

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Anthony A Spataro

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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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	\$93130552
Ending Unassigned Fund Balance	\$7281134
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/2024
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for emergencies and also estimated costs related to use of ESSER Funds
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.	Unassigned fund balance is less than 8% of budgeted expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance committed for PSERS Stabilization Fund, Health Savings accounts, Future debt service obligations and personnel costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for real estate tax assessment appeals/tax increment financing.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,196,809
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,598,379
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,795,188</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	65,559,823
7000 Revenue from State Sources	22,421,221
8000 Revenue from Federal Sources	3,515,517
9000 Other Financing Sources	513,698
Total Estimated Revenues And Other Financing Sources	<u>\$92,010,259</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$108,805,447</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	53,131,042
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	53,000
6140 Current Act 511 Taxes - Flat Rate Assessments	275,000
6150 Current Act 511 Taxes - Proportional Assessments	7,826,876
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	1,682,962
6700 Revenues from LEA Activities	89,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	959,643
6910 Rentals	105,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	40,000
6960 Services Provided Other Local Governmental Units / LEAs	25,300
6990 Refunds and Other Miscellaneous Revenue	496,500
REVENUE FROM LOCAL SOURCES	\$65,559,823
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,744,822
7160 Tuition for Orphans Subsidy	109,000
7271 Special Education funds for School-Aged Pupils	2,109,770
7292 Pre-K Counts	880,000
7311 Pupil Transportation Subsidy	1,362,833
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,120
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	197,907
7330 Health Services (Medical, Dental, Nurse, Act 25)	91,000
7340 State Property Tax Reduction Allocation	1,077,737
7360 Safe Schools	159,288
7505 Ready to Learn Block Grant	348,871
7810 State Share of Social Security and Medicare Taxes	1,342,639
7820 State Share of Retirement Contributions	5,877,234
REVENUE FROM STATE SOURCES	\$22,421,221
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,296,600
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	145,378

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	55,075
8517 Title IV - 21st Century Schools	118,548
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,649,916
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$3,515,517
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	488,698
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
OTHER FINANCING SOURCES	\$513,698
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,010,259

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$53,131,042
Amount of Tax Relief for Homestead Exclusions	<u>\$1,077,737</u>
Total Approx. Tax Revenue:	\$54,208,779
Approx. Tax Levy for Tax Rate Calculation:	\$55,943,316

Lancaster

Total

2023-24 Data		
a. Assessed Value	\$3,523,378,930	\$3,523,378,930
b. Real Estate Mills	15.3776	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,607,315,713	\$3,607,315,713
d. Assessed Value	\$3,549,252,373	\$3,549,252,373
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$54,181,112	\$54,181,112
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$54,181,112	\$54,181,112
(f Total * g)		
i. Base Mills Subject to Index	15.3776	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.83857%	96.83857%
k. Tax Levy Needed	\$55,943,316	\$55,943,316
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.7620	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,943,316	\$55,943,316
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,865,579
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,131,042
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$53,131,042
Amount of Tax Relief for Homestead Exclusions	<u>\$1,077,737</u>
Total Approx. Tax Revenue:	\$54,208,779
Approx. Tax Levy for Tax Rate Calculation:	\$55,943,316

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1926	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,471,624	\$57,471,624
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	\$9,894.00	
Number of Homestead/Farmstead Properties	6908	6908
Median Assessed Value of Homestead Properties		\$193,150

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,131,042
Amount of Tax Relief for Homestead Exclusions	<u>\$1,077,737</u>
Total Approx. Tax Revenue:	\$54,208,779
Approx. Tax Levy for Tax Rate Calculation:	\$55,943,316
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,077,737	Lowering RE Tax Rate	\$0		\$1,077,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,077,737

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	3,549,252,373	15.7620	55,943,316			96.83857%	
Totals:	3,549,252,373		55,943,316	1,077,737	54,865,579	96.83857%	53,131,042

	<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	\$10.00	\$0.00	275,000
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 275,000 275,000

	<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%	6,297,302	6,297,302
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,180,707	1,180,707
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 7,826,876 7,826,876

Total Act 511, Current Taxes 8,101,876

Act 511 Tax Limit -->	3,607,315,713	12	43,287,789
	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	15.3776	15.7620	2.50%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,406,788
1200 Special Programs - Elementary / Secondary	14,087,461
1300 Vocational Education	1,530,670
1400 Other Instructional Programs - Elementary / Secondary	382,412
1500 Nonpublic School Programs	71,350
1800 Pre-Kindergarten	997,079
Total Instruction	\$55,475,760
2000 Support Services	
2100 Support Services - Students	3,092,095
2200 Support Services - Instructional Staff	3,603,161
2300 Support Services - Administration	4,426,977
2400 Support Services - Pupil Health	786,171
2500 Support Services - Business	944,347
2600 Operation and Maintenance of Plant Services	6,825,080
2700 Student Transportation Services	3,902,213
2800 Support Services - Central	2,115,684
2900 Other Support Services	45,000
Total Support Services	\$25,740,728
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,582,080
3300 Community Services	17,922
Total Operation of Non-Instructional Services	\$1,600,002
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	8,564,146
5900 Budgetary Reserve	1,699,916
Total Other Expenditures and Financing Uses	\$10,314,062
Total Estimated Expenditures and Other Financing Uses	\$93,130,552

