

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

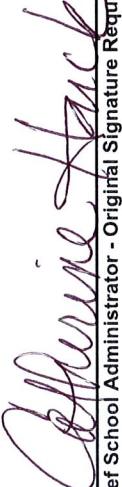
Date of Adoption of the General Fund Budget 6/24/25


President of the Board - Original Signature Required

6/24/25
Date


Secretary of the Board - Original Signature Required

6/24/2025
Date


Chief School Administrator - Original Signature Required

6/24/2025
Date

Miranda Weaver

(717)292-3671 Extn :

Contact Person

Telephone Extension

mjweaver@doversd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dover Area SD	COUNTY : York	AUN : 112671803
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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

x

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

Total Budgeted Expenditures	\$76251085
Ending Unassigned Fund Balance	\$6023835
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

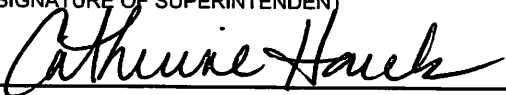
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

x

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/25
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DUE DATE: AUGUST 15, 2025

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

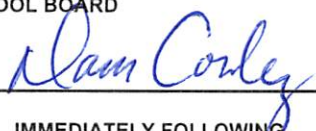
24 PS 6-687(a)(1)

(03/2006)

School District Name : Dover Area SD	County : York	AUN Number : 112671803
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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 05/20/2025
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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>
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 unassigned fund balance is assist with the cash flow needs of the district.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This amount represents a possible litigation payment for Subsidy received due to the secession of Washington Township to Northern York School District, ad well as, set-aside for PSERS and debt.

<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	865,428	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,984,846	
0840 Assigned Fund Balance	1,644,167	
0850 Unassigned Fund Balance	5,932,503	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,561,516</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	40,427,803	
7000 Revenue from State Sources	32,346,809	
8000 Revenue from Federal Sources	1,407,625	
9000 Other Financing Sources	312,500	
Total Estimated Revenues And Other Financing Sources		<u>\$74,494,737</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$90,056,253</u>

LEA : 112671803 Dover Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,393,433
6112 Interim Real Estate Taxes	376,220
6113 Public Utility Realty Taxes	31,600
6114 Payments in Lieu of Current Taxes - State / Local	800
6150 Current Act 511 Taxes - Proportional Assessments	7,717,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	740,000
6500 Earnings on Investments	950,000
6700 Revenues from LEA Activities	116,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,100
6910 Rentals	50,000
6940 Tuition from Patrons	21,750
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	50,750
REVENUE FROM LOCAL SOURCES	\$40,427,803
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,184,900
7144 Cyber Charter Transition	301,450
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	416,700
7271 Special Education funds for School-Aged Pupils	3,013,800
7311 Pupil Transportation Subsidy	1,695,267
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,213,250
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	2,227,596
7360 Safe Schools	71,146
7531 Ready to Learn-Foundation	560,822
7532 Ready to Learn-Adequacy Supplement	1,106,038
7810 State Share of Social Security and Medicare Taxes	1,305,340
7820 State Share of Retirement Contributions	6,040,500
REVENUE FROM STATE SOURCES	\$32,346,809
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	598,350
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	86,950

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	46,025
8521 Vocational Education - Operating Expenditures	41,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$1,407,625
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	302,500
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$312,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,494,737

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,393,433	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,596</u>	
Total Approx. Tax Revenue:	\$31,621,029	
Approx. Tax Levy for Tax Rate Calculation:	\$32,687,112	
	York	Total
2024-25 Data		
a. Assessed Value	\$1,345,078,250	\$1,345,078,250
b. Real Estate Mills	24.3070	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,514,636,235	\$1,514,636,235
d. Assessed Value	\$1,344,761,250	\$1,344,761,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$32,694,817	\$32,694,817
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2024-25 Tax Levy	\$32,694,817	\$32,694,817
(f Total * g)		
i. Base Mills Subject to Index	24.3070	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$32,687,112	\$32,687,112
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	24.3070	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,687,112	\$32,687,112
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,459,516
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,393,433
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,393,433	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,596</u>	
Total Approx. Tax Revenue:	\$31,621,029	
Approx. Tax Levy for Tax Rate Calculation:	\$32,687,112	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.6681	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,517,466	\$34,517,466
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	\$14,552.00	
Number of Homestead/Farmstead Properties	6386	6386
Median Assessed Value of Homestead Properties		\$123,520

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,393,433
Amount of Tax Relief for Homestead Exclusions	<u>\$2,227,596</u>
Total Approx. Tax Revenue:	\$31,621,029
Approx. Tax Levy for Tax Rate Calculation:	\$32,687,112
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,227,596	Lowering RE Tax Rate	\$0	\$2,227,596
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,227,596

<u>CODE</u>								
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>					
York	1,344,761,250	24.3070	32,687,112				96.50000%	
Totals:	1,344,761,250		32,687,112	-	2,227,596	=	30,459,516	X 96.50000% = 29,393,433
				<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
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			0.900%	0.000%	7,017,000		7,017,000
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			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						7,717,000		7,717,000
Total Act 511, Current Taxes								7,717,000
				Act 511 Tax Limit -->	1,514,636,235	X	12	18,175,635
					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>									
	York	24.3070	24.3070	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,400,932
1200 Special Programs - Elementary / Secondary	13,906,155
1300 Vocational Education	3,625,056
1400 Other Instructional Programs - Elementary / Secondary	241,004
1500 Nonpublic School Programs	8,700
Total Instruction	\$46,181,847
2000 Support Services	
2100 Support Services - Students	1,980,662
2200 Support Services - Instructional Staff	2,849,525
2300 Support Services - Administration	3,329,329
2400 Support Services - Pupil Health	896,773
2500 Support Services - Business	829,305
2600 Operation and Maintenance of Plant Services	5,578,356
2700 Student Transportation Services	4,299,182
2800 Support Services - Central	747,857
2900 Other Support Services	5,000
Total Support Services	\$20,515,989
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,254,751
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$1,260,751
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,292,498
Total Other Expenditures and Financing Uses	\$8,292,498
Total Estimated Expenditures and Other Financing Uses	\$76,251,085

