

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Contact Person

(717)885-1210

Extn :

Telephone

Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York Suburban SD	COUNTY : York	AUN : 112679403
---------------------------------------	------------------	--------------------

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	\$73416386
Ending Unassigned Fund Balance	\$5820410
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.92%

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
-----------------------------	------

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 : York Suburban SD	County : York	AUN Number : 112679403
---	-------------------------	----------------------------------

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
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for if extraordinary expenditures occur
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.	Working capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for pension, healthcare, future capital projects, future debt, special education, curriculum, and technology.

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

10,175,434

0850 Unassigned Fund Balance

3,574,113

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$13,749,547

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

54,907,730

7000 Revenue from State Sources

16,639,997

8000 Revenue from Federal Sources

566,140

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$72,113,867

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$85,863,414

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	46,948,880
6112 Interim Real Estate Taxes	116,145
6113 Public Utility Realty Taxes	46,066
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6150 Current Act 511 Taxes - Proportional Assessments	4,962,711
6400 Delinquencies on Taxes Levied / Assessed by the LEA	741,133
6500 Earnings on Investments	854,374
6700 Revenues from LEA Activities	38,950
6800 Revenues from Intermediary Sources / Pass-Through Funds	547,434
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	130,455
6940 Tuition from Patrons	55,296
6980 Revenue from Community Services Activities	43,400
6990 Refunds and Other Miscellaneous Revenue	292,886

REVENUE FROM LOCAL SOURCES \$54,907,730

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,226,904
7160 Tuition for Orphans Subsidy	240,128
7271 Special Education funds for School-Aged Pupils	1,703,770
7311 Pupil Transportation Subsidy	650,149
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,276
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,173
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,352
7340 State Property Tax Reduction Allocation	1,013,818
7360 Safe Schools	114,714
7505 Ready to Learn Block Grant	171,965
7810 State Share of Social Security and Medicare Taxes	1,129,628
7820 State Share of Retirement Contributions	5,011,120

REVENUE FROM STATE SOURCES \$16,639,997

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	436,788
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	74,100
8516 Title III - Language Instruction for English Learners and Immigrant Students	28,800

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	26,452
REVENUE FROM FEDERAL SOURCES	\$566,140
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,113,867

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,948,880
Amount of Tax Relief for Homestead Exclusions	\$1,013,818
Total Approx. Tax Revenue:	\$47,962,698
Approx. Tax Levy for Tax Rate Calculation:	\$49,270,453

York

Total

2023-24 Data		
a. Assessed Value	\$1,852,396,702	\$1,852,396,702
b. Real Estate Mills	25.6858	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,042,458,104	\$2,042,458,104
d. Assessed Value	\$1,853,331,702	\$1,853,331,702
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations		
f. 2023-24 Tax Levy	\$47,580,291	\$47,580,291
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$47,580,291	\$47,580,291
(f Total * g)		
i. Base Mills Subject to Index	25.6858	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.29000%	97.29000%
k. Tax Levy Needed	\$49,270,453	\$49,270,453
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	26.5848	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,270,453	\$49,270,453
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,256,635
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,948,880
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,948,880	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,013,818</u>	
Total Approx. Tax Revenue:	\$47,962,698	
Approx. Tax Levy for Tax Rate Calculation:	\$49,270,453	

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	27.3296	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,650,814	\$50,650,814
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	\$7,204.00	
Number of Homestead/Farmstead Properties	5294	5294
Median Assessed Value of Homestead Properties		\$139,920

Act 1 Index (current): 6.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,948,880
Amount of Tax Relief for Homestead Exclusions	<u>\$1,013,818</u>
Total Approx. Tax Revenue:	\$47,962,698
Approx. Tax Levy for Tax Rate Calculation:	\$49,270,453

	York	Total
--	-------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,013,818	Lowering RE Tax Rate	\$0	\$1,013,818
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,013,818

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>
York	1,853,331,702	26.5848	49,270,453			97.29000%	
Totals:	1,853,331,702		49,270,453	1,013,818	48,256,635	97.29000%	46,948,880

	<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%	4,257,843	4,257,843
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	704,868	704,868
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 4,962,711 4,962,711

Total Act 511, Current Taxes 4,962,711

Act 511 Tax Limit -->	2,042,458,104	12	24,509,497
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> York	25.6858	26.5848	3.50%	Yes	6.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,773,622
1200 Special Programs - Elementary / Secondary	12,097,137
1300 Vocational Education	1,499,396
1400 Other Instructional Programs - Elementary / Secondary	181,079
1500 Nonpublic School Programs	16,100
Total Instruction	\$45,567,334
2000 Support Services	
2100 Support Services - Students	2,880,886
2200 Support Services - Instructional Staff	2,565,964
2300 Support Services - Administration	4,646,790
2400 Support Services - Pupil Health	931,219
2500 Support Services - Business	878,083
2600 Operation and Maintenance of Plant Services	4,440,078
2700 Student Transportation Services	2,784,637
2800 Support Services - Central	368,046
2900 Other Support Services	6,000
Total Support Services	\$19,501,703
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,200,097
3300 Community Services	16,000
Total Operation of Non-Instructional Services	\$1,216,097
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,931,252
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$7,131,252
Total Estimated Expenditures and Other Financing Uses	\$73,416,386

