

**SOUTH EASTERN SCHOOL DISTRICT**  
**PDE-2028 PROPOSED FINAL GENERAL FUND BUDGET**  
**FISCAL YEAR 2024-2025**

**INCREASE OF 0.0%**

**ITEM** **AMOUNTS**

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	2,430,068
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,326,522
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,664,835

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$26,991,357**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	38,393,717
7000 Revenue from State Sources	21,792,519
8000 Revenue from Federal Sources	586,019
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

**\$60,772,255**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$87,763,612**

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	30,715,639
6112 Interim Real Estate Taxes	185,000
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	1,152,200
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	3,387,238
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,194,750
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	599,740
6910 Rentals	12,650
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	40,000

**\$38,393,717**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,266,512
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	122,906
7271 Special Education funds for School-Aged Pupils	2,175,745
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	655,922
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,251,914
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	438,108
7810 State Share of Social Security and Medicare Taxes	1,027,016
7820 State Share of Retirement Contributions	4,524,396

**\$21,792,519**

**REVENUE FROM FEDERAL SOURCES**

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

Amount

**REVENUE FROM FEDERAL SOURCES**

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

2,000

8517 Title IV - 21st Century Schools

25,000

8749 Other CARES Act Funding

132,219

**REVENUE FROM FEDERAL SOURCES**

**\$586,019**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**60,772,255**

AUN: 112676203 South Eastern SD

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

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Act 1 Index (current): 6.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$30,715,639  
 Amount of Tax Relief for Homestead Exclusions: \$1,251,914  
 Total Approx. Tax Revenue: \$31,967,553  
 Approx. Tax Levy for Tax Rate Calculation: \$33,366,268

	York	Total
<b>2023-24 Data</b>		
a. Assessed Value	\$1,480,451,549	\$1,480,451,549
b. Real Estate Mills	22.2503	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,651,871,976	\$1,651,871,976
d. Assessed Value	\$1,499,587,324	\$1,499,587,324
e. Assessed Value of New Constr/ Renov	\$0	\$0

<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy (a * b)	\$32,940,491	\$32,940,491
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$32,940,491	\$32,940,491
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	22.2503	

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.64458%	95.64458%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$33,366,268	\$33,366,268
<b>I. 2024-25 Real Estate Tax Rate (k / d * 1000)</b>		
	22.2503	
<b>III.</b>		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$33,366,268	\$33,366,268
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$32,114,354	\$32,114,354
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$30,715,639	\$30,715,639

Act 1 Index (current): 6.8%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$30,715,639  
 Amount of Tax Relief for Homestead Exclusions \$1,251,914  
 Total Approx. Tax Revenue: \$31,967,553  
 Approx. Tax Levy for Tax Rate Calculation: \$33,366,268

	Rate	York	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	23.7633		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,635,143		\$35,635,143
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**  
 Assessed Value Exclusion per Homestead \$0.00  
 Number of Homestead/Farmstead Properties  
 Median Assessed Value of Homestead Properties \$0

Act 1 Index (current): 6.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$30,715,639

Amount of Tax Relief for Homestead Exclusions

\$1,251,914

Total Approx. Tax Revenue:

\$31,967,553

Approx. Tax Levy for Tax Rate Calculation:

\$33,366,268

York Total

PROPOSED VERSION

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,251,914

\$0

\$1,251,914

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,251,914





Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> York	22.2503	22.2503	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,367,971
1200 Special Programs - Elementary / Secondary	7,734,706
1300 Vocational Education	2,255,838
1400 Other Instructional Programs - Elementary / Secondary	231,427
1600 Adult Education Programs	2,000
<b>Total Instruction</b>	<b>\$37,591,942</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,660,672
2200 Support Services - Instructional Staff	1,251,023
2300 Support Services - Administration	4,052,857
2400 Support Services - Pupil Health	1,046,053
2500 Support Services - Business	842,970
2600 Operation and Maintenance of Plant Services	4,803,767
2700 Student Transportation Services	3,027,365
2800 Support Services - Central	2,183,933
2900 Other Support Services	10,000
<b>Total Support Services</b>	<b>\$19,878,640</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,328,900
3300 Community Services	400
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,329,300</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	3,231,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,231,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,402,933
5900 Budgetary Reserve	1,133,597
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,536,530</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$66,567,412</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	15,203,866
200 Personnel Services - Employee Benefits	9,845,126
300 Purchased Professional and Technical Services	622,950
400 Purchased Property Services	9,600
500 Other Purchased Services	929,170
600 Supplies	716,872
700 Property	7,830
800 Other Objects	32,557
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,367,971</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,882,637
200 Personnel Services - Employee Benefits	1,929,224
300 Purchased Professional and Technical Services	1,308,000
400 Purchased Property Services	2,500
500 Other Purchased Services	1,473,445
600 Supplies	138,450
800 Other Objects	450
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,734,706</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	518,118
200 Personnel Services - Employee Benefits	357,656
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	1,800
500 Other Purchased Services	1,310,804
600 Supplies	62,660
800 Other Objects	4,500
<b>Total Vocational Education</b>	<b>\$2,255,838</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	128,869
200 Personnel Services - Employee Benefits	67,108
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	27,950
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$231,427</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	2,000
<b>Total Adult Education Programs</b>	<b>\$2,000</b>
<b>Total Instruction</b>	<b>\$37,591,942</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,550,153
200 Personnel Services - Employee Benefits	970,769

