

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

Renee M Jilinski

(570)966-8207

Extn :

Contact Person

Telephone

Extension

rjilinski@mifflinburg.org

Email Address

Preliminary

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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	\$39222955
Ending Unassigned Fund Balance	\$2924405
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.45%

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 : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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**

Preliminary

<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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$510,448.00 Function 2200, Object 200: \$629,552.00	Tuition Reimbursement (Object 240) budgeted according to the Collective Bargaining Agreement. The maximum credit payout in the fiscal year is 300 credits at 75% Penn State Graduate rate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for athletics and school sponsored extra-curricular activities achieving District, Regional, State and National competition levels.
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.	Unassigned Fund Balance for use by the board for unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future pension costs, OPEB, Capital Projects, Construction & Improvements and Future Funding Stabilization.

Preliminary

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,700,001
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	2,612,039
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,812,040</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,231,262
7000 Revenue from State Sources	16,377,375
8000 Revenue from Federal Sources	726,683
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,335,320</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,147,360</u>

Preliminary

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,473,752
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	114,650
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	6,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500 Earnings on Investments	262,700
6700 Revenues from LEA Activities	92,815
6800 Revenues from Intermediary Sources / Pass-Through Funds	341,865
6910 Rentals	16,955
6920 Contributions and Donations from Private Sources	29,000
6940 Tuition from Patrons	42,000
6990 Refunds and Other Miscellaneous Revenue	31,525

REVENUE FROM LOCAL SOURCES \$22,231,262

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,683,130
7160 Tuition for Orphans Subsidy	38,000
7220 Vocational Education	94,000
7271 Special Education funds for School-Aged Pupils	1,504,935
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,526
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7360 Safe Schools	158,529
7505 Ready to Learn Block Grant	354,755
7810 State Share of Social Security and Medicare Taxes	500,000
7820 State Share of Retirement Contributions	2,800,000

REVENUE FROM STATE SOURCES \$16,377,375

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	508,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,208
8517 Title IV - 21st Century Schools	40,134
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,565

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	79,318
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$726,683
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,335,320
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Preliminary

Act 1 Index (current): 6.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,473,752
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$14,473,752
Approx. Tax Levy for Tax Rate Calculation:	\$14,921,394

Union

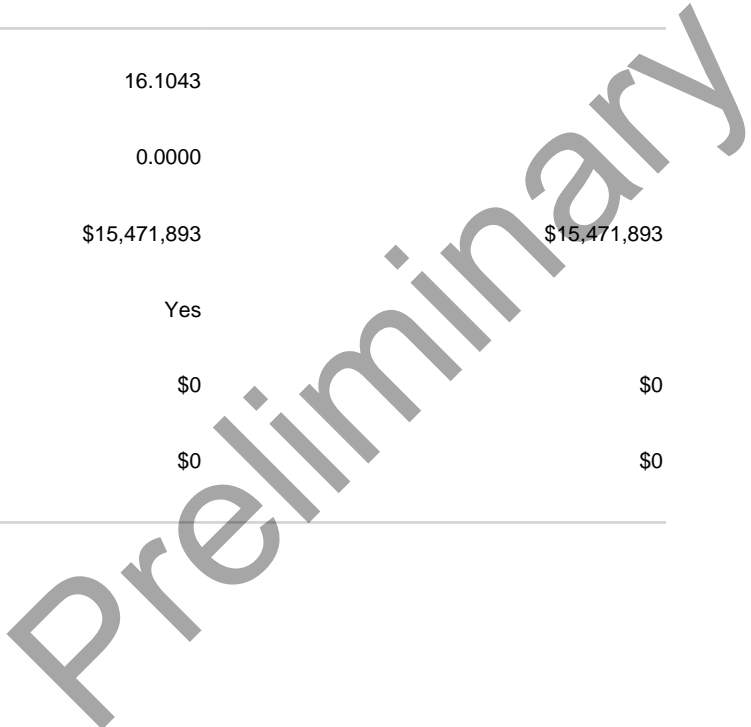
Total

2023-24 Data		
a. Assessed Value	\$948,975,780	\$948,975,780
b. Real Estate Mills	15.0790	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,241,917,568	\$1,241,917,568
d. Assessed Value	\$960,730,520	\$960,730,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$14,309,606	\$14,309,606
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$14,309,606	\$14,309,606
(f Total * g)		
i. Base Mills Subject to Index	15.0790	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$14,921,394	\$14,921,394
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.5313	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,921,394	\$14,921,394
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,921,394
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,473,752
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,473,752
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$14,473,752
Approx. Tax Levy for Tax Rate Calculation:	\$14,921,394

	Union	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1043	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,471,893	\$15,471,893
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$119,700

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,473,752
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$14,473,752
Approx. Tax Levy for Tax Rate Calculation:	\$14,921,394

	Union		Total
<hr/>			
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$0

Preliminary

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>
Union	960,730,520	15.5313	14,921,394			97.00000%	
Totals:	960,730,520		14,921,394	0 =	14,921,394 X	97.00000%	= 14,473,752

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	50,800	50,000
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			50,800	50,000
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	1.550%	0.000%	5,950,000	5,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	325,000	325,000
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			6,275,000	6,275,000
Total Act 511, Current Taxes				6,325,000
Act 511 Tax Limit -->		1,241,917,568 X	12	14,903,011
		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> Union	15.0790	15.5313	3.00%	Yes	6.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.8%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.8%				

