

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2024

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Brandy N Smith

\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Extension

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
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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	\$35485729
Ending Unassigned Fund Balance	\$1726235
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.86%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/24
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DUE DATE: AUGUST 15, 2024

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Montoursville Area SD	County : Lycoming	AUN Number : 117415103
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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 5/14/2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable, during budget presentations, which nonetheless may require expenditures.
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.	The District is trying to maintain a small fund balance to help with future increases in costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District established a committed fund balance to mitigate increases in the Public School Employees' Retirement System employer contribution rate.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,739,409
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,098,959</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,851,925
7000 Revenue from State Sources	15,244,299
8000 Revenue from Federal Sources	376,331
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$34,472,555</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$37,571,514</u></b>

LEA : 117415103     Montoursville Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,816,620
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,660,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	367,805
6910 Rentals	3,000
6940 Tuition from Patrons	60,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,851,925</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,891,327
7112 Basic Education Funding-Social Security	533,114
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,511,005
7311 Pupil Transportation Subsidy	590,401
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	298,360
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	776,387
7505 Ready to Learn Block Grant	264,755
7820 State Share of Retirement Contributions	2,312,950
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,244,299</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	308,016
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,681
8517 Title IV - 21st Century Schools	24,634
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$376,331</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>34,472,555</b>

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,816,620	
Amount of Tax Relief for Homestead Exclusions	<u>\$776,387</u>	
Total Approx. Tax Revenue:	\$13,593,007	
Approx. Tax Levy for Tax Rate Calculation:	\$14,267,566	
	Lycoming	Total

2023-24 Data		
a. Assessed Value	\$828,362,700	\$828,362,700
b. Real Estate Mills	16.5300	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,151,841,500	\$1,151,841,500
d. Assessed Value	\$834,848,780	\$834,848,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$13,692,835	\$13,692,835
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$13,692,835	\$13,692,835
(f Total * g)		
i. Base Mills Subject to Index	16.5300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,267,566	\$14,267,566
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	17.0900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,267,566	\$14,267,566
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,491,179
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,816,620
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,816,620	
Amount of Tax Relief for Homestead Exclusions	<u>\$776,387</u>	
Total Approx. Tax Revenue:	\$13,593,007	
Approx. Tax Levy for Tax Rate Calculation:	\$14,267,566	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6540	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,738,420	\$14,738,420
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	\$12,158.00	
Number of Homestead/Farmstead Properties	3810	3810
Median Assessed Value of Homestead Properties		\$120,580



Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,816,620
Amount of Tax Relief for Homestead Exclusions	<u>\$776,387</u>
Total Approx. Tax Revenue:	\$13,593,007
Approx. Tax Levy for Tax Rate Calculation:	\$14,267,566
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$776,387	Lowering RE Tax Rate	\$0	\$776,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$776,387

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>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>				<u>Percent Collected</u>		
Lycoming	834,848,780	17.0900	14,267,566				95.00000%		
Totals:		834,848,780	14,267,566	-	776,387	=	13,491,179	X	95.00000% = 12,816,620
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00		\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments							0	0	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			1.150%		0.000%	4,400,000	4,400,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	260,000	260,000	
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							4,660,000	4,660,000	
Total Act 511, Current Taxes								4,660,000	
Act 511 Tax Limit -->				1,151,841,500		X	12	13,822,098	
				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>									
	Lycoming	16.5300	17.0900	3.39%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,416,679
1200 Special Programs - Elementary / Secondary	4,621,263
1300 Vocational Education	307,660
1400 Other Instructional Programs - Elementary / Secondary	345,500
<b>Total Instruction</b>	<b>\$19,691,102</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	970,727
2200 Support Services - Instructional Staff	1,972,853
2300 Support Services - Administration	2,072,643
2400 Support Services - Pupil Health	412,991
2500 Support Services - Business	538,694
2600 Operation and Maintenance of Plant Services	3,181,156
2700 Student Transportation Services	1,580,770
<b>Total Support Services</b>	<b>\$10,729,834</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	782,099
<b>Total Operation of Non-Instructional Services</b>	<b>\$782,099</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,587,851
5900 Budgetary Reserve	694,843
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,282,694</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,485,729</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		7,924,594
200 Personnel Services - Employee Benefits		5,471,939
300 Purchased Professional and Technical Services		6,000
400 Purchased Property Services		8,600
500 Other Purchased Services		725,450
600 Supplies		254,296
700 Property		20,400
800 Other Objects		5,400
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$14,416,679</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,797,389
200 Personnel Services - Employee Benefits		1,082,310
300 Purchased Professional and Technical Services		1,015,614
500 Other Purchased Services		714,000
600 Supplies		10,450
700 Property		1,500
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$4,621,263</b>
<b>1300 <u>Vocational Education</u></b>		
500 Other Purchased Services		307,660
<b>Total Vocational Education</b>		<b>\$307,660</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		18,900
200 Personnel Services - Employee Benefits		8,100
300 Purchased Professional and Technical Services		250,000
500 Other Purchased Services		68,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$345,500</b>
<b>Total Instruction</b>		<b>\$19,691,102</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		561,250
200 Personnel Services - Employee Benefits		379,091
300 Purchased Professional and Technical Services		20,211
500 Other Purchased Services		5,500
600 Supplies		4,250
800 Other Objects		425
<b>Total Support Services - Students</b>		<b>\$970,727</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		711,538
200 Personnel Services - Employee Benefits		479,800
300 Purchased Professional and Technical Services		28,448
400 Purchased Property Services		23,000
500 Other Purchased Services		72,490

