

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	2,003,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	5,037,132
0850 Unassigned Fund Balance	10,416,014
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,953,146</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	109,931,208
7000 Revenue from State Sources	41,093,836
8000 Revenue from Federal Sources	2,723,738
9000 Other Financing Sources	35,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$153,783,782</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$171,736,928</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	79,490,208
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	24,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,900,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,625,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	505,000
6990 Refunds and Other Miscellaneous Revenue	400,000

**REVENUE FROM LOCAL SOURCES \$109,931,208**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	17,750,225
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	5,041,814
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,481
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,963,138
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	810,789
7810 State Share of Social Security and Medicare Taxes	2,419,765
7820 State Share of Retirement Contributions	10,726,624

**REVENUE FROM STATE SOURCES \$41,093,836**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,322,417
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	205,836
8516 Title III - Language Instruction for English Learners and Immigrant Students	60,464
8517 Title IV - 21st Century Schools	93,021
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	192,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,723,738</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
<b>OTHER FINANCING SOURCES</b>	<b>\$35,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>153,783,782</b>

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

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Act 1 Index (current): 6.2%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$79,490,300</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,963,138</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$81,453,438</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$83,911,901</b>		

	<b>Cumberland</b>	<b>York</b>	<b>Total</b>
<hr/>			
<b>2023-24 Data</b>			
a. Assessed Value	\$3,166,057,600	\$2,177,787,800	\$5,343,845,400
b. Real Estate Mills	13.5621	16.1427	
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$2,946,129,187	\$2,456,919,095	\$5,403,048,282
d. Assessed Value	\$3,197,887,200	\$2,205,330,875	\$5,403,218,075
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$42,938,390	\$35,155,375	\$78,093,765
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	54.52717%	45.47283%	100.00000%
<b>II. h. Rebalanced 2023-24 Tax Levy</b>	<b>\$42,582,320</b>	<b>\$35,511,445</b>	<b>\$78,093,765</b>
(f Total * g)			
i. Base Mills Subject to Index	13.5621	16.3062	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$45,754,785	\$38,157,116	\$83,911,901
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>14.3078</b>	<b>17.3022</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$45,754,730</b>	<b>\$38,157,076</b>	<b>\$83,911,806</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$81,948,668
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$79,490,208
(n * Est. Pct. Collection)			

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

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Act 1 Index (current): 6.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$79,490,300

Amount of Tax Relief for Homestead Exclusions

\$1,963,138

Total Approx. Tax Revenue:

\$81,453,438

Approx. Tax Levy for Tax Rate Calculation:

\$83,911,901

Cumberland

York

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	14.4029	17.3171	
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)	\$46,058,850	\$38,189,935	\$84,248,785
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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

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Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$79,490,300		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,963,138</u>		
Total Approx. Tax Revenue:	\$81,453,438		
Approx. Tax Levy for Tax Rate Calculation:	\$83,911,901		

Cumberland	York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,963,138	Lowering RE Tax Rate	\$0	\$1,963,138
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,963,138</b>

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Cumberland	3,197,887,200	14.3078	45,754,730			97.00000%	
York	2,205,330,875	17.3022	38,157,076			97.00000%	
<b>Totals:</b>	<b>5,403,218,075</b>		<b>83,911,806</b>	- 1,963,138 =	81,948,668 X	97.00000% =	79,490,208

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
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	0.950%	0.000%	22,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,050,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>24,050,000</b>
<b>Total Act 511, Current Taxes</b>			<b>24,050,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>5,403,048,282 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>64,836,579</b>
			<b>(511 Limit)</b>