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,331,404
200 Personnel Services - Employee Benefits	12,698,318
300 Purchased Professional and Technical Services	103,420
400 Purchased Property Services	974,677
500 Other Purchased Services	2,726,677
600 Supplies	1,493,087
700 Property	68,770
800 Other Objects	10,435
Total Regular Programs - Elementary / Secondary	\$38,406,788
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,368,300
200 Personnel Services - Employee Benefits	3,315,402
300 Purchased Professional and Technical Services	2,395,137
500 Other Purchased Services	2,926,548
600 Supplies	70,650
700 Property	5,000
800 Other Objects	6,424
Total Special Programs - Elementary / Secondary	\$14,087,461
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	197,217
500 Other Purchased Services	1,333,453
Total Vocational Education	\$1,530,670
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	102,550
200 Personnel Services - Employee Benefits	42,612
300 Purchased Professional and Technical Services	177,000
400 Purchased Property Services	1,200
500 Other Purchased Services	58,250
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$382,412
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	71,350
Total Nonpublic School Programs	\$71,350
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	178,345
200 Personnel Services - Employee Benefits	94,283
300 Purchased Professional and Technical Services	702,801
500 Other Purchased Services	5,450
600 Supplies	16,200
Total Pre-Kindergarten	\$997,079
Total Instruction	\$55,475,760

2024-2025 Final General Fund Budget

LEA : 113361703 Conestoga Valley SD

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,779,912
200 Personnel Services - Employee Benefits	1,176,658
300 Purchased Professional and Technical Services	71,725
500 Other Purchased Services	2,300
600 Supplies	60,000
800 Other Objects	1,500
Total Support Services - Students	\$3,092,095
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,642,424
200 Personnel Services - Employee Benefits	1,304,408
300 Purchased Professional and Technical Services	323,790
400 Purchased Property Services	200
500 Other Purchased Services	73,801
600 Supplies	124,316
700 Property	134,000
800 Other Objects	222
Total Support Services - Instructional Staff	\$3,603,161
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,481,905
200 Personnel Services - Employee Benefits	1,523,923
300 Purchased Professional and Technical Services	254,025
400 Purchased Property Services	3,000
500 Other Purchased Services	60,400
600 Supplies	71,889
800 Other Objects	31,835
Total Support Services - Administration	\$4,426,977
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	440,648
200 Personnel Services - Employee Benefits	282,243
300 Purchased Professional and Technical Services	16,150
500 Other Purchased Services	27,430
600 Supplies	19,000
800 Other Objects	700
Total Support Services - Pupil Health	\$786,171
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	532,166
200 Personnel Services - Employee Benefits	312,081
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	2,700
500 Other Purchased Services	9,500
600 Supplies	64,700
800 Other Objects	1,200
Total Support Services - Business	\$944,347

2024-2025 Final General Fund Budget

LEA : 113361703 Conestoga Valley SD

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	287,377
200 Personnel Services - Employee Benefits	166,874
300 Purchased Professional and Technical Services	266,516
400 Purchased Property Services	3,932,366
500 Other Purchased Services	403,350
600 Supplies	1,594,100
700 Property	95,497
800 Other Objects	79,000
Total Operation and Maintenance of Plant Services	\$6,825,080
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	55,370
200 Personnel Services - Employee Benefits	34,073
300 Purchased Professional and Technical Services	89,500
500 Other Purchased Services	3,361,270
600 Supplies	362,000
Total Student Transportation Services	\$3,902,213
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	937,353
200 Personnel Services - Employee Benefits	544,966
300 Purchased Professional and Technical Services	364,935
400 Purchased Property Services	227,280
500 Other Purchased Services	4,000
600 Supplies	36,050
800 Other Objects	1,100
Total Support Services - Central	\$2,115,684
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$25,740,728
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	960,424
200 Personnel Services - Employee Benefits	306,027
400 Purchased Property Services	47,000
500 Other Purchased Services	103,729
600 Supplies	143,300
700 Property	20,000
800 Other Objects	1,600
Total Student Activities	\$1,582,080
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,458
600 Supplies	12,964

<u>Description</u>	<u>Amount</u>
Total Community Services	\$17,922
Total Operation of Non-Instructional Services	\$1,600,002
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	8,564,146
Total Interfund Transfers - Out	\$8,564,146
5900 Budgetary Reserve	
800 Other Objects	1,699,916
Total Budgetary Reserve	\$1,699,916
Total Other Expenditures and Financing Uses	\$10,314,062
TOTAL EXPENDITURES	\$93,130,552

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	24,042,690	23,057,335
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	305,000	305,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,400,000	6,800,000
Other Capital Projects Fund	30,000,000	20,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,693,662	1,440,662
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,506,830	1,750,000
Private Purpose Trust Fund	190,000	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$66,308,182	\$53,712,997

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	\$66,308,182	\$53,712,997
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	128,305,000	124,640,000
0520 Extended-Term Financing Agreements Payable	1,146,638	1,181,037
0530 Lease and Other Right-To-Use Obligations	124,915	
0540 Accumulated Compensated Absences	1,943,155	2,001,449
0550 Authority Lease Obligations	1,163,114	1,088,114
0560 Other Post-Employment Benefits (OPEB)	3,200,063	3,296,065
0599 Other Noncurrent Liabilities		

Total General Fund	\$135,882,885	\$132,206,665
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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		
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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		
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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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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

\$135,882,885

\$132,206,665

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	11,360,197	11,473,799
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	442,595	447,021
Other Capital Projects Fund	2,889,434	1,444,717
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	371,571	375,287
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$15,143,797	\$13,820,824
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TOTAL INDEBTEDNESS	\$151,026,682	\$146,027,489
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,043,761
0840 Assigned Fund Balance	2,350,000
0850 Unassigned Fund Balance	7,281,134
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,674,895
5900 Budgetary Reserve	1,699,916
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,474,811