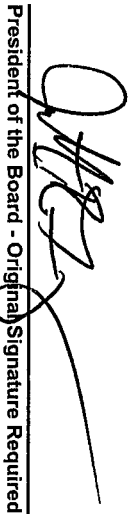


FINAL GENERAL FUND BUDGET

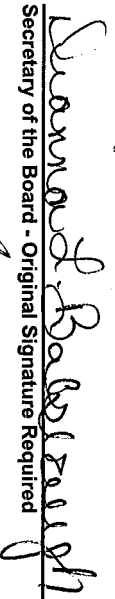
Fiscal Year 2024-2025

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 05/14/2024


President of the Board - Original Signature Required

Date 6/18/24


Secretary of the Board - Original Signature Required

Date 6.18.2024


Chief School Administrator - Original Signature Required

Date 6-16-2024

Chester Holmes

(717)957-6091 Extn :

Contact Person

Telephone Extension

Cholmes@susquenita.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Susquenita SD	COUNTY : Perry	AUN : 115506003
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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	\$38563830
Ending Unassigned Fund Balance	\$4446014
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.52%

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 6-18-2024
--	-------------------

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 : Susqueunia SD	County : Perry	AUN Number : 115506003
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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 6/18/24
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$30,971.34 C x 2%: \$22,893.52</p>	<p>The SSD is a two county school district, the Assessed Value exclusion for Perry County is \$21,375 and for Dauphin County is \$11,540 for a reduction in property taxes of \$283.38 per Homestead/Farmstead.</p>
8080	<p>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.</p>	<p>Number represents an estimate.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Number represents an estimate.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Number represents an estimate.</p>

<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	3,700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,600,000
0840 Assigned Fund Balance	9,000,000
0850 Unassigned Fund Balance	2,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,100,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,633,454
7000 Revenue from State Sources	17,352,670
8000 Revenue from Federal Sources	1,351,344
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,337,468</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,437,468</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,274,954
6112 Interim Real Estate Taxes	46,109
6113 Public Utility Realty Taxes	13,926
6114 Payments in Lieu of Current Taxes - State / Local	13,310
6150 Current Act 511 Taxes - Proportional Assessments	5,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	1,051,655
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	409,000
6910 Rentals	12,000
6940 Tuition from Patrons	202,500
REVENUE FROM LOCAL SOURCES	\$18,633,454
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,025,688
7271 Special Education funds for School-Aged Pupils	1,709,095
7311 Pupil Transportation Subsidy	2,298,459
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,144,676
7505 Ready to Learn Block Grant	320,871
7810 State Share of Social Security and Medicare Taxes	845,567
7820 State Share of Retirement Contributions	1,976,314
REVENUE FROM STATE SOURCES	\$17,352,670
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	291,207
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	49,972
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	855,087
8754 ARP ESSER Homeless Children and Youth Funds	85,078
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$1,351,344
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,337,468

Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,275,000

Amount of Tax Relief for Homestead Exclusions

\$1,144,676

Total Approx. Tax Revenue:

\$12,419,676

Approx. Tax Levy for Tax Rate Calculation:

\$12,889,468

Dauphin

Perry

Total

2023-24 Data

a. Assessed Value

\$16,013,000

\$912,871,400

\$928,884,400

b. Real Estate Mills

23.7893

12.6887

I. 2024-25 Data

c. 2022 STEB Market Value

\$30,302,448

\$893,786,655

\$924,089,103

d. Assessed Value

\$17,211,600

\$940,376,000

\$957,587,600

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2023-24 Calculations

f. 2023-24 Tax Levy

\$380,938

\$11,583,151

\$11,964,089

(a * b)

2024-25 Calculations

g. Percent of Total Market Value

3.27917%

96.72083%

100.00000%

II.

h. Rebalanced 2023-24 Tax Levy

\$392,323

\$11,571,766

\$11,964,089

(f Total * g)

i. Base Mills Subject to Index

24.5002

12.6887

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.00000%

96.00000%

96.00000%

k. Tax Levy Needed

\$422,668

\$12,466,800

\$12,889,468

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

24.5571

13.2572

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$422,667

\$12,466,753

\$12,889,420

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,744,744

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$11,274,954

(n * Est. Pct. Collection)

AUN: 115506003 Susquenita SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,275,000

Amount of Tax Relief for Homestead Exclusions

\$1,144,676

Total Approx. Tax Revenue:

\$12,419,676

Approx. Tax Levy for Tax Rate Calculation:

\$12,889,468

	Dauphin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.2642	13.6022	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$452,049	\$12,791,182	\$13,243,231
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,290.00	\$20,913.00	
Number of Homestead/Farmstead Properties	81	3936	4017
Median Assessed Value of Homestead Properties			\$153,000

Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$11,275,000

Amount of Tax Relief for Homestead Exclusions

\$1,144,676

Total Approx. Tax Revenue:

\$12,419,676

Approx. Tax Levy for Tax Rate Calculation:

\$12,889,468

Dauphin

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,144,676

Lowering RE Tax Rate

\$0

\$1,144,676

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,144,676

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Dauphin	17,211,600	24.5571	422,667			96.00000%	
Perry	940,376,000	13.2572	12,466,753			96.00000%	
Totals:	957,587,600		12,889,420	- 1,144,676 =	11,744,744 X	96.00000% =	11,274,954

