

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2024



President of the Board - Original Signature Required

6/18/2024

Date



Secretary of the Board - Original Signature Required

6/18/2024

Date



Chief School Administrator - Original Signature Required

6-18-2024

Date

Shelley Hobbs

(717)677-7191 Extn :

Contact Person

Telephone

Extension

s.hobbs@upperadams.org

Email Address

**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 : Upper Adams SD	County : Adams	AUN Number : 112018523
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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 6/18/2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

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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>
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.	To fund future expenditures or budget shortfalls
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Debt = \$1,213,864 PSERS = \$231,000 Capital Reserve = \$844,049 Medical = \$350,000 Technology = \$778,000

<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	3,413,635
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,682,270
0850 Unassigned Fund Balance	3,144,927
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,827,197</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,271,963
7000 Revenue from State Sources	16,449,946
8000 Revenue from Federal Sources	391,794
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,113,703</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,940,900</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,440,395
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	12,886
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	3,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	335,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	355,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	280,000
6990 Refunds and Other Miscellaneous Revenue	111,682

REVENUE FROM LOCAL SOURCES \$17,271,963

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,554,844
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	113,276
7250 Migratory Children	1,342
7271 Special Education funds for School-Aged Pupils	1,386,141
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,207,039
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,265
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	23,226
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	1,245,909
7360 Safe Schools	117,532
7505 Ready to Learn Block Grant	268,707
7810 State Share of Social Security and Medicare Taxes	620,681
7820 State Share of Retirement Contributions	2,670,984

REVENUE FROM STATE SOURCES \$16,449,946

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,964
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Amount

REVENUE FROM FEDERAL SOURCES

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 39,082

8516 Title III - Language Instruction for English Learners and Immigrant Students 34,856

8517 Title IV - 21st Century Schools 23,892

REVENUE FROM FEDERAL SOURCES \$391,794

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,113,703

Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,440,395

Amount of Tax Relief for Homestead Exclusions \$1,245,909

Total Approx. Tax Revenue: \$13,686,304

Approx. Tax Levy for Tax Rate Calculation: \$14,182,698

Adams

Total

2023-24 Data		
a. Assessed Value	\$898,531,200	\$898,531,200
b. Real Estate Mills	15.6383	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$704,040,266	\$704,040,266
d. Assessed Value	\$906,920,700	\$906,920,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$14,051,500	\$14,051,500
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$14,051,500	\$14,051,500
(f Total * g)		
i. Base Mills Subject to Index	15.6383	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.16293%	96.16293%
k. Tax Levy Needed	\$14,182,698	\$14,182,698
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.6383	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,182,698	\$14,182,698
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,936,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,440,395
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,440,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,245,909</u>	
Total Approx. Tax Revenue:	\$13,686,304	
Approx. Tax Levy for Tax Rate Calculation:	\$14,182,698	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8111	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,246,335	\$15,246,335
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	\$26,302.00	
Number of Homestead/Farmstead Properties	3042	3042
Median Assessed Value of Homestead Properties		\$186,800

Act 1 Index (current): 7.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,440,395
Amount of Tax Relief for Homestead Exclusions	<u>\$1,245,909</u>
Total Approx. Tax Revenue:	\$13,686,304
Approx. Tax Levy for Tax Rate Calculation:	\$14,182,698

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,245,909	Lowering RE Tax Rate	\$0	\$1,245,909
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,245,909

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>
Adams	906,920,700	15.6383	14,182,698			96.16293%	
Totals:	906,920,700		14,182,698	- 1,245,909	= 12,936,789	X 96.16293%	= 12,440,395

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	40,000
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 75,000 75,000

	<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	1.100%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 3,250,000 3,250,000

Total Act 511, Current Taxes 3,325,000

Act 511 Tax Limit -->	704,040,266 X	12	8,448,483
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Adams	15.6383	15.6383	0.00%	Yes	7.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.5%			
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	7.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,703,152
1200 Special Programs - Elementary / Secondary	5,668,753
1300 Vocational Education	1,705,392
1400 Other Instructional Programs - Elementary / Secondary	152,116
1800 Pre-Kindergarten	170,000
Total Instruction	\$22,399,413
2000 Support Services	
2100 Support Services - Students	817,272
2200 Support Services - Instructional Staff	2,524,882
2300 Support Services - Administration	2,608,631
2400 Support Services - Pupil Health	456,182
2500 Support Services - Business	411,561
2600 Operation and Maintenance of Plant Services	2,126,388
2700 Student Transportation Services	2,024,619
2800 Support Services - Central	112,446
2900 Other Support Services	2,000
Total Support Services	\$11,083,981
3000 Operation of Non-Instructional Services	
3200 Student Activities	972,670
Total Operation of Non-Instructional Services	\$972,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,894,168
Total Other Expenditures and Financing Uses	\$1,894,168
Total Estimated Expenditures and Other Financing Uses	\$36,350,232