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,322,344
200 Personnel Services - Employee Benefits	10,661,694
300 Purchased Professional and Technical Services	517,813
400 Purchased Property Services	158,482
500 Other Purchased Services	2,055,156
600 Supplies	821,128
700 Property	193,630
800 Other Objects	43,375
Total Regular Programs - Elementary / Secondary	\$31,773,622
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,098,458
200 Personnel Services - Employee Benefits	2,802,216
300 Purchased Professional and Technical Services	3,651,839
400 Purchased Property Services	70,000
500 Other Purchased Services	1,448,446
600 Supplies	19,128
800 Other Objects	7,050
Total Special Programs - Elementary / Secondary	\$12,097,137
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,499,396
Total Vocational Education	\$1,499,396
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	53,100
200 Personnel Services - Employee Benefits	22,579
500 Other Purchased Services	97,400
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$181,079
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	4,100
Total Nonpublic School Programs	\$16,100
Total Instruction	\$45,567,334
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,786,793
200 Personnel Services - Employee Benefits	943,088
300 Purchased Professional and Technical Services	86,000
500 Other Purchased Services	5,580
600 Supplies	57,700
800 Other Objects	1,725
Total Support Services - Students	\$2,880,886

2024-2025 Final General Fund Budget

LEA : 112679403 York Suburban SD

Printed 5/24/2024 4:21:30 PM

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,131,374
200 Personnel Services - Employee Benefits	991,962
300 Purchased Professional and Technical Services	108,943
400 Purchased Property Services	13,000
500 Other Purchased Services	45,945
600 Supplies	174,480
700 Property	94,600
800 Other Objects	5,660
Total Support Services - Instructional Staff	\$2,565,964
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,208,664
200 Personnel Services - Employee Benefits	1,441,055
300 Purchased Professional and Technical Services	722,125
400 Purchased Property Services	18,599
500 Other Purchased Services	150,540
600 Supplies	65,743
800 Other Objects	40,064
Total Support Services - Administration	\$4,646,790
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	400,078
200 Personnel Services - Employee Benefits	309,191
300 Purchased Professional and Technical Services	203,500
400 Purchased Property Services	650
500 Other Purchased Services	100
600 Supplies	16,000
800 Other Objects	1,700
Total Support Services - Pupil Health	\$931,219
2500 Support Services - Business	
100 Personnel Services - Salaries	470,164
200 Personnel Services - Employee Benefits	262,294
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	4,125
500 Other Purchased Services	15,000
600 Supplies	60,000
800 Other Objects	25,000
Total Support Services - Business	\$878,083
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,461,098
200 Personnel Services - Employee Benefits	980,660
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	529,792
500 Other Purchased Services	135,828
600 Supplies	1,226,700
800 Other Objects	2,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$4,440,078
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	39,586
200 Personnel Services - Employee Benefits	21,198
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	2,475,803
600 Supplies	238,050
Total Student Transportation Services	\$2,784,637
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	149,295
200 Personnel Services - Employee Benefits	86,245
300 Purchased Professional and Technical Services	33,650
400 Purchased Property Services	7,398
500 Other Purchased Services	24,736
600 Supplies	66,272
800 Other Objects	450
Total Support Services - Central	\$368,046
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$19,501,703
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	546,018
200 Personnel Services - Employee Benefits	235,581
300 Purchased Professional and Technical Services	170,778
400 Purchased Property Services	10,850
500 Other Purchased Services	105,770
600 Supplies	98,900
700 Property	15,000
800 Other Objects	17,200
Total Student Activities	\$1,200,097
3300 <u>Community Services</u>	
500 Other Purchased Services	10,000
600 Supplies	6,000
Total Community Services	\$16,000
Total Operation of Non-Instructional Services	\$1,216,097
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,931,252
Total Interfund Transfers - Out	\$6,931,252
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$7,131,252
TOTAL EXPENDITURES	\$73,416,386

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,000,000	10,000,000
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		
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 Cash and Short-Term Investments	\$10,000,000	\$10,000,000

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 **\$10,000,000** **\$10,000,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	47,718,000	42,673,609
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	\$47,718,000	\$42,673,609

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$47,718,000	\$42,673,609

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,208,746	5,179,713
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	\$5,208,746	\$5,179,713
TOTAL INDEBTEDNESS	\$52,926,746	\$47,853,322

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,626,618
0850 Unassigned Fund Balance	5,820,410
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,447,028
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,647,028