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.300%	0.000%	4,875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,225,000
Total Act 511, Current Taxes			5,225,000
Act 511 Tax Limit -->		924,089,103 X	12
		Market Value	Mills
			11,089,069
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	24.5002	24.5571	0.24%	Yes	7.2%				
	Perry	12.6887	13.2572	4.49%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

LEA : 115506003 Susquenita SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,105,810
1200 Special Programs - Elementary / Secondary	6,641,135
1300 Vocational Education	1,248,248
1400 Other Instructional Programs - Elementary / Secondary	119,603
1600 Adult Education Programs	147,243
Total Instruction	\$22,262,039
2000 Support Services	
2100 Support Services - Students	1,332,392
2200 Support Services - Instructional Staff	1,922,690
2300 Support Services - Administration	1,976,747
2400 Support Services - Pupil Health	321,369
2500 Support Services - Business	1,716,690
2600 Operation and Maintenance of Plant Services	2,366,715
2700 Student Transportation Services	2,781,000
2900 Other Support Services	15,640
Total Support Services	\$12,433,243
3000 Operation of Non-Instructional Services	
3200 Student Activities	985,038
Total Operation of Non-Instructional Services	\$985,038
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,883,510
Total Other Expenditures and Financing Uses	\$2,883,510
Total Estimated Expenditures and Other Financing Uses	\$38,563,830

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,376,969
200 Personnel Services - Employee Benefits	4,192,462
500 Other Purchased Services	2,427,935
600 Supplies	104,501
700 Property	3,037
800 Other Objects	906
Total Regular Programs - Elementary / Secondary	\$14,105,810
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,890,468
200 Personnel Services - Employee Benefits	1,459,559
300 Purchased Professional and Technical Services	2,258,852
500 Other Purchased Services	1,013,028
600 Supplies	19,033
800 Other Objects	195
Total Special Programs - Elementary / Secondary	\$6,641,135
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	356,236
200 Personnel Services - Employee Benefits	343,277
400 Purchased Property Services	6,000
500 Other Purchased Services	495,000
600 Supplies	39,186
700 Property	7,449
800 Other Objects	1,100
Total Vocational Education	\$1,248,248
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,585
200 Personnel Services - Employee Benefits	56,972
600 Supplies	46
Total Other Instructional Programs - Elementary / Secondary	\$119,603
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	147,243
Total Adult Education Programs	\$147,243
Total Instruction	\$22,262,039
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	697,013
200 Personnel Services - Employee Benefits	608,371
300 Purchased Professional and Technical Services	6,307
500 Other Purchased Services	1,700
600 Supplies	16,412
800 Other Objects	2,589

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,332,392
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	841,599
200 Personnel Services - Employee Benefits	200,000
300 Purchased Professional and Technical Services	189,837
400 Purchased Property Services	34,870
500 Other Purchased Services	1,500
600 Supplies	385,446
700 Property	260,904
800 Other Objects	8,534
Total Support Services - Instructional Staff	\$1,922,690
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,111,899
200 Personnel Services - Employee Benefits	653,756
300 Purchased Professional and Technical Services	114,200
500 Other Purchased Services	10,805
600 Supplies	44,567
700 Property	775
800 Other Objects	40,745
Total Support Services - Administration	\$1,976,747
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	206,622
200 Personnel Services - Employee Benefits	110,671
600 Supplies	3,271
800 Other Objects	805
Total Support Services - Pupil Health	\$321,369
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	325,680
200 Personnel Services - Employee Benefits	217,587
300 Purchased Professional and Technical Services	75,375
400 Purchased Property Services	110,000
500 Other Purchased Services	179,798
600 Supplies	803,300
800 Other Objects	4,950
Total Support Services - Business	\$1,716,690
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	836,992
200 Personnel Services - Employee Benefits	600,673
300 Purchased Professional and Technical Services	245,825
400 Purchased Property Services	467,500
500 Other Purchased Services	500
600 Supplies	210,000
700 Property	4,900
800 Other Objects	325
Total Operation and Maintenance of Plant Services	\$2,366,715

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,781,000
Total Student Transportation Services	\$2,781,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,640
Total Other Support Services	\$15,640
Total Support Services	\$12,433,243
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	415,500
200 Personnel Services - Employee Benefits	195,770
300 Purchased Professional and Technical Services	72,080
400 Purchased Property Services	56,460
500 Other Purchased Services	51,605
600 Supplies	44,270
700 Property	78,664
800 Other Objects	70,689
Total Student Activities	\$985,038
Total Operation of Non-Instructional Services	\$985,038
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,883,510
Total Debt Service / Other Expenditures and Financing Uses	\$2,883,510
Total Other Expenditures and Financing Uses	\$2,883,510
TOTAL EXPENDITURES	\$38,563,830

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,750,000	2,750,000
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	1,550,000	1,550,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	290,000	290,000
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	\$4,590,000	\$4,590,000

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 **\$4,590,000** **\$4,590,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	15,000,000	15,000,000
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	\$15,000,000	\$15,000,000

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

\$15,000,000

\$15,000,000

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	2,366,197	
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	\$2,366,197	
TOTAL INDEBTEDNESS	\$17,366,197	\$15,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	3,700,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,500,000
0840 Assigned Fund Balance	2,250,000
0850 Unassigned Fund Balance	5,123,638
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,873,638

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,573,638
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