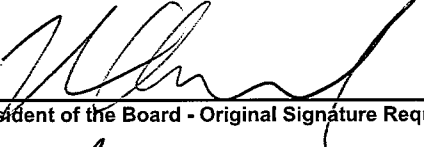


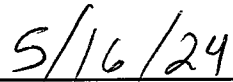
FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

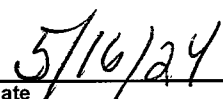
General Fund Budget Approval

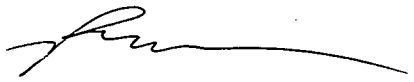
Date of Adoption of the General Fund Budget: 05/16/2024

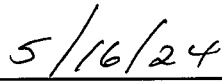


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Trevor Carrington

(717)235-4811

Extn :7224

Contact Person

Telephone

Extension

trevor.carrington@sycsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern York County SD	COUNTY : York	AUN : 112676503
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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	\$66428134
Ending Unassigned Fund Balance	\$3321407
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 5/16/24
---------------------------------	-----------------

DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

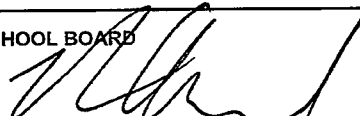
24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern York County SD	County : York	AUN Number : 112676503
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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 4/11/24
---	------------------------

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.	This amount represents contingency funds for emergencies that are unable to be budgeted.
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.	This represents the use of fund balance and contingency utilization.
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 fund balance represents funds that are assigned for future capital projects.

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	199,387	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	19,799,519	
0850 Unassigned Fund Balance	3,321,407	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,120,926</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	42,174,740	
7000 Revenue from State Sources	21,268,920	
8000 Revenue from Federal Sources	568,997	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$64,012,657</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$87,133,583</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	32,034,253
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	35,000
6150 Current Act 511 Taxes - Proportional Assessments	7,028,536
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	129,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	22,851
REVENUE FROM LOCAL SOURCES	\$42,174,740
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,631,729
7160 Tuition for Orphans Subsidy	48,010
7271 Special Education funds for School-Aged Pupils	2,365,344
7311 Pupil Transportation Subsidy	968,203
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,410
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	294,355
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,895
7340 State Property Tax Reduction Allocation	1,606,788
7360 Safe Schools	145,422
7505 Ready to Learn Block Grant	386,378
7810 State Share of Social Security and Medicare Taxes	1,057,262
7820 State Share of Retirement Contributions	4,685,124
REVENUE FROM STATE SOURCES	\$21,268,920
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	363,255
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,465
8517 Title IV - 21st Century Schools	25,277
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	115,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$568,997
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,012,657

Act 1 Index (current): 6.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$32,034,253	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,205</u>	
Total Approx. Tax Revenue:	\$33,641,458	
Approx. Tax Levy for Tax Rate Calculation:	\$34,903,636	
	York	Total
2023-24 Data		
a. Assessed Value	\$1,735,571,541	\$1,735,571,541
b. Real Estate Mills	19.9100	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,902,454,518	\$1,902,454,518
d. Assessed Value	\$1,753,070,639	\$1,753,070,639
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$34,555,229	\$34,555,229
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$34,555,229	\$34,555,229
(f Total * g)		
i. Base Mills Subject to Index	19.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.20927%	96.20927%
k. Tax Levy Needed	\$34,903,636	\$34,903,636
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	19.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,903,636	\$34,903,636
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,296,431
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,034,253
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$32,034,253
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,205</u>
Total Approx. Tax Revenue:	\$33,641,458
Approx. Tax Levy for Tax Rate Calculation:	\$34,903,636

	York	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2439	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,242,057	\$37,242,057
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	\$13,606.00	
Number of Homestead/Farmstead Properties	5940	5940
Median Assessed Value of Homestead Properties		\$183,980

Act 1 Index (current): 6.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,034,253
Amount of Tax Relief for Homestead Exclusions	<u>\$1,607,205</u>
Total Approx. Tax Revenue:	\$33,641,458
Approx. Tax Levy for Tax Rate Calculation:	\$34,903,636
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,606,788	Lowering RE Tax Rate	\$0	\$1,606,788
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$417			\$417
Amount of Tax Relief from State/Local Sources				\$1,607,205

CODE									
6111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Net Tax Revenue Generated By Mills	
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				Percent Collected		
York	1,753,070,639	19.9100	34,903,636				96.20927%		
Totals:	1,753,070,639		34,903,636	-	1,607,205	=	33,296,431	X	96.20927% = 32,034,253
				Rate				Estimated Revenue	
6120	Current Per Capita Taxes, Section 679			\$0.00				0	
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate		Add'l Rate (if appl.)		Tax Levy Estimated Revenue	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00		0 0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0 0	
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00		0 0	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0 0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00		0 0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00		\$0.00		0 0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0 0	
Total Current Act 511 Taxes – Flat Rate Assessments								0 0	
6150	Current Act 511 Taxes – Proportional Assessments			Rate		Add'l Rate (if appl.)		Tax Levy Estimated Revenue	
6151	Current Act 511 Earned Income Taxes			0.800%		0.000%		809,817,000 6,478,536	
6152	Current Act 511 Occupation Taxes			0.000		0.000		0 0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		110,000,000 550,000	
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								919,817,000 7,028,536	
Total Act 511, Current Taxes								7,028,536	
Act 511 Tax Limit -->						1,902,454,518		X 12 22,829,454	
						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 <u>Current Act 511 Taxes – Proportional Assessments</u>	19.9100	19.9100	0.00%	Yes	6.7%				
6151	Current Act 511 Earned Income Taxes	0.800%	0.800%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,115,902
1200 Special Programs - Elementary / Secondary	9,781,268
1300 Vocational Education	1,094,438
1400 Other Instructional Programs - Elementary / Secondary	105,418
1500 Nonpublic School Programs	1,700
1700 Higher Education Programs for Secondary Students	40,000
Total Instruction	\$36,138,726
2000 Support Services	
2100 Support Services - Students	2,741,985
2200 Support Services - Instructional Staff	2,272,216
2300 Support Services - Administration	4,237,133
2400 Support Services - Pupil Health	1,250,602
2500 Support Services - Business	1,520,847
2600 Operation and Maintenance of Plant Services	5,910,750
2700 Student Transportation Services	3,083,019
2800 Support Services - Central	1,867,275
2900 Other Support Services	6,000
Total Support Services	\$22,889,827
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,285,890
3300 Community Services	23,530
Total Operation of Non-Instructional Services	\$1,309,420
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,790,161
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$6,090,161
Total Estimated Expenditures and Other Financing Uses	\$66,428,134

