

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 08/27/2024

Lori A. Shuck, Ed.D.
President of the Board - Original Signature Required

8/28/2024
Date

COURT APPOINTED RECEIVER
Gatana Drayton
Secretary of the Board - Original Signature Required

8/28/24
Date

[Signature]
Chief School Administrator - Original Signature Required

8/28/24
Date

Marcia Stokes

(717)703-4130 Extn :

Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
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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%

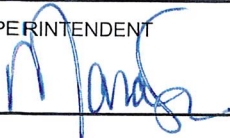
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$217238081
Ending Unassigned Fund Balance	\$16900000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.77%

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 8/28/24
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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 : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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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 COURT APPOINTED RECEIVER <i>Lou A. Luski, Ed.D.</i>	DATE <i>8/28/2024</i>
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

REVISED SUBMISSION

<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 represents approximately 2% of the budget and is used for contingencies.
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.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and to meet cash flow needs without short term borrowing.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is Committed Fund Balance for Athletics.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	2,400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	18,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	62,714,512
7000 Revenue from State Sources	132,082,158
8000 Revenue from Federal Sources	20,841,411
9000 Other Financing Sources	1,600,000
Total Estimated Revenues And Other Financing Sources	<u>\$217,238,081</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$239,738,081</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,911,709
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	1,872,500
6140 Current Act 511 Taxes - Flat Rate Assessments	970,000
6150 Current Act 511 Taxes - Proportional Assessments	8,510,001
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,244,500
6500 Earnings on Investments	3,000,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,204,248
6910 Rentals	338,554
6920 Contributions and Donations from Private Sources	275,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	275,000

REVENUE FROM LOCAL SOURCES \$62,714,512

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	86,351,376
7271 Special Education funds for School-Aged Pupils	8,604,278
7292 Pre-K Counts	680,000
7299 Program Revenues Not Listed Previously in the 7200 Series	25,000
7311 Pupil Transportation Subsidy	1,560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	510,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,258,863
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	4,101,391
7360 Safe Schools	694,000
7505 Ready to Learn Block Grant	9,969,296
7810 State Share of Social Security and Medicare Taxes	3,137,376
7820 State Share of Retirement Contributions	14,115,578

REVENUE FROM STATE SOURCES \$132,082,158

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	717,420
8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,972,552
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	481,317

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	299,947
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	1,721,710
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	153,571
8732 ARRA - Qualified School Construction Bonds (QSCB)	404,594
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,000,000
8751 ARP ESSER Learning Loss	540,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000

REVENUE FROM FEDERAL SOURCES \$20,841,411

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers	1,600,000
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OTHER FINANCING SOURCES \$1,600,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 217,238,081

Act 1 Index (current): 8.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$39,911,709

Amount of Tax Relief for Homestead Exclusions \$4,101,432

Total Approx. Tax Revenue: \$44,013,141

Approx. Tax Levy for Tax Rate Calculation: \$49,488,656

Dauphin

Total

2023-24 Data		
a. Assessed Value	\$1,613,228,890	\$1,613,228,890
b. Real Estate Mills	30.7800	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,325,974,443	\$2,325,974,443
d. Assessed Value	\$1,607,818,590	\$1,607,818,590
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$49,655,185	\$49,655,185
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$49,655,185	\$49,655,185
(f Total * g)		
i. Base Mills Subject to Index	30.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.93600%	87.93600%
k. Tax Levy Needed	\$49,488,656	\$49,488,656
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	30.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,488,656	\$49,488,656
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,387,224
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,911,709
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,911,709
Amount of Tax Relief for Homestead Exclusions	<u>\$4,101,432</u>
Total Approx. Tax Revenue:	\$44,013,141
Approx. Tax Levy for Tax Rate Calculation:	\$49,488,656

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.2731	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,497,109	\$53,497,109
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	\$24,140.00	
Number of Homestead/Farmstead Properties	5541	5541
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 8.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,911,709
Amount of Tax Relief for Homestead Exclusions	<u>\$4,101,432</u>
Total Approx. Tax Revenue:	\$44,013,141
Approx. Tax Levy for Tax Rate Calculation:	\$49,488,656

	Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,101,391	Lowering RE Tax Rate	\$0	\$4,101,391
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$41			\$41
Amount of Tax Relief from State/Local Sources				\$4,101,432

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>
Dauphin	1,607,818,590	30.7800	49,488,656			87.93600%	
Totals:	1,607,818,590		49,488,656	4,101,432	45,387,224	87.93600%	39,911,709

	<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	\$120.00	\$0.00	735,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	235,000
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 970,000 970,000

	<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%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	885,000	885,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	325,000	325,000
6155 Current Act 511 Business Privilege Taxes	1.00000	0.000	1	1
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.75000	0.000	2,100,000	2,100,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,510,001 8,510,001

Total Act 511, Current Taxes 9,480,001

Act 511 Tax Limit -->	2,325,974,443	12	27,911,693
	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> Dauphin	30.7800	30.7800	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	8.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	8.1%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.00000	0.00%	Yes	8.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	8.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	70,833,516
1200 Special Programs - Elementary / Secondary	37,094,773
1300 Vocational Education	3,334,590
1400 Other Instructional Programs - Elementary / Secondary	3,335,654
1500 Nonpublic School Programs	606,153
1600 Adult Education Programs	396,841
1800 Pre-Kindergarten	687,462
Total Instruction	\$116,288,989
2000 Support Services	
2100 Support Services - Students	7,061,910
2200 Support Services - Instructional Staff	9,545,263
2300 Support Services - Administration	11,374,286
2400 Support Services - Pupil Health	2,797,952
2500 Support Services - Business	2,208,991
2600 Operation and Maintenance of Plant Services	18,332,364
2700 Student Transportation Services	5,655,335
2800 Support Services - Central	5,508,872
2900 Other Support Services	38,524
Total Support Services	\$62,523,497
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,334,571
3300 Community Services	1,163,234
Total Operation of Non-Instructional Services	\$2,497,805
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,998,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	21,202,318
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	4,226,963
Total Other Expenditures and Financing Uses	\$27,929,281
Total Estimated Expenditures and Other Financing Uses	\$217,238,081

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,413,361
200 Personnel Services - Employee Benefits	20,340,634
300 Purchased Professional and Technical Services	3,021,200
400 Purchased Property Services	2,800
500 Other Purchased Services	16,165,642
600 Supplies	2,889,379
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$70,833,516
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,483,452
200 Personnel Services - Employee Benefits	8,985,703
300 Purchased Professional and Technical Services	3,401,600
500 Other Purchased Services	14,761,218
600 Supplies	362,800
800 Other Objects	100,000
Total Special Programs - Elementary / Secondary	\$37,094,773
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,334,590
Total Vocational Education	\$3,334,590
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	666,028
200 Personnel Services - Employee Benefits	249,626
500 Other Purchased Services	2,415,000
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$3,335,654
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	566,878
600 Supplies	39,275
Total Nonpublic School Programs	\$606,153
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	396,841
Total Adult Education Programs	\$396,841
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	399,127
200 Personnel Services - Employee Benefits	181,836
300 Purchased Professional and Technical Services	7,470
500 Other Purchased Services	5,386
600 Supplies	93,643
Total Pre-Kindergarten	\$687,462
Total Instruction	\$116,288,989
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	3,489,423
200 Personnel Services - Employee Benefits	2,305,936
300 Purchased Professional and Technical Services	1,125,006
500 Other Purchased Services	19,190
600 Supplies	108,425
800 Other Objects	13,930
Total Support Services - Students	\$7,061,910
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,949,159
200 Personnel Services - Employee Benefits	2,904,177
300 Purchased Professional and Technical Services	1,709,703
400 Purchased Property Services	1,600
500 Other Purchased Services	180,459
600 Supplies	797,665
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$9,545,263
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,272,534
200 Personnel Services - Employee Benefits	3,749,328
300 Purchased Professional and Technical Services	1,715,500
500 Other Purchased Services	253,627
600 Supplies	190,098
800 Other Objects	193,199
Total Support Services - Administration	\$11,374,286
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,020,179
200 Personnel Services - Employee Benefits	673,673
300 Purchased Professional and Technical Services	1,048,000
500 Other Purchased Services	800
600 Supplies	55,300
Total Support Services - Pupil Health	\$2,797,952
2500 Support Services - Business	
100 Personnel Services - Salaries	1,129,181
200 Personnel Services - Employee Benefits	841,610
300 Purchased Professional and Technical Services	121,000
400 Purchased Property Services	4,500
500 Other Purchased Services	13,500
600 Supplies	92,500
800 Other Objects	6,700
Total Support Services - Business	\$2,208,991
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,619,059
200 Personnel Services - Employee Benefits	2,047,142
300 Purchased Professional and Technical Services	2,032,477

