

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

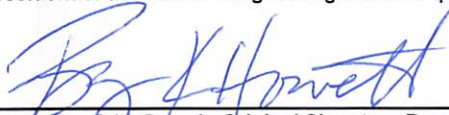
Date of Adoption of the General Fund Budget: 06/23/2025



President of the Board - Original Signature Required

Date

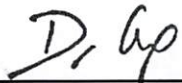
6-24-25



Secretary of the Board - Original Signature Required

Date

6-23-25



Chief School Administrator - Original Signature Required

Date

6-24-2025

Kelly Martin

Contact Person

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Extn :

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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 : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$74181970
Ending Unassigned Fund Balance	\$5298439
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.14%

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 <i>Dr. [Signature]</i>	DATE <i>6/25/25</i>
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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 : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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 5/22/2025
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$934,636.00 Function 2200, Object 200: \$962,065.00	Tuition reimbursement to function 2200 and object 240 causes benefit cost to exceed salaries in object 2200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve serves to provide budget stability and provide for unforeseen expenditures.
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.	Fund balance is maintained to provide budget stabilization and to cover any unforeseen changes in revenues or expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Capital Projects: \$3,750,000 Committed for Debt Service: \$8,971,248

<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	406,215
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,550,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,798,438
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,348,438</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,578,618
7000 Revenue from State Sources	22,238,017
8000 Revenue from Federal Sources	1,036,584
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$72,853,219</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$92,201,657</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,833,707
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	39,309
6114 Payments in Lieu of Current Taxes - State / Local	252,301
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	1,650,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	749,128
6910 Rentals	40,000
6940 Tuition from Patrons	209,173
6990 Refunds and Other Miscellaneous Revenue	125,000

REVENUE FROM LOCAL SOURCES \$49,578,618

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,343,208
7112 Basic Education Funding-Social Security	1,087,309
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	109,300
7271 Special Education funds for School-Aged Pupils	1,929,042
7311 Pupil Transportation Subsidy	1,367,064
7312 Nonpublic and Charter School Pupil Transportation Subsidy	106,275
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	536,591
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,445,177
7360 Safe Schools	102,295
7505 Ready to Learn Block Grant	1,259,270
7820 State Share of Retirement Contributions	4,832,486

REVENUE FROM STATE SOURCES \$22,238,017

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	538,320
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,036
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,801
8517 Title IV - 21st Century Schools	37,427

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000

REVENUE FROM FEDERAL SOURCES **\$1,036,584**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **72,853,219**

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,833,707
Amount of Tax Relief for Homestead Exclusions	<u>\$1,455,631</u>
Total Approx. Tax Revenue:	\$41,289,338
Approx. Tax Levy for Tax Rate Calculation:	\$42,546,725

	Lancaster	Total
<hr/>		
2024-25 Data		
a. Assessed Value	\$2,477,242,900	\$2,477,242,900
b. Real Estate Mills	16.7657	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,549,773,349	\$2,549,773,349
d. Assessed Value	\$2,481,886,100	\$2,481,886,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2024-25 Calculations		
f. 2024-25 Tax Levy	\$41,532,711	\$41,532,711
(a * b)		
2025-26 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$41,532,711	\$41,532,711
(f Total * g)		
i. Base Mills Subject to Index	16.7657	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.94000%	96.94000%
k. Tax Levy Needed	\$42,546,725	\$42,546,725
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.1429	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,546,725	\$42,546,725
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,091,094
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,833,707
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,833,707
Amount of Tax Relief for Homestead Exclusions	<u>\$1,455,631</u>
Total Approx. Tax Revenue:	\$41,289,338
Approx. Tax Levy for Tax Rate Calculation:	\$42,546,725

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4363	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,274,911	\$43,274,911
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	\$12,056.17	
Number of Homestead/Farmstead Properties	7043	7043
Median Assessed Value of Homestead Properties		\$199,000

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,833,707
Amount of Tax Relief for Homestead Exclusions	<u>\$1,455,631</u>
Total Approx. Tax Revenue:	\$41,289,338
Approx. Tax Levy for Tax Rate Calculation:	\$42,546,725

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,445,177	Lowering RE Tax Rate	\$0	\$1,445,177
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10,454			\$10,454
Amount of Tax Relief from State/Local Sources				\$1,455,631

CODE

6111 Current Real Estate Taxes

<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	2,481,886,100	17.1429	42,546,725			96.94000%	
Totals:	2,481,886,100		42,546,725	- 1,455,631	= 41,091,094	X 96.94000%	= 39,833,707

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,750,000	4,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,500,000 5,500,000

