

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

5-21-24

Secretary of the Board - Original Signature Required

Date

5-21-24

Chief School Administrator - Original Signature Required

Date

5-22-24

Jason Young

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern York County SD	COUNTY : York	AUN : 115674603
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Each 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%

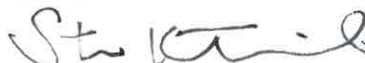
Will you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

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

Total Budgeted Expenditures	\$67151196
Ending Unassigned Fund Balance	\$5132080
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.64%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5.22.24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern York County SD	County : York	AUN Number : 115674603
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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 4-16-24
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$622,478.00 Function 2200, Object 200: \$636,702.00	Function 2200 includes all Credit Reimbursement expenditures for all professional staff in the 200 objects.
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.	Ending Unassigned Fund Balance is held for use when revenues are low (e.g. low cash flow) and also to offset future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Ending Committee Fund Balance is made up of commitments for future debt service, student activity funds, and future health insurance premium increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending Assigned Fund Balance is made up of school activity funds.

<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	280,000
0820 Restricted Fund Balance	220,000
0830 Committed Fund Balance	7,910,612
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	6,394,498
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,405,110</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,192,853
7000 Revenue from State Sources	23,268,313
8000 Revenue from Federal Sources	426,000
9000 Other Financing Sources	1,000
Total Estimated Revenues And Other Financing Sources	<u>\$66,888,166</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,293,276</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	32,497,431
6112 Interim Real Estate Taxes	258,322
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6150 Current Act 511 Taxes - Proportional Assessments	7,711,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	573,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	272,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	660,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	347,000
6990 Refunds and Other Miscellaneous Revenue	190,000

REVENUE FROM LOCAL SOURCES \$43,192,853

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,144,000
7112 Basic Education Funding-Social Security	900,000
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	2,260,000
7311 Pupil Transportation Subsidy	1,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	940,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,095,180
7360 Safe Schools	180,000
7505 Ready to Learn Block Grant	384,133
7820 State Share of Retirement Contributions	4,500,000

REVENUE FROM STATE SOURCES \$23,268,313

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	26,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	50,000
REVENUE FROM FEDERAL SOURCES	\$426,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,888,166

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,497,431
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,180</u>
Total Approx. Tax Revenue:	\$33,592,611
Approx. Tax Levy for Tax Rate Calculation:	\$34,841,214

York

Total

2023-24 Data		
a. Assessed Value	\$1,705,769,978	\$1,705,769,978
b. Real Estate Mills	19.8362	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,005,187,162	\$2,005,187,162
d. Assessed Value	\$1,730,492,336	\$1,730,492,336
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$33,835,994	\$33,835,994
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$33,835,994	\$33,835,994
(f Total * g)		
i. Base Mills Subject to Index	19.8362	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed	\$34,841,214	\$34,841,214
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	20.1337	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,841,214	\$34,841,214
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,746,034
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,497,431
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$32,497,431	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,180</u>	
Total Approx. Tax Revenue:	\$33,592,611	
Approx. Tax Levy for Tax Rate Calculation:	\$34,841,214	

York

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.2247	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,729,181	\$36,729,181
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	\$8,583.00	
Number of Homestead/Farmstead Properties	6444	6444
Median Assessed Value of Homestead Properties		\$161,535

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,497,431
Amount of Tax Relief for Homestead Exclusions	<u>\$1,095,180</u>
Total Approx. Tax Revenue:	\$33,592,611
Approx. Tax Levy for Tax Rate Calculation:	\$34,841,214

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,095,180	Lowering RE Tax Rate	\$0	\$1,095,180
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,095,180

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	1,730,492,336	20.1337	34,841,214			96.30000%	
Totals:	1,730,492,336		34,841,214	1,095,180	33,746,034	96.30000%	32,497,431

	<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	0.750%	0.000%	7,000,000	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
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 7,711,600 7,711,600

Total Act 511, Current Taxes 7,711,600

Act 511 Tax Limit -->	2,005,187,162	X	12	24,062,246
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u> York	19.8362	20.1337	1.50%	Yes	7.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					7.0%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>					7.0%			
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	7.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	7.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,149,214
1200 Special Programs - Elementary / Secondary	9,772,693
1300 Vocational Education	959,531
1400 Other Instructional Programs - Elementary / Secondary	234,447
Total Instruction	\$36,115,885
2000 Support Services	
2100 Support Services - Students	2,871,857
2200 Support Services - Instructional Staff	1,523,431
2300 Support Services - Administration	3,894,577
2400 Support Services - Pupil Health	902,775
2500 Support Services - Business	789,049
2600 Operation and Maintenance of Plant Services	4,573,092
2700 Student Transportation Services	3,700,306
2800 Support Services - Central	2,572,897
2900 Other Support Services	30,000
Total Support Services	\$20,857,984
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,834,327
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,835,327
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,942,000
5200 Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	\$8,342,000
Total Estimated Expenditures and Other Financing Uses	\$67,151,196