Description	Amount
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	6,050
600 Supplies	129,700
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$2,660,672</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	630,534
200 Personnel Services - Employee Benefits	483,514
300 Purchased Professional and Technical Services	60,450
500 Other Purchased Services	7,810
600 Supplies	68,715
<b>Total Support Services - Instructional Staff</b>	<b>\$1,251,023</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,311,851
200 Personnel Services - Employee Benefits	1,527,170
300 Purchased Professional and Technical Services	97,200
400 Purchased Property Services	1,668
500 Other Purchased Services	27,949
600 Supplies	50,565
800 Other Objects	36,454
<b>Total Support Services - Administration</b>	<b>\$4,052,857</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	509,573
200 Personnel Services - Employee Benefits	399,766
300 Purchased Professional and Technical Services	111,421
400 Purchased Property Services	195
500 Other Purchased Services	200
600 Supplies	24,898
<b>Total Support Services - Pupil Health</b>	<b>\$1,046,053</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	412,545
200 Personnel Services - Employee Benefits	305,330
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	43,450
600 Supplies	31,430
800 Other Objects	13,215
<b>Total Support Services - Business</b>	<b>\$842,970</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,380,130
200 Personnel Services - Employee Benefits	1,040,237
300 Purchased Professional and Technical Services	180,500
400 Purchased Property Services	589,000
500 Other Purchased Services	275,750
600 Supplies	1,331,900
800 Other Objects	6,250

Description	Amount
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,803,767</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	134,204
200 Personnel Services - Employee Benefits	76,173
500 Other Purchased Services	2,814,098
600 Supplies	2,630
800 Other Objects	260
<b>Total Student Transportation Services</b>	<b>\$3,027,365</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	619,791
200 Personnel Services - Employee Benefits	390,957
300 Purchased Professional and Technical Services	34,350
400 Purchased Property Services	160,430
500 Other Purchased Services	60,930
600 Supplies	77,200
700 Property	831,200
800 Other Objects	9,075
<b>Total Support Services - Central</b>	<b>\$2,183,933</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,000
<b>Total Other Support Services</b>	<b>\$10,000</b>
<b>Total Support Services</b>	<b>\$19,878,640</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	586,200
200 Personnel Services - Employee Benefits	286,390
300 Purchased Professional and Technical Services	111,580
400 Purchased Property Services	30,100
500 Other Purchased Services	136,200
600 Supplies	120,355
700 Property	25,000
800 Other Objects	33,075
<b>Total Student Activities</b>	<b>\$1,328,900</b>
<b>3300 Community Services</b>	
800 Other Objects	400
<b>Total Community Services</b>	<b>\$400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,329,300</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	1,431,890
700 Property	1,799,110
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,231,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,231,000</b>

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Description

Amount

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

5900 Budgetary Reserve

800 Other Objects

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

420,218

2,982,715

\$3,402,933

1,133,597

\$1,133,597

\$4,536,530

\$66,567,412

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	31,753,801	30,020,844
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	203,854	103,854
Other Capital Projects Fund	96,753	46,753
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments** **\$32,804,408**

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

**Total Cash and Short-Term Investments** **\$30,671,451**

06/30/2024 Estimate      06/30/2025 Projection

Long-Term Investments  
Permanent Fund

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



	06/30/2024 Estimate	06/30/2025 Projection
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		23,860,000
0530 Lease and Other Right-To-Use Obligations	26,790,000	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,790,000</b>	<b>\$23,860,000</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>		

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**

06/30/2024 Estimate 06/30/2025 Projection

Long-Term Indebtedness

**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**

06/30/2024 Estimate      06/30/2025 Projection

Long-Term Indebtedness

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$26,790,000

\$23,860,000



Account Description	Amounts
0810 Nonspendable Fund Balance	2,430,068
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,531,365
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,664,835
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,196,200</b>
<b>5900 Budgetary Reserve</b>	<b>1,133,597</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,759,865</b>