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,252,215
200 Personnel Services - Employee Benefits	8,536,006
300 Purchased Professional and Technical Services	399,991
400 Purchased Property Services	94,745
500 Other Purchased Services	867,971
600 Supplies	904,131
700 Property	54,743
800 Other Objects	6,100
Total Regular Programs - Elementary / Secondary	\$25,115,902
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,917,998
200 Personnel Services - Employee Benefits	2,628,186
300 Purchased Professional and Technical Services	963,967
500 Other Purchased Services	2,219,133
600 Supplies	45,984
700 Property	6,000
Total Special Programs - Elementary / Secondary	\$9,781,268
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,094,438
Total Vocational Education	\$1,094,438
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,795
200 Personnel Services - Employee Benefits	4,273
300 Purchased Professional and Technical Services	22,850
500 Other Purchased Services	65,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$105,418
1500 <u>Nonpublic School Programs</u>	
600 Supplies	1,700
Total Nonpublic School Programs	\$1,700
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	40,000
Total Higher Education Programs for Secondary Students	\$40,000
Total Instruction	\$36,138,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,649,707
200 Personnel Services - Employee Benefits	1,010,432
300 Purchased Professional and Technical Services	2,826
500 Other Purchased Services	71,750
600 Supplies	7,270

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,741,985
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,178,007
200 Personnel Services - Employee Benefits	904,775
300 Purchased Professional and Technical Services	109,520
500 Other Purchased Services	1,000
600 Supplies	78,914
Total Support Services - Instructional Staff	\$2,272,216
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,391,927
200 Personnel Services - Employee Benefits	1,440,772
300 Purchased Professional and Technical Services	263,013
500 Other Purchased Services	131,321
600 Supplies	10,100
Total Support Services - Administration	\$4,237,133
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	494,124
200 Personnel Services - Employee Benefits	322,413
300 Purchased Professional and Technical Services	425,565
400 Purchased Property Services	1,500
600 Supplies	7,000
Total Support Services - Pupil Health	\$1,250,602
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	734,109
200 Personnel Services - Employee Benefits	466,958
300 Purchased Professional and Technical Services	48,490
400 Purchased Property Services	9,000
500 Other Purchased Services	233,390
600 Supplies	25,400
800 Other Objects	3,500
Total Support Services - Business	\$1,520,847
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,152,372
200 Personnel Services - Employee Benefits	1,382,691
300 Purchased Professional and Technical Services	178,263
400 Purchased Property Services	676,707
500 Other Purchased Services	235,011
600 Supplies	1,235,706
700 Property	50,000
Total Operation and Maintenance of Plant Services	\$5,910,750
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	110,346
200 Personnel Services - Employee Benefits	80,717
500 Other Purchased Services	2,664,706

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<u>Description</u>	<u>Amount</u>
600 Supplies	227,250
Total Student Transportation Services	\$3,083,019
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	562,265
200 Personnel Services - Employee Benefits	420,610
300 Purchased Professional and Technical Services	70,200
400 Purchased Property Services	130,000
500 Other Purchased Services	9,200
600 Supplies	364,200
700 Property	310,000
800 Other Objects	800
Total Support Services - Central	\$1,867,275
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$22,889,827
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	597,111
200 Personnel Services - Employee Benefits	281,724
300 Purchased Professional and Technical Services	48,800
400 Purchased Property Services	21,000
500 Other Purchased Services	226,131
600 Supplies	65,379
700 Property	19,400
800 Other Objects	26,345
Total Student Activities	\$1,285,890
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,800
200 Personnel Services - Employee Benefits	3,573
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,657
600 Supplies	1,000
Total Community Services	\$23,530
Total Operation of Non-Instructional Services	\$1,309,420
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,790,161
Total Interfund Transfers - Out	\$5,790,161
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$6,090,161
TOTAL EXPENDITURES	\$66,428,134

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	33,139,000	24,824,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	97,000	97,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,000	11,000
Other Capital Projects Fund		
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	738,000	689,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,000	9,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,004,000	\$25,640,000

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$34,004,000

\$25,640,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	73,264,000	69,422,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	334,591	334,591
0540 Accumulated Compensated Absences	1,079,730	1,049,272
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,487,474	4,674,219
0599 Other Noncurrent Liabilities		

Total General Fund

\$80,165,795

\$75,480,082

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

\$80,165,795

\$75,480,082

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,669,000	1,899,000
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 Short-Term Payables	\$1,669,000	\$1,899,000
TOTAL INDEBTEDNESS	\$81,834,795	\$77,379,082

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	199,387
0830 Committed Fund Balance	
0840 Assigned Fund Balance	17,384,042
0850 Unassigned Fund Balance	3,321,407
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,705,449
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,204,836