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,492,463
200 Personnel Services - Employee Benefits	9,646,665
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	14,699
500 Other Purchased Services	2,344,515
600 Supplies	835,405
700 Property	55,000
800 Other Objects	8,185
Total Regular Programs - Elementary / Secondary	\$28,400,932
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,387,778
200 Personnel Services - Employee Benefits	3,920,100
300 Purchased Professional and Technical Services	1,941,669
400 Purchased Property Services	250
500 Other Purchased Services	2,555,285
600 Supplies	101,073
Total Special Programs - Elementary / Secondary	\$13,906,155
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,337,373
200 Personnel Services - Employee Benefits	915,720
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	7,000
500 Other Purchased Services	1,225,475
600 Supplies	113,453
700 Property	4,585
800 Other Objects	10,850
Total Vocational Education	\$3,625,056
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	116,010
200 Personnel Services - Employee Benefits	81,994
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	28,000
Total Other Instructional Programs - Elementary / Secondary	\$241,004
1500 <u>Nonpublic School Programs</u>	
600 Supplies	8,700
Total Nonpublic School Programs	\$8,700
Total Instruction	\$46,181,847
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,198,566
200 Personnel Services - Employee Benefits	761,846
600 Supplies	18,650

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Description	Amount
800 Other Objects	1,600
Total Support Services - Students	\$1,980,662
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,180,349
200 Personnel Services - Employee Benefits	948,314
300 Purchased Professional and Technical Services	156,925
400 Purchased Property Services	11,500
500 Other Purchased Services	25,645
600 Supplies	183,292
700 Property	343,500
Total Support Services - Instructional Staff	\$2,849,525
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,770,478
200 Personnel Services - Employee Benefits	1,158,281
300 Purchased Professional and Technical Services	175,000
400 Purchased Property Services	8,000
500 Other Purchased Services	8,290
600 Supplies	41,810
800 Other Objects	167,470
Total Support Services - Administration	\$3,329,329
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	404,162
200 Personnel Services - Employee Benefits	278,360
300 Purchased Professional and Technical Services	203,161
400 Purchased Property Services	1,650
500 Other Purchased Services	90
600 Supplies	9,000
800 Other Objects	350
Total Support Services - Pupil Health	\$896,773
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	455,246
200 Personnel Services - Employee Benefits	311,419
300 Purchased Professional and Technical Services	6,600
400 Purchased Property Services	1,500
500 Other Purchased Services	10,500
600 Supplies	30,400
800 Other Objects	13,640
Total Support Services - Business	\$829,305
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,518,529
200 Personnel Services - Employee Benefits	1,083,369
300 Purchased Professional and Technical Services	303,500
400 Purchased Property Services	631,750
500 Other Purchased Services	302,400
600 Supplies	1,635,308

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<u>Description</u>	<u>Amount</u>
700 Property	103,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,578,356
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,002
200 Personnel Services - Employee Benefits	50,545
500 Other Purchased Services	4,085,300
600 Supplies	107,100
800 Other Objects	235
Total Student Transportation Services	\$4,299,182
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	393,917
200 Personnel Services - Employee Benefits	303,720
300 Purchased Professional and Technical Services	33,900
500 Other Purchased Services	5,700
600 Supplies	8,870
800 Other Objects	1,750
Total Support Services - Central	\$747,857
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$20,515,989
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	592,145
200 Personnel Services - Employee Benefits	278,379
300 Purchased Professional and Technical Services	91,950
400 Purchased Property Services	19,900
500 Other Purchased Services	75,330
600 Supplies	172,062
800 Other Objects	24,985
Total Student Activities	\$1,254,751
3300 <u>Community Services</u>	
600 Supplies	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$1,260,751
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,439,732
900 Other Uses of Funds	4,852,766

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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,292,498
Total Other Expenditures and Financing Uses	\$8,292,498
TOTAL EXPENDITURES	\$76,251,085

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	18,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	150,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,000,000	8,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,000	1,250,000
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 Cash and Short-Term Investments	\$27,900,000	\$28,400,000

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	\$27,900,000	\$28,400,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	72,920,000	68,650,000
0520 Extended-Term Financing Agreements Payable	1,487,565	991,710
0530 Lease and Other Right-To-Use Obligations	83,567	44,422
0540 Accumulated Compensated Absences	1,551,900	1,531,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	32,537,125	32,687,120
0599 Other Noncurrent Liabilities	5,385,527	4,809,029
Total General Fund	\$113,965,684	\$108,714,181
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		

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<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		

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<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	15,850	16,850
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	92,500	97,500
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$108,350	\$114,350
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		

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<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		

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<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	\$114,074,034	\$108,828,531

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	6,950,000	6,950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	7,700	7,700
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	49,500	49,500
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	\$7,007,200	\$7,007,200
TOTAL INDEBTEDNESS	\$121,081,234	\$115,835,731

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Account Description	Amounts
0810 Nonspendable Fund Balance	865,428
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,781,333
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,023,835
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,805,168
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,670,596