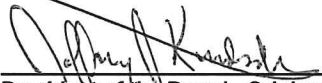


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/02/2025



President of the Board - Original Signature Required

6/4/25

Date



Secretary of the Board - Original Signature Required

6/4/25

Date



Chief School Administrator - Original Signature Required

6/4/2025

Date

Lori Duncan

Contact Person

(717)624-2157

Extn :1012

Telephone

Extension

duncanl@cvcolonials.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conewago Valley SD	COUNTY : Adams	AUN : 112011603
---	-------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$87894757
Ending Unassigned Fund Balance	\$385922
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.43%

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 June 4, 2025
--	----------------------

DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conewago Valley SD	County : Adams	AUN Number : 112011603
--	-------------------	---------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/4/25
---	----------------

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 for unforeseen emergencies
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned funds are for areas of high costs and are for offsetting any unusual large increases to PSERS, debt payments, healthcare, technology and roof work.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	385,922
0850 Unassigned Fund Balance	8,849,771
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,235,693</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,933,206
7000 Revenue from State Sources	29,718,553
8000 Revenue from Federal Sources	1,007,847
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,659,606</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$94,895,299</u>

LEA : 112011603 Conewago Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,133,156
6112 Interim Real Estate Taxes	435,000
6113 Public Utility Realty Taxes	40,756
6120 Current Per Capita Taxes, Section 679	92,400
6140 Current Act 511 Taxes - Flat Rate Assessments	153,400
6150 Current Act 511 Taxes - Proportional Assessments	9,701,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	621,348
6500 Earnings on Investments	967,122
6700 Revenues from LEA Activities	78,365
6800 Revenues from Intermediary Sources / Pass-Through Funds	850,891
6910 Rentals	26,855
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	524,226
6990 Refunds and Other Miscellaneous Revenue	303,487
REVENUE FROM LOCAL SOURCES	\$54,933,206
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,472,685
7144 Cyber Charter Transition	194,093
7160 Tuition for Orphans Subsidy	53,573
7220 Vocational Education	286,675
7250 Migratory Children	520
7271 Special Education funds for School-Aged Pupils	2,678,556
7311 Pupil Transportation Subsidy	1,953,639
7312 Nonpublic and Charter School Pupil Transportation Subsidy	89,320
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	401,887
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,464
7340 State Property Tax Reduction Allocation	1,597,787
7360 Safe Schools	74,665
7501 PA Accountability Grants	2,500
7505 Ready to Learn Block Grant	2,176,397
7810 State Share of Social Security and Medicare Taxes	1,409,226
7820 State Share of Retirement Contributions	6,248,566
REVENUE FROM STATE SOURCES	\$29,718,553
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	5,423

LEA : 112011603 Conewago Valley SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	712,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	111,349
8516 Title III - Language Instruction for English Learners and Immigrant Students	14,400
8517 Title IV - 21st Century Schools	65,761
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	98,456
REVENUE FROM FEDERAL SOURCES	\$1,007,847
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,659,606

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,133,156	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,597,787</u>	
Total Approx. Tax Revenue:	\$42,730,943	
Approx. Tax Levy for Tax Rate Calculation:	\$43,602,542	
	Adams	Total

2024-25 Data		
a. Assessed Value	\$2,445,907,000	\$2,445,907,000
b. Real Estate Mills	16.7971	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$1,985,230,915	\$1,985,230,915
d. Assessed Value	\$2,530,265,200	\$2,530,265,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$41,084,144	\$41,084,144
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$41,084,144	\$41,084,144
(f Total * g)		
i. Base Mills Subject to Index	16.7971	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.92500%	97.92500%
k. Tax Levy Needed	\$43,602,542	\$43,602,542
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	17.2324	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,602,542	\$43,602,542
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,004,755
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,133,156
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,133,156	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,597,787</u>	
Total Approx. Tax Revenue:	\$42,730,943	
Approx. Tax Levy for Tax Rate Calculation:	\$43,602,542	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.7041	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,796,068	\$44,796,068
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	\$12,082.00	
Number of Homestead/Farmstead Properties	7705	7705
Median Assessed Value of Homestead Properties		\$181,600

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,133,156
Amount of Tax Relief for Homestead Exclusions	<u>\$1,597,787</u>
Total Approx. Tax Revenue:	\$42,730,943
Approx. Tax Levy for Tax Rate Calculation:	\$43,602,542
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,597,787	Lowering RE Tax Rate	\$0	\$1,597,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,597,787

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112011603 Conewago Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 12/31/2025 2:29:06 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Adams	2,530,265,200	17.2324	43,602,542			97.92500%	
Totals:	2,530,265,200		43,602,542	-	1,597,787 =	42,004,755 X	97.92500% = 41,133,156
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	92,400		
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			\$5.00	\$0.00	92,400	92,400
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	61,000	61,000
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						153,400	153,400
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	9,000,000	9,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	656,000	656,000
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	45,200	45,200
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						9,701,200	9,701,200
Total Act 511, Current Taxes							9,854,600
				Act 511 Tax Limit -->	1,985,230,915 X	12	23,822,771
					Market Value	Mills	(511 Limit)

LEA : 112011603 Conewago Valley SD

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>									
	Adams	16.7971	17.2324	2.60%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.4%				