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,079,023
200 Personnel Services - Employee Benefits	4,443,141
300 Purchased Professional and Technical Services	1,048,149
400 Purchased Property Services	52,994
500 Other Purchased Services	1,411,450
600 Supplies	374,714
700 Property	289,506
800 Other Objects	4,175
Total Regular Programs - Elementary / Secondary	\$14,703,152
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,955,217
200 Personnel Services - Employee Benefits	1,237,734
300 Purchased Professional and Technical Services	1,277,265
500 Other Purchased Services	1,175,402
600 Supplies	23,135
Total Special Programs - Elementary / Secondary	\$5,668,753
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	365,469
200 Personnel Services - Employee Benefits	244,833
400 Purchased Property Services	822
500 Other Purchased Services	1,072,339
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	\$1,705,392
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	97,298
200 Personnel Services - Employee Benefits	54,818
Total Other Instructional Programs - Elementary / Secondary	\$152,116
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	170,000
Total Pre-Kindergarten	\$170,000
Total Instruction	\$22,399,413
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	478,064
200 Personnel Services - Employee Benefits	280,033
300 Purchased Professional and Technical Services	52,234
600 Supplies	5,766
800 Other Objects	1,175
Total Support Services - Students	\$817,272
2200 <u>Support Services - Instructional Staff</u>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	570,096
200 Personnel Services - Employee Benefits	495,103
300 Purchased Professional and Technical Services	535,706
400 Purchased Property Services	6,300
500 Other Purchased Services	24,200
600 Supplies	234,052
700 Property	659,365
800 Other Objects	60
Total Support Services - Instructional Staff	\$2,524,882
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,505,388
200 Personnel Services - Employee Benefits	874,493
300 Purchased Professional and Technical Services	82,500
400 Purchased Property Services	3,525
500 Other Purchased Services	54,335
600 Supplies	57,650
800 Other Objects	30,740
Total Support Services - Administration	\$2,608,631
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	286,556
200 Personnel Services - Employee Benefits	149,492
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
600 Supplies	12,134
Total Support Services - Pupil Health	\$456,182
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	222,191
200 Personnel Services - Employee Benefits	140,130
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,900
600 Supplies	4,000
800 Other Objects	14,840
Total Support Services - Business	\$411,561
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,142
200 Personnel Services - Employee Benefits	2,143
400 Purchased Property Services	1,545,356
500 Other Purchased Services	202,725
600 Supplies	243,636
700 Property	126,086
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$2,126,388
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,278

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	32,539
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,894,912
600 Supplies	34,590
800 Other Objects	300
Total Student Transportation Services	\$2,024,619
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	59,717
200 Personnel Services - Employee Benefits	46,329
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	\$112,446
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,000
Total Other Support Services	\$2,000
Total Support Services	\$11,083,981
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	461,366
200 Personnel Services - Employee Benefits	238,858
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	25,015
500 Other Purchased Services	90,116
600 Supplies	73,590
800 Other Objects	9,225
Total Student Activities	\$972,670
Total Operation of Non-Instructional Services	\$972,670
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	704,168
900 Other Uses of Funds	1,190,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,894,168
Total Other Expenditures and Financing Uses	\$1,894,168
TOTAL EXPENDITURES	\$36,350,232

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	7,000,000	6,500,000
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	1,455,000	844,049
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	75,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,555,000	\$8,169,049
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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	\$9,555,000	\$8,169,049
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	30,585,000	29,205,000
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		
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	\$30,585,000	\$29,205,000
TOTAL INDEBTEDNESS	\$30,585,000	\$29,205,000

Account Description	Amounts
0810 Nonspendable Fund Balance	3,413,635
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,572,864
0850 Unassigned Fund Balance	2,017,804
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,590,668

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,004,303
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