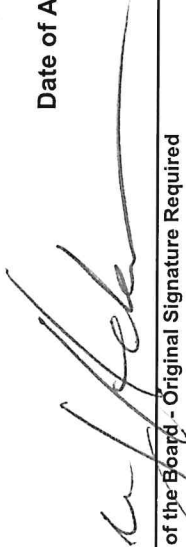


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/20/2024



Secretary of the Board - Original Signature Required

Date

6/20/2024



Chief School Administrator - Original Signature Required

Date

6/20/2024

Laurel Fuhrman

Contact Person

(717)382-4843

Telephone

Extn :6235

Extension

Fuhrmanl@sesd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Eastern SD	COUNTY : York	AUN : 112676203
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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	\$66967476
Ending Unassigned Fund Balance	\$4664835
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.96%

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 June 20, 2024
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Eastern SD	County : York	AUN Number : 112676203
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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 5-16-2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve: \$568,075 is for Buildings and Grounds Projects; \$422,522 is for Technology; \$10,000 is for Security and \$133,000 is for unanticipated expenditures.
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.	Unassigned Fund Balance is for future expenditures.
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: \$6,000,000 is designated for PSERS and \$10,342,348 is designated for Capital Improvement Expenditures for a total of \$16,342,348.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	2,430,068
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,326,522
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,664,835
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,991,357</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,301,833
7000 Revenue from State Sources	22,095,450
8000 Revenue from Federal Sources	586,019
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,983,302</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$87,974,659</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	30,623,755
6112 Interim Real Estate Taxes	185,000
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	1,152,200
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	3,387,238
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,194,750
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	599,740
6910 Rentals	12,650
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES \$38,301,833

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,266,512
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	122,906
7271 Special Education funds for School-Aged Pupils	2,175,745
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	655,922
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,511,076
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	438,108
7810 State Share of Social Security and Medicare Taxes	1,035,075
7820 State Share of Retirement Contributions	4,560,106

REVENUE FROM STATE SOURCES \$22,095,450

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	362,794
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,006

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	2,000
8517 Title IV - 21st Century Schools	25,000
8749 Other CARES Act Funding	132,219

REVENUE FROM FEDERAL SOURCES **\$586,019**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **60,983,302**

Act 1 Index (current): 6.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,623,755
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,076</u>
Total Approx. Tax Revenue:	\$32,134,831
Approx. Tax Levy for Tax Rate Calculation:	\$33,540,865

York

Total

2023-24 Data		
a. Assessed Value	\$1,480,451,549	\$1,480,451,549
b. Real Estate Mills	22.2503	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,651,871,976	\$1,651,871,976
d. Assessed Value	\$1,507,434,304	\$1,507,434,304
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$32,940,491	\$32,940,491
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$32,940,491	\$32,940,491
(f Total * g)		
i. Base Mills Subject to Index	22.2503	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.61023%	95.61023%
k. Tax Levy Needed	\$33,540,865	\$33,540,865
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	22.2503	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,540,865	\$33,540,865
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,029,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,623,755
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,623,755	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,076</u>	
Total Approx. Tax Revenue:	\$32,134,831	
Approx. Tax Levy for Tax Rate Calculation:	\$33,540,865	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.7633	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,821,614	\$35,821,614
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	\$12,494.00	
Number of Homestead/Farmstead Properties	5442	5442
Median Assessed Value of Homestead Properties		\$171,640

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,623,755
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,076</u>
Total Approx. Tax Revenue:	\$32,134,831
Approx. Tax Levy for Tax Rate Calculation:	\$33,540,865

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,511,076	Lowering RE Tax Rate	\$0	\$1,511,076
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,511,076

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	1,507,434,304	22.2503	33,540,865			95.61023%	
Totals:	1,507,434,304		33,540,865	1,511,076	32,029,789	95.61023%	30,623,755

	<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	\$10.00	\$0.00	49,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 49,000 49,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,807,238	2,807,238
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	580,000	580,000
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 3,387,238 3,387,238

Total Act 511, Current Taxes 3,436,238

Act 511 Tax Limit -->	1,651,871,976	12	19,822,464
	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	22.2503	22.2503	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,437,040
1200 Special Programs - Elementary / Secondary	7,725,077
1300 Vocational Education	2,255,838
1400 Other Instructional Programs - Elementary / Secondary	210,145
1600 Adult Education Programs	20,000
Total Instruction	\$37,648,100
2000 Support Services	
2100 Support Services - Students	2,668,228
2200 Support Services - Instructional Staff	1,367,881
2300 Support Services - Administration	4,086,879
2400 Support Services - Pupil Health	1,048,788
2500 Support Services - Business	852,771
2600 Operation and Maintenance of Plant Services	4,969,133
2700 Student Transportation Services	3,029,607
2800 Support Services - Central	2,481,117
2900 Other Support Services	10,000
Total Support Services	\$20,514,404
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,329,742
3300 Community Services	400
Total Operation of Non-Instructional Services	\$1,330,142
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,938,300
Total Facilities Acquisition, Construction and Improvement Services	\$2,938,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,402,933
5900 Budgetary Reserve	1,133,597
Total Other Expenditures and Financing Uses	\$4,536,530
Total Estimated Expenditures and Other Financing Uses	\$66,967,476

