LEA Name : Central York SD | Class : 2 | AUN Number : 112671303 | County : York

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024

President of the Board - Original Signature Required — Date: 06/17/2024

Secretary of the Board - Original Signature Required — Date: 6/17/24

Chief School Administrator - Original Signature Required — Date: 17JUN2024

Kelly L Martin
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Central York SD	York	112671303

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 [x]

No [ ]

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

Total Budgeted Expenditures	$109102255
Ending Unassigned Fund Balance	$7439199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.81%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	17 JUN 2024

DUE DATE: AUGUST 15, 2024

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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 :	County :	AUN Number :
Central York SD	York	112671303

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
Jimmy McAsten	05/13/2024

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

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Val Number	Description	Justification
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.	Protection against major taxable properties electing to pay as delinquent, cash flow protection to avoid borrowing money, self-insurance liability exposure, and unexpected special education costs could all require a portion of the unassigned FB.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future PSERS costs and band uniforms.

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	1,268,189	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,865,570	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,133,759**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	80,055,342	
7000 Revenue from State Sources	29,640,905	
8000 Revenue from Federal Sources	979,637	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$110,675,884**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$117,809,643**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	67,618,296
6112	Interim Real Estate Taxes	550,500
6113	Public Utility Realty Taxes	60,000
6114	Payments in Lieu of Current Taxes - State / Local	288,000
6150	Current Act 511 Taxes - Proportional Assessments	7,752,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,320,000
6500	Earnings on Investments	500,000
6700	Revenues from LEA Activities	80,200
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,046,000
6910	Rentals	55,000
6920	Contributions and Donations from Private Sources	50,000
6940	Tuition from Patrons	550,000
6990	Refunds and Other Miscellaneous Revenue	185,346
REVENUE FROM LOCAL SOURCES		**$80,055,342**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	12,548,983
7160	Tuition for Orphans Subsidy	300,000
7271	Special Education funds for School-Aged Pupils	2,675,482
7311	Pupil Transportation Subsidy	1,545,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	180,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	72,837
7330	Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340	State Property Tax Reduction Allocation	1,618,764
7360	Safe Schools	145,000
7505	Ready to Learn Block Grant	581,460
7810	State Share of Social Security and Medicare Taxes	1,774,918
7820	State Share of Retirement Contributions	8,098,461
REVENUE FROM STATE SOURCES		**$29,640,905**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	735,761
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	132,312
8516	Title III - Language Instruction for English Learners and Immigrant Students	30,167
8517	Title IV - 21st Century Schools	61,397

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	**$979,637**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**110,675,884**

Act 1 Index (current): 6.7%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$67,618,296**
Amount of Tax Relief for Homestead Exclusions	**$1,618,764**
Total Approx. Tax Revenue:	**$69,237,060**
Approx. Tax Levy for Tax Rate Calculation:	**$72,121,937**

		York	**Total**
	2023-24 Data		
	a. Assessed Value	$3,149,276,440	$3,149,276,440
	b. Real Estate Mills	21.8700	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$3,557,309,493	$3,557,309,493
	d. Assessed Value	$3,170,919,817	$3,170,919,817
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$68,874,676	$68,874,676
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$68,874,676	$68,874,676
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.8700	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.90816%	95.90816%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$72,121,937	$72,121,937
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**22.7448**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$72,121,937	$72,121,937
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$70,503,173
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$67,618,296

Act 1 Index (current): 6.7%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$67,618,296**
Amount of Tax Relief for Homestead Exclusions	**$1,618,764**
Total Approx. Tax Revenue:	**$69,237,060**
Approx. Tax Levy for Tax Rate Calculation:	**$72,121,937**

		York	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	23.3352	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$73,994,048	$73,994,048
	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		
	Assessed Value Exclusion per Homestead	$7,770.00	
V.	Number of Homestead/Farmstead Properties	9162	9162
	Median Assessed Value of Homestead Properties		$152,115

Act 1 Index (current): 6.7%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$67,618,296**
Amount of Tax Relief for Homestead Exclusions	**$1,618,764**
Total Approx. Tax Revenue:	**$69,237,060**
Approx. Tax Levy for Tax Rate Calculation:	**$72,121,937**

