

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Bowden

(717)768-5533

Extn :

Contact Person

Telephone

Extension

john_bowden@pequeavalley.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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 2024-2025 (compared to 2023-2024)? Yes
No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$46001448
Ending Unassigned Fund Balance	\$2185021
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.74%

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
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$574,655.00 7340 PDE Amount: \$0.00	
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.	Future PSERS and Health Care Expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Unexpected Expenses not budgeted or anticipated

<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	1,603
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,185,939
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$25,485,939</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,778,110
7000 Revenue from State Sources	9,756,890
8000 Revenue from Federal Sources	1,465,530
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,000,530</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$71,486,469</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,376,510
6112 Interim Real Estate Taxes	190,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	800,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	402,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$34,778,110
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,464,753
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	935,398
7311 Pupil Transportation Subsidy	1,255,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	95,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	574,655
7505 Ready to Learn Block Grant	113,000
7810 State Share of Social Security and Medicare Taxes	580,546
7820 State Share of Retirement Contributions	2,521,823
REVENUE FROM STATE SOURCES	\$9,756,890
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,220,205
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	134,415
8517 Title IV - 21st Century Schools	110,910
REVENUE FROM FEDERAL SOURCES	\$1,465,530
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,000,530

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,376,510

Amount of Tax Relief for Homestead Exclusions **\$575,618**

Total Approx. Tax Revenue: \$29,952,128

Approx. Tax Levy for Tax Rate Calculation: \$31,498,260

Lancaster

Total

2023-24 Data		
a. Assessed Value	\$1,814,218,700	\$1,814,218,700
b. Real Estate Mills	16.2980	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,870,154,982	\$1,870,154,982
d. Assessed Value	\$1,870,576,300	\$1,870,576,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$29,568,136	\$29,568,136
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$29,568,136	\$29,568,136
(f Total * g)		
i. Base Mills Subject to Index	16.2980	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$31,498,260	\$31,498,260
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	16.8388	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,498,260	\$31,498,260
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,922,642
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,376,510
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,376,510	
Amount of Tax Relief for Homestead Exclusions	<u>\$575,618</u>	
Total Approx. Tax Revenue:	\$29,952,128	
Approx. Tax Levy for Tax Rate Calculation:	\$31,498,260	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.1617	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,102,269	\$32,102,269
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	\$8,771.89	
Number of Homestead/Farmstead Properties	3897	3897
Median Assessed Value of Homestead Properties		\$231,450

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,376,510
Amount of Tax Relief for Homestead Exclusions	<u>\$575,618</u>
Total Approx. Tax Revenue:	\$29,952,128
Approx. Tax Levy for Tax Rate Calculation:	\$31,498,260
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$574,655	Lowering RE Tax Rate	\$0	\$574,655
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$963			\$963
Amount of Tax Relief from State/Local Sources				\$575,618

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	1,870,576,300	16.8388	31,498,260			95.00000%	
Totals:	1,870,576,300		31,498,260	575,618	30,922,642	95.00000%	29,376,510

	<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%	2,800,000	2,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
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 3,200,000 3,200,000

Total Act 511, Current Taxes 3,200,000

Act 511 Tax Limit -->	1,870,154,982	X	12	22,441,860
	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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Lancaster	16.2980	16.8388	3.32%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,818,291
1200 Special Programs - Elementary / Secondary	7,447,708
1300 Vocational Education	899,146
1400 Other Instructional Programs - Elementary / Secondary	499,881
1500 Nonpublic School Programs	111,547
Total Instruction	\$25,776,573
2000 Support Services	
2100 Support Services - Students	1,877,435
2200 Support Services - Instructional Staff	1,981,999
2300 Support Services - Administration	2,362,535
2400 Support Services - Pupil Health	527,968
2500 Support Services - Business	839,784
2600 Operation and Maintenance of Plant Services	3,731,201
2700 Student Transportation Services	2,967,197
2800 Support Services - Central	286,811
2900 Other Support Services	2,500
Total Support Services	\$14,577,430
3000 Operation of Non-Instructional Services	
3200 Student Activities	867,082
3300 Community Services	61,519
Total Operation of Non-Instructional Services	\$928,601
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,718,844
Total Other Expenditures and Financing Uses	\$4,718,844
Total Estimated Expenditures and Other Financing Uses	\$46,001,448

