

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/08/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Deborah L Klahold

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsgrove SD	COUNTY : Montgomery	AUN : 123466303
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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	\$74893351
Ending Unassigned Fund Balance	\$3938856
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.25%

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 : Pottsgrove SD	County : Montgomery	AUN Number : 123466303
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,937,137.00 7340 PDE Amount: \$0.00	
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.	Provide flexibility for unforeseen 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.	Funds set aside for PSERS rate increase, OPEB, compensated absences, and capital 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.	Funds set aside to balance the 2024-2025 budget.

ITEM

AMOUNTS

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

18,427,099

0840 Assigned Fund Balance

188,459

0850 Unassigned Fund Balance

3,751,959

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

\$22,367,517

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

50,454,555

7000 Revenue from State Sources

23,425,921

8000 Revenue from Federal Sources

1,012,094

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$74,892,570

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

\$97,260,087

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	41,794,555
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	82,000
6150 Current Act 511 Taxes - Proportional Assessments	4,870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,020,000
6500 Earnings on Investments	1,400,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	25,000
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	150,000

REVENUE FROM LOCAL SOURCES \$50,454,555

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,275,818
7112 Basic Education Funding-Social Security	1,142,330
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,366,675
7311 Pupil Transportation Subsidy	1,011,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,937,137
7360 Safe Schools	178,950
7505 Ready to Learn Block Grant	422,968
7820 State Share of Retirement Contributions	5,806,043

REVENUE FROM STATE SOURCES \$23,425,921

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	672,094
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,000
8517 Title IV - 21st Century Schools	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$1,012,094
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	74,892,570
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Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$41,794,555

Amount of Tax Relief for Homestead Exclusions \$1,937,137

Total Approx. Tax Revenue: \$43,731,692

Approx. Tax Levy for Tax Rate Calculation: \$45,556,040

Montgomery

Total

2023-24 Data		
a. Assessed Value	\$1,096,621,924	\$1,096,621,924
b. Real Estate Mills	39.8592	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,718,582,347	\$1,718,582,347
d. Assessed Value	\$1,119,417,510	\$1,119,417,510
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$43,710,473	\$43,710,473
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$43,710,473	\$43,710,473
(f Total * g)		
i. Base Mills Subject to Index	39.8592	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81753%	95.81753%
k. Tax Levy Needed	\$45,556,040	\$45,556,040
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	40.6962	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,556,039	\$45,556,039
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,618,902
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,794,555
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,794,555	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,937,137</u>	
Total Approx. Tax Revenue:	\$43,731,692	
Approx. Tax Levy for Tax Rate Calculation:	\$45,556,040	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.6493	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,742,373	\$47,742,373
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	\$9,433.00	
Number of Homestead/Farmstead Properties	5046	5046
Median Assessed Value of Homestead Properties		\$120,950

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,794,555
Amount of Tax Relief for Homestead Exclusions	<u>\$1,937,137</u>
Total Approx. Tax Revenue:	\$43,731,692
Approx. Tax Levy for Tax Rate Calculation:	\$45,556,040

Montgomery		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,937,137	Lowering RE Tax Rate	\$0	\$1,937,137
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,937,137

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>
Montgomery	1,119,417,510	40.6962	45,556,039			95.81753%	
Totals:	1,119,417,510		45,556,039	1,937,137	43,618,902	95.81753%	41,794,555

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	32,000
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 82,000 82,000

	<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	0.500%	0.000%	3,600,000	3,600,000
6152 Current Act 511 Occupation Taxes	0.00000	0.00000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	720,000	720,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.00000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.50000	0.00000	550,000	550,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,870,000 4,870,000

Total Act 511, Current Taxes 4,952,000

Act 511 Tax Limit -->	1,718,582,347	12	20,622,988
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Montgomery	39.8592	40.6962	2.10%	Yes	7.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
6144	Current Act 511 Trailer Taxes					7.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6152	Current Act 511 Occupation Taxes					7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6154	Current Act 511 Amusement Taxes					7.0%				
6155	Current Act 511 Business Privilege Taxes					7.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.0%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.50000	0.00%	Yes	7.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,688,659
1200 Special Programs - Elementary / Secondary	15,880,240
1300 Vocational Education	2,160,965
1400 Other Instructional Programs - Elementary / Secondary	152,150
Total Instruction	\$47,882,014
2000 Support Services	
2100 Support Services - Students	2,470,327
2200 Support Services - Instructional Staff	1,850,053
2300 Support Services - Administration	4,002,407
2400 Support Services - Pupil Health	664,571
2500 Support Services - Business	846,150
2600 Operation and Maintenance of Plant Services	5,397,617
2700 Student Transportation Services	2,813,704
2800 Support Services - Central	2,720,522
2900 Other Support Services	28,904
Total Support Services	\$20,794,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,307,220
3300 Community Services	16,310
Total Operation of Non-Instructional Services	\$1,323,530
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,893,552
Total Other Expenditures and Financing Uses	\$4,893,552
Total Estimated Expenditures and Other Financing Uses	\$74,893,351