Preliminary

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,647,081
1200 Special Programs - Elementary / Secondary	5,470,387
1300 Vocational Education	1,560,377
1400 Other Instructional Programs - Elementary / Secondary	170,723
1600 Adult Education Programs	3,220
Total Instruction	\$22,851,788
2000 Support Services	
2100 Support Services - Students	1,441,893
2200 Support Services - Instructional Staff	1,237,496
2300 Support Services - Administration	2,289,428
2400 Support Services - Pupil Health	397,632
2500 Support Services - Business	525,935
2600 Operation and Maintenance of Plant Services	3,553,337
2700 Student Transportation Services	2,095,120
2800 Support Services - Central	1,087,544
Total Support Services	\$12,628,385
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,000,520
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$1,006,520
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,471,262
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	165,000
Total Other Expenditures and Financing Uses	\$2,736,262
Total Estimated Expenditures and Other Financing Uses	\$39,222,955

Preliminary

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,090,282
200 Personnel Services - Employee Benefits	6,229,491
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	21,480
500 Other Purchased Services	885,176
600 Supplies	319,247
800 Other Objects	3,405
Total Regular Programs - Elementary / Secondary	\$15,647,081
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,290,022
200 Personnel Services - Employee Benefits	1,480,548
300 Purchased Professional and Technical Services	819,000
400 Purchased Property Services	250
500 Other Purchased Services	830,477
600 Supplies	46,650
800 Other Objects	3,440
Total Special Programs - Elementary / Secondary	\$5,470,387
1300 Vocational Education	
100 Personnel Services - Salaries	137,627
200 Personnel Services - Employee Benefits	80,693
500 Other Purchased Services	1,333,007
600 Supplies	9,050
Total Vocational Education	\$1,560,377
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	92,260
200 Personnel Services - Employee Benefits	43,098
500 Other Purchased Services	5,000
600 Supplies	30,365
Total Other Instructional Programs - Elementary / Secondary	\$170,723
1600 Adult Education Programs	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	220
Total Adult Education Programs	\$3,220
Total Instruction	\$22,851,788
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	688,910
200 Personnel Services - Employee Benefits	552,154
300 Purchased Professional and Technical Services	170,414
500 Other Purchased Services	575
600 Supplies	19,780
800 Other Objects	10,060

Preliminary

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,441,893
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	510,448
200 Personnel Services - Employee Benefits	629,552
300 Purchased Professional and Technical Services	50,162
500 Other Purchased Services	1,200
600 Supplies	44,799
800 Other Objects	1,335
Total Support Services - Instructional Staff	\$1,237,496
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,132,183
200 Personnel Services - Employee Benefits	866,116
300 Purchased Professional and Technical Services	72,800
500 Other Purchased Services	98,300
600 Supplies	18,900
800 Other Objects	101,129
Total Support Services - Administration	\$2,289,428
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	204,956
200 Personnel Services - Employee Benefits	184,886
400 Purchased Property Services	800
500 Other Purchased Services	40
600 Supplies	6,950
Total Support Services - Pupil Health	\$397,632
2500 Support Services - Business	
100 Personnel Services - Salaries	244,118
200 Personnel Services - Employee Benefits	212,443
300 Purchased Professional and Technical Services	6,400
500 Other Purchased Services	1,100
600 Supplies	58,649
800 Other Objects	3,225
Total Support Services - Business	\$525,935
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,143,516
200 Personnel Services - Employee Benefits	991,675
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	318,143
500 Other Purchased Services	142,383
600 Supplies	940,670
800 Other Objects	950
Total Operation and Maintenance of Plant Services	\$3,553,337
2700 Student Transportation Services	
100 Personnel Services - Salaries	137,673
200 Personnel Services - Employee Benefits	79,722

Preliminary

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,865,300
600 Supplies	12,300
800 Other Objects	125
Total Student Transportation Services	\$2,095,120
2800 Support Services - Central	
100 Personnel Services - Salaries	186,396
200 Personnel Services - Employee Benefits	137,944
300 Purchased Professional and Technical Services	80,225
400 Purchased Property Services	77,000
500 Other Purchased Services	50,310
600 Supplies	555,069
800 Other Objects	600
Total Support Services - Central	\$1,087,544
Total Support Services	\$12,628,385
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	431,882
200 Personnel Services - Employee Benefits	207,902
300 Purchased Professional and Technical Services	82,219
400 Purchased Property Services	32,577
500 Other Purchased Services	92,440
600 Supplies	133,495
800 Other Objects	20,005
Total Student Activities	\$1,000,520
3300 Community Services	
600 Supplies	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$1,006,520
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,014,650
900 Other Uses of Funds	1,456,612
Total Debt Service / Other Expenditures and Financing Uses	\$2,471,262
5200 Interfund Transfers - Out	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 Budgetary Reserve	
800 Other Objects	165,000
Total Budgetary Reserve	\$165,000
Total Other Expenditures and Financing Uses	\$2,736,262
TOTAL EXPENDITURES	\$39,222,955

Preliminary

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	13,000,000	12,000,000
Public Purpose (Expendable) Trust Fund	350,000	365,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	3,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	125,000
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	\$15,950,000	\$15,490,000
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Preliminary

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$15,950,000	\$15,490,000
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Preliminary

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	2,404,650	2,404,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,404,650	\$2,404,050
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		

Preliminary

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

Preliminary

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

Preliminary

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

Preliminary

<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	\$2,404,650	\$2,404,050

Preliminary

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	\$2,404,650	\$2,404,050
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Preliminary

Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,924,405
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,924,405
5900 Budgetary Reserve	165,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,129,405

Preliminary