

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 17, 2024

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/17/24

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/17/24

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/17/24

Dan Forry  
\_\_\_\_\_  
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 : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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	\$106604991
Ending Unassigned Fund Balance	\$6782271
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.36%

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 6/19/24
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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 : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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 5/6/24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To allow for unpredictable facilities and other expenses
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.	Good business practice, to provide liquidity
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board has adopted a resolution for the commitment of fund balance for future facilities repairs

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,702,839
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,562,349
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$23,265,188</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	69,803,845
7000 Revenue from State Sources	34,577,874
8000 Revenue from Federal Sources	1,443,194
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$105,824,913</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$129,090,101</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	56,393,717
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	210,000
6150 Current Act 511 Taxes - Proportional Assessments	8,084,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	1,652,500
6700 Revenues from LEA Activities	59,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,210,000
6910 Rentals	180,000
6940 Tuition from Patrons	165,000
6990 Refunds and Other Miscellaneous Revenue	508,128
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$69,803,845</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,940,447
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	75,415
7250 Migratory Children	1,500
7271 Special Education funds for School-Aged Pupils	3,844,987
7311 Pupil Transportation Subsidy	2,261,947
7312 Nonpublic and Charter School Pupil Transportation Subsidy	118,580
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	668,563
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,973,742
7360 Safe Schools	205,105
7505 Ready to Learn Block Grant	684,123
7810 State Share of Social Security and Medicare Taxes	1,585,505
7820 State Share of Retirement Contributions	7,025,960
<b>REVENUE FROM STATE SOURCES</b>	<b>\$34,577,874</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	974,932
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	157,628
8517 Title IV - 21st Century Schools	70,803
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	229,831

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,443,194</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>105,824,913</b>
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Act 1 Index (current): 6.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$56,393,717
Amount of Tax Relief for Homestead Exclusions	<u>\$1,973,742</u>
Total Approx. Tax Revenue:	\$58,367,459
Approx. Tax Levy for Tax Rate Calculation:	\$60,308,550

Lancaster

Total

2023-24 Data		
a. Assessed Value	\$3,223,424,600	\$3,223,424,600
b. Real Estate Mills	17.9363	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$3,247,969,132	\$3,247,969,132
d. Assessed Value	\$3,264,438,900	\$3,264,438,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$57,816,311	\$57,816,311
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$57,816,311	\$57,816,311
(f Total * g)		
i. Base Mills Subject to Index	17.9363	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.67250%	96.67250%
k. Tax Levy Needed	\$60,308,550	\$60,308,550
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>18.4744</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,308,550	\$60,308,550
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,334,808
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$56,393,717
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$56,393,717	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,973,742</u>	
Total Approx. Tax Revenue:	\$58,367,459	
Approx. Tax Levy for Tax Rate Calculation:	\$60,308,550	

Lancaster

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1559	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,533,265	\$62,533,265
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,445.00	
Number of Homestead/Farmstead Properties	10268	10268
Median Assessed Value of Homestead Properties		\$182,300

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Act 1 Index (current): 6.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$56,393,717</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,973,742</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$58,367,459</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,308,550</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,973,742	Lowering RE Tax Rate	\$0		\$1,973,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,973,742</b>

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	3,264,438,900	18.4744	60,308,550			96.67250%	
<b>Totals:</b>	<b>3,264,438,900</b>		<b>60,308,550</b>	- 1,973,742	= 58,334,808	X 96.67250%	= 56,393,717

	<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%	7,004,000	7,004,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,080,000	1,080,000
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 8,084,000 8,084,000**

