FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

[signature] — 5-20-2025
President of the Board - Original Signature Required — Date

Maureen Ross — 5-20-2025
Secretary of the Board - Original Signature Required — Date

[signature] — 5.21.2025
Chief School Administrator - Original Signature Required — Date

Jason Young — (717)432-8691 Extn :
Contact Person — Telephone Extension

jyoung@northernyork.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Northern York County SD	York	115674603

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	$70477440
Ending Unassigned Fund Balance	$4587855
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.50%

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
Stan Witmer	5.23.25

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Northern York County SD	York	115674603

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
	4-15-2025

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

Val Number	Description	Justification
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.	Ending Unassigned Fund Balance is held for use when revenues are low (e.g. low cash flow) and also to offset future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Ending Committed Fund Balance is made up of commitments for future debt service, student activity funds, and future health insurance premium increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending Assigned Fund Balance is made up of school activity funds.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	187,423	
0820 Restricted Fund Balance	215,881	
0830 Committed Fund Balance	7,334,863	
0840 Assigned Fund Balance	375,992	
0850 Unassigned Fund Balance	5,580,623	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,291,478**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	43,748,063	
7000 Revenue from State Sources	26,279,754	
8000 Revenue from Federal Sources	501,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$70,528,817**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$83,820,295**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	32,842,570
6112	Interim Real Estate Taxes	230,393
6113	Public Utility Realty Taxes	33,000
6114	Payments in Lieu of Current Taxes - State / Local	3,000
6150	Current Act 511 Taxes - Proportional Assessments	7,911,600
6400	Delinquencies on Taxes Levied / Assessed by the LEA	623,000
6500	Earnings on Investments	800,000
6700	Revenues from LEA Activities	260,500
6800	Revenues from Intermediary Sources / Pass-Through Funds	630,000
6910	Rentals	40,000
6920	Contributions and Donations from Private Sources	2,000
6940	Tuition from Patrons	182,000
6990	Refunds and Other Miscellaneous Revenue	190,000
REVENUE FROM LOCAL SOURCES		**$43,748,063**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	11,553,500
7160	Tuition for Orphans Subsidy	20,000
7220	Vocational Education	50,000
7271	Special Education funds for School-Aged Pupils	2,520,000
7311	Pupil Transportation Subsidy	1,800,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	739,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340	State Property Tax Reduction Allocation	1,269,037
7360	Safe Schools	100,000
7531	Ready to Learn-Foundation	1,526,161
7532	Ready to Learn-Adequacy Supplement	1,142,056
7810	State Share of Social Security and Medicare Taxes	970,000
7820	State Share of Retirement Contributions	4,500,000
REVENUE FROM STATE SOURCES		**$26,279,754**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	31,000
REVENUE FROM FEDERAL SOURCES	**$501,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**70,528,817**

Act 1 Index (current): 5.1%

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$32,842,570**
Amount of Tax Relief for Homestead Exclusions		**$1,269,037**
Total Approx. Tax Revenue:		**$34,111,607**
Approx. Tax Levy for Tax Rate Calculation:		**$35,677,177**

		York	Total
	2024-25 Data		
	a. Assessed Value	$1,730,492,336	$1,730,492,336
	b. Real Estate Mills	20.1337	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$2,034,010,287	$2,034,010,287
	d. Assessed Value	$1,754,471,434	$1,754,471,434
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
	f. 2024-25 Tax Levy (a * b)	$34,841,214	$34,841,214
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy (f Total * g)	$34,841,214	$34,841,214
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1337	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.45000%	95.45000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$35,677,177	$35,677,177
	l. 2025-26 Real Estate Tax Rate (k / d * 1000)	**20.3350**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$35,677,177	$35,677,177
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$34,408,140
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$32,842,570

Act 1 Index (current): 5.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$32,842,570**
Amount of Tax Relief for Homestead Exclusions	**$1,269,037**
Total Approx. Tax Revenue:	**$34,111,607**
Approx. Tax Levy for Tax Rate Calculation:	**$35,677,177**