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,439,281
200 Personnel Services - Employee Benefits	5,625,495
300 Purchased Professional and Technical Services	900,788
400 Purchased Property Services	106,500
500 Other Purchased Services	937,700
600 Supplies	808,527
Total Regular Programs - Elementary / Secondary	\$16,818,291
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,449,975
200 Personnel Services - Employee Benefits	971,549
300 Purchased Professional and Technical Services	2,914,134
500 Other Purchased Services	2,105,450
600 Supplies	4,600
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$7,447,708
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	172,313
200 Personnel Services - Employee Benefits	110,026
500 Other Purchased Services	555,000
600 Supplies	3,600
800 Other Objects	58,207
Total Vocational Education	\$899,146
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	263,191
200 Personnel Services - Employee Benefits	167,040
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	40,850
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$499,881
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	96,547
600 Supplies	15,000
Total Nonpublic School Programs	\$111,547
Total Instruction	\$25,776,573
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,087,361
200 Personnel Services - Employee Benefits	701,324
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	33,300
600 Supplies	12,450
800 Other Objects	2,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,877,435
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	622,120
200 Personnel Services - Employee Benefits	540,254
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	15,000
500 Other Purchased Services	69,600
600 Supplies	157,450
700 Property	498,975
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$1,981,999
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,257,087
200 Personnel Services - Employee Benefits	865,478
300 Purchased Professional and Technical Services	96,000
500 Other Purchased Services	15,300
600 Supplies	43,170
800 Other Objects	85,500
Total Support Services - Administration	\$2,362,535
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	161,319
200 Personnel Services - Employee Benefits	105,367
300 Purchased Professional and Technical Services	251,032
500 Other Purchased Services	500
600 Supplies	9,750
Total Support Services - Pupil Health	\$527,968
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	492,474
200 Personnel Services - Employee Benefits	308,510
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	22,000
Total Support Services - Business	\$839,784
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	712,286
200 Personnel Services - Employee Benefits	521,367
300 Purchased Professional and Technical Services	462,048
400 Purchased Property Services	779,000
500 Other Purchased Services	204,000
600 Supplies	1,026,500
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$3,731,201

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	81,470
200 Personnel Services - Employee Benefits	54,227
500 Other Purchased Services	2,829,000
600 Supplies	2,500
Total Student Transportation Services	\$2,967,197
2800 Support Services - Central	
100 Personnel Services - Salaries	59,013
200 Personnel Services - Employee Benefits	40,948
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	68,000
600 Supplies	2,500
800 Other Objects	10,350
Total Support Services - Central	\$286,811
2900 Other Support Services	
300 Purchased Professional and Technical Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$14,577,430
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	441,915
200 Personnel Services - Employee Benefits	224,534
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	96,460
600 Supplies	44,337
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$867,082
3300 Community Services	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	11,519
300 Purchased Professional and Technical Services	20,000
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	\$61,519
Total Operation of Non-Instructional Services	\$928,601
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,900,000
900 Other Uses of Funds	1,818,844

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,718,844
Total Other Expenditures and Financing Uses	\$4,718,844
TOTAL EXPENDITURES	\$46,001,448

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	32,000,000	28,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	600,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	52,000,000	32,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	280,000
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	\$84,920,000	\$60,780,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$84,920,000** **\$60,780,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General 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 General Fund

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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

06/30/2024 Estimate

06/30/2025 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

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	850,000	650,000
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	750,000	450,000
Other Capital Projects Fund	45,000,000	35,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	280,000
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	\$46,920,000	\$36,380,000
TOTAL INDEBTEDNESS	\$46,920,000	\$36,380,000

Account Description	Amounts
0810 Nonspendable Fund Balance	1,603
0820 Restricted Fund Balance	
0830 Committed Fund Balance	23,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,185,021
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,485,021

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,486,624
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