

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jason Young

(717)774-2212

Extn : \_\_\_\_\_

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
jyoung@northernYork.org

\_\_\_\_\_  
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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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	\$67151196
Ending Unassigned Fund Balance	\$5110147
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.60%

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
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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)

<b>School District Name :</b> <b>Northern York County SD</b>	<b>County :</b> <b>York</b>	<b>AUN Number :</b> <b>115674603</b>
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

ITEM	AMOUNTS	
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	44,266,100	
7000 Revenue from State Sources	22,173,133	
8000 Revenue from Federal Sources	426,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$66,866,233</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,271,343</u>

LEA : 115674603     Northern York County SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	33,570,678
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$44,266,100</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
7360 Safe Schools	180,000
7505 Ready to Learn Block Grant	384,133
7820 State Share of Retirement Contributions	4,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,173,133</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$426,000</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>66,866,233</b>

Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,570,678	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$33,570,678	
Approx. Tax Levy for Tax Rate Calculation:	\$34,824,355	
	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	\$1,729,655,016	\$1,729,655,016
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	96.40000%	96.40000%
k. Tax Levy Needed	\$34,824,355	\$34,824,355
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	20.1337	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,824,355	\$34,824,355
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,824,355
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,570,678
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,570,678	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$33,570,678	
Approx. Tax Levy for Tax Rate Calculation:	\$34,824,355	
	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)	\$36,711,409	\$36,711,409
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$158,890

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,570,678
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$33,570,678
Approx. Tax Levy for Tax Rate Calculation:	\$34,824,355
	York
	Total

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

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115674603    Northern York County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 4/12/2024 2:17:31 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
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	1,729,655,016	20.1337	34,824,355			96.40000%	
Totals:	1,729,655,016		34,824,355	-	0 =	34,824,355 X	96.40000% = 33,570,678
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			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	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> York	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$36,115,885</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$20,857,984</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,834,327
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,835,327</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,942,000
5200 Interfund Transfers - Out	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,342,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$67,151,196</b>

LEA : 115674603     Northern York County SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,149,214</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,772,693</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$959,531</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$234,447</b>
<b>Total Instruction</b>	<b>\$36,115,885</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,700
<b>Total Support Services - Students</b>	<b>\$2,871,857</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,523,431</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$3,894,577</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$902,775</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$789,049</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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

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<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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,573,092</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$3,700,306</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$2,572,897</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$20,857,984</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$1,834,327</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,835,327</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



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

LEA : 115674603     Northern York County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$22,397,000</b>	<b>\$18,170,000</b>

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$22,397,000	\$18,170,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
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
<b>Total General Fund</b>	<b>\$112,712,000</b>	<b>\$108,990,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,594,250</b>	<b>\$1,590,000</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$114,306,250</b>	<b>\$110,580,000</b>



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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	5,110,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,120,147
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,620,147