	York			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,618,764	Lowering RE Tax Rate	$0	$1,618,764
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,618,764**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
York	3,170,919,817	22.7448	72,121,937						95.90816%		
Totals:	**3,170,919,817**		**72,121,937**	-	1,618,764	=	70,503,173	X	95.90816%	=	67,618,296

		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	0.500%	0.000%	6,732,000	6,732,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,020,000	1,020,000
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			**7,752,000**	**7,752,000**
	Total Act 511, Current Taxes				**7,752,000**
		Act 511 Tax Limit -->	**3,557,309,493 X**	**12**	**42,687,714**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	York	21.8700	22.7448	4.00%	Yes	6.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	51,469,391
1200 Special Programs - Elementary / Secondary	16,427,759
1300 Vocational Education	2,039,200
1400 Other Instructional Programs - Elementary / Secondary	1,700,974
1600 Adult Education Programs	17,727
Total Instruction	**$71,655,051**
2000 Support Services	
2100 Support Services - Students	4,550,378
2200 Support Services - Instructional Staff	5,612,495
2300 Support Services - Administration	6,212,569
2400 Support Services - Pupil Health	1,107,865
2500 Support Services - Business	857,273
2600 Operation and Maintenance of Plant Services	7,625,033
2700 Student Transportation Services	5,574,783
2800 Support Services - Central	1,081,498
2900 Other Support Services	10,000
Total Support Services	**$32,631,894**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,159,145
3300 Community Services	256,165
Total Operation of Non-Instructional Services	**$2,415,310**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,400,000
Total Other Expenditures and Financing Uses	**$2,400,000**
Total Estimated Expenditures and Other Financing Uses	**$109,102,255**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,884,859
200 Personnel Services - Employee Benefits	17,628,543
300 Purchased Professional and Technical Services	2,785,230
400 Purchased Property Services	125,135
500 Other Purchased Services	2,510,470
600 Supplies	464,606
700 Property	64,898
800 Other Objects	5,650
Total Regular Programs - Elementary / Secondary	**$51,469,391**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,176,368
200 Personnel Services - Employee Benefits	4,403,623
300 Purchased Professional and Technical Services	2,004,500
400 Purchased Property Services	2,000
500 Other Purchased Services	3,795,000
600 Supplies	36,368
700 Property	7,200
800 Other Objects	2,700
Total Special Programs - Elementary / Secondary	**$16,427,759**
1300 Vocational Education	
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	1,996,200
Total Vocational Education	**$2,039,200**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	518,102
200 Personnel Services - Employee Benefits	382,822
300 Purchased Professional and Technical Services	578,000
400 Purchased Property Services	7,250
500 Other Purchased Services	208,500
600 Supplies	6,100
800 Other Objects	200
Total Other Instructional Programs - Elementary / Secondary	**$1,700,974**
1600 Adult Education Programs	
100 Personnel Services - Salaries	7,539
200 Personnel Services - Employee Benefits	3,188
300 Purchased Professional and Technical Services	5,000
600 Supplies	2,000
Total Adult Education Programs	**$17,727**
Total Instruction	**$71,655,051**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,779,586

Description	Amount
200 Personnel Services - Employee Benefits	1,673,962
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	2,810
600 Supplies	15,000
800 Other Objects	4,020
Total Support Services - Students	**$4,550,378**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,217,991
200 Personnel Services - Employee Benefits	1,732,176
300 Purchased Professional and Technical Services	200,522
400 Purchased Property Services	20,900
500 Other Purchased Services	27,275
600 Supplies	764,931
700 Property	608,500
800 Other Objects	40,200
Total Support Services - Instructional Staff	**$5,612,495**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,484,432
200 Personnel Services - Employee Benefits	2,153,687
300 Purchased Professional and Technical Services	309,500
400 Purchased Property Services	22,800
500 Other Purchased Services	69,800
600 Supplies	109,850
700 Property	10,100
800 Other Objects	52,400
Total Support Services - Administration	**$6,212,569**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	570,187
200 Personnel Services - Employee Benefits	363,588
300 Purchased Professional and Technical Services	153,250
400 Purchased Property Services	700
500 Other Purchased Services	550
600 Supplies	15,750
700 Property	3,550
800 Other Objects	290
Total Support Services - Pupil Health	**$1,107,865**
2500 Support Services - Business	
100 Personnel Services - Salaries	491,446
200 Personnel Services - Employee Benefits	311,177
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	1,000
500 Other Purchased Services	12,500
600 Supplies	3,250
700 Property	3,500
800 Other Objects	32,000