2024-2025 Final General Fund Budget

LEA : 112676203 South Eastern SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,258,268
200 Personnel Services - Employee Benefits	9,829,793
300 Purchased Professional and Technical Services	652,950
400 Purchased Property Services	9,600
500 Other Purchased Services	929,170
600 Supplies	716,872
700 Property	7,830
800 Other Objects	32,557
Total Regular Programs - Elementary / Secondary	\$27,437,040
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,855,003
200 Personnel Services - Employee Benefits	1,927,229
300 Purchased Professional and Technical Services	1,328,000
400 Purchased Property Services	2,500
500 Other Purchased Services	1,473,445
600 Supplies	138,450
800 Other Objects	450
Total Special Programs - Elementary / Secondary	\$7,725,077
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	518,118
200 Personnel Services - Employee Benefits	357,656
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	1,800
500 Other Purchased Services	1,310,804
600 Supplies	62,660
800 Other Objects	4,500
Total Vocational Education	\$2,255,838
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	116,344
200 Personnel Services - Employee Benefits	58,351
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	27,950
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$210,145
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	20,000
Total Adult Education Programs	\$20,000
Total Instruction	\$37,648,100
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,555,478
200 Personnel Services - Employee Benefits	973,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	6,050
600 Supplies	129,700
800 Other Objects	1,500
Total Support Services - Students	\$2,668,228
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	696,675
200 Personnel Services - Employee Benefits	534,231
300 Purchased Professional and Technical Services	60,450
500 Other Purchased Services	7,810
600 Supplies	68,715
Total Support Services - Instructional Staff	\$1,367,881
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,338,949
200 Personnel Services - Employee Benefits	1,534,094
300 Purchased Professional and Technical Services	97,200
400 Purchased Property Services	1,668
500 Other Purchased Services	27,949
600 Supplies	50,565
800 Other Objects	36,454
Total Support Services - Administration	\$4,086,879
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	511,500
200 Personnel Services - Employee Benefits	400,574
300 Purchased Professional and Technical Services	111,421
400 Purchased Property Services	195
500 Other Purchased Services	200
600 Supplies	24,898
Total Support Services - Pupil Health	\$1,048,788
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	419,452
200 Personnel Services - Employee Benefits	308,224
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	43,450
600 Supplies	31,430
800 Other Objects	13,215
Total Support Services - Business	\$852,771
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,454,386
200 Personnel Services - Employee Benefits	1,057,947
300 Purchased Professional and Technical Services	180,500
400 Purchased Property Services	589,000
500 Other Purchased Services	275,750
600 Supplies	1,355,300
700 Property	50,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,250
Total Operation and Maintenance of Plant Services	\$4,969,133
2700 Student Transportation Services	
100 Personnel Services - Salaries	135,784
200 Personnel Services - Employee Benefits	76,835
500 Other Purchased Services	2,814,098
600 Supplies	2,630
800 Other Objects	260
Total Student Transportation Services	\$3,029,607
2800 Support Services - Central	
100 Personnel Services - Salaries	632,396
200 Personnel Services - Employee Benefits	382,836
300 Purchased Professional and Technical Services	34,350
400 Purchased Property Services	160,430
500 Other Purchased Services	60,930
600 Supplies	77,200
700 Property	1,123,900
800 Other Objects	9,075
Total Support Services - Central	\$2,481,117
2900 Other Support Services	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$20,514,404
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	586,793
200 Personnel Services - Employee Benefits	286,639
300 Purchased Professional and Technical Services	111,580
400 Purchased Property Services	30,100
500 Other Purchased Services	136,200
600 Supplies	120,355
700 Property	25,000
800 Other Objects	33,075
Total Student Activities	\$1,329,742
3300 Community Services	
800 Other Objects	400
Total Community Services	\$400
Total Operation of Non-Instructional Services	\$1,330,142
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,208,008
700 Property	1,730,292

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$2,938,300
Total Facilities Acquisition, Construction and Improvement Services	\$2,938,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	420,218
900 Other Uses of Funds	2,982,715
Total Debt Service / Other Expenditures and Financing Uses	\$3,402,933
5900 Budgetary Reserve	
800 Other Objects	1,133,597
Total Budgetary Reserve	\$1,133,597
Total Other Expenditures and Financing Uses	\$4,536,530
TOTAL EXPENDITURES	\$66,967,476

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	31,753,801	30,020,844
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	203,854	103,854
Other Capital Projects Fund	96,753	46,753
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	500,000
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 Cash and Short-Term Investments	\$32,804,408	\$30,671,451
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$32,804,408	\$30,671,451
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	26,790,000	23,860,000
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 General Fund	\$26,790,000	\$23,860,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$26,790,000	\$23,860,000

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	\$26,790,000	\$23,860,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,430,068
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,342,348
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,664,835
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,007,183
5900 Budgetary Reserve	1,133,597
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,570,848