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,424,708
200 Personnel Services - Employee Benefits	10,023,457
300 Purchased Professional and Technical Services	1,033,100
400 Purchased Property Services	5,410
500 Other Purchased Services	1,775,000
600 Supplies	415,494
800 Other Objects	11,490
Total Regular Programs - Elementary / Secondary	\$29,688,659
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,723,911
200 Personnel Services - Employee Benefits	3,939,103
300 Purchased Professional and Technical Services	2,049,124
500 Other Purchased Services	3,908,510
600 Supplies	178,712
700 Property	30,000
800 Other Objects	50,880
Total Special Programs - Elementary / Secondary	\$15,880,240
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,160,965
Total Vocational Education	\$2,160,965
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	41,550
600 Supplies	10,600
Total Other Instructional Programs - Elementary / Secondary	\$152,150
Total Instruction	\$47,882,014
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,447,260
200 Personnel Services - Employee Benefits	887,827
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	2,605
600 Supplies	59,095
800 Other Objects	540
Total Support Services - Students	\$2,470,327
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,097,994
200 Personnel Services - Employee Benefits	665,148
300 Purchased Professional and Technical Services	18,300
500 Other Purchased Services	16,525
600 Supplies	50,346
800 Other Objects	1,740

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,850,053
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,309,818
200 Personnel Services - Employee Benefits	1,253,499
300 Purchased Professional and Technical Services	269,500
400 Purchased Property Services	3,500
500 Other Purchased Services	22,000
600 Supplies	111,640
800 Other Objects	32,450
Total Support Services - Administration	\$4,002,407
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	329,172
200 Personnel Services - Employee Benefits	190,284
300 Purchased Professional and Technical Services	108,640
600 Supplies	36,475
Total Support Services - Pupil Health	\$664,571
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	446,505
200 Personnel Services - Employee Benefits	217,100
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	112,500
500 Other Purchased Services	1,250
600 Supplies	64,395
800 Other Objects	1,000
Total Support Services - Business	\$846,150
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,971,694
200 Personnel Services - Employee Benefits	1,264,997
300 Purchased Professional and Technical Services	199,000
400 Purchased Property Services	512,000
500 Other Purchased Services	352,926
600 Supplies	1,053,000
700 Property	40,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$5,397,617
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,613,000
400 Purchased Property Services	408,000
500 Other Purchased Services	267,454
600 Supplies	258,500
700 Property	260,000
800 Other Objects	6,750
Total Student Transportation Services	\$2,813,704
2800 <u>Support Services - Central</u>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	577,608
200 Personnel Services - Employee Benefits	500,269
300 Purchased Professional and Technical Services	72,490
400 Purchased Property Services	673,000
500 Other Purchased Services	17,300
600 Supplies	705,555
700 Property	173,000
800 Other Objects	1,300
Total Support Services - Central	\$2,720,522
2900 Other Support Services	
500 Other Purchased Services	28,904
Total Other Support Services	\$28,904
Total Support Services	\$20,794,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	705,821
200 Personnel Services - Employee Benefits	331,716
300 Purchased Professional and Technical Services	72,250
400 Purchased Property Services	20,750
500 Other Purchased Services	11,533
600 Supplies	127,475
800 Other Objects	37,675
Total Student Activities	\$1,307,220
3300 Community Services	
800 Other Objects	16,310
Total Community Services	\$16,310
Total Operation of Non-Instructional Services	\$1,323,530
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	637,429
900 Other Uses of Funds	4,256,123
Total Debt Service / Other Expenditures and Financing Uses	\$4,893,552
Total Other Expenditures and Financing Uses	\$4,893,552
TOTAL EXPENDITURES	\$74,893,351

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	23,000,000	22,900,000
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	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,400,000	2,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,050,000	\$29,750,000

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 **\$31,050,000** **\$29,750,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	28,325,000	24,093,000
0520 Extended-Term Financing Agreements Payable	1,103,132	875,000
0530 Lease and Other Right-To-Use Obligations	101,277	300,000
0540 Accumulated Compensated Absences	387,186	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,773,341	6,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$36,689,936	\$32,568,000

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	\$36,689,936	\$32,568,000
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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	\$36,689,936	\$32,568,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,427,099
0840 Assigned Fund Balance	781
0850 Unassigned Fund Balance	3,938,856
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,366,736

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,366,736
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