LEA : 112011603 Conewago Valley SD

Printed 12/31/2025 2:29:08 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,955,869
1200 Special Programs - Elementary / Secondary	17,315,249
1300 Vocational Education	3,414,173
1400 Other Instructional Programs - Elementary / Secondary	362,448
1500 Nonpublic School Programs	38,200
Total Instruction	\$58,085,939
2000 Support Services	
2100 Support Services - Students	2,915,909
2200 Support Services - Instructional Staff	4,872,173
2300 Support Services - Administration	4,591,732
2400 Support Services - Pupil Health	864,821
2500 Support Services - Business	769,288
2600 Operation and Maintenance of Plant Services	4,710,613
2700 Student Transportation Services	3,602,881
2800 Support Services - Central	301,040
2900 Other Support Services	14,400
Total Support Services	\$22,642,857
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,266,664
3300 Community Services	17,000
Total Operation of Non-Instructional Services	\$1,283,664
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,882,297
Total Other Expenditures and Financing Uses	\$5,882,297
Total Estimated Expenditures and Other Financing Uses	\$87,894,757

LEA : 112011603 Conewago Valley SD

Printed 12/31/2025 2:29:09 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,356,598
200 Personnel Services - Employee Benefits	12,916,947
300 Purchased Professional and Technical Services	180,051
400 Purchased Property Services	8,600
500 Other Purchased Services	4,236,300
600 Supplies	253,659
800 Other Objects	3,714
Total Regular Programs - Elementary / Secondary	\$36,955,869
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,317,869
200 Personnel Services - Employee Benefits	4,683,380
300 Purchased Professional and Technical Services	5,524,000
500 Other Purchased Services	1,653,000
600 Supplies	121,000
800 Other Objects	16,000
Total Special Programs - Elementary / Secondary	\$17,315,249
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,655,732
200 Personnel Services - Employee Benefits	1,173,437
300 Purchased Professional and Technical Services	8,110
400 Purchased Property Services	11,201
500 Other Purchased Services	369,174
600 Supplies	195,419
800 Other Objects	1,100
Total Vocational Education	\$3,414,173
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	186,511
200 Personnel Services - Employee Benefits	131,937
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	4,000
Total Other Instructional Programs - Elementary / Secondary	\$362,448
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,700
600 Supplies	7,500
Total Nonpublic School Programs	\$38,200
Total Instruction	\$58,085,939
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,660,360
200 Personnel Services - Employee Benefits	1,248,159
500 Other Purchased Services	5,200
600 Supplies	2,190

LEA : 112011603 Conewago Valley SD

Printed 12/31/2025 2:29:09 PM

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,915,909
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,518,741
200 Personnel Services - Employee Benefits	1,329,943
300 Purchased Professional and Technical Services	1,543,755
400 Purchased Property Services	7,500
500 Other Purchased Services	51,500
600 Supplies	419,034
800 Other Objects	1,700
Total Support Services - Instructional Staff	\$4,872,173
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,547,478
200 Personnel Services - Employee Benefits	1,905,003
300 Purchased Professional and Technical Services	61,550
500 Other Purchased Services	9,950
600 Supplies	32,459
800 Other Objects	35,292
Total Support Services - Administration	\$4,591,732
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	467,606
200 Personnel Services - Employee Benefits	380,515
300 Purchased Professional and Technical Services	2,200
500 Other Purchased Services	600
600 Supplies	13,600
800 Other Objects	300
Total Support Services - Pupil Health	\$864,821
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	265,621
200 Personnel Services - Employee Benefits	238,810
300 Purchased Professional and Technical Services	249,857
500 Other Purchased Services	3,500
600 Supplies	7,500
800 Other Objects	4,000
Total Support Services - Business	\$769,288
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	760,113
200 Personnel Services - Employee Benefits	735,247
300 Purchased Professional and Technical Services	1,600,000
400 Purchased Property Services	565,850
500 Other Purchased Services	185,153
600 Supplies	856,450
700 Property	7,500
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$4,710,613

LEA : 112011603 Conewago Valley SD

Printed 12/31/2025 2:29:09 PM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	105,211
200 Personnel Services - Employee Benefits	88,930
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	13,000
500 Other Purchased Services	3,087,040
600 Supplies	300,400
800 Other Objects	300
Total Student Transportation Services	\$3,602,881
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	158,104
200 Personnel Services - Employee Benefits	140,461
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	175
600 Supplies	750
800 Other Objects	550
Total Support Services - Central	\$301,040
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	5,400
Total Other Support Services	\$14,400
Total Support Services	\$22,642,857
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	600,328
200 Personnel Services - Employee Benefits	301,878
300 Purchased Professional and Technical Services	160,210
400 Purchased Property Services	20,940
500 Other Purchased Services	88,312
600 Supplies	78,400
800 Other Objects	16,596
Total Student Activities	\$1,266,664
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	17,000
Total Community Services	\$17,000
Total Operation of Non-Instructional Services	\$1,283,664
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,071,297
900 Other Uses of Funds	2,811,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,882,297
Total Other Expenditures and Financing Uses	\$5,882,297
TOTAL EXPENDITURES	\$87,894,757

LEA : 112011603 Conewago Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	15,500,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,000,000	2,700,000
Other Capital Projects Fund	23,500,000	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	2,600,000
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	\$44,500,000	\$30,300,000

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 112011603 Conewago Valley SD

<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	\$44,500,000	\$30,300,000

LEA : 112011603 Conewago Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	72,754,274	88,080,663
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	912,458	650,000
0540 Accumulated Compensated Absences	566,291	585,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,386,602	5,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$79,619,625	\$94,815,663
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		

LEA : 112011603 Conewago Valley SD

<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		

LEA : 112011603 Conewago Valley SD

<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	46,689	47,900
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$46,689	\$47,900
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		

<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		

LEA : 112011603 Conewago Valley SD

<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	\$79,666,314	\$94,863,563

LEA : 112011603 Conewago Valley SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$79,666,314	\$94,863,563

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,614,620
0850 Unassigned Fund Balance	385,922
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,000,542
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,000,542