
Total Support Services - Pupil Health	\$3,217,242
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	905,738
200 Personnel Services - Employee Benefits	580,079
300 Purchased Professional and Technical Services	37,200
400 Purchased Property Services	120,600
500 Other Purchased Services	126,950
600 Supplies	8,475
800 Other Objects	4,650
Total Support Services - Business	\$1,783,692
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,238,449

LEA : 115221402 Central Dauphin SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	4,459,684
300 Purchased Professional and Technical Services	153,152
400 Purchased Property Services	3,854,800
500 Other Purchased Services	670,500
600 Supplies	3,421,318
700 Property	230,500
800 Other Objects	3,425
Total Operation and Maintenance of Plant Services	\$19,031,828
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	295,453
200 Personnel Services - Employee Benefits	159,310
400 Purchased Property Services	3,000
500 Other Purchased Services	13,474,981
600 Supplies	839,550
700 Property	50,000
800 Other Objects	2,300
Total Student Transportation Services	\$14,824,594
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,958,965
200 Personnel Services - Employee Benefits	2,723,298
300 Purchased Professional and Technical Services	620,047
400 Purchased Property Services	250,111
500 Other Purchased Services	511,450
600 Supplies	1,165,596
700 Property	248,991
800 Other Objects	22,200
Total Support Services - Central	\$7,500,658
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	84,848
200 Personnel Services - Employee Benefits	35,686
500 Other Purchased Services	141,733
Total Other Support Services	\$262,267
Total Support Services	\$76,085,905
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	548,180
200 Personnel Services - Employee Benefits	230,553
300 Purchased Professional and Technical Services	9,475
500 Other Purchased Services	21,400
600 Supplies	39,083
800 Other Objects	125,000
Total Student Activities	\$973,691
3300 <u>Community Services</u>	
500 Other Purchased Services	13,297

LEA : 115221402 Central Dauphin SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	37,945
800 Other Objects	88,750
Total Community Services	\$139,992
Total Operation of Non-Instructional Services	\$1,113,683
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,642,926
900 Other Uses of Funds	7,074,695
Total Debt Service / Other Expenditures and Financing Uses	\$12,717,621
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,324,519
Total Interfund Transfers - Out	\$2,324,519
Total Other Expenditures and Financing Uses	\$15,042,140
TOTAL EXPENDITURES	\$272,648,147

LEA : 115221402 Central Dauphin SD

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	45,000,000	42,500,000
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	31,000,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,750,000	4,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	20,000,000	7,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$100,750,000	\$61,750,000

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	\$100,750,000	\$61,750,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	135,436,376	124,247,889
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,750,000	3,900,000
0550 Authority Lease Obligations	4,099,596	3,356,285
0560 Other Post-Employment Benefits (OPEB)	27,190,270	27,190,270
0599 Other Noncurrent Liabilities	249,658,000	249,658,000
Total General Fund	\$420,134,242	\$408,352,444
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	\$420,134,242	\$408,352,444

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	32,500,000	33,718,750
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund -§ 1431		
Other Capital Projects Fund	5,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	425,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,400,000	3,835,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$41,325,000	\$39,003,750
TOTAL INDEBTEDNESS	\$461,459,242	\$447,356,194

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	3,187	1,065
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	274,083	142,874
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$277,270	\$143,939
2000 Support Services		
2100 Support Services - Students	8,766	2,928
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	3,600	
2900 Other Support Services		
Total Support Services	\$12,366	\$2,928
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	\$289,636	\$146,867

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	2,036	680
200 Personnel Services - Employee Benefits	1,151	385
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary	\$3,187	\$1,065
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	163,178	92,815
200 Personnel Services - Employee Benefits	94,568	50,059
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	2,500	
600 Supplies	13,837	
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$274,083	\$142,874
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$277,270	\$143,939
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	5,434	1,815
200 Personnel Services - Employee Benefits	3,332	1,113
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$8,766	\$2,928
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

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

Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	3,600	
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central	\$3,600	
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$12,366	\$2,928
TOTAL EXPENDITURES	\$289,636	\$146,867

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$35,537	\$19,848
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$19,910	\$0
TOTAL REVENUES	\$55,447	\$19,848

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	6,527	3,645
7820 State Share of Retirement Contributions	29,010	16,203
Total Revenue from State Sources	\$35,537	\$19,848
8000 Revenue from Federal Sources		
8514 Title I - Improving the Academic Achievement of the Disadvantaged	19,910	0
Total Revenue from Federal Sources	\$19,910	\$0
TOTAL REVENUES	\$55,447	\$19,848

Account Description	Amounts
0810 Nonspendable Fund Balance	218,358
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	18,509,213
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,195,222
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,413,580