

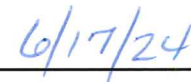
FINAL GENERAL FUND BUDGET

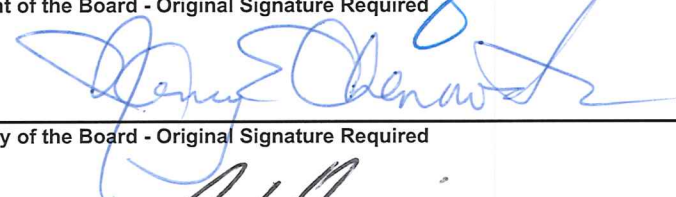
Fiscal Year 2024-2025

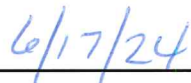
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024

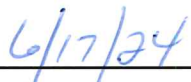


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sean A Daubert

(215)453-2713

Extn :

Contact Person

Telephone

Extension

sdaubert@pennridge.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$159147064
Ending Unassigned Fund Balance	\$12537000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.87%

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 6-17-24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

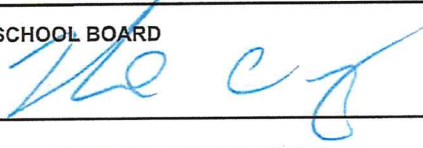
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennridge SD	County : Bucks	AUN Number : 122098103
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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 5/14/24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District budgets a reserve in order to guard against unknown expenditures that may occur.
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.	The unassigned fund balance is 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.	The committed fund balance is for increases in PSERS expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	760,701	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,624,952	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	12,537,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,161,952</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	116,912,779	
7000 Revenue from State Sources	39,917,849	
8000 Revenue from Federal Sources	2,316,436	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$159,147,064</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$175,309,016</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	84,380,769
6112 Interim Real Estate Taxes	649,996
6113 Public Utility Realty Taxes	102,000
6114 Payments in Lieu of Current Taxes - State / Local	170,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	25,279,909
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,001,000
6500 Earnings on Investments	3,200,000
6700 Revenues from LEA Activities	220,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,304,105
6910 Rentals	225,000
6940 Tuition from Patrons	169,000
6980 Revenue from Community Services Activities	16,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$116,912,779
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,962,329
7112 Basic Education Funding-Social Security	3,043,070
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,217,416
7311 Pupil Transportation Subsidy	1,429,420
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	440,297
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	3,617,669
7360 Safe Schools	163,192
7505 Ready to Learn Block Grant	625,645
7820 State Share of Retirement Contributions	12,238,811
REVENUE FROM STATE SOURCES	\$39,917,849
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	700,166
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,397
8516 Title III - Language Instruction for English Learners and Immigrant Students	41,607
8517 Title IV - 21st Century Schools	55,266

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	36,000
REVENUE FROM FEDERAL SOURCES	\$2,316,436
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	159,147,064

AUN: 122098103 Pennridge SD

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

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Page - 1 of 3

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$84,380,769

Amount of Tax Relief for Homestead Exclusions \$3,617,669

Total Approx. Tax Revenue: \$87,998,438

Approx. Tax Levy for Tax Rate Calculation: \$90,478,864

Bucks

Total

2023-24 Data

a. Assessed Value	\$666,216,170	\$666,216,170
b. Real Estate Mills	135.2555	

I. 2024-25 Data

c. 2022 STEB Market Value	\$6,084,547,455	\$6,084,547,455
d. Assessed Value	\$668,947,760	\$668,947,760
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$90,109,401	\$90,109,401
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$90,109,401	\$90,109,401
(f Total * g)		
i. Base Mills Subject to Index	135.2555	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.14438%	97.14438%
k. Tax Levy Needed	\$90,478,864	\$90,478,864
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate	135.2555	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$90,478,864	\$90,478,864
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$86,861,195
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,380,769
(n * Est. Pct. Collection)		

AUN: 122098103 Pennridge SD

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$84,380,769
Amount of Tax Relief for Homestead Exclusions	<u>\$3,617,669</u>
Total Approx. Tax Revenue:	\$87,998,438
Approx. Tax Levy for Tax Rate Calculation:	\$90,478,864

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index	142.4240	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$95,274,216	\$95,274,216
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,230.00	
Number of Homestead/Farmstead Properties	11996	11996
Median Assessed Value of Homestead Properties		\$31,760

AUN: 122098103 Pennridge SD

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

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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$84,380,769
Amount of Tax Relief for Homestead Exclusions	<u>\$3,617,669</u>
Total Approx. Tax Revenue:	\$87,998,438
Approx. Tax Levy for Tax Rate Calculation:	\$90,478,864

Bucks

Total

<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,617,669	Lowering RE Tax Rate	\$0	\$3,617,669
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,617,669

CODE6111 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>
Bucks	668,947,760	135.2555	90,478,864			97.14438%	
Totals:	668,947,760		90,478,864	-	3,617,669 =	86,861,195 X	97.14438% = 84,380,769

	<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	95,000
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			95,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	23,379,909
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,900,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			25,279,909
Total Act 511, Current Taxes			25,374,909
Act 511 Tax Limit -->	6,084,547,455 X	12	73,014,569
	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>									
	Bucks	135.2555	135.2555	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	65,285,876
1200 Special Programs - Elementary / Secondary	28,209,262
1300 Vocational Education	4,049,773
1400 Other Instructional Programs - Elementary / Secondary	464,992
Total Instruction	\$98,009,903
2000 Support Services	
2100 Support Services - Students	6,944,266
2200 Support Services - Instructional Staff	4,492,487
2300 Support Services - Administration	9,688,054
2400 Support Services - Pupil Health	1,855,152
2500 Support Services - Business	939,255
2600 Operation and Maintenance of Plant Services	11,328,624
2700 Student Transportation Services	8,556,831
2800 Support Services - Central	2,593,087
2900 Other Support Services	301,980
Total Support Services	\$46,699,736
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,555,549
3300 Community Services	75,238
Total Operation of Non-Instructional Services	\$1,630,787
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,324,200
5200 Interfund Transfers - Out	6,144,784
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$12,806,638
Total Estimated Expenditures and Other Financing Uses	\$159,147,064