		York	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	21.1605	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$37,125,493	$37,125,493
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$9,976.00	
	Number of Homestead/Farmstead Properties	6365	6365
	Median Assessed Value of Homestead Properties		$158,890

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$32,842,570**
Amount of Tax Relief for Homestead Exclusions	**$1,269,037**
Total Approx. Tax Revenue:	**$34,111,607**
Approx. Tax Levy for Tax Rate Calculation:	**$35,677,177**

	York			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,269,037	Lowering RE Tax Rate	$0	$1,269,037
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,269,037**

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	1,754,471,434	20.3350	35,677,177						95.45000%		
Totals:	**1,754,471,434**		**35,677,177**	-	1,269,037	=	34,408,140	X	95.45000%	=	32,842,570

		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	0.750%	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%	700,000	700,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**7,911,600**	**7,911,600**
	Total Act 511, Current Taxes				**7,911,600**
		Act 511 Tax Limit -->	**2,034,010,287 Market Value**	**X 12 Mills**	**24,408,123 (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	20.1337	20.3350	1.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,309,292
1200 Special Programs - Elementary / Secondary	10,102,870
1300 Vocational Education	1,004,031
1400 Other Instructional Programs - Elementary / Secondary	239,020
1500 Nonpublic School Programs	1,500
Total Instruction	**$37,656,713**
2000 Support Services	
2100 Support Services - Students	2,927,568
2200 Support Services - Instructional Staff	1,523,512
2300 Support Services - Administration	3,950,664
2400 Support Services - Pupil Health	819,964
2500 Support Services - Business	795,877
2600 Operation and Maintenance of Plant Services	5,054,986
2700 Student Transportation Services	3,947,093
2800 Support Services - Central	2,442,101
2900 Other Support Services	30,000
Total Support Services	**$21,491,765**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,863,962
3300 Community Services	1,000
Total Operation of Non-Instructional Services	**$1,864,962**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,959,000
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	**$9,459,000**
Total Estimated Expenditures and Other Financing Uses	**$70,477,440**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,123,022
200 Personnel Services - Employee Benefits	8,871,160
300 Purchased Professional and Technical Services	523,650
400 Purchased Property Services	104,675
500 Other Purchased Services	2,435,950
600 Supplies	1,166,410
700 Property	31,075
800 Other Objects	53,350
Total Regular Programs - Elementary / Secondary	**$26,309,292**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,896,189
200 Personnel Services - Employee Benefits	1,715,131
300 Purchased Professional and Technical Services	4,013,500
400 Purchased Property Services	6,500
500 Other Purchased Services	1,385,450
600 Supplies	67,425
700 Property	16,500
800 Other Objects	2,175
Total Special Programs - Elementary / Secondary	**$10,102,870**
1300 Vocational Education	
100 Personnel Services - Salaries	185,867
200 Personnel Services - Employee Benefits	144,636
400 Purchased Property Services	1,600
500 Other Purchased Services	642,428
600 Supplies	15,000
700 Property	7,500
800 Other Objects	7,000
Total Vocational Education	**$1,004,031**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	111,142
200 Personnel Services - Employee Benefits	81,253
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	600
600 Supplies	25
Total Other Instructional Programs - Elementary / Secondary	**$239,020**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	**$1,500**
Total Instruction	**$37,656,713**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,635,289

