
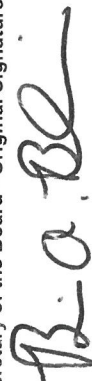


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2025-2026

General Fund Budget Approval

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

  
\_\_\_\_\_  
President of the Board - Original Signature Required  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Sandra S Tucker

Contact Person

sandy\_tucker@solancosd.org

Email Address

Date

6/23/25

Date

6/19/25

Date

6/19/25

Extn :

(717)786-5605

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Solanco SD	COUNTY : Lancaster	AUN : 113367003
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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.

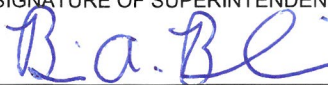
Total Budgeted Expenditures	\$75859614
Ending Unassigned Fund Balance	\$3061807
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.03%

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 6/23/25
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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 : Solanco SD	County : Lancaster	AUN Number : 113367003
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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 6/23/2025
---	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve has been included in the event actual revenues are lower than budget estimates and/or actual expenditures exceed budget estimates.
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.	The school district strives to maintain an unassigned fund balance equal to two months' cost of expenditures to provide cashflow to pay for subsequent school year start up costs.
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 school board committed \$2,000,000 for planned future facility repair and improvement costs, \$1,500,000 for future supplementary debt service payments, and \$2,000,000 for future facility and technology security enhancements.
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 school district has assigned fund balance for the 2025-26 budgeted deficit.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	300,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,000,000	
0840 Assigned Fund Balance	1,468,949	
0850 Unassigned Fund Balance	3,811,808	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,280,757</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	45,770,662	
7000 Revenue from State Sources	25,387,060	
8000 Revenue from Federal Sources	2,722,942	
9000 Other Financing Sources	510,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$74,390,664</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$84,671,421</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	32,556,601
6112 Interim Real Estate Taxes	220,000
6113 Public Utility Realty Taxes	37,612
6114 Payments in Lieu of Current Taxes - State / Local	300
6150 Current Act 511 Taxes - Proportional Assessments	10,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	943,649
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	37,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$45,770,662</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,733,389
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	183,860
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,612,079
7311 Pupil Transportation Subsidy	2,127,907
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	36,966
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	966,118
7360 Safe Schools	100,000
7531 Ready to Learn-Foundation	740,474
7532 Ready to Learn-Adequacy Supplement	312,767
7810 State Share of Social Security and Medicare Taxes	922,122
7820 State Share of Retirement Contributions	4,478,878
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,387,060</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,294,910
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	227,324
8517 Title IV - 21st Century Schools	180,708

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,722,942</b>
<b>OTHER FINANCING SOURCES</b>	
9360 Internal Service Fund Transfers	500,000
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$510,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>74,390,664</b>

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,556,601	
Amount of Tax Relief for Homestead Exclusions	<u>\$966,118</u>	
Total Approx. Tax Revenue:	\$33,522,719	
Approx. Tax Levy for Tax Rate Calculation:	\$34,803,459	
	Lancaster	Total

2024-25 Data		
a. Assessed Value	\$2,602,538,900	\$2,602,538,900
b. Real Estate Mills	12.7604	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,686,529,003	\$2,686,529,003
d. Assessed Value	\$2,622,559,200	\$2,622,559,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$33,209,437	\$33,209,437
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$33,209,437	\$33,209,437
(f Total * g)		
i. Base Mills Subject to Index	12.7604	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.21501%	96.21501%
k. Tax Levy Needed	\$34,803,459	\$34,803,459
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	13.2708	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,803,459	\$34,803,459
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,837,341
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,556,601
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,556,601	
Amount of Tax Relief for Homestead Exclusions	<u>\$966,118</u>	
Total Approx. Tax Revenue:	\$33,522,719	
Approx. Tax Levy for Tax Rate Calculation:	\$34,803,459	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2708	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,803,459	\$34,803,459
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	\$10,647.44	
Number of Homestead/Farmstead Properties	6898	6898
Median Assessed Value of Homestead Properties		\$204,800