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,121,176
500 Other Purchased Services	684,520
600 Supplies	3,117,397
700 Property	702,593
800 Other Objects	8,000
Total Operation and Maintenance of Plant Services	\$18,332,364
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	134,306
200 Personnel Services - Employee Benefits	103,235
300 Purchased Professional and Technical Services	12,013
500 Other Purchased Services	5,132,201
600 Supplies	228,580
700 Property	45,000
Total Student Transportation Services	\$5,655,335
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,022,679
200 Personnel Services - Employee Benefits	1,487,565
300 Purchased Professional and Technical Services	1,030,728
400 Purchased Property Services	111,000
500 Other Purchased Services	106,300
600 Supplies	676,900
700 Property	65,000
800 Other Objects	8,700
Total Support Services - Central	\$5,508,872
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,524
Total Other Support Services	\$38,524
Total Support Services	\$62,523,497
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	483,124
200 Personnel Services - Employee Benefits	278,522
300 Purchased Professional and Technical Services	125,065
400 Purchased Property Services	55,300
500 Other Purchased Services	209,810
600 Supplies	163,750
700 Property	5,500
800 Other Objects	13,500
Total Student Activities	\$1,334,571
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	659,927
200 Personnel Services - Employee Benefits	436,666
400 Purchased Property Services	400
600 Supplies	66,241

<u>Description</u>	<u>Amount</u>
Total Community Services	\$1,163,234
Total Operation of Non-Instructional Services	\$2,497,805
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	7,960,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
Total Facilities Acquisition, Construction and Improvement Services	\$7,998,509
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,623,005
900 Other Uses of Funds	11,579,313
Total Debt Service / Other Expenditures and Financing Uses	\$21,202,318
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,226,963
Total Budgetary Reserve	\$4,226,963
Total Other Expenditures and Financing Uses	\$27,929,281
TOTAL EXPENDITURES	\$217,238,081

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	62,000,000	63,000,000
Public Purpose (Expendable) Trust Fund	90,000	90,000
Other Comptroller-Approved Special Revenue Funds	120,000	125,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	35,000,000	36,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,000,000	1,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$101,210,000	\$101,215,000
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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		

REVISED SUBMISSION

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$101,210,000	\$101,215,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	194,300,000	182,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	300,000	150,000
0540 Accumulated Compensated Absences	3,000,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,700,000	7,700,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$205,300,000	\$193,150,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	50,000	40,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	115,000	115,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$165,000	\$155,000
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	\$205,465,000	\$193,305,000
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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	57,000,000	60,000,000
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	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,600,000	2,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	13,000	15,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$61,113,000	\$63,115,000
TOTAL INDEBTEDNESS	\$266,578,000	\$256,420,000

REVISED SUBMISSION

Account Description	Amounts
0810 Nonspendable Fund Balance	2,400,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	5,100,000
0850 Unassigned Fund Balance	16,900,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,500,000
5900 Budgetary Reserve	4,226,963
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,126,963