

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

Andrew Seese

(570)546-3125

Extn :2020

Contact Person

Telephone

Extension

aseese@muncysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Muncy SD	COUNTY : Lycoming	AUN : 117415303
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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	\$20149795
Ending Unassigned Fund Balance	\$1747462
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.67%

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

**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 : Muncy SD	County : Lycoming	AUN Number : 117415303
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated expenses.
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.	Unanticipated expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS obligations.

<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	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,372,913
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,531,913</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,555,948
7000 Revenue from State Sources	8,536,738
8000 Revenue from Federal Sources	431,658
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,524,344</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,056,257</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,599,439
6112 Interim Real Estate Taxes	21,024
6113 Public Utility Realty Taxes	9,639
6114 Payments in Lieu of Current Taxes - State / Local	8,505
6140 Current Act 511 Taxes - Flat Rate Assessments	28,239
6150 Current Act 511 Taxes - Proportional Assessments	2,227,457
6400 Delinquencies on Taxes Levied / Assessed by the LEA	255,678
6500 Earnings on Investments	106,000
6700 Revenues from LEA Activities	13,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	262,673
6940 Tuition from Patrons	6,544
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	12,000

REVENUE FROM LOCAL SOURCES \$10,555,948

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,657,658
7160 Tuition for Orphans Subsidy	104,226
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	749,727
7311 Pupil Transportation Subsidy	195,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	182,237
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,853
7340 State Property Tax Reduction Allocation	501,837
7360 Safe Schools	142,237
7505 Ready to Learn Block Grant	134,126
7810 State Share of Social Security and Medicare Taxes	342,895
7820 State Share of Retirement Contributions	1,505,902

REVENUE FROM STATE SOURCES \$8,536,738

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,724
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,349
8517 Title IV - 21st Century Schools	24,085
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$431,658
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,524,344
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Act 1 Index (current): 6.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,599,439

Amount of Tax Relief for Homestead Exclusions \$501,837

Total Approx. Tax Revenue: \$8,101,276

Approx. Tax Levy for Tax Rate Calculation: \$8,501,246

Lycoming

Total

2023-24 Data		
a. Assessed Value	\$505,744,940	\$505,744,940
b. Real Estate Mills	16.7200	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$635,443,890	\$635,443,890
d. Assessed Value	\$508,447,714	\$508,447,714
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$8,456,055	\$8,456,055
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$8,456,055	\$8,456,055
(f Total * g)		
i. Base Mills Subject to Index	16.7200	
(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	\$8,501,246	\$8,501,246
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	16.7200	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$8,501,246	\$8,501,246
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,999,409
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,599,439
(n * Est. Pct. Collection)		

AUN: 117415303 Muncy 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:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,599,439	
Amount of Tax Relief for Homestead Exclusions	<u>\$501,837</u>	
Total Approx. Tax Revenue:	\$8,101,276	
Approx. Tax Levy for Tax Rate Calculation:	\$8,501,246	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8569	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,079,300	\$9,079,300
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	\$16,192.00	
Number of Homestead/Farmstead Properties	1887	1887
Median Assessed Value of Homestead Properties		\$108,825

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,599,439
Amount of Tax Relief for Homestead Exclusions	<u>\$501,837</u>
Total Approx. Tax Revenue:	\$8,101,276
Approx. Tax Levy for Tax Rate Calculation:	\$8,501,246

	Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$501,837	Lowering RE Tax Rate	\$501,837
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$501,837

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>
Lycoming	508,447,714	16.7200	8,501,246			95.00000%	
Totals:	508,447,714		8,501,246	501,837	7,999,409	95.00000%	7,599,439

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	28,239
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 28,239 28,239

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.250%	0.000%	2,056,265	2,056,265
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	171,192	171,192
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 2,227,457 2,227,457

Total Act 511, Current Taxes 2,255,696

Act 511 Tax Limit -->	635,443,890	12	7,625,327
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Lycoming	16.7200	16.7200	0.00%	Yes	6.8%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.8%			
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,650,030
1200 Special Programs - Elementary / Secondary	2,496,794
1300 Vocational Education	500,000
1400 Other Instructional Programs - Elementary / Secondary	138,604
Total Instruction	\$11,785,428
2000 Support Services	
2100 Support Services - Students	885,094
2200 Support Services - Instructional Staff	504,877
2300 Support Services - Administration	1,100,866
2400 Support Services - Pupil Health	159,387
2500 Support Services - Business	354,716
2600 Operation and Maintenance of Plant Services	1,762,539
2700 Student Transportation Services	480,500
2800 Support Services - Central	463,980
Total Support Services	\$5,711,959
3000 Operation of Non-Instructional Services	
3200 Student Activities	795,755
3300 Community Services	4,958
Total Operation of Non-Instructional Services	\$800,713
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,651,695
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,851,695
Total Estimated Expenditures and Other Financing Uses	\$20,149,795

