

FINAL GENERAL FUND BUDGET

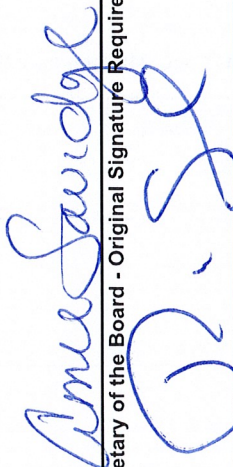
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2024



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Amie Savidge

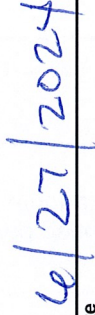
Contact Person

savidgea@udasd.org

Email Address



Date



Date



Date

(717)362-6547

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Dauphin Area SD	COUNTY : Dauphin	AUN : 115229003
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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	\$24072811
Ending Unassigned Fund Balance	\$1552521
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.44%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Dauphin Area SD	County : Dauphin	AUN Number : 115229003
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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 05.14.2024
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$134,183.00 Function 2200, Object 200: \$172,210.00	UDA has a rich benefit plan
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$103,974.00 Function 2400, Object 200: \$137,974.00	UDA has a rich benefit plan
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.	Fund balance is within the allowable limits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is committed between PSERS reserve and capital reserve.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,694,618
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,939,114
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,633,732</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,555,027
7000 Revenue from State Sources	12,247,361
8000 Revenue from Federal Sources	883,830
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,686,218</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,319,950</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,110,027
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,980,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	6,000

REVENUE FROM LOCAL SOURCES \$10,555,027

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,856,171
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	239,508
7271 Special Education funds for School-Aged Pupils	956,130
7292 Pre-K Counts	300,000
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	135,089
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	633,402
7505 Ready to Learn Block Grant	202,061
7820 State Share of Retirement Contributions	1,850,000

REVENUE FROM STATE SOURCES \$12,247,361

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	472,291
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,556
8517 Title IV - 21st Century Schools	35,983
8521 Vocational Education - Operating Expenditures	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	275,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	10,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$883,830
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,686,218
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Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,110,027

Amount of Tax Relief for Homestead Exclusions \$633,402

Total Approx. Tax Revenue: \$7,743,429

Approx. Tax Levy for Tax Rate Calculation: \$8,349,657

Dauphin

Total

2023-24 Data		
a. Assessed Value	\$397,106,000	\$397,106,000
b. Real Estate Mills	19.9882	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$566,759,396	\$566,759,396
d. Assessed Value	\$403,407,900	\$403,407,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$7,937,434	\$7,937,434
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$7,937,434	\$7,937,434
(f Total * g)		
i. Base Mills Subject to Index	19.9882	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
k. Tax Levy Needed	\$8,349,657	\$8,349,657
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	20.6978	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,349,656	\$8,349,656
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,716,254
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,110,027
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,110,027	
Amount of Tax Relief for Homestead Exclusions	<u>\$633,402</u>	
Total Approx. Tax Revenue:	\$7,743,429	
Approx. Tax Levy for Tax Rate Calculation:	\$8,349,657	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.4073	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,635,874	\$8,635,874
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	\$12,425.00	
Number of Homestead/Farmstead Properties	2480	2480
Median Assessed Value of Homestead Properties		\$80,400

Act 1 Index (current): 7.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,110,027
Amount of Tax Relief for Homestead Exclusions	<u>\$633,402</u>
Total Approx. Tax Revenue:	\$7,743,429
Approx. Tax Levy for Tax Rate Calculation:	\$8,349,657

	Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$633,402	Lowering RE Tax Rate	\$0	\$633,402
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$633,402

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	403,407,900	20.6978	8,349,656			92.14350%	
Totals:	403,407,900		8,349,656	633,402	7,716,254	92.14350%	7,110,027

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,000
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	25,000
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 25,000 25,000

	<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%	1,100,000	1,100,000
6152 Current Act 511 Occupation Taxes	250.00000	0.000	780,000	780,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 1,980,000 1,980,000