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<u>Description</u>	<u>Amount</u>
600 Supplies	440,887
700 Property	215,190
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,972,853</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	998,930
200 Personnel Services - Employee Benefits	741,950
300 Purchased Professional and Technical Services	228,500
400 Purchased Property Services	32,500
500 Other Purchased Services	36,055
600 Supplies	8,800
700 Property	4,800
800 Other Objects	21,108
<b>Total Support Services - Administration</b>	<b>\$2,072,643</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	192,324
200 Personnel Services - Employee Benefits	119,900
300 Purchased Professional and Technical Services	89,192
400 Purchased Property Services	2,100
600 Supplies	5,500
700 Property	3,975
<b>Total Support Services - Pupil Health</b>	<b>\$412,991</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	262,069
200 Personnel Services - Employee Benefits	210,800
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,450
<b>Total Support Services - Business</b>	<b>\$538,694</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,135,800
200 Personnel Services - Employee Benefits	723,530
300 Purchased Professional and Technical Services	114,400
400 Purchased Property Services	660,395
500 Other Purchased Services	171,966
600 Supplies	350,315
700 Property	19,250
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,181,156</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	100,000
500	Other Purchased Services	1,473,510
700	Property	1,000
<b>Total Student Transportation Services</b>		<b>\$1,580,770</b>
<b>Total Support Services</b>		<b>\$10,729,834</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100	Personnel Services - Salaries	293,200
200	Personnel Services - Employee Benefits	122,200
300	Purchased Professional and Technical Services	70,540
400	Purchased Property Services	19,500
500	Other Purchased Services	162,300
600	Supplies	22,300
700	Property	61,995
800	Other Objects	30,064
<b>Total Student Activities</b>		<b>\$782,099</b>
<b>Total Operation of Non-Instructional Services</b>		<b>\$782,099</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5200 <u>Interfund Transfers - Out</u></b>		
900	Other Uses of Funds	3,587,851
<b>Total Interfund Transfers - Out</b>		<b>\$3,587,851</b>
<b>5900 <u>Budgetary Reserve</u></b>		
800	Other Objects	694,843
<b>Total Budgetary Reserve</b>		<b>\$694,843</b>
<b>Total Other Expenditures and Financing Uses</b>		<b>\$4,282,694</b>
<b>TOTAL EXPENDITURES</b>		<b>\$35,485,729</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	2,739,409	1,244,749
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	8,073,412	8,000,000
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>\$10,812,821</b>	<b>\$9,244,749</b>

<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		



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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,812,821	\$9,244,749

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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	33,435,000	31,035,000
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>\$33,435,000</b>	<b>\$31,035,000</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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<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>\$33,435,000</b>	<b>\$31,035,000</b>

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$33,435,000	\$31,035,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,726,235
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,085,785
5900 Budgetary Reserve	694,843
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,780,628