FINAL GENERAL FUND BUDGET

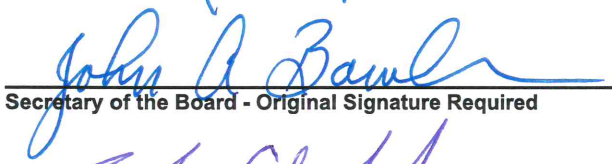
Fiscal Year 2024-2025

General Fund Budget Approval

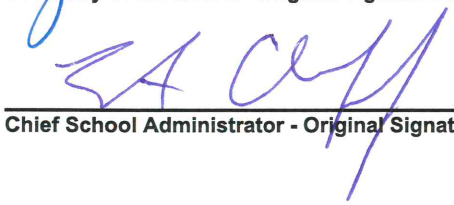
Date of Adoption of the General Fund Budget: 06/13/2024



President of the Board - Original Signature Required — Date: 12/4/2024



Secretary of the Board - Original Signature Required — Date: 12/4/2024



Chief School Administrator - Original Signature Required — Date: 12/4/2024

John Bowden — Contact Person

(717)768-5533 Extn : — Telephone / Extension

john_bowden@pequeavalley.org — Email Address

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2024

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John Bowden
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Telephone **Extension**

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Email Address

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Pequea Valley SD	Lancaster	113365303

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
	12/4/2024

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

Val Number	Description	Justification
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	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

ITEM	AMOUNTS	
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		**$25,485,939**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,785,273	
7000 Revenue from State Sources	9,779,428	
8000 Revenue from Federal Sources	1,433,045	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$45,997,746**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$71,483,685**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	29,282,682
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	900,991
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		**$34,785,273**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	3,481,821
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	584,827
7820	State Share of Retirement Contributions	2,523,012
REVENUE FROM STATE SOURCES		**$9,779,428**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	1,189,404
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	151,615
8517	Title IV - 21st Century Schools	92,026
REVENUE FROM FEDERAL SOURCES		**$1,433,045**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**45,997,746**

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$29,282,682**	
Amount of Tax Relief for Homestead Exclusions	**$575,618**	
Total Approx. Tax Revenue:	**$29,858,300**	
Approx. Tax Levy for Tax Rate Calculation:	**$31,399,494**	
	Lancaster	**Total**
I. 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 (a * b)	$29,568,136	$29,568,136
2024-25 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy (f Total * g)	$29,568,136	$29,568,136
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.2980	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	$31,399,494	$31,399,494
III. l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**16.7860**	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	$31,399,494	$31,399,494
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$30,823,876
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$29,282,682

Act 1 Index (current): 5.3%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$29,282,682**
Amount of Tax Relief for Homestead Exclusions	**$575,618**
Total Approx. Tax Revenue:	**$29,858,300**
Approx. Tax Levy for Tax Rate Calculation:	**$31,399,494**

		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	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$32,102,269	$32,102,269
	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		
	Assessed Value Exclusion per Homestead	$8,808.52	
V.	Number of Homestead/Farmstead Properties	3893	3893
	Median Assessed Value of Homestead Properties		$231,450

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$29,282,682**
Amount of Tax Relief for Homestead Exclusions	**$575,618**
Total Approx. Tax Revenue:	**$29,858,300**
Approx. Tax Levy for Tax Rate Calculation:	**$31,399,494**

	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

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lancaster	1,870,576,300	16.7860	31,399,494						95.00000%		
Totals:	**1,870,576,300**		**31,399,494**	-	575,618	=	30,823,876	X	95.00000%	=	29,282,682

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0

	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**

	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lancaster	16.2980	16.7860	3.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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	107,845
Total Instruction	**$25,772,871**
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	**$45,997,746**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
300 Purchased Professional and Technical Services	92,845
600 Supplies	15,000
Total Nonpublic School Programs	**$107,845**
Total Instruction	**$25,772,871**
2000 Support Services	
2100 Support Services - Students	
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

Description	Amount
Total Support Services - Students	**$1,877,435**
2200 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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**

Description	Amount
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

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$4,718,844**
Total Other Expenditures and Financing Uses	**$4,718,844**
TOTAL EXPENDITURES	**$45,997,746**

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		

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
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	2,185,939
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$25,485,939**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$25,487,542**