Description	Amount
200 Personnel Services - Employee Benefits	1,196,704
300 Purchased Professional and Technical Services	52,750
500 Other Purchased Services	13,050
600 Supplies	26,600
800 Other Objects	3,175
Total Support Services - Students	**$2,927,568**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	614,651
200 Personnel Services - Employee Benefits	589,535
300 Purchased Professional and Technical Services	101,500
400 Purchased Property Services	550
500 Other Purchased Services	173,250
600 Supplies	39,326
700 Property	1,200
800 Other Objects	3,500
Total Support Services - Instructional Staff	**$1,523,512**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,018,958
200 Personnel Services - Employee Benefits	1,261,356
300 Purchased Professional and Technical Services	341,600
400 Purchased Property Services	7,750
500 Other Purchased Services	233,750
600 Supplies	46,500
700 Property	5,500
800 Other Objects	35,250
Total Support Services - Administration	**$3,950,664**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	441,604
200 Personnel Services - Employee Benefits	300,730
300 Purchased Professional and Technical Services	52,600
400 Purchased Property Services	300
500 Other Purchased Services	1,500
600 Supplies	12,100
700 Property	10,000
800 Other Objects	1,130
Total Support Services - Pupil Health	**$819,964**
2500 Support Services - Business	
100 Personnel Services - Salaries	417,043
200 Personnel Services - Employee Benefits	282,534
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	5,000
500 Other Purchased Services	20,000
600 Supplies	55,100
800 Other Objects	8,000
Total Support Services - Business	**$795,877**

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,728,232
200 Personnel Services - Employee Benefits	1,128,023
300 Purchased Professional and Technical Services	222,967
400 Purchased Property Services	705,650
500 Other Purchased Services	74,100
600 Supplies	1,054,000
700 Property	139,514
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	**$5,054,986**
2700 Student Transportation Services	
100 Personnel Services - Salaries	67,465
200 Personnel Services - Employee Benefits	51,928
500 Other Purchased Services	3,814,700
600 Supplies	8,000
700 Property	5,000
Total Student Transportation Services	**$3,947,093**
2800 Support Services - Central	
100 Personnel Services - Salaries	260,583
200 Personnel Services - Employee Benefits	190,623
300 Purchased Professional and Technical Services	630,795
400 Purchased Property Services	14,000
500 Other Purchased Services	500
600 Supplies	1,345,100
800 Other Objects	500
Total Support Services - Central	**$2,442,101**
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	**$30,000**
Total Support Services	**$21,491,765**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	717,417
200 Personnel Services - Employee Benefits	328,845
300 Purchased Professional and Technical Services	159,500
400 Purchased Property Services	65,710
500 Other Purchased Services	150,000
600 Supplies	354,300
700 Property	45,125
800 Other Objects	43,065
Total Student Activities	**$1,863,962**
3300 Community Services	
600 Supplies	1,000

Description	Amount
Total Community Services	**$1,000**
Total Operation of Non-Instructional Services	**$1,864,962**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
Total Facilities Acquisition, Construction and Improvement Services	**$5,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,321,000
900 Other Uses of Funds	6,638,000
Total Debt Service / Other Expenditures and Financing Uses	**$8,959,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	**$500,000**
Total Other Expenditures and Financing Uses	**$9,459,000**
TOTAL EXPENDITURES	**$70,477,440**

Cash and Short-Term Investments	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	14,000,000	14,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	333,000	310,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	16,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,130,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$31,483,000**	**$20,530,000**

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	**$31,483,000**	**$20,530,000**

Long-Term Indebtedness	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund		
0510 Bonds Payable	57,000,000	53,000,000
0520 Extended-Term Financing Agreements Payable	80,000	50,000
0530 Lease and Other Right-To-Use Obligations	30,000	15,000
0540 Accumulated Compensated Absences	950,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,400,000	5,400,000
0599 Other Noncurrent Liabilities	63,000,000	63,000,000
Total General Fund	**$126,460,000**	**$122,415,000**
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	37,000	35,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	120,000	120,000
0599 Other Noncurrent Liabilities	1,450,000	1,450,000
Total Food Service / Cafeteria Operations Fund	**$1,607,000**	**$1,605,000**
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	**$128,067,000**	**$124,020,000**

Short-Term Payables	**06/30/2025 Estimate**	**06/30/2026 Projection**
General Fund	5,200,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	122,000	122,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$5,322,000**	**$5,622,000**
TOTAL INDEBTEDNESS	**$133,389,000**	**$129,642,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	187,423
0820	Restricted Fund Balance	215,881
0830	Committed Fund Balance	8,635,000
0840	Assigned Fund Balance	120,000
0850	Unassigned Fund Balance	4,587,855
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$13,342,855**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$13,746,159**