

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

MELINDA STUCK

(814)641-2120

Extn :

Contact Person

Telephone

Extension

mstuck@huntsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$173,967.00 Function 2400, Object 200: \$181,401.00	All of the nurses have elected to be covered by the District's health insurance when combined with the PSERS, FICA, WC, UC and contribution to the HSA, exceed their salaries. Half of the PSERS and FICA that are expensed come back to the SD as revenues.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$178,861.00 Function 1800, Object 200: \$197,799.00	All of the PreK staff have elected to be covered by the District's health insurance when combined with the PSERS, FICA, WC, UC and contribution to the HSA, exceed their salaries. Half of the PSERS and FICA that are expensed come back to the SD as revenue
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Due to the uncertainty of SD expenditures and revenues, it is prudent to add a budgetary reserve to cover unplanned 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.	Due to the uncertainty of SD expenditures and revenues, it is prudent to add a budgetary reserve to cover unplanned expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Due to the uncertainty of SD expenditures and revenues, it is prudent to add a budgetary reserve to cover unplanned expenditures.

<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	
0840 Assigned Fund Balance	1,618,945
0850 Unassigned Fund Balance	900,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,518,945</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,458,033
7000 Revenue from State Sources	18,680,381
8000 Revenue from Federal Sources	800,684
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,939,098</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,458,043</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,990,600
6113 Public Utility Realty Taxes	10,691
6114 Payments in Lieu of Current Taxes - State / Local	74,592
6120 Current Per Capita Taxes, Section 679	37,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	1,655,675
6140 Current Act 511 Taxes - Flat Rate Assessments	82,000
6150 Current Act 511 Taxes - Proportional Assessments	1,855,675
6400 Delinquencies on Taxes Levied / Assessed by the LEA	784,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	76,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	406,000
6910 Rentals	60,000
6990 Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES	\$17,458,033
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,186,051
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,789,719
7292 Pre-K Counts	334,138
7311 Pupil Transportation Subsidy	1,745,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,464
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	1,017,794
7360 Safe Schools	157,817
7505 Ready to Learn Block Grant	334,138
7810 State Share of Social Security and Medicare Taxes	493,745
7820 State Share of Retirement Contributions	2,181,515
REVENUE FROM STATE SOURCES	\$18,680,381
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	605,238
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,321
8517 Title IV - 21st Century Schools	42,125

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$800,684
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,939,098

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,990,600
Amount of Tax Relief for Homestead Exclusions	<u>\$2,009,511</u>
Total Approx. Tax Revenue:	\$14,000,111
Approx. Tax Levy for Tax Rate Calculation:	\$14,662,401

Huntingdon

Total

2023-24 Data

a. Assessed Value	\$254,135,600	\$254,135,600
b. Real Estate Mills	53.2290	

I. 2024-25 Data

c. 2022 STEB Market Value	\$1,139,828,979	\$1,139,828,979
d. Assessed Value	\$257,679,040	\$257,679,040
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy (a * b)	\$13,527,384	\$13,527,384
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2024-25 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$13,527,384	\$13,527,384
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	53.2290	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.76570%	94.76570%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,662,401	\$14,662,401
I. 2024-25 Real Estate Tax Rate (k / d * 1000)	56.9018	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$14,662,401	\$14,662,401
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$12,652,890	\$12,652,890
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,990,600

AUN: 111312503 Huntingdon Area SD

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

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Act 1 Index (current): 6.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$11,990,600
Amount of Tax Relief for Homestead Exclusions	<u>\$2,009,511</u>
Total Approx. Tax Revenue:	\$14,000,111
Approx. Tax Levy for Tax Rate Calculation:	\$14,662,401

Huntingdon	Total
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Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	56.9018	
q.	Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r.	Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,662,401	\$14,662,401
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	\$8,371.00	
	Number of Homestead/Farmstead Properties	4263	4263
	Median Assessed Value of Homestead Properties		\$27,880

AUN: 111312503 Huntingdon Area SD

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

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Act 1 Index (current): 6.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,990,600
Amount of Tax Relief for Homestead Exclusions	<u>\$2,009,511</u>
Total Approx. Tax Revenue:	\$14,000,111
Approx. Tax Levy for Tax Rate Calculation:	\$14,662,401
	Huntingdon

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0	\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,017,794	Lowering RE Tax Rate	\$0	\$1,017,794
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,009,511

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>
Huntingdon	257,679,040	56.9018	14,662,401			94.76570%	
Totals:	257,679,040		14,662,401	- 2,009,511	= 12,652,890	X 94.76570%	= 11,990,600