Description	Amount
Total Support Services - Business	**$857,273**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,168,146
200 Personnel Services - Employee Benefits	1,497,387
300 Purchased Professional and Technical Services	462,000
400 Purchased Property Services	2,084,000
500 Other Purchased Services	336,000
600 Supplies	830,500
700 Property	245,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$7,625,033**
2700 Student Transportation Services	
100 Personnel Services - Salaries	74,137
200 Personnel Services - Employee Benefits	45,646
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	5,450,000
Total Student Transportation Services	**$5,574,783**
2800 Support Services - Central	
100 Personnel Services - Salaries	305,745
200 Personnel Services - Employee Benefits	227,613
300 Purchased Professional and Technical Services	525,300
500 Other Purchased Services	5,640
600 Supplies	13,200
800 Other Objects	4,000
Total Support Services - Central	**$1,081,498**
2900 Other Support Services	
500 Other Purchased Services	10,000
Total Other Support Services	**$10,000**
Total Support Services	**$32,631,894**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	944,262
200 Personnel Services - Employee Benefits	431,176
300 Purchased Professional and Technical Services	166,652
400 Purchased Property Services	58,000
500 Other Purchased Services	190,510
600 Supplies	162,700
700 Property	146,075
800 Other Objects	59,770
Total Student Activities	**$2,159,145**
3300 Community Services	
100 Personnel Services - Salaries	158,550
200 Personnel Services - Employee Benefits	54,115
300 Purchased Professional and Technical Services	5,000

Description	Amount
500 Other Purchased Services	3,250
600 Supplies	22,500
700 Property	12,000
800 Other Objects	750
Total Community Services	**$256,165**
Total Operation of Non-Instructional Services	**$2,415,310**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,400,000
Total Interfund Transfers - Out	**$2,400,000**
Total Other Expenditures and Financing Uses	**$2,400,000**
TOTAL EXPENDITURES	**$109,102,255**

Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	6,700,000	8,200,000
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	350,000	150,000
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	**$7,050,000**	**$8,350,000**

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	**$7,050,000**	**$8,350,000**

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,650,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,645,000	18,000,000
0599 Other Noncurrent Liabilities	132,100,000	132,150,000
Total General Fund	**$151,395,000**	**$151,850,000**
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		
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	**$151,395,000**	**$151,850,000**

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
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		
TOTAL INDEBTEDNESS	**$151,395,000**	**$151,850,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	211,308	
1200 Special Programs - Elementary / Secondary		52,828
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$211,308**	**$52,828**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$211,308**	**$52,828**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	131,931	
200 Personnel Services - Employee Benefits	61,232	
300 Purchased Professional and Technical Services	1,560	
400 Purchased Property Services		
500 Other Purchased Services	1,530	
600 Supplies	13,812	
700 Property		
800 Other Objects	1,243	
Total Regular Programs - Elementary / Secondary	**$211,308**	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		32,983
200 Personnel Services - Employee Benefits		15,308
300 Purchased Professional and Technical Services		390
400 Purchased Property Services		
500 Other Purchased Services		383
600 Supplies		3,453
700 Property		
800 Other Objects		311
Total Special Programs - Elementary / Secondary		**$52,828**
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$211,308**	**$52,828**
TOTAL EXPENDITURES	**$211,308**	**$52,828**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
Total Revenue from State Sources	**$211,308**	**$52,828**
TOTAL REVENUES	**$211,308**	**$52,828**

	Nonspecial Education	Special Education
7000 Revenue from State Sources		
7160 Tuition for Orphans Subsidy	211,308	52,828
Total Revenue from State Sources	**$211,308**	**$52,828**
TOTAL REVENUES	**$211,308**	**$52,828**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	1,268,189
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	7,439,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,707,388**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,707,388**