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,173,631
200 Personnel Services - Employee Benefits	20,924,832
300 Purchased Professional and Technical Services	2,391,925
400 Purchased Property Services	1,099,581
500 Other Purchased Services	1,594,520
600 Supplies	2,059,853
700 Property	17,852
800 Other Objects	23,682
Total Regular Programs - Elementary / Secondary	\$65,285,876
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,376,044
200 Personnel Services - Employee Benefits	7,503,928
300 Purchased Professional and Technical Services	5,165,746
400 Purchased Property Services	60,200
500 Other Purchased Services	2,578,852
600 Supplies	48,739
800 Other Objects	475,753
Total Special Programs - Elementary / Secondary	\$28,209,262
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,036,879
600 Supplies	12,089
800 Other Objects	805
Total Vocational Education	\$4,049,773
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,720
200 Personnel Services - Employee Benefits	9,172
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	404,100
Total Other Instructional Programs - Elementary / Secondary	\$464,992
Total Instruction	\$98,009,903
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,415,317
200 Personnel Services - Employee Benefits	2,451,506
300 Purchased Professional and Technical Services	8,355
500 Other Purchased Services	10,185
600 Supplies	55,920
800 Other Objects	2,983
Total Support Services - Students	\$6,944,266
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,370,648
200 Personnel Services - Employee Benefits	1,450,887

LEA : 122098103 Pennridge SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	158,521
500 Other Purchased Services	17,657
600 Supplies	470,864
800 Other Objects	23,910
Total Support Services - Instructional Staff	\$4,492,487
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,465,636
200 Personnel Services - Employee Benefits	2,969,763
300 Purchased Professional and Technical Services	884,200
400 Purchased Property Services	27,752
500 Other Purchased Services	145,039
600 Supplies	170,903
800 Other Objects	24,761
Total Support Services - Administration	\$9,688,054
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	726,496
200 Personnel Services - Employee Benefits	409,560
300 Purchased Professional and Technical Services	675,000
400 Purchased Property Services	44,096
Total Support Services - Pupil Health	\$1,855,152
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	553,949
200 Personnel Services - Employee Benefits	349,456
300 Purchased Professional and Technical Services	12,550
500 Other Purchased Services	9,400
600 Supplies	8,500
800 Other Objects	5,400
Total Support Services - Business	\$939,255
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,388,173
200 Personnel Services - Employee Benefits	2,765,442
300 Purchased Professional and Technical Services	495,945
400 Purchased Property Services	653,800
500 Other Purchased Services	590,651
600 Supplies	2,052,533
700 Property	360,000
800 Other Objects	22,080
Total Operation and Maintenance of Plant Services	\$11,328,624
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,443,859
200 Personnel Services - Employee Benefits	1,663,204
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	57,500
500 Other Purchased Services	1,342,050
600 Supplies	1,083,737

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<u>Description</u>	<u>Amount</u>
700 Property	945,000
800 Other Objects	2,981
Total Student Transportation Services	\$8,556,831
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	982,531
200 Personnel Services - Employee Benefits	580,649
300 Purchased Professional and Technical Services	120,596
400 Purchased Property Services	286,750
500 Other Purchased Services	164,246
600 Supplies	458,215
800 Other Objects	100
Total Support Services - Central	\$2,593,087
2900 <u>Other Support Services</u>	
400 Purchased Property Services	230,000
500 Other Purchased Services	71,980
Total Other Support Services	\$301,980
Total Support Services	\$46,699,736
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	720,655
200 Personnel Services - Employee Benefits	361,685
300 Purchased Professional and Technical Services	108,644
400 Purchased Property Services	40,000
500 Other Purchased Services	142,138
600 Supplies	142,995
800 Other Objects	39,432
Total Student Activities	\$1,555,549
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	52,376
200 Personnel Services - Employee Benefits	22,862
Total Community Services	\$75,238
Total Operation of Non-Instructional Services	\$1,630,787
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,049,200
900 Other Uses of Funds	5,275,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,324,200
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,144,784
Total Interfund Transfers - Out	\$6,144,784
5900 <u>Budgetary Reserve</u>	
800 Other Objects	337,654

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$337,654
Total Other Expenditures and Financing Uses	\$12,806,638
TOTAL EXPENDITURES	\$159,147,064

Cash and Short-Term Investments**06/30/2024 Estimate****06/30/2025 Projection**

General Fund	48,173,572	48,173,572
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	3,101,658	3,101,658
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,838,976	2,838,976
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	13,422,056	13,422,056
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	256,567	256,567
Other Agency Fund	9,232	9,232
Permanent Fund		
Total Cash and Short-Term Investments	\$67,802,061	\$67,802,061

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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$67,802,061

\$67,802,061

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**General Fund**

0510 Bonds Payable	27,993,924	21,754,724
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,668,302	2,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,379,136	14,400,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$45,041,362****\$38,854,724****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 Indebtedness06/30/2024 Estimate06/30/2025 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 Indebtedness06/30/2024 Estimate06/30/2025 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

22,113

23,000

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

233,767

234,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$255,880

\$257,000

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	\$45,297,242	\$39,111,724

<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	\$45,297,242	\$39,111,724

Account Description	Amounts
0810 Nonspendable Fund Balance	760,701
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,624,952
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,537,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,161,952
5900 Budgetary Reserve	337,654
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,260,307