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			37,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>				
6131 <u>Current Act 1 Earned Income Taxes</u>	0.500%	<u>Add'l Rate (if appl.)</u> 0.000%	1,655,675	1,655,675
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,655,675	1,655,675
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	<u>Add'l Rate (if appl.)</u> \$0.00	40,000	40,000
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	42,000	42,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			82,000	82,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	1,655,675	1,655,675
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	200,000	200,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,855,675	1,855,675
Total Act 511, Current Taxes				1,937,675
Act 511 Tax Limit -->		1,139,828,979	X 12	13,677,948
		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> Huntingdon	53.2290	56.9018	6.90%	Yes	6.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.500%	0.500%	0.00%	Yes	6.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	13,081,511
1300 Vocational Education	7,007,047
1400 Other Instructional Programs - Elementary / Secondary	1,154,910
1800 Pre-Kindergarten	636,348
	418,142
Total Instruction	\$22,297,958
2000 Support Services	
2100 Support Services - Students	925,735
2200 Support Services - Instructional Staff	1,692,557
2300 Support Services - Administration	2,131,548
2400 Support Services - Pupil Health	380,493
2500 Support Services - Business	614,433
2600 Operation and Maintenance of Plant Services	2,953,398
2700 Student Transportation Services	2,532,000
2800 Support Services - Central	90,026
Total Support Services	\$11,320,190
3000 Operation of Non-Instructional Services	
3200 Student Activities	945,773
Total Operation of Non-Instructional Services	\$945,773
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,663,557
5900 Budgetary Reserve	373,898
Total Other Expenditures and Financing Uses	\$3,037,455
Total Estimated Expenditures and Other Financing Uses	\$37,601,376

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,877,016
200 Personnel Services - Employee Benefits	4,632,030
300 Purchased Professional and Technical Services	219,500
400 Purchased Property Services	56,208
500 Other Purchased Services	2,137,053
600 Supplies	118,099
700 Property	39,755
800 Other Objects	1,850
Total Regular Programs - Elementary / Secondary	\$13,081,511
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,443,619
200 Personnel Services - Employee Benefits	2,128,140
300 Purchased Professional and Technical Services	803,740
500 Other Purchased Services	1,598,329
600 Supplies	32,219
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$7,007,047
1300 Vocational Education	
100 Personnel Services - Salaries	229,348
200 Personnel Services - Employee Benefits	195,286
400 Purchased Property Services	200
500 Other Purchased Services	719,323
600 Supplies	10,584
700 Property	169
Total Vocational Education	\$1,154,910
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	306,755
200 Personnel Services - Employee Benefits	220,913
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	3,000
600 Supplies	91,680
800 Other Objects	3,000
Total Other Instructional Programs - Elementary / Secondary	\$636,348
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	178,861
200 Personnel Services - Employee Benefits	197,799
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	18,500
600 Supplies	17,982
Total Pre-Kindergarten	\$418,142
Total Instruction	\$22,297,958
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	477,134
300 Purchased Professional and Technical Services	319,158
500 Other Purchased Services	106,010
600 Supplies	8,650
Total Support Services - Students	14,783
2200 Support Services - Instructional Staff	\$925,735
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	586,861
300 Purchased Professional and Technical Services	408,907
500 Other Purchased Services	83,650
600 Supplies	3,000
700 Property	490,787
800 Other Objects	119,102
Total Support Services - Instructional Staff	250
2300 Support Services - Administration	\$1,692,557
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,046,579
300 Purchased Professional and Technical Services	708,205
400 Purchased Property Services	172,650
500 Other Purchased Services	8,700
600 Supplies	46,615
800 Other Objects	123,511
Total Support Services - Administration	25,288
2400 Support Services - Pupil Health	\$2,131,548
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	173,967
300 Purchased Professional and Technical Services	181,401
500 Other Purchased Services	15,000
600 Supplies	2,000
Total Support Services - Pupil Health	8,125
2500 Support Services - Business	\$380,493
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	244,638
300 Purchased Professional and Technical Services	181,295
400 Purchased Property Services	82,500
500 Other Purchased Services	6,000
600 Supplies	15,800
800 Other Objects	67,500
Total Support Services - Business	16,700
2600 Operation and Maintenance of Plant Services	\$614,433
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	895,704
300 Purchased Professional and Technical Services	720,026
	117,643

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	
500 Other Purchased Services	313,800
600 Supplies	162,125
700 Property	736,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	600
2700 Student Transportation Services	\$2,953,398
400 Purchased Property Services	
500 Other Purchased Services	15,000
600 Supplies	2,508,000
Total Student Transportation Services	9,000
2800 Support Services - Central	\$2,532,000
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	48,470
500 Other Purchased Services	21,670
600 Supplies	4,000
800 Other Objects	2,100
Total Support Services - Central	13,786
Total Support Services	\$90,026
3000 Operation of Non-Instructional Services	\$11,320,190
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	411,054
300 Purchased Professional and Technical Services	211,955
400 Purchased Property Services	131,628
500 Other Purchased Services	28,606
600 Supplies	79,830
800 Other Objects	65,650
Total Student Activities	17,050
Total Operation of Non-Instructional Services	\$945,773
5000 Other Expenditures and Financing Uses	\$945,773
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	
900 Other Uses of Funds	1,099,362
Total Debt Service / Other Expenditures and Financing Uses	1,564,195
5900 Budgetary Reserve	\$2,663,557
800 Other Objects	
Total Budgetary Reserve	373,898
Total Other Expenditures and Financing Uses	\$373,898
TOTAL EXPENDITURES	\$3,037,455
	\$37,601,376

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	5,100,000	4,850,000
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	2,400,000	2,000,000
Other Capital Projects Fund	5,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	175,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,735,000	\$7,085,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,735,000

\$7,085,000

Long-Term Indebtedness

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	38,899,930	37,344,930
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	500,000	450,000
0560 Other Post-Employment Benefits (OPEB)	3,451,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,850,930	\$41,294,930
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

\$42,850,930

\$41,294,930

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

\$42,850,930

\$41,294,930

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,618,945
0850 Unassigned Fund Balance	237,722
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,856,667
5900 Budgetary Reserve	373,898
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,230,565