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,556,601
Amount of Tax Relief for Homestead Exclusions	<u>\$966,118</u>
Total Approx. Tax Revenue:	\$33,522,719
Approx. Tax Levy for Tax Rate Calculation:	\$34,803,459
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$966,118	Lowering RE Tax Rate	\$0	\$966,118
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$966,118

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>						
Lancaster	2,622,559,200	13.2708	34,803,459				96.21501%		
<b>Totals:</b>	<b>2,622,559,200</b>		<b>34,803,459</b>	-	966,118	=	33,837,341	X	96.21501% = 32,556,601
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
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			1.150%	0.000%		9,600,000		9,600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		775,000		775,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>10,375,000</b>		<b>10,375,000</b>
<b>Total Act 511, Current Taxes</b>									<b>10,375,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>2,686,529,003</b>	<b>X</b>	<b>12</b>		<b>32,238,348</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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	12.7604	13.2708	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		28,245,683
1200 Special Programs - Elementary / Secondary		13,108,830
1300 Vocational Education		3,054,733
1400 Other Instructional Programs - Elementary / Secondary		768,791
1500 Nonpublic School Programs		62,438
1800 Pre-Kindergarten		237,676
<b>Total Instruction</b>		<b>\$45,478,151</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		4,822,163
2200 Support Services - Instructional Staff		1,977,797
2300 Support Services - Administration		3,755,350
2400 Support Services - Pupil Health		778,836
2500 Support Services - Business		1,044,401
2600 Operation and Maintenance of Plant Services		5,812,836
2700 Student Transportation Services		5,165,020
2800 Support Services - Central		1,891,510
2900 Other Support Services		33,000
<b>Total Support Services</b>		<b>\$25,280,913</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		1,409,187
3300 Community Services		73,170
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,482,357</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		76,050
5200 Interfund Transfers - Out		3,292,143
5900 Budgetary Reserve		250,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$3,618,193</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$75,859,614</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,578,775
200 Personnel Services - Employee Benefits	9,871,777
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	160,000
500 Other Purchased Services	1,350,000
600 Supplies	1,562,632
700 Property	280,899
800 Other Objects	16,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,245,683</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,205,120
200 Personnel Services - Employee Benefits	2,852,437
300 Purchased Professional and Technical Services	4,004,000
500 Other Purchased Services	1,924,240
600 Supplies	118,643
800 Other Objects	4,390
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,108,830</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	898,792
200 Personnel Services - Employee Benefits	584,215
300 Purchased Professional and Technical Services	19,150
400 Purchased Property Services	114,094
500 Other Purchased Services	1,351,352
600 Supplies	66,200
700 Property	10,000
800 Other Objects	10,930
<b>Total Vocational Education</b>	<b>\$3,054,733</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	306,761
200 Personnel Services - Employee Benefits	192,895
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	213,186
600 Supplies	50,949
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$768,791</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	16,938
600 Supplies	45,500
<b>Total Nonpublic School Programs</b>	<b>\$62,438</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	160,664
200 Personnel Services - Employee Benefits	75,512
500 Other Purchased Services	1,500

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<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$237,676</b>
<b>Total Instruction</b>	<b>\$45,478,151</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,525,575
200 Personnel Services - Employee Benefits	1,671,688
300 Purchased Professional and Technical Services	511,500
400 Purchased Property Services	400
500 Other Purchased Services	15,350
600 Supplies	56,600
700 Property	1,000
800 Other Objects	40,050
<b>Total Support Services - Students</b>	<b>\$4,822,163</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	856,603
200 Personnel Services - Employee Benefits	573,490
300 Purchased Professional and Technical Services	110,054
400 Purchased Property Services	500
500 Other Purchased Services	158,000
600 Supplies	178,500
700 Property	100,000
800 Other Objects	650
<b>Total Support Services - Instructional Staff</b>	<b>\$1,977,797</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,940,476
200 Personnel Services - Employee Benefits	1,319,224
300 Purchased Professional and Technical Services	257,100
400 Purchased Property Services	1,750
500 Other Purchased Services	105,800
600 Supplies	100,000
800 Other Objects	31,000
<b>Total Support Services - Administration</b>	<b>\$3,755,350</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	224,426
200 Personnel Services - Employee Benefits	152,610
300 Purchased Professional and Technical Services	375,000
500 Other Purchased Services	400
600 Supplies	26,400
<b>Total Support Services - Pupil Health</b>	<b>\$778,836</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	519,877
200 Personnel Services - Employee Benefits	353,516
300 Purchased Professional and Technical Services	79,558