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,606,744
200 Personnel Services - Employee Benefits	3,016,598
300 Purchased Professional and Technical Services	123,430
400 Purchased Property Services	35,850
500 Other Purchased Services	663,000
600 Supplies	158,109
700 Property	42,002
800 Other Objects	4,297
Total Regular Programs - Elementary / Secondary	\$8,650,030
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,019,601
200 Personnel Services - Employee Benefits	547,502
300 Purchased Professional and Technical Services	646,000
400 Purchased Property Services	6,000
500 Other Purchased Services	250,000
600 Supplies	18,491
800 Other Objects	9,200
Total Special Programs - Elementary / Secondary	\$2,496,794
1300 <u>Vocational Education</u>	
500 Other Purchased Services	500,000
Total Vocational Education	\$500,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,592
200 Personnel Services - Employee Benefits	21,181
500 Other Purchased Services	85,000
600 Supplies	831
Total Other Instructional Programs - Elementary / Secondary	\$138,604
Total Instruction	\$11,785,428
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	453,083
200 Personnel Services - Employee Benefits	284,440
300 Purchased Professional and Technical Services	140,000
600 Supplies	4,421
800 Other Objects	3,150
Total Support Services - Students	\$885,094
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	280,478
200 Personnel Services - Employee Benefits	199,001
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	3,213
500 Other Purchased Services	7,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,375
800 Other Objects	810
Total Support Services - Instructional Staff	\$504,877
2300 Support Services - Administration	
100 Personnel Services - Salaries	578,154
200 Personnel Services - Employee Benefits	353,347
300 Purchased Professional and Technical Services	94,125
400 Purchased Property Services	2,740
500 Other Purchased Services	25,150
600 Supplies	21,900
700 Property	500
800 Other Objects	24,950
Total Support Services - Administration	\$1,100,866
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	81,180
200 Personnel Services - Employee Benefits	67,128
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	150
600 Supplies	6,229
Total Support Services - Pupil Health	\$159,387
2500 Support Services - Business	
100 Personnel Services - Salaries	208,192
200 Personnel Services - Employee Benefits	138,524
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,000
Total Support Services - Business	\$354,716
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	549,871
200 Personnel Services - Employee Benefits	456,288
400 Purchased Property Services	202,880
500 Other Purchased Services	83,500
600 Supplies	340,000
700 Property	130,000
Total Operation and Maintenance of Plant Services	\$1,762,539
2700 Student Transportation Services	
500 Other Purchased Services	480,500
Total Student Transportation Services	\$480,500
2800 Support Services - Central	
100 Personnel Services - Salaries	114,344
200 Personnel Services - Employee Benefits	73,888
300 Purchased Professional and Technical Services	13,300
400 Purchased Property Services	42,000
500 Other Purchased Services	56,650
600 Supplies	137,798

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<u>Description</u>	<u>Amount</u>
700 Property	26,000
Total Support Services - Central	\$463,980
Total Support Services	\$5,711,959
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	392,271
200 Personnel Services - Employee Benefits	150,934
300 Purchased Professional and Technical Services	33,200
400 Purchased Property Services	1,000
500 Other Purchased Services	103,650
600 Supplies	103,500
800 Other Objects	11,200
Total Student Activities	\$795,755
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,458
Total Community Services	\$4,958
Total Operation of Non-Instructional Services	\$800,713
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,651,695
Total Interfund Transfers - Out	\$1,651,695
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,851,695
TOTAL EXPENDITURES	\$20,149,795

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Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,046,010	2,420,559
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	38,400	38,600
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	227,000	230,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
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	\$3,536,410	\$2,889,159

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		

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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,536,410** **\$2,889,159**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	17,393,236	16,058,236
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	149,870	149,870
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,800,000	7,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,343,106	\$23,208,106

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$24,343,106	\$23,208,106

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	\$24,343,106	\$23,208,106
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,747,462
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,906,462
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,106,462