

<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	447,028	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,500,000	
0840 Assigned Fund Balance	200,988	
0850 Unassigned Fund Balance	2,917,221	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,618,209</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	44,924,465	
7000 Revenue from State Sources	24,100,040	
8000 Revenue from Federal Sources	8,686,605	
9000 Other Financing Sources	435,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$78,146,110</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$87,764,319</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	31,310,878
6112 Interim Real Estate Taxes	275,000
6113 Public Utility Realty Taxes	33,540
6114 Payments in Lieu of Current Taxes - State / Local	109
6150 Current Act 511 Taxes - Proportional Assessments	10,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	950,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	986,938
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	43,000
6990 Refunds and Other Miscellaneous Revenue	50,000

**REVENUE FROM LOCAL SOURCES \$44,924,465**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,613,924
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	123,559
7250 Migratory Children	600
7271 Special Education funds for School-Aged Pupils	2,466,469
7311 Pupil Transportation Subsidy	2,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	36,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,100
7340 State Property Tax Reduction Allocation	703,579
7360 Safe Schools	294,960
7505 Ready to Learn Block Grant	427,715
7810 State Share of Social Security and Medicare Taxes	953,533
7820 State Share of Retirement Contributions	4,237,924

**REVENUE FROM STATE SOURCES \$24,100,040**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	2,290,806
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	218,143
8517 Title IV - 21st Century Schools	225,656
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	5,299,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	623,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$8,686,605</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	325,000
9360 Internal Service Fund Transfers	100,000
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$435,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>78,146,110</b>

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$31,310,878

Amount of Tax Relief for Homestead Exclusions \$703,579

Total Approx. Tax Revenue: \$32,014,457

Approx. Tax Levy for Tax Rate Calculation: \$33,175,645

Lancaster

Total

2023-24 Data		
a. Assessed Value	\$2,572,614,900	\$2,572,614,900
b. Real Estate Mills	12.2696	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,657,758,071	\$2,657,758,071
d. Assessed Value	\$2,599,890,700	\$2,599,890,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$31,564,956	\$31,564,956
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2023-24 Tax Levy	\$31,564,956	\$31,564,956
(f Total * g)		
i. Base Mills Subject to Index	12.2696	
(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	96.42404%	96.42404%
k. Tax Levy Needed	\$33,175,645	\$33,175,645
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>12.7604</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$33,175,645	\$33,175,645
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,472,066
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,310,878
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$31,310,878
Amount of Tax Relief for Homestead Exclusions	<u>\$703,579</u>
Total Approx. Tax Revenue:	\$32,014,457
Approx. Tax Levy for Tax Rate Calculation:	\$33,175,645

	Lancaster	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	12.9198	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,590,068	\$33,590,068
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	\$1.00	
Number of Homestead/Farmstead Properties	1	1
Median Assessed Value of Homestead Properties		\$1

Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,310,878</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$703,579</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$32,014,457</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$33,175,645</b>

<b>Lancaster</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,579	Lowering RE Tax Rate	\$0	\$703,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$703,579</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	2,599,890,700	12.7604	33,175,645			96.42404%	
<b>Totals:</b>	<b>2,599,890,700</b>		<b>33,175,645</b>	<b>703,579</b>	<b>32,472,066</b>	<b>96.42404%</b>	<b>31,310,878</b>

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	10,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	775,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>10,775,000</b>
<b>Total Act 511, Current Taxes</b>			<b>10,775,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,657,758,071 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>31,893,097</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	12.2696	12.7604	4.01%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,994,034
1200 Special Programs - Elementary / Secondary	11,834,834
1300 Vocational Education	2,790,587
1400 Other Instructional Programs - Elementary / Secondary	2,353,650
1500 Nonpublic School Programs	4,570
1800 Pre-Kindergarten	302,112
<b>Total Instruction</b>	<b>\$43,279,787</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,307,649
2200 Support Services - Instructional Staff	1,905,745
2300 Support Services - Administration	3,566,695
2400 Support Services - Pupil Health	574,251
2500 Support Services - Business	1,280,734
2600 Operation and Maintenance of Plant Services	6,100,174
2700 Student Transportation Services	4,756,473
2800 Support Services - Central	1,833,732
2900 Other Support Services	34,000
<b>Total Support Services</b>	<b>\$24,359,453</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,326,165
3300 Community Services	143,483
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,469,648</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	20,000
5200 Interfund Transfers - Out	8,959,309
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,229,309</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$78,338,197</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,398,548
200 Personnel Services - Employee Benefits	9,009,836
300 Purchased Professional and Technical Services	591,000
400 Purchased Property Services	160,000
500 Other Purchased Services	1,000,000
600 Supplies	1,725,000
700 Property	100,000
800 Other Objects	9,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,994,034</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,917,232
200 Personnel Services - Employee Benefits	2,367,297
300 Purchased Professional and Technical Services	3,857,750
400 Purchased Property Services	29,500
500 Other Purchased Services	1,531,055
600 Supplies	130,000
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,834,834</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	826,051
200 Personnel Services - Employee Benefits	561,715
300 Purchased Professional and Technical Services	7,750
400 Purchased Property Services	114,067
500 Other Purchased Services	1,208,538
600 Supplies	62,600
800 Other Objects	9,866
<b>Total Vocational Education</b>	<b>\$2,790,587</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,248,588
200 Personnel Services - Employee Benefits	664,104
300 Purchased Professional and Technical Services	76,094
500 Other Purchased Services	11,000
600 Supplies	353,864
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,353,650</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,570
<b>Total Nonpublic School Programs</b>	<b>\$4,570</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	148,357
200 Personnel Services - Employee Benefits	85,278
500 Other Purchased Services	3,050
600 Supplies	65,427