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	8,800
500	Other Purchased Services	51,450
600	Supplies	21,500
800	Other Objects	9,700
<b>Total Support Services - Business</b>		<b>\$1,044,401</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,391,113
200	Personnel Services - Employee Benefits	904,223
300	Purchased Professional and Technical Services	853,500
400	Purchased Property Services	745,000
500	Other Purchased Services	104,000
600	Supplies	1,675,000
700	Property	30,000
800	Other Objects	110,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$5,812,836</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	110,980
200	Personnel Services - Employee Benefits	74,717
300	Purchased Professional and Technical Services	11,000
400	Purchased Property Services	12,000
500	Other Purchased Services	4,925,823
600	Supplies	30,000
800	Other Objects	500
<b>Total Student Transportation Services</b>		<b>\$5,165,020</b>
<b>2800 <u>Support Services - Central</u></b>		
100	Personnel Services - Salaries	540,482
200	Personnel Services - Employee Benefits	366,928
300	Purchased Professional and Technical Services	385,500
400	Purchased Property Services	3,500
500	Other Purchased Services	47,500
600	Supplies	543,750
800	Other Objects	3,850
<b>Total Support Services - Central</b>		<b>\$1,891,510</b>
<b>2900 <u>Other Support Services</u></b>		
500	Other Purchased Services	33,000
<b>Total Other Support Services</b>		<b>\$33,000</b>
<b>Total Support Services</b>		<b>\$25,280,913</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	566,791
200	Personnel Services - Employee Benefits	288,396
300	Purchased Professional and Technical Services	127,000
400	Purchased Property Services	58,000
500	Other Purchased Services	107,000



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Description	Amount
600 Supplies	182,000
700 Property	65,000
800 Other Objects	15,000
Total Student Activities	\$1,409,187
3300 Community Services	
100 Personnel Services - Salaries	10,656
200 Personnel Services - Employee Benefits	5,516
600 Supplies	56,998
Total Community Services	\$73,170
Total Operation of Non-Instructional Services	\$1,482,357
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,247
900 Other Uses of Funds	70,803
Total Debt Service / Other Expenditures and Financing Uses	\$76,050
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,292,143
Total Interfund Transfers - Out	\$3,292,143
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$3,618,193
TOTAL EXPENDITURES	\$75,859,614

LEA : 113367003     Solanco SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	21,150,000	10,250,000
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	15,743,300	12,250,000
Other Capital Projects Fund	10,250,000	8,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,550,000	1,100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,002,902	3,550,000
Private Purpose Trust Fund	463,317	425,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	182,189	175,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$53,341,708</b>	<b>\$36,250,000</b>

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$53,341,708	\$36,250,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	178,183	102,133
0540 Accumulated Compensated Absences	762,100	814,500
0550 Authority Lease Obligations	966,650	884,554
0560 Other Post-Employment Benefits (OPEB)	5,305,774	5,550,286
0599 Other Noncurrent Liabilities	927,002	900,500
<b>Total General Fund</b>	<b>\$8,139,709</b>	<b>\$8,251,973</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable	19,168,205	15,870,362
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		
<b>Total Debt Service Fund</b>	<b>\$19,168,205</b>	<b>\$15,870,362</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$27,307,914</b>	<b>\$24,122,335</b>



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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	3,291,643	3,297,843
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	\$3,291,643	\$3,297,843
TOTAL INDEBTEDNESS	\$30,599,557	\$27,420,178

Account Description	Amounts
0810 Nonspendable Fund Balance	300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,500,000
0840 Assigned Fund Balance	250,000
0850 Unassigned Fund Balance	3,061,807
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,811,807
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,361,807