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>									
	Cumberland	13.5621	14.3078	5.50%	Yes	6.2%				
	York	16.3062	17.3022	6.11%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	67,248,721
1200 Special Programs - Elementary / Secondary	29,510,169
1300 Vocational Education	1,893,872
1400 Other Instructional Programs - Elementary / Secondary	222,898
1500 Nonpublic School Programs	54,292
1700 Higher Education Programs for Secondary Students	504,310
<b>Total Instruction</b>	<b>\$99,434,262</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,999,505
2200 Support Services - Instructional Staff	1,835,042
2300 Support Services - Administration	8,986,563
2400 Support Services - Pupil Health	2,807,889
2500 Support Services - Business	1,488,756
2600 Operation and Maintenance of Plant Services	13,122,464
2700 Student Transportation Services	6,559,097
2800 Support Services - Central	4,239,482
2900 Other Support Services	90,000
<b>Total Support Services</b>	<b>\$45,128,798</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,902,360
3300 Community Services	93,194
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,995,554</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	152,150
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$152,150</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,357,940
5200 Interfund Transfers - Out	725,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,082,940</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$156,793,704</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	35,211,787
200 Personnel Services - Employee Benefits	22,925,295
300 Purchased Professional and Technical Services	1,387,559
400 Purchased Property Services	407,575
500 Other Purchased Services	5,165,925
600 Supplies	2,087,240
700 Property	28,500
800 Other Objects	34,840
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$67,248,721</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,703,603
200 Personnel Services - Employee Benefits	7,718,492
300 Purchased Professional and Technical Services	2,703,399
400 Purchased Property Services	49,515
500 Other Purchased Services	7,020,310
600 Supplies	309,190
800 Other Objects	5,660
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$29,510,169</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,893,872
<b>Total Vocational Education</b>	<b>\$1,893,872</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	205,449
200 Personnel Services - Employee Benefits	17,449
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$222,898</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	251
300 Purchased Professional and Technical Services	48,000
600 Supplies	5,041
<b>Total Nonpublic School Programs</b>	<b>\$54,292</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	504,310
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$504,310</b>
<b>Total Instruction</b>	<b>\$99,434,262</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	3,336,637
200 Personnel Services - Employee Benefits	2,071,553
300 Purchased Professional and Technical Services	491,000
400 Purchased Property Services	25,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,300
600 Supplies	55,960
800 Other Objects	6,055
<b>Total Support Services - Students</b>	<b>\$5,999,505</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	957,117
200 Personnel Services - Employee Benefits	603,961
300 Purchased Professional and Technical Services	113,792
400 Purchased Property Services	45,000
500 Other Purchased Services	18,800
600 Supplies	94,122
800 Other Objects	2,250
<b>Total Support Services - Instructional Staff</b>	<b>\$1,835,042</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,824,130
200 Personnel Services - Employee Benefits	2,926,261
300 Purchased Professional and Technical Services	858,000
400 Purchased Property Services	14,200
500 Other Purchased Services	143,900
600 Supplies	171,502
700 Property	5,500
800 Other Objects	43,070
<b>Total Support Services - Administration</b>	<b>\$8,986,563</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,492,604
200 Personnel Services - Employee Benefits	984,021
300 Purchased Professional and Technical Services	248,309
400 Purchased Property Services	19,325
500 Other Purchased Services	2,800
600 Supplies	41,750
700 Property	18,000
800 Other Objects	1,080
<b>Total Support Services - Pupil Health</b>	<b>\$2,807,889</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	653,655
200 Personnel Services - Employee Benefits	441,572
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	121,829
500 Other Purchased Services	69,500
600 Supplies	36,500
700 Property	12,700
800 Other Objects	26,000
<b>Total Support Services - Business</b>	<b>\$1,488,756</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,716,880

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,941,924
300 Purchased Professional and Technical Services	310,800
400 Purchased Property Services	4,121,568
500 Other Purchased Services	707,850
600 Supplies	3,020,292
700 Property	302,100
800 Other Objects	1,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$13,122,464</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	138,399
200 Personnel Services - Employee Benefits	79,553
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	25,000
500 Other Purchased Services	5,832,450
600 Supplies	477,095
800 Other Objects	600
<b>Total Student Transportation Services</b>	<b>\$6,559,097</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,477,369
200 Personnel Services - Employee Benefits	904,293
300 Purchased Professional and Technical Services	429,151
400 Purchased Property Services	528,591
500 Other Purchased Services	9,300
600 Supplies	162,750
700 Property	718,188
800 Other Objects	9,840
<b>Total Support Services - Central</b>	<b>\$4,239,482</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	90,000
<b>Total Other Support Services</b>	<b>\$90,000</b>
<b>Total Support Services</b>	<b>\$45,128,798</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,242,884
200 Personnel Services - Employee Benefits	480,858
300 Purchased Professional and Technical Services	374,207
400 Purchased Property Services	52,750
500 Other Purchased Services	280,430
600 Supplies	247,019
700 Property	182,000
800 Other Objects	42,212
<b>Total Student Activities</b>	<b>\$2,902,360</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	12,233

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,961
500 Other Purchased Services	75,000
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$93,194</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,995,554</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	50,000
700 Property	102,150
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$152,150</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$152,150</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,158,128
900 Other Uses of Funds	3,199,812
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,357,940</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	725,000
<b>Total Interfund Transfers - Out</b>	<b>\$725,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,082,940</b>
<b>TOTAL EXPENDITURES</b>	<b>\$156,793,704</b>

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**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	38,972,296	31,934,886
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	22,491,126	18,491,126
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$61,463,422</b>	<b>\$50,426,012</b>

**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		

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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$61,463,422</b>	<b>\$50,426,012</b>
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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	126,745,000	133,690,000
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		
<b>Total General Fund</b>	<b>\$126,745,000</b>	<b>\$133,690,000</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>		



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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**

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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>
<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>\$126,745,000</b>	<b>\$133,690,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$126,745,000</b>	<b>\$133,690,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,003,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,132
0850 Unassigned Fund Balance	12,406,092
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,943,224</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,946,823</b>
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