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,938,681
200 Personnel Services - Employee Benefits	8,532,262
300 Purchased Professional and Technical Services	568,904
400 Purchased Property Services	91,850
500 Other Purchased Services	2,054,900
600 Supplies	905,742
700 Property	23,875
800 Other Objects	33,000
Total Regular Programs - Elementary / Secondary	\$25,149,214
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,916,734
200 Personnel Services - Employee Benefits	1,830,644
300 Purchased Professional and Technical Services	3,948,350
400 Purchased Property Services	6,500
500 Other Purchased Services	985,450
600 Supplies	64,715
700 Property	18,000
800 Other Objects	2,300
Total Special Programs - Elementary / Secondary	\$9,772,693
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	175,581
200 Personnel Services - Employee Benefits	137,893
400 Purchased Property Services	1,600
500 Other Purchased Services	619,657
600 Supplies	17,800
800 Other Objects	7,000
Total Vocational Education	\$959,531
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	109,570
200 Personnel Services - Employee Benefits	77,347
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	1,500
600 Supplies	30
Total Other Instructional Programs - Elementary / Secondary	\$234,447
Total Instruction	\$36,115,885
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,619,567
200 Personnel Services - Employee Benefits	1,112,840
300 Purchased Professional and Technical Services	14,950
500 Other Purchased Services	12,000
600 Supplies	108,800

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,700
Total Support Services - Students	\$2,871,857
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	622,478
200 Personnel Services - Employee Benefits	636,702
300 Purchased Professional and Technical Services	99,500
400 Purchased Property Services	500
500 Other Purchased Services	103,750
600 Supplies	57,001
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$1,523,431
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,975,381
200 Personnel Services - Employee Benefits	1,268,446
300 Purchased Professional and Technical Services	334,150
400 Purchased Property Services	7,800
500 Other Purchased Services	221,750
600 Supplies	43,850
700 Property	9,000
800 Other Objects	34,200
Total Support Services - Administration	\$3,894,577
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	492,535
200 Personnel Services - Employee Benefits	321,195
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	300
500 Other Purchased Services	1,500
600 Supplies	12,025
700 Property	21,600
800 Other Objects	1,120
Total Support Services - Pupil Health	\$902,775
2500 Support Services - Business	
100 Personnel Services - Salaries	397,758
200 Personnel Services - Employee Benefits	298,491
300 Purchased Professional and Technical Services	9,200
400 Purchased Property Services	3,500
500 Other Purchased Services	17,000
600 Supplies	55,100
800 Other Objects	8,000
Total Support Services - Business	\$789,049
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,460,500
200 Personnel Services - Employee Benefits	1,081,270
300 Purchased Professional and Technical Services	228,570
400 Purchased Property Services	681,250

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	61,502
600 Supplies	1,052,500
700 Property	5,000
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$4,573,092
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,441
200 Personnel Services - Employee Benefits	49,365
500 Other Purchased Services	3,569,500
600 Supplies	8,000
700 Property	10,000
Total Student Transportation Services	\$3,700,306
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	252,234
200 Personnel Services - Employee Benefits	188,163
300 Purchased Professional and Technical Services	616,700
400 Purchased Property Services	15,000
500 Other Purchased Services	400
600 Supplies	230,000
700 Property	1,269,900
800 Other Objects	500
Total Support Services - Central	\$2,572,897
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$20,857,984
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	712,979
200 Personnel Services - Employee Benefits	335,808
300 Purchased Professional and Technical Services	182,300
400 Purchased Property Services	59,350
500 Other Purchased Services	136,350
600 Supplies	319,100
700 Property	44,000
800 Other Objects	44,440
Total Student Activities	\$1,834,327
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,835,327
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,789,000
900 Other Uses of Funds	6,153,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,942,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
Total Other Expenditures and Financing Uses	\$8,342,000
TOTAL EXPENDITURES	\$67,151,196

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	15,000,000	14,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	380,000	450,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	17,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,397,000	\$18,170,000

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	\$22,397,000	\$18,170,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	44,570,000	40,950,000
0520 Extended-Term Financing Agreements Payable	125,000	63,000
0530 Lease and Other Right-To-Use Obligations	175,000	135,000
0540 Accumulated Compensated Absences	957,000	957,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,285,000	5,285,000
0599 Other Noncurrent Liabilities	61,600,000	61,600,000
Total General Fund	\$112,712,000	\$108,990,000

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

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	34,250	30,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	110,000	110,000
0599 Other Noncurrent Liabilities	1,450,000	1,450,000
Total Food Service / Cafeteria Operations Fund	\$1,594,250	\$1,590,000

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

\$114,306,250

\$110,580,000

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	4,800,000	4,800,000
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	122,000	120,000
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	\$4,922,000	\$4,920,000
TOTAL INDEBTEDNESS	\$119,228,250	\$115,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	280,000
0820 Restricted Fund Balance	220,000
0830 Committed Fund Balance	8,910,000
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	5,132,080
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,142,080

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,642,080
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