Total Act 511, Current Taxes 2,005,000

Act 511 Tax Limit -->	566,759,396	12	6,801,113
	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> Dauphin	19.9882	20.6978	3.56%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6152	Current Act 511 Occupation Taxes	250.0000	250.00000	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,053,276
1200 Special Programs - Elementary / Secondary	4,879,800
1300 Vocational Education	794,917
1400 Other Instructional Programs - Elementary / Secondary	118,050
1500 Nonpublic School Programs	21,000
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	298,256
Total Instruction	\$16,222,069
2000 Support Services	
2100 Support Services - Students	680,931
2200 Support Services - Instructional Staff	393,387
2300 Support Services - Administration	1,398,297
2400 Support Services - Pupil Health	248,448
2500 Support Services - Business	352,870
2600 Operation and Maintenance of Plant Services	1,923,498
2700 Student Transportation Services	862,000
2800 Support Services - Central	385,299
Total Support Services	\$6,244,730
3000 Operation of Non-Instructional Services	
3200 Student Activities	530,421
Total Operation of Non-Instructional Services	\$530,421
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,075,591
Total Other Expenditures and Financing Uses	\$1,075,591
Total Estimated Expenditures and Other Financing Uses	\$24,072,811

2024-2025 Final General Fund Budget

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,254,057
200 Personnel Services - Employee Benefits	3,695,484
400 Purchased Property Services	43,534
500 Other Purchased Services	799,160
600 Supplies	231,041
700 Property	30,000
Total Regular Programs - Elementary / Secondary	\$10,053,276
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,463,352
200 Personnel Services - Employee Benefits	1,358,712
300 Purchased Professional and Technical Services	476,248
500 Other Purchased Services	1,566,438
600 Supplies	15,050
Total Special Programs - Elementary / Secondary	\$4,879,800
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	374,304
200 Personnel Services - Employee Benefits	248,009
400 Purchased Property Services	500
500 Other Purchased Services	122,032
600 Supplies	46,976
700 Property	3,096
Total Vocational Education	\$794,917
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	78,900
Total Other Instructional Programs - Elementary / Secondary	\$118,050
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,000
Total Nonpublic School Programs	\$21,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	56,770
Total Higher Education Programs for Secondary Students	\$56,770
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	155,408
200 Personnel Services - Employee Benefits	111,921
500 Other Purchased Services	1,000
600 Supplies	29,927
Total Pre-Kindergarten	\$298,256
Total Instruction	\$16,222,069

2024-2025 Final General Fund Budget

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	381,401
200 Personnel Services - Employee Benefits	272,805
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	1,525
600 Supplies	7,200
Total Support Services - Students	\$680,931
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	134,183
200 Personnel Services - Employee Benefits	172,210
300 Purchased Professional and Technical Services	26,316
500 Other Purchased Services	39,828
600 Supplies	20,850
Total Support Services - Instructional Staff	\$393,387
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	693,081
200 Personnel Services - Employee Benefits	544,416
300 Purchased Professional and Technical Services	85,100
500 Other Purchased Services	46,550
600 Supplies	17,550
800 Other Objects	11,600
Total Support Services - Administration	\$1,398,297
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	103,974
200 Personnel Services - Employee Benefits	137,974
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
Total Support Services - Pupil Health	\$248,448
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	158,766
200 Personnel Services - Employee Benefits	125,606
500 Other Purchased Services	10,800
600 Supplies	54,198
800 Other Objects	3,500
Total Support Services - Business	\$352,870
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	529,056
200 Personnel Services - Employee Benefits	458,553
300 Purchased Professional and Technical Services	39,555
400 Purchased Property Services	252,950
500 Other Purchased Services	159,024

<u>Description</u>	<u>Amount</u>
600 Supplies	450,800
700 Property	32,000
800 Other Objects	1,560
Total Operation and Maintenance of Plant Services	\$1,923,498
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	859,000
600 Supplies	3,000
Total Student Transportation Services	\$862,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	40,887
200 Personnel Services - Employee Benefits	23,377
300 Purchased Professional and Technical Services	167,980
500 Other Purchased Services	14,500
600 Supplies	13,555
700 Property	125,000
Total Support Services - Central	\$385,299
Total Support Services	\$6,244,730
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	180,914
200 Personnel Services - Employee Benefits	82,545
300 Purchased Professional and Technical Services	72,664
400 Purchased Property Services	30,373
500 Other Purchased Services	96,687
600 Supplies	49,910
700 Property	5,000
800 Other Objects	12,328
Total Student Activities	\$530,421
Total Operation of Non-Instructional Services	\$530,421
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	136,591
900 Other Uses of Funds	939,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,075,591
Total Other Expenditures and Financing Uses	\$1,075,591
TOTAL EXPENDITURES	\$24,072,811

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	8,500,000	8,200,000
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 Cash and Short-Term Investments	\$8,500,000	\$8,200,000
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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	\$8,500,000	\$8,200,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	6,883,639	5,807,525
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	\$6,883,639	\$5,807,525
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

\$6,883,639

\$5,807,525

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	\$6,883,639	\$5,807,525
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,694,618
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,552,521
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,247,139

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,247,139
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