Total Act 511, Current Taxes 5,500,000

Act 511 Tax Limit -->	2,549,773,349	X	12	30,597,280
	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	16.7657	17.1429	2.25%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,189,419
1200 Special Programs - Elementary / Secondary	11,869,402
1300 Vocational Education	1,467,149
1400 Other Instructional Programs - Elementary / Secondary	154,430
1500 Nonpublic School Programs	31,983
1800 Pre-Kindergarten	101,541
Total Instruction	\$41,813,924
2000 Support Services	
2100 Support Services - Students	2,268,137
2200 Support Services - Instructional Staff	2,074,176
2300 Support Services - Administration	3,712,556
2400 Support Services - Pupil Health	686,065
2500 Support Services - Business	1,119,976
2600 Operation and Maintenance of Plant Services	5,482,860
2700 Student Transportation Services	4,488,617
2800 Support Services - Central	1,937,169
2900 Other Support Services	42,500
Total Support Services	\$21,812,056
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,626,492
3300 Community Services	65,044
Total Operation of Non-Instructional Services	\$1,691,536
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,564,454
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,864,454
Total Estimated Expenditures and Other Financing Uses	\$74,181,970

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,738,415
200 Personnel Services - Employee Benefits	9,706,958
300 Purchased Professional and Technical Services	668,575
400 Purchased Property Services	619,506
500 Other Purchased Services	1,373,675
600 Supplies	1,069,535
800 Other Objects	12,755
Total Regular Programs - Elementary / Secondary	\$28,189,419
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,768,802
200 Personnel Services - Employee Benefits	2,696,800
300 Purchased Professional and Technical Services	3,276,000
500 Other Purchased Services	2,080,000
600 Supplies	44,800
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$11,869,402
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	302,586
200 Personnel Services - Employee Benefits	168,740
500 Other Purchased Services	976,001
600 Supplies	15,625
800 Other Objects	4,197
Total Vocational Education	\$1,467,149
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	16,660
300 Purchased Professional and Technical Services	15,100
500 Other Purchased Services	73,670
600 Supplies	9,000
Total Other Instructional Programs - Elementary / Secondary	\$154,430
1500 <u>Nonpublic School Programs</u>	
600 Supplies	31,983
Total Nonpublic School Programs	\$31,983
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	51,884
200 Personnel Services - Employee Benefits	49,307
600 Supplies	350
Total Pre-Kindergarten	\$101,541
Total Instruction	\$41,813,924
2000 Support Services	
2100 <u>Support Services - Students</u>	

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,339,299
200 Personnel Services - Employee Benefits	820,928
300 Purchased Professional and Technical Services	77,000
500 Other Purchased Services	3,150
600 Supplies	21,550
800 Other Objects	6,210
Total Support Services - Students	\$2,268,137
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	934,636
200 Personnel Services - Employee Benefits	962,065
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	42,900
600 Supplies	66,990
800 Other Objects	14,585
Total Support Services - Instructional Staff	\$2,074,176
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,043,769
200 Personnel Services - Employee Benefits	1,338,196
300 Purchased Professional and Technical Services	200,000
500 Other Purchased Services	44,681
600 Supplies	36,250
800 Other Objects	49,660
Total Support Services - Administration	\$3,712,556
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	373,076
200 Personnel Services - Employee Benefits	302,489
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	100
600 Supplies	9,900
Total Support Services - Pupil Health	\$686,065
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	486,559
200 Personnel Services - Employee Benefits	376,817
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	33,500
600 Supplies	104,000
800 Other Objects	79,100
Total Support Services - Business	\$1,119,976
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,832,983
200 Personnel Services - Employee Benefits	1,271,405
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	509,505
500 Other Purchased Services	294,777
600 Supplies	1,457,490

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	15,000
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$5,482,860
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,595
200 Personnel Services - Employee Benefits	54,022
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,301,500
600 Supplies	63,000
Total Student Transportation Services	\$4,488,617
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	710,356
200 Personnel Services - Employee Benefits	405,693
300 Purchased Professional and Technical Services	160,870
400 Purchased Property Services	121,640
500 Other Purchased Services	9,500
600 Supplies	528,110
800 Other Objects	1,000
Total Support Services - Central	\$1,937,169
2900 <u>Other Support Services</u>	
500 Other Purchased Services	32,500
800 Other Objects	10,000
Total Other Support Services	\$42,500
Total Support Services	\$21,812,056
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	761,735
200 Personnel Services - Employee Benefits	286,298
300 Purchased Professional and Technical Services	169,000
400 Purchased Property Services	147,400
500 Other Purchased Services	124,059
600 Supplies	110,000
800 Other Objects	28,000
Total Student Activities	\$1,626,492
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	5,044
800 Other Objects	5,000
Total Community Services	\$65,044
Total Operation of Non-Instructional Services	\$1,691,536
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,715,745
900 Other Uses of Funds	3,848,709
Total Debt Service / Other Expenditures and Financing Uses	\$8,564,454
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,864,454
TOTAL EXPENDITURES	\$74,181,970

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	30,900,000	29,900,000
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	2,050,000	1,700,000
Other Capital Projects Fund	5,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	100,000	100,000
Private Purpose Trust Fund	955,000	950,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,240,000	\$32,700,000

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		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$34,240,000	\$32,700,000
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	103,700,000	99,040,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,990,000	1,980,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$105,690,000	\$101,020,000

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
- 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

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

\$105,690,000

\$101,020,000

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	\$105,690,000	\$101,020,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	406,215
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,721,248
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,298,439
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,019,687
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,675,902