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$302,112</b>
<b>Total Instruction</b>	<b>\$43,279,787</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,054,761
200 Personnel Services - Employee Benefits	1,397,238
300 Purchased Professional and Technical Services	647,020
500 Other Purchased Services	109,250
600 Supplies	44,285
700 Property	28,850
800 Other Objects	26,245
<b>Total Support Services - Students</b>	<b>\$4,307,649</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	796,539
200 Personnel Services - Employee Benefits	533,456
300 Purchased Professional and Technical Services	208,800
400 Purchased Property Services	8,500
500 Other Purchased Services	156,750
600 Supplies	101,050
700 Property	100,000
800 Other Objects	650
<b>Total Support Services - Instructional Staff</b>	<b>\$1,905,745</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,881,991
200 Personnel Services - Employee Benefits	1,276,954
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	1,750
500 Other Purchased Services	94,300
600 Supplies	53,950
800 Other Objects	32,750
<b>Total Support Services - Administration</b>	<b>\$3,566,695</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	222,471
200 Personnel Services - Employee Benefits	151,280
300 Purchased Professional and Technical Services	180,000
500 Other Purchased Services	500
600 Supplies	20,000
<b>Total Support Services - Pupil Health</b>	<b>\$574,251</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	652,520
200 Personnel Services - Employee Benefits	443,714
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	12,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	55,000
600 Supplies	27,500
700 Property	1,500
800 Other Objects	14,000
<b>Total Support Services - Business</b>	<b>\$1,280,734</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,564,128
200 Personnel Services - Employee Benefits	931,591
300 Purchased Professional and Technical Services	635,000
400 Purchased Property Services	650,000
500 Other Purchased Services	282,350
600 Supplies	1,774,605
700 Property	225,000
800 Other Objects	37,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,100,174</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	120,222
200 Personnel Services - Employee Benefits	81,751
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	12,000
500 Other Purchased Services	4,525,000
600 Supplies	5,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$4,756,473</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	514,901
200 Personnel Services - Employee Benefits	390,355
300 Purchased Professional and Technical Services	188,000
400 Purchased Property Services	2,000
500 Other Purchased Services	61,300
600 Supplies	670,626
700 Property	200
800 Other Objects	6,350
<b>Total Support Services - Central</b>	<b>\$1,833,732</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	34,000
<b>Total Other Support Services</b>	<b>\$34,000</b>
<b>Total Support Services</b>	<b>\$24,359,453</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	532,410
200 Personnel Services - Employee Benefits	263,755
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	33,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	86,500
600 Supplies	170,000
700 Property	65,000
800 Other Objects	20,000
<b>Total Student Activities</b>	<b>\$1,326,165</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	10,943
200 Personnel Services - Employee Benefits	5,665
300 Purchased Professional and Technical Services	2,000
600 Supplies	124,875
<b>Total Community Services</b>	<b>\$143,483</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,469,648</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	20,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$20,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,959,309
<b>Total Interfund Transfers - Out</b>	<b>\$8,959,309</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,229,309</b>
<b>TOTAL EXPENDITURES</b>	<b>\$78,338,197</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	29,612,206	24,523,195
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	9,840,170	5,346,214
Other Capital Projects Fund	11,193,996	6,745,321
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,860,481	1,038,457
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	199,849	185,369
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$52,706,702</b>	<b>\$37,838,556</b>
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**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>\$52,706,702</b>	<b>\$37,838,556</b>
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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		
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	25,944,003	22,659,849
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		
<b>Total Short-Term Payables</b>	<b>\$25,944,003</b>	<b>\$22,659,849</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$25,944,003</b>	<b>\$22,659,849</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	447,028
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	192,088
0850 Unassigned Fund Balance	2,734,034
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,426,122</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,123,150</b>