

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

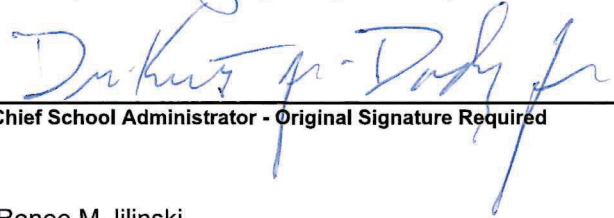
Date of Adoption of the General Fund Budget: 05/14/2024



President of the Board - Original Signature Required05-15-2024

Date

Secretary of the Board - Original Signature Required05-15-2024

Date

Chief School Administrator - Original Signature Required5-15-24

Date

Renee M Jilinski

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Extn :

Contact Person

Telephone

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 : 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 ☐

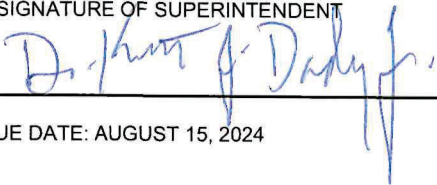
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$39191358
Ending Unassigned Fund Balance	\$2565016
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.54%

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 5-15-24
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 05-15-2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$509,267.00</div> <div>Function 2200, Object 200: \$636,282.00</div>	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.

<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	40,000
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	20,979,790
7000 Revenue from State Sources	17,237,933
8000 Revenue from Federal Sources	726,611
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,944,334</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,756,374</u>

LEA : 116605003 Mifflinburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,217,509
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	346,636
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	\$20,979,790
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
7340 State Property Tax Reduction Allocation	860,558
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	\$17,237,933
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	73,136
8517 Title IV - 21st Century Schools	40,134

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	25,565
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,318
REVENUE FROM FEDERAL SOURCES	\$726,611
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,944,334

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,217,509	
Amount of Tax Relief for Homestead Exclusions	\$860,558	
Total Approx. Tax Revenue:	\$14,078,067	
Approx. Tax Levy for Tax Rate Calculation:	\$14,486,856	
	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	\$14,486,856	\$14,486,856
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.0790	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$14,486,856	\$14,486,856
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,626,298
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,217,509
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,217,509	
Amount of Tax Relief for Homestead Exclusions	<u>\$860,558</u>	
Total Approx. Tax Revenue:	\$14,078,067	
Approx. Tax Levy for Tax Rate Calculation:	\$14,486,856	
	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	\$20,641.00	
Number of Homestead/Farmstead Properties	2799	2799
Median Assessed Value of Homestead Properties		\$121,700

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,217,509
Amount of Tax Relief for Homestead Exclusions	<u>\$860,558</u>
Total Approx. Tax Revenue:	\$14,078,067
Approx. Tax Levy for Tax Rate Calculation:	\$14,486,856
	Union
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$860,558	Lowering RE Tax Rate	\$0	\$860,558
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$860,558

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 116605003 Mifflinburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	15.0790	14,486,856			97.00000%	
Totals:	960,730,520		14,486,856	- 860,558	= 13,626,298	X 97.00000%	= 13,217,509
				<u>Rate</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	15.0790	0.00%	Yes	6.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,647,109
1200 Special Programs - Elementary / Secondary	5,406,029
1300 Vocational Education	1,560,377
1400 Other Instructional Programs - Elementary / Secondary	170,723
1600 Adult Education Programs	3,220
Total Instruction	\$22,787,458
2000 Support Services	
2100 Support Services - Students	1,441,897
2200 Support Services - Instructional Staff	1,243,045
2300 Support Services - Administration	2,331,502
2400 Support Services - Pupil Health	397,632
2500 Support Services - Business	525,969
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	\$12,676,046
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,030,092
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$1,036,092
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	120,500
Total Other Expenditures and Financing Uses	\$2,691,762
Total Estimated Expenditures and Other Financing Uses	\$39,191,358

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,089,911
200 Personnel Services - Employee Benefits	6,229,890
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	\$15,647,109
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,280,835
200 Personnel Services - Employee Benefits	1,425,377
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	\$5,406,029
1300 <u>Vocational Education</u>	
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 <u>Other Instructional Programs - Elementary / Secondary</u>	
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 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	220
Total Adult Education Programs	\$3,220
Total Instruction	\$22,787,458
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	688,910
200 Personnel Services - Employee Benefits	552,158
300 Purchased Professional and Technical Services	170,414
500 Other Purchased Services	575
600 Supplies	19,780
800 Other Objects	10,060

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,441,897
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	509,267
200 Personnel Services - Employee Benefits	636,282
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	\$1,243,045
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,125,560
200 Personnel Services - Employee Benefits	914,813
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	\$2,331,502
2400 <u>Support Services - Pupil Health</u>	
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 <u>Support Services - Business</u>	
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	58,683
800 Other Objects	3,225
Total Support Services - Business	\$525,969
2600 <u>Operation and Maintenance of Plant Services</u>	
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 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	137,673
200 Personnel Services - Employee Benefits	79,722

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<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 <u>Support Services - Central</u>	
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	\$12,676,046
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	435,448
200 Personnel Services - Employee Benefits	209,433
300 Purchased Professional and Technical Services	84,219
400 Purchased Property Services	51,402
500 Other Purchased Services	92,990
600 Supplies	135,995
800 Other Objects	20,605
Total Student Activities	\$1,030,092
3300 <u>Community Services</u>	
600 Supplies	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$1,036,092
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
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 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	120,500
Total Budgetary Reserve	\$120,500
Total Other Expenditures and Financing Uses	\$2,691,762
TOTAL EXPENDITURES	\$39,191,358

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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

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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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$15,950,000	\$15,490,000

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<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$2,404,650	\$2,404,050

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$2,404,650	\$2,404,050

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	40,000
0830 Committed Fund Balance	13,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,565,016
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,565,016
5900 Budgetary Reserve	120,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,725,516