**Total Act 511, Current Taxes 8,084,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,247,969,132</b>	<b>X</b>	<b>12</b>	<b>38,975,630</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	17.9363	18.4744	3.01%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,656,335
1200 Special Programs - Elementary / Secondary	18,248,236
1300 Vocational Education	2,757,473
1400 Other Instructional Programs - Elementary / Secondary	158,280
<b>Total Instruction</b>	<b>\$64,820,324</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,366,026
2200 Support Services - Instructional Staff	936,947
2300 Support Services - Administration	7,340,370
2400 Support Services - Pupil Health	1,141,265
2500 Support Services - Business	1,153,439
2600 Operation and Maintenance of Plant Services	7,334,185
2700 Student Transportation Services	5,528,130
2800 Support Services - Central	2,203,532
2900 Other Support Services	45,237
<b>Total Support Services</b>	<b>\$29,049,131</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,956,611
3300 Community Services	25,070
3400 Scholarships and Awards	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,984,181</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,133,743
5200 Interfund Transfers - Out	765,000
5900 Budgetary Reserve	852,612
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,751,355</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$106,604,991</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,281,217
200 Personnel Services - Employee Benefits	14,679,114
300 Purchased Professional and Technical Services	712,500
400 Purchased Property Services	210,200
500 Other Purchased Services	1,316,960
600 Supplies	1,421,984
700 Property	33,100
800 Other Objects	1,260
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,656,335</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,685,834
200 Personnel Services - Employee Benefits	2,634,963
300 Purchased Professional and Technical Services	8,571,839
400 Purchased Property Services	80,000
500 Other Purchased Services	2,219,200
600 Supplies	55,900
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$18,248,236</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	411,026
200 Personnel Services - Employee Benefits	192,658
500 Other Purchased Services	2,145,289
600 Supplies	7,500
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$2,757,473</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	106,080
200 Personnel Services - Employee Benefits	35,700
500 Other Purchased Services	14,500
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$158,280</b>
<b>Total Instruction</b>	<b>\$64,820,324</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,105,405
200 Personnel Services - Employee Benefits	1,193,486
400 Purchased Property Services	49,400
500 Other Purchased Services	3,450
600 Supplies	8,585
800 Other Objects	5,700
<b>Total Support Services - Students</b>	<b>\$3,366,026</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	506,044
200 Personnel Services - Employee Benefits	291,673
300 Purchased Professional and Technical Services	22,974
400 Purchased Property Services	500
500 Other Purchased Services	35,230
600 Supplies	80,526
<b>Total Support Services - Instructional Staff</b>	<b>\$936,947</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,647,803
200 Personnel Services - Employee Benefits	3,182,639
300 Purchased Professional and Technical Services	302,000
400 Purchased Property Services	14,500
500 Other Purchased Services	115,878
600 Supplies	20,650
700 Property	30,500
800 Other Objects	26,400
<b>Total Support Services - Administration</b>	<b>\$7,340,370</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	748,623
200 Personnel Services - Employee Benefits	355,142
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,500
600 Supplies	20,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,141,265</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	639,012
200 Personnel Services - Employee Benefits	458,927
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	10,500
500 Other Purchased Services	10,500
600 Supplies	6,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$1,153,439</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,356,743
200 Personnel Services - Employee Benefits	1,926,034
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	680,008
500 Other Purchased Services	542,500
600 Supplies	1,638,400
700 Property	50,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,334,185</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	82,831

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	39,297
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	8,000
500 Other Purchased Services	5,395,202
600 Supplies	1,000
<b>Total Student Transportation Services</b>	<b>\$5,528,130</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,192,924
200 Personnel Services - Employee Benefits	641,608
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	218,500
500 Other Purchased Services	69,000
600 Supplies	11,000
700 Property	25,000
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$2,203,532</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	45,237
<b>Total Other Support Services</b>	<b>\$45,237</b>
<b>Total Support Services</b>	<b>\$29,049,131</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	946,179
200 Personnel Services - Employee Benefits	492,647
300 Purchased Professional and Technical Services	87,300
400 Purchased Property Services	71,500
500 Other Purchased Services	36,285
600 Supplies	243,300
700 Property	9,300
800 Other Objects	70,100
<b>Total Student Activities</b>	<b>\$1,956,611</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	1,770
600 Supplies	14,800
<b>Total Community Services</b>	<b>\$25,070</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	2,500
<b>Total Scholarships and Awards</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,984,181</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,828,743



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,305,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,133,743</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	765,000
<b>Total Interfund Transfers - Out</b>	<b>\$765,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	852,612
<b>Total Budgetary Reserve</b>	<b>\$852,612</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,751,355</b>
<b>TOTAL EXPENDITURES</b>	<b>\$106,604,991</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	28,000,000	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		
Capital Reserve Fund - § 1431	500,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$30,650,000</b>	<b>\$30,900,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$30,650,000</b>	<b>\$30,900,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
0510 Bonds Payable	95,615,000	90,310,000
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		
<b>Total General Fund</b>	<b>\$95,615,000</b>	<b>\$90,310,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$95,615,000</b>	<b>\$90,310,000</b>
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**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$95,615,000</b>	<b>\$90,310,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,702,839
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,782,271
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$22,485,110</b>
<b>5900 Budgetary Reserve</b>	<